



# City of Ridgefield, Washington 2025 Adopted Budget



Adopted Version - 12/05/2024



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# INTRODUCTION

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# Reader's Guide to the Budget

The City of Ridgefield must adopt a balanced budget each year. To be prudent, policies have been put into place that direct the City to place some of its resources into reserves to cover future emergencies, capital repair and replacement, debt service, retirement, or downturns in the economy. The City also has a policy that the use of one-time revenues may only be used for one-time expenses. Beyond these basic guidelines, budgets for cities are quite complex. Much of this complexity is created to allow for proper accounting and tracking techniques as required by state law and governmental accounting practices. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. This reader's guide is being provided to make the City's budget more understandable and usable for the reader.

## ***Organization of this Document:***

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the reader's understanding. It is organized into seven sections to facilitate the reader's understanding of the City's budget and to help the reader to find information regarding the City and its budget. Those seven sections are: Introduction, Budget Overview, Fund Summaries, Funding Sources, Departments, and Debt and Capital Improvements.

***Introduction:*** This section is designed to introduce the reader to the City of Ridgefield and its budget process. It includes the following:

- Reader's Guide to the Budget
- Budget Team/Committee
- City Manager's Budget Message
- GFOA Distinguished Budget Presentation Award
- Mission and Vision Statement
- Ridgefield's History of the City
- Demographics
- City Organization Chart
- Boards, Commissions and Committees
- Organizational Matrix - Department Assignments by Fund
- Fund Structure
- Basis of Budgeting
- Budget Process
- Financial Policies
- Adopting Ordinance
- Glossary

***Budget Overview:*** This section provides a detailed overview of the 2025 budget, strategic plan, performance measures and personnel changes. It includes the following:

- Budget Summary
- Executive Overview
- Long Range Financial Plan
- Strategic Plan
- Short-Term Factors
- Performance Measures
- Personnel Changes
- 2025 Budget Summary

***Fund Summaries:*** This section provides a detailed overview of the budget for each Fund. It includes the following:

- Operating Funds
- Special Revenue Funds
- Debt Service Fund
- Capital Service Funds
- Capital Project Funds
- Equipment Replacement Fund

***Funding Sources:*** This section provides a detailed summary of the main revenue sources. It includes the following:

- Detailed Summary of Revenues by Source

***Department Summary:*** This section provides departmental summaries. It includes the following:

- Mayor and City Council
- Executive
- Administration/Human Resources
- Finance
- Public Safety
- Community Development
- Public Works

***Debt:*** This section provides a detailed summary of municipal debt. It includes the following:

- Municipal Debt
- Long-Term Debt

***Capital Improvement Program:*** This section provides a detailed summary of the 2025 capital plan. It includes the following:

- One-Year Capital Plan with Summaries
- Capital Facilities Plan Summaries

## Budget Team/Committee

### ***MAYOR***

Ron Onslow, Mayor

### ***CITY COUNCIL***

Matt Cole, Mayor Pro Tempore

Clyde Burkle, City Councilor Position 2

Lee Wells, City Councilor Position 3

Katie Favela, City Councilor Position 5

Rian Davis, City Councilor Position 6

Judy Chipman, City Councilor Position 7

### ***SENIOR MANAGEMENT***

Steve Stuart, City Manager

Lee Knottnerus, Deputy City Manager

Kirk Johnson, Finance Director

Chuck Green, Public Works Director

Claire Lust, Community Development Director

Cathy Doriot, Police Chief

### ***CITIZEN MEMBER***

Alex Pace



## City Manager's Budget Message

Steve Stuart, City Manager

November 1, 2024

Dear Mayor Onslow and City Council members:

We are pleased to present the City's 2025 Proposed Budget. This budget represents the results of thoughtful direction provided by the City Council along with dedicated efforts of the Budget Advisory Committee, Executive Management and City staff. The City reviewed all 2025 budget requests for initiatives, personnel, and capital improvements to ensure they fit within the City Council's overall strategic goals. The 2025 budget document also incorporates the most recent citizen survey, which was used as a tool when setting priorities for services and projects for the upcoming fiscal period. The 2025 Proposed Budget has been discussed by the City Council at several meetings beginning in August and will be presented for the final public hearing and adoption on December 5, 2024.

The City's budget is used as a planning, policy and communications document, estimating future City revenues and expenditures, current fund balances and allocating resources to accomplish community and Council priorities. It guides the City's operations and capital programs from a fiscal perspective for the upcoming year. The budget is prepared on a fund-by-fund basis. Each fund accounts for different services and activities. All City funds are included in the 2025 Proposed Budget and each fund is described in more detail in this document.

### *Summary of the 2025 Budget*

#### *Council Goals and Community Priorities*

As a planning and policy document, one fundamental purpose of the City's budget is to allocate resources that support the community's vision and priorities. In 2018-2019, the City Council directed staff to develop a plan to begin a transition from a reliance on residential building to a more balanced economic development model. The transition included a focus on recruitment of commercial retail business, employment opportunities, a more sustainable long-term revenue structure and to provide the service options requested by the residents. The City Council adopted conservative budgets that included building reserve balances that would be set aside to use for strategic investment during the transition.

One of five guiding principles in the City's 2016-2035 Comprehensive Plan is to support the development of Ridgefield as a regional employment center for Clark County and Southwest Washington that provides a wealth of living-wage employment opportunities for residents, particularly near the Interstate 5 junction.

In October 2023, the City Council approved a plan to implement a local tax increment financing plan for multiple infrastructure projects in the I-5 junction subarea. The tax increment financing plan is an investment in the future and will allow the City to build infrastructure that will bring an estimated \$700 million dollars of private investment to Ridgefield. The investment would add almost 1,900 new jobs in the City and 470 indirect jobs in the County. Ongoing state and local sales tax revenue is estimated to be \$3.4 million annually at full build out.

Since 2017, the City has worked with a national research firm to bring in a grocery store, build a regional sports complex and work with both private and non-profit partners to add a full-service recreation and community center in Ridgefield. The City continues to build new or upgrade existing streets and trails each year, focusing on major arterials and the Gee Creek trail network. Council and voters approved a ballot measure in 2021 to add a 0.2% sales tax to fund the City's Transportation Benefit District. With these funds, staff implemented an enhanced pavement preservation program early in 2022 with a goal to maintain streets in a very good condition per the Pavement Condition Index. The 2025 budget includes \$895,000 in pavement preservation work in addition to multiple projects to reconstruct, widen and add sidewalks and bike paths to existing arterial roadways.

The City has accomplished several community priorities since the last resident survey that was conducted in late 2022. The 2022 Ridgefield survey reported that 69% of residents recommend Ridgefield as a good place to live, with 69% having a positive outlook of the city they live in. 64% of residents feel the government is well managed, while 57% feel their tax dollars are spent wisely. The City will be conducting another follow-up resident survey in 2026.

In 2014, the Council adopted six organizational goals that provide direction for staff and policy decisions to continue to better serve residents. The Council implemented an additional goal in 2021 to address community engagement. New services or initiatives are considered based on how they assist in meeting these organizational goals. The detailed Council goal document is included in the section on strategic goals and performance measures. Each goal includes metrics city staff have put in place to quantify how the City is performing in meeting Council goals.

The 2025 budget document also includes a section on performance measures. The performance measures were implemented to quantify the results of the seven City Council goals and community survey results. The measures include financial metrics that show the price of government per capita, major revenue sources, and operating forecasts for the next six years. The seven overall Council goals include targeted metrics to track the implementation of each of the Council goals. The community survey results track progress compared to the previous surveys with a target of meeting or exceeding national benchmarks. The performance measures are discussed in more detail in the budget overview section of the document.

### ***Delivery of Public Services and Organizational Goals***

The primary mission of the City is to provide highly valued public services to the Ridgefield community. The implementation of Council goals provides the vision and resources necessary to provide these public services. The 2022 resident survey reflects a 74% satisfaction rating of the overall quality of city utilities and 73% with parks and recreation services. 51% of respondents were satisfied with the quality of transportation services, while 77% were satisfied with the quality of public safety services. The 2025 Proposed Budget includes the allocation of resources to support and enhance these previously identified priorities, in alignment with key organizational goals.

### ***2025 Budget Highlights***

In 2023, the City began the planned transition period from reliance on residential construction and one-time sales tax revenue to more sustainable commercial retail sales tax. In 2018–2019, at the City Council's direction, staff began to increase reserve balances in anticipation of the transition period. Staff forecast the transition to begin in 2023 and continue through the 2026 calendar years. Costco was the first business to open in the tax increment area in August 2024. The City is expecting several high-value commercial retail businesses to open their doors by the end of 2025. Thirteen additional buildings are in varying stages of land use or permitting review in the Union Ridge Town Center and additional parcels are under review south of Pioneer Street in the I-5 junction subarea. Additional retail commercial business development is expected to occur on the east side of I-5 at the Tri Mountain Station complex. The strong commercial development activity will address the shopping needs of residents while also creating sustainable retail sales tax and additional property tax revenue to provide long-term stability for the provision of necessary City services.

### ***Challenges***

The City continues to monitor economic changes in our region and on the national landscape. The City has seen fewer single family residential permits issued in the past three years compared to the residential boom that occurred in late 2020 and 2021. Due to reduced housing starts and high interest costs for a mortgage, residential development is forecast to be down 17% from original estimates for 2024. However, land use and building permit applications are up for commercial projects, and staff are forecasting increased ongoing sales tax revenues as these projects are completed in the 2024–2026 time period.

Many businesses continue to struggle to fill job openings, and supply chain issues continue to cause inflationary pressures on residents and the City. The City has seen increased costs for public works construction projects, basic services, and supplies that support the public services provided to Ridgefield residents. As a result of the increased costs, the City experienced budgetary pressures for the 2025 operating and capital budgets. The City Council and staff are proposing reduced additions to the 2025 budget and focusing on current operations and capital projects.

The City will continue to draw on the reserve balances set aside for the transition period in 2025 for one-time capital investment, although staff do not forecast dipping into policy reserve balances in the General Fund. The City built up significant additional reserves in the General Fund during the past six years to prepare for the transition from residential construction to commercial construction and changes to the retail sales and use tax receipt structure.

The Community Development Department's development and building activities are paid through user fees charged to developers for land use, engineering and building permits. The City forecasts the fund balance for development and building activities to be significantly reduced in 2024. The City Council will review the fee structure and cost recovery policies late in 2024 to address the ongoing revenue requirements. Staff have evaluated changes to service delivery to lower ongoing costs by 10.8% in the Community Development Department Building and Permitting Activities.

As a result of being the fastest growing city in Washington since 2010, the City continues to plan for the needed infrastructure to support the growth. The City continues to work with regional, state, and federal partners to find additional funding options to add to local and developer funds to build the infrastructure to support the tremendous growth in Ridgefield.

Local governments, including the City of Ridgefield, continue to be on watch for potential threats as a result of State and Federal legislation that may shift funding burdens to local governments through elimination of grant funding or shared allocation changes, increase costs through tax policy decisions or impose unfunded mandates through regulatory actions. The City works with both state and federal affairs consultants as well as various trade organizations to promote the City's platform on these issues.

### ***Opportunities***

The City has continued to see growth through residential and commercial development. Single family residential permitting has declined each year since 2021 but is still elevated historically. Land use and engineering permit submittals for commercial development have continued to be steady as Ridgefield transitions from residential to commercial development. Staff had forecast a transition to commercial related development and construction to occur in the 2024–2026 period. The transition is on track to meet the previous forecasts. Revenues from these projects are expected to provide both a one-time infusion of construction related sales tax along with more sustainable long term property tax and retail sales tax funding. Prior to the transition, one-time revenue from sales tax was as high as 65% of overall retail sales and use tax receipts. During the first quarter of 2024, the one-time retail sales and use tax receipts from construction activities are at 37%. The forecast is for construction related sales tax to be reduced to a high of 25% of overall sales in the city when the current development projects are completed. The goal is to have construction related sales taxes at 20% - 25% ongoing.

The 2025 capital budget includes several infrastructure projects designed to support private development in the city. Projects such as the Pioneer widening and roundabout construction, Royle Road S 19<sup>th</sup> to Hillhurst Road design, the east side elevated water reservoir and Kennedy well field projects all support the growth the City expects over the next 20 years. The additional commercial development will provide the services requested by Ridgefield residents while providing additional sustainable property and retail sales tax growth.

Development related funding sources are being used as leverage to apply for both state and federal grants to complete infrastructure projects. The City has been awarded \$3.04 million in federal and state grants to help fund the 2025 capital plan, including a \$1.2 million Federal Lands Access Program grant for the completion of the remaining Gee Creek Trail segment from Heron Drive to Main Avenue. Design began in 2024 with construction to begin in 2026. In addition, the City will expend approximately \$13.8 million in remaining 2024 Limited Tax General Obligation (LTGO) bonds on the projects in the tax increment area, including the Pioneer widening and roundabout construction project. The City also received multiple low interest loans for construction of high priority projects, including a \$500,000 Drinking Water State Revolving Fund (DWSRF) loan, a \$2.4 million loan for multiple high priority storm water projects in the downtown core and a \$655,000 loan to complete the design of the final segment of the Royle Road improvement project from the Washington State Public Works Board.

In 2021, Council followed through on their promise to eliminate vehicle licensing fees to fund pavement preservation projects included in the City's transportation capital facilities plan. The fee was eliminated due to voters' approval of a 0.2% sales tax increase to fund the pavement preservation projects. The increased funding has shown immediate results in additional pavement preservation projects around the city. The increased retail sales tax expected in the future will add funding to the pavement preservation program and increase the City's ability to maintain and improve the transportation network. The City continues to use this funding source to leverage additional grant funding options as a local match for transportation projects.

The City hired a dedicated grant writer for the Finance staff to research and write grant applications. The focus on internal grant writing has increased grant and low-cost loan application awards through September 2024 with a success rate of 62.5% of applications awarded for over \$8 million dollars.

The City is also looking for ways to decrease the organization's environmental footprint by partnering with the Washington State Department of Enterprise Services and a consultant to complete an investment grade energy audit for the public works operations center and city hall. The audit will assist staff in identifying energy upgrades that fit Council goals to reduce the city's carbon footprint. The City has begun a transition in fleet operations by transitioning to hybrid vehicles in Public Safety and Community Development. Public Works began a test project by purchasing two electric pickups for the maintenance department.

### ***Current Financial Condition***

The City is preparing a six-year business plan, last updated in 2022. The plan is reviewed and modified as needed annually for relevant changes that may impact Ridgefield. The plan covers each department and identifies projects and staffing needs over the upcoming six years to maintain current service levels and meet the growth needs that were identified in the City's comprehensive growth management plan. City staff began an update to the growth management plan in 2023 and expect the project to be complete in 2025. This update will cover a 20-year planning horizon through 2045.

The City reviews and updates a six-year financial sustainability model for revenue and expenses related to each of the operating funds during the annual budget preparation. The City also prepares a six-year financial forecast to project revenue in the Capital Service Funds (Real Estate Excise Tax, Impact Fees, Transportation Benefit District, and Water System Development Charges). Current projections show that City operating revenues will exceed operating expenses from 2025 through 2030 in all funds except the General Fund in 2026, which shows a nominal deficit of just under \$100,000. The Building and Permitting Activities fund shows a deficit currently each year through 2030. The City Council has approved a cost-of-service study for development and building related activities including land use, engineering, building and inspection. The study will provide the data for the City Council to make a policy decision on rates going forward and cost recovery policies to cover the revenue requirements for this fund. The study is expected to be complete by the end of 2024 with potential changes effective early in 2025. Staff have reviewed expenses and made multiple changes to service delivery and efficiency updates that reduced expenses by 10.8% compared with the amended 2024 budget.

City staff conducted a comprehensive rate study in 2023 for both the Water and Stormwater Drainage funds to determine the revenue requirements to fully cover both operations and capital requirements for the next 10 years. The Water Fund rate study shows increases to be in line with inflationary increases to match operating cost increases. The Stormwater Drainage operating fund will require additional rate increases above inflation from 2024 through 2028 to support the new statutory requirements effective July 1, 2024 under the Phase II Municipal Stormwater Permit. Rate increases should stabilize in 2029 to an inflationary increase annually through the end of the forecast.

Capital Service Fund revenue sources are expected to be reduced over the next few years for impact fees. This is due to the City providing developers with impact fee credits to build the public portion of transportation and park projects included in the city's capital facility plans in lieu of receiving cash payments for the impact fees on residential and commercial permits. The City Council approved policies in the 2018-2019 timeframe to issue impact fee credits for both parks and traffic impact fees to work with developers to build the public portion of roads, parks, and trails. Through this policy, developers have built approximately 4 miles of new roads, 1.5 miles of trails and provided the City with over 50 acres of park land. The Council has recently approved additional credit issuance through development agreements to obtain a 15-acre park in the Paradise Pointe subdivision and new roads near the I-5 junction.

Transportation Benefit District and Water System Development Charges are forecast to provide needed revenues to continue the pavement preservation program and provide funding to complete multiple high priority water projects over the next few years. City staff continue to seek out outside funding through grants and low-cost loans for upcoming capital investment.

The City Council proactively implemented financial policies that provide the necessary tools to ensure the City can meet its immediate and long-term financial and service objectives. These policies serve as guidelines for both financial planning and internal financial management of the City. The financial policies address budget development, monitoring and the use of ongoing or one-time revenue sources. Reserve policies were implemented in 2014 to ensure financial stability. Each of these policies are reviewed annually to insure they incorporate industry best practices and meet the current needs of the City.

To guard against the possibility of an economic slowdown, the Council has proactively implemented reserve policies that exceed national best practice benchmarks to set aside funding in the event of a continued downturn in the economy. General Fund reserves are set at 10% of prior year operating revenues and 60 days of operating expenses. The total operating reserves are approximately 21% of 2024 General Fund operating expenses. The overall General Fund reserves, including capital and retirement obligations, are 32% of the 2025 baseline operating budget. The City built additional reserve levels over the past six years to prepare for the transition from a dependence on residential development to a focus on commercial retail development. The City Council approved the use of these reserves beginning in 2023, and the City is proposing to use \$1.8 million in excess General Fund reserve balance in 2025 for one-time initiatives and capital investment.

In the proprietary funds, the City reserves up to 90 days of prior year operating expenses in the water utility and 60 days in the stormwater utility to ensure service levels are maintained in the event of a downturn. Operating reserves for water are 17% and 9% for stormwater drainage operating expenses, respectively. Proprietary funds also reserve for debt service, capital repair and replacement and retirement payout obligations and have an overall 52% for water and 46% for stormwater drainage reserve to operating expense ratio.

As a result of the Council's strong financial policies, diligent financial management and conservative budget planning, the City continues to maintain its AA bond rating and an S & P Global Ratings (S&P) financial management rating of "stable." The City has received an unmodified (clean) Financial Audit Opinion in 17 of the past 18 audits and has received nine consecutive GFOA Annual Comprehensive Financial Report Awards. The City recently received their seventh straight GFOA Distinguished Budget Presentation Award for the 2024 Adopted Budget. The City also received their second Popular Annual Financial Report award for 2022.



### ***In Closing***

City staff and the Budget Advisory Committee are proud to present a balanced 2025 Proposed Budget. The City's budget maintains current service levels and will use fund balance in excess of policy reserves for capital investment. In addition, the budget will maintain reserve policies to ensure financial sustainability.

The City of Ridgefield continues to be one of the fastest growing cities in the State of Washington due to several factors, including land availability, proximity to major infrastructure and location in the Portland-Vancouver Metropolitan Area. The City is proactively assuring that growth is balanced, including expanding its jobs base and attracting additional commercial development, which will assure the City's ability to offer high quality life, work and play options. Due to the continued residential, job, commercial and infrastructure development, the City is projecting an increase in the property tax base and additional ongoing sales and use tax revenues as the city transitions to a more balanced and sustainable revenue model.

The City Council has tasked staff with becoming more efficient in daily operations as well as providing a more transparent city government that responds to resident needs. Over the past three years, staff have upgraded software and customer-facing portals to allow residents and the business community to obtain services without having to visit City offices in person. Staff have increased communication efforts using social media and an updated website to provide timely information to residents regarding services and information important to Ridgefield residents. In 2022, staff began to track metrics to quantify the results of how well the City is implementing each of the seven City Council goals. Initiatives approved over the past few years are an investment in the future of Ridgefield. As the City continues to see growth at a higher rate relative to the rest of the state, the City is planning to meet current and future demands and deliver exceptional service, efficiency and accountability to those we serve.

The Proposed Budget includes the addition of four positions and removal of a sunset designation for one position to proactively manage the growth the City is experiencing. The new positions include two additional water maintenance workers, one stormwater maintenance worker and a parks maintenance worker. In addition to the four new positions, the Council authorized one position that was set to expire at the end of 2024 as a regular position for a grant writer. The City also completed a classification and compensation study in 2024 to ensure the city remains competitive in the market with a focus on retention and recruitment of high-quality staff to support Ridgefield's mission.

The City Council continues to adopt policies and provide a long-term vision that brings high quality services and development to Ridgefield. The City's staff are committed to the mission statement to provide superior service, build on the proud history, and meet challenges that are shaping the future of Ridgefield.

Respectfully,

A handwritten signature in black ink, appearing to read "Steve Stuart".

Steve Stuart, City Manager

# 2024 GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Ridgefield  
Washington**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director

## Mission and Vision Statement

### **City of Ridgefield Mission Statement:**

Committed to providing the community with superior services, building on the proud history, and meeting the challenges that shape our future.

### **City of Ridgefield Vision Statement:**

Connecting our historic past with a healthy future where people, nature, and business flourish together.

## History of City



The original inhabitants of the Ridgefield area were a Chinook tribe whose village was located at the confluence of Lake River and the Columbia River.

The Lewis and Clark Expedition visited the area twice, once in 1805 en route to the Pacific Ocean and next in 1806 on the return voyage. The Chinook Indians stayed until 1876, when they relocated to the mouth of the Lewis River.

In 1840, a young Irish immigrant named James Carty filed the first Land Donation Claim in the area, a portion of which is in what is the present-day northern part of downtown Ridgefield. His nephew, James Carty, visited in 1860 and later settled in the area in 1872. Records indicate that the younger Carty was active in the Democratic Party and his son, William Carty, was a state representative for the State of Washington for 22 years.

History indicates that Mr. Carty was the only settler until 1853 when Frederick Shobert arrived to homestead 320 acres, which included the southern portion of the current downtown area. Family members say Mr. Shobert chose this land because he wanted to log the heavy timber that covered it.

In the years that followed, more settlers were drawn to the gently sloping land extending from elevated highland to the banks of Lake River. The original name of the community was Union Ridge due to the number of residents originating from the Union Ranks of the Civil War. The name was changed to Ridgefield in 1890 after S. P. Mackay successfully circulated a petition to rename the area and a meeting was called in order to decide the fate of the city name.

The Post Office was established in the home of the first Postmaster, Asa Richardson, in 1865, and commerce came to Ridgefield in 1882 when Stephen Shobert and J.J. Thompson opened the first store.

At a special election on August 20, 1909, the people decided by a vote of 62-12 to incorporate as a city. The first officials of the City were James A. Smith, Mayor, and Council members N.C. Hall, A. Murray, J.S. Maxson, F.H. Gilbert and Dr. R.S. Stryker. The City Clerk was J.W. Blackburn and the Treasurer was E.A. Blackmore.

The completion of Interstate 5 in the 1960s made Ridgefield more accessible, and the creation of the National Wildlife Refuge drew increasing numbers of tourists. Between 1990 and 2000, the city grew from 1,332 to 2,147 residents and added 2,200 acres through annexation. As the city grew, the burdens of the mayor's office became too much.

In 1999, the voters changed city government to its current council-manager form. The council-manager form of local government combines the strong political leadership of elected officials with the strong professional experience of an appointed local government manager. The Mayor is appointed by the City Council and serves as the chief spokesperson and head of the city government for public, political and ceremonial purposes. The Mayor has no full-time

administrative duties. The seven City Council members are elected by the citizens of Ridgefield on a non-partisan basis for four-year terms. Council members are policymakers; they adopt a budget for City revenues and expenditures and perform all other actions necessary to govern the City, including the passage of ordinances and resolutions.

In 2009, the City of Ridgefield celebrated the centennial of its incorporation with a population of 4,215 and an optimistic view of the future. The City is continuing to grow with a current population of 15,790. The 2015 update of the City's Urban Area Comprehensive Plan outlined the city's goals: to become a regional employment center, to provide quality neighborhoods, to protect critical environmental areas, and to carefully manage growth.

Ridgefield At A Glance	
Elevation (Average)	112 Feet
Land Area	7.18 Sq. Miles
Miles of Streets	61
Miles of Trails	11
Park Acreage	172
Water Production Daily Capacity (Millions of Gallons)	3.05 Million
City Retail Sales Tax Rate	8.7%
City Employees (FTE) (2025 Projection)	86.75
Assessed Valuation (2025 Projection)	\$4,053,624,940
Property Tax Levy Rate per \$1,000 Assessed Value (2025 Projection)	\$0.6100

## Population Overview



TOTAL POPULATION

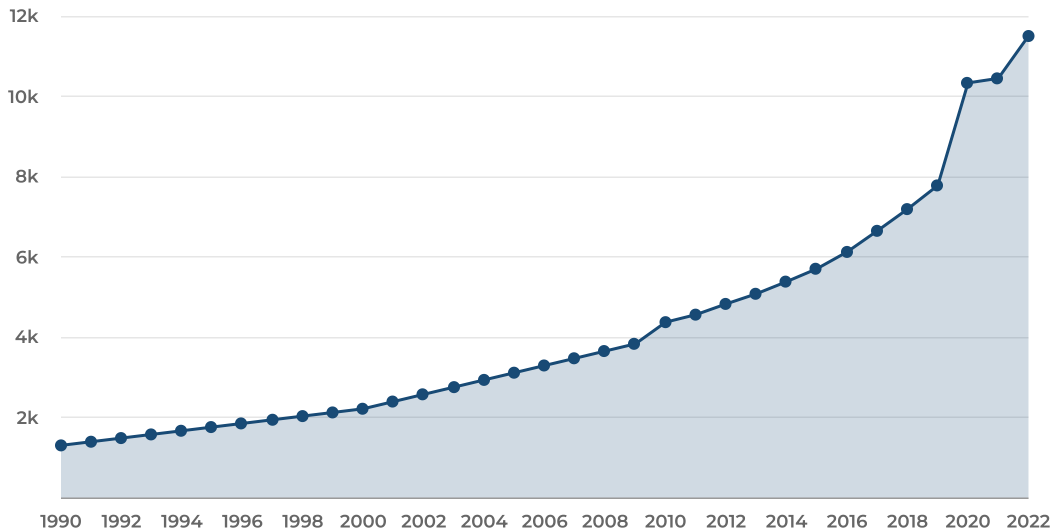
**11,486**

▲ **10.1%**  
vs. 2021

GROWTH RANK

**36** out of **288**

Municipalities in Washington



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



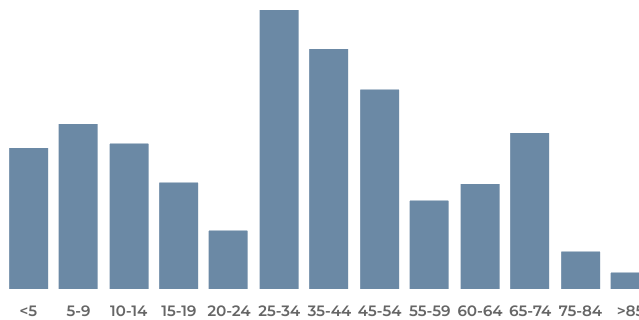
DAYTIME POPULATION

**10,431**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

### POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

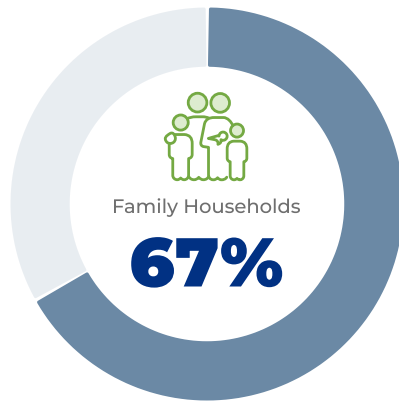
\* Data Source: American Community Survey 5-year estimates

## Household Analysis

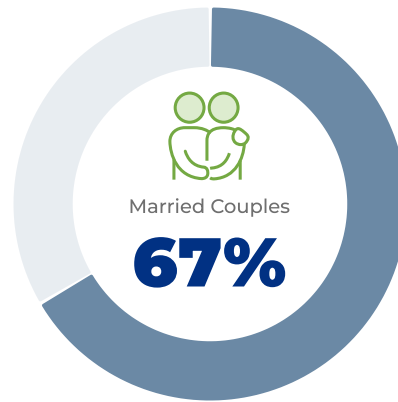
TOTAL HOUSEHOLDS

**3,848**

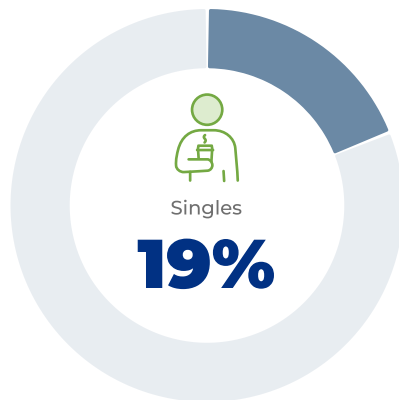
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ **35%**  
higher than state average



▲ **33%**  
higher than state average



▼ **31%**  
lower than state average



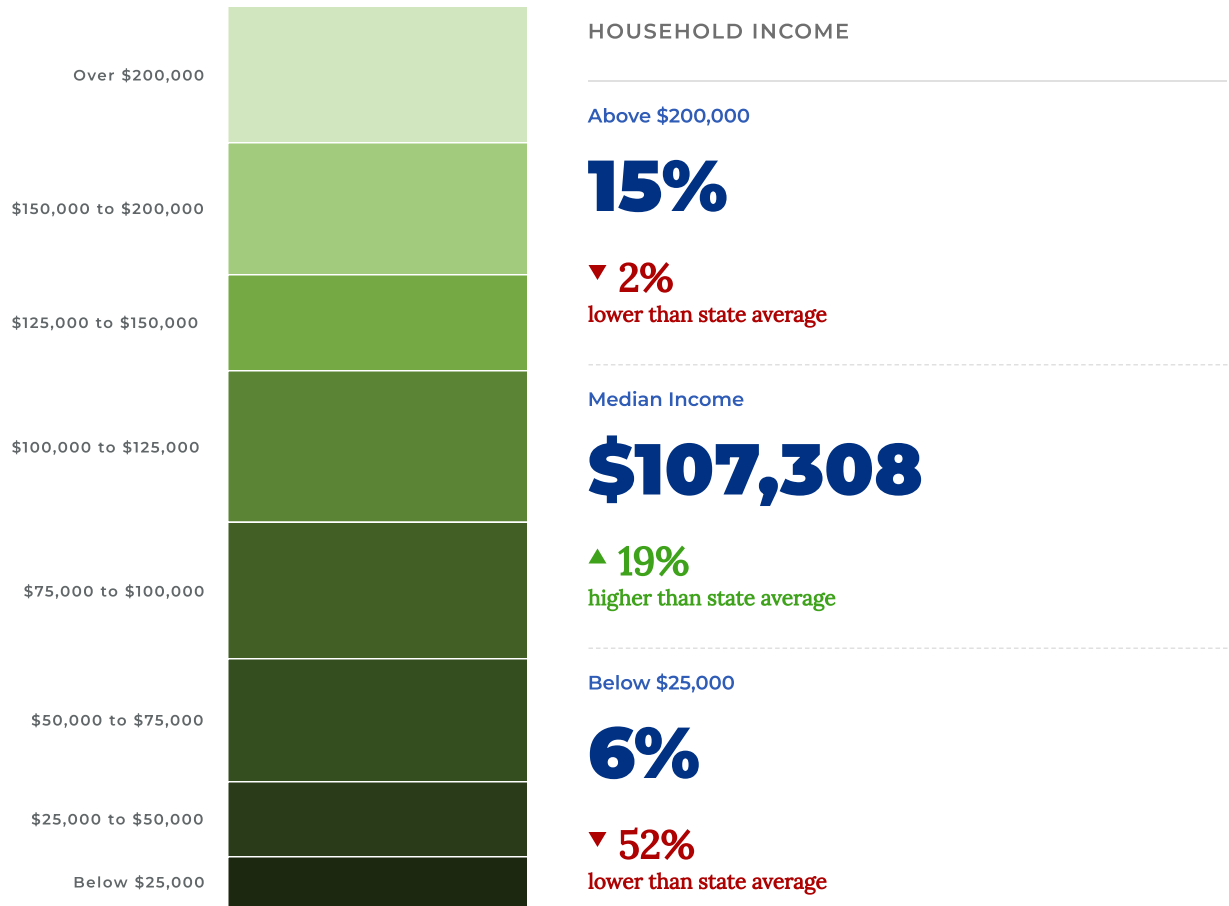
▼ **28%**  
lower than state average

*\* Data Source: American Community Survey 5-year estimates*



## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



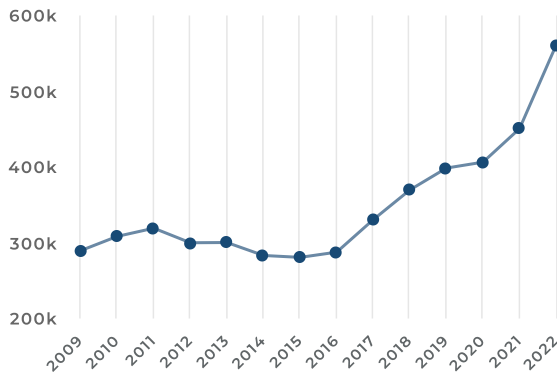
*\* Data Source: American Community Survey 5-year estimates*

## Housing Overview



2022 MEDIAN HOME VALUE

**\$560,900**



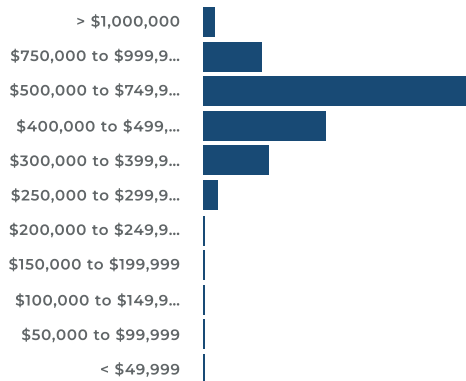
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME OWNERS VS RENTERS

Ridgefield State Avg.



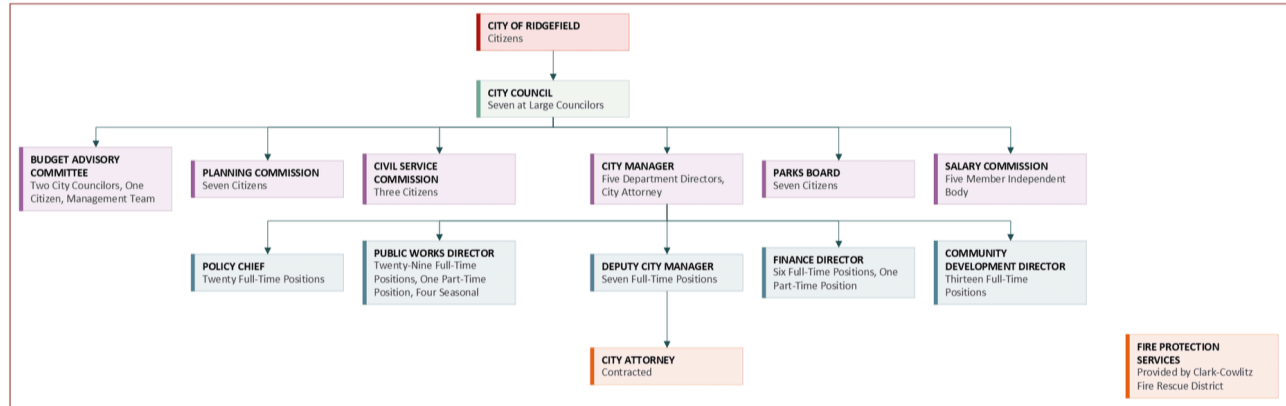
### HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

# City of Ridgefield 2025 Organizational Chart



## Boards, Commissions and Committees

The City of Ridgefield has several boards, commissions, and committees. The boards and commissions were created by City Ordinance and committees were set by Council approved policy to serve as advisory bodies to the City Council and staff.

To assure increased access to and participation in public meetings, the City of Ridgefield will conduct public meetings in person with full online access. Public meetings include City Council meetings, the Planning Commission and the Parks Board.

### ***Planning Commission***

The Planning Commission is comprised of seven volunteer citizens who advise the City Council on planning, development and growth issues for the community. The commission reviews and makes recommendations to the City Council on updates to the City's Comprehensive Plan and Capital Facilities Plans, Development Code regulations, shoreline management regulations, environmental protection regulations, general development policy, and other matters as directed by the City Council. The Commission does not conduct quasi-judicial hearings on land use applications as the City uses a Hearings Examiner to review such proposals. Planning Commission meetings are held on the first Wednesday of each month. For more information refer to RMC 2.12 – Planning Commission.

### ***Civil Service Commission***

The Civil Service Commission is comprised of three volunteer citizens who preside over the manner in which police officer candidate examinations are held as well as how appointments and promotions are made. The Commission is also responsible for hearing complaints, conducting investigations and hearings, and determining appeals regarding police officers and other matters connected with personnel administration of the Police Department. Commissioners must be citizens of the United States, must have been residents of the City of Ridgefield for at least three years, and must be eligible to vote in Clark County. Civil Service Commission meetings are held on the second Tuesday of each month. For more information refer to RMC 2.64 – Civil Service System.

### ***Parks Board***

The Parks Board is comprised of seven volunteer citizens who advise the City Council on parks planning, parks acquisition, operations and maintenance within the current and future city limits of Ridgefield. Eligible members include residents, property owners and business owners within the urban growth area of the City, as well as citizens residing within the boundaries of the Ridgefield School District. Parks Board meetings are held on the second Wednesday of each month. For more information refer to RMC 2.56 – Ridgefield Parks Board.

### ***Salary Commission***

The Ridgefield Salary Commission was created on April 24, 2014, as a five-member independent body with the authority to set the salary of the members of the Council. An independent salary commission studies the relationship of the Ridgefield City Council members' duties and salaries to Council members in comparable City jurisdictions and fixes salaries based on that comparison as well as the City's budget and other market conditions. The Commission meets as often as necessary each year, with a first meeting no later than March 31, and actively solicits public comment for consideration when making a salary determination. The Commission files a salary schedule with the city clerk on or before May 31 which is published in the same manner as a City ordinance. The salary schedule is then incorporated into the City budget without further action of the City Council. For more information refer to RMC 2.62 – Independent Salary Commission.

### ***Roundabout Committee***

The Roundabout Committee is comprised of five volunteer citizens who recommend roundabout center island design concepts to City Council for roundabouts within the current and future City limits of Ridgefield. Eligible members must reside within the Ridgefield City limits. Roundabout Committee meetings are held on the second Monday of each month.

### ***Budget Advisory Committee***

The Budget Advisory Committee consists of two City Council members, City Executive Management, and one citizen member appointed by Council. The main role of the Budget Advisory Committee is to serve in an advisory capacity to assist in the development of an annual budget that reflects the City's top priorities. The Budget Advisory Committee also provides open and transparent communication among the participants and the citizens of Ridgefield. For more information refer to Financial Policy #07: Budget.

## Organizational Matrix - Department Assignments by Fund

Organizational Matrix - Department Assignment by Fund					
Department	General Fund	Street Fund	Building and Permitting	Water Fund	Stormwater Fund
	City Council				
Executive	Executive, Economic Development				
Finance	Finance and Accounting, Budget, Investments, Grant Management, Procurement, Collections, Customer Service			Utility Account Administration	Utility Account Administration
Human Relations	Human Relations, Labor Relations, Payroll				
Administration	City Administration, Legal, Risk Management, Information Technology, Community Outreach, Public Meetings, Public Records, Events				
Public Safety	Police Administration & Services, Municipal Court, Civil Service, Animal Control				
Community Development	Community Development, Economic Development, Long Range Planning, Code Enforcement	Right of Way Permits	Building Permits, Engineering Permits, Land Use, Plan Review, Development Inspection		
Public Works	Public Works Administration, Facilities, Cemetery, Parks & Recreation, Capital Project Management	Street Operations and Maintenance, Capital Project Management	Engineering Review, Development Review, Development Inspection	Water Distribution, Capital Project Management	Stormwater Drainage, Capital Project Management

# Fund Descriptions

## ***General Operating Fund – Fund 001***

The purpose of the General Fund is to provide for traditional government programs, which include the City Council, judicial, executive management, legal, finance, human resources, general administration, general/facilities, information technology, public safety, cemetery, community development and parks. Taxes are the major source of revenue within the General Fund. Transfers from other funds through an Indirect Cost Allocation Plan provide funding for expenses that are budgeted in the General Fund that benefit all funds for the City. The General Fund also provides support to other funds for debt service, street maintenance, and capital improvements.

## ***City Council – Dept. 11***

The City Council is the elected legislative governing body of the City of Ridgefield and operates under a council-manager form of government, which consists of seven members elected at large from the community with one member serving as the Mayor.

The Council determines and maintains effective legislative programs for the City and enacts ordinances and resolutions. The Council meets at two regularly scheduled meetings per month to consider programs and services for the residents, approve expenditures of funds, and set public policy for the community. They participate in workshops and study sessions to review and discuss policy issues and attend numerous city-related committees and other governmental board meetings.

## ***Judicial – Dept. 12***

The City of Ridgefield contracts with the City of Battle Ground for court services. Judges of the courts provide jurisdiction over all court proceedings pertaining to offenses defined by ordinances of the City, as well as traffic violations and misdemeanor crimes cited by Public Safety Officers.

## ***Executive – Dept. 13***

The Executive Department consists of the City Manager, who is appointed by the Council. The City Manager is responsible for carrying out the policies and goals of the Council and coordinating and directing the day-to-day activities of the City's operating departments, which includes the development and management of effective programs. City Manager duties also consist of the political and community leadership of the city.

## ***Finance – Dept. 14***

The Finance Department maintains the City's financial records, prepares monthly, quarterly, and annual financial reports; completes financial forecasting; develops the annual budget and provides budget oversight. Additional duties include grant and contract management, procurement, customer service, processing of accounts payable and accounts receivable billing, collections and utility billing. The Finance Department provides audit oversight and assures the City is in compliance with federal and state accounting and auditing standards, while ensuring other reporting requirements are adhered to in a timely fashion. Finance also provides effective management of the City's financial resources, including the handling of cash receipts and daily deposits, reconciliation of bank statements and managing the City's investment activities.

## ***Legal – Dept. 15***

The City of Ridgefield contracts for its City Attorney services. Services consist of general counsel and representing the City on various complex and specific legal matters. Services include administering civil lawsuits, preparing legal documents, and advising city officials on legal rights, obligations, practices and other phases of applicable federal, state and local law.

## ***Human Resources – Dept. 17***

Human Resources provides support for personnel and payroll management for the City of Ridgefield. Human Resources will ensure the city is compliant with all federal, state, and local labor laws. Additional duties include managing the hiring process for new employees, managing the wellness program, and benefit and labor contract negotiation and management.

## ***Administration – Dept. 18***

Administration provides support to the City Council, maintains official records and legal documents, oversees records management, and ensures requests for public records are processed in a timely manner. Additionally, Administration ensures risk management policies and procedures are in place and ensures communications such as brochures, press releases, social media and newsletters are appropriately prepared. Administration manages website content, provides coordination support for community events sponsored by the City, acts as a liaison with business associations, and provides administrative staff for Council and commission meetings.

## ***General/Facilities – Dept. 19***

This cost center incorporates costs that benefit the entire city. It includes the costs for office and operating supplies, postage, licensing and purchases, City Hall utilities, computer systems consulting fees, liability insurance and risk management, lobbying, janitorial, community events and other general costs. This also includes the cost for facilities

maintenance.

#### ***Information Technology – Dept. 20***

Information Technology includes information services. Information services include computer system administration, telecommunications, desktop support, and computer hardware and software purchase and maintenance.

#### ***Public Safety – Dept. 21***

Public Safety is responsible for protecting life and property, preserving the peace, preventing crime, maintaining positive community relations, apprehending, and arresting criminal violators, recovering property, planning, and regulating traffic and encouraging and developing community involvement and interaction with the department. Public Safety investigates crimes that occur within the City. They initiate criminal investigations and assist outside agencies and follow up when required.

#### ***Civil Service – Dept. 22***

The Civil Service Commission consists of three (3) members - one (1) chairperson and two (2) commissioners. A secretary/examiner provides support to the commission. The Commission is responsible for administering all tests and setting the necessary qualifications for potential police department candidates and adopting local rules consistent with Washington State Law concerning regulations of personnel administration.

#### ***Cemetery – Dept. 36***

Performs maintenance activities and oversight of the Ridgefield Cemetery.

#### ***Community Development – Dept. 58***

The Community Development Department provides short and long-term visioning and comprehensive planning for the future physical development of the city. Comprehensive planning includes the coordination of capital facility planning, participation in park planning and use policies, implementation of development regulations, development review, and legislative updates of development procedures and zoning compliance. Community Development is responsible for code compliance and enforcement of the development code.

#### ***Parks – Dept. 76***

Conducts support and maintenance of city-owned parks and trails. Ensures citizens and visitors are provided with safe, clean and attractive parks and open space areas where families can spend leisure time and participate in a variety of recreational activities. The City maintains four major parks: Abrams Park, Davis Park, Boyse Park and Overlook Park. The City also maintains several neighborhood parks throughout the city. Public Works staff performs maintenance service activities for the parks.

#### ***Enterprise Funds***

An enterprise fund is a separate accounting mechanism used to account for operations that provide a service to the public in a manner similar to a private business. The goal of an enterprise fund is to recover the costs of providing the services through user charges.

#### ***Building and Permitting***

Building and Permitting is a separate function within the Community Development Department. The building and permitting function is responsible for managing and reviewing permits related to land use, engineering and building for both residential and commercial development. The department conducts plan review and building inspection services to ensure building and construction activities conform to city plans and codes. The majority of revenue is generated from user fees.

#### ***Utility Operating Funds***

The utility funds include water and stormwater drainage operating revenues and expenditures and capital projects revenue sources and associated expenditures.

#### ***Water Utility Operating – Fund 406***

The Water Utility Fund incorporates the management and oversight of City-owned water utilities and provides for the delivery of safe, high-quality water for all water users. The water utility provides support for the operation and maintenance of the water distribution system, storage reservoirs, wells, pumps, fire hydrants, emergency interties, telemetry, and related equipment. The majority of revenue is generated from user fees.

#### ***Storm Water Utility Operating – Fund 408***

The Storm Water Utility Fund provides for the maintenance and operation of the City's storm drainage system. This system collects, detains and treats stormwater run-off. In addition to maintaining these facilities, the city also inspects private facilities and investigates illicit discharges to protect the environment. The majority of revenue is generated from user fees.

#### ***Special Revenue Funds***

Special revenue funds are restricted in use and established to track identified revenues that can only be used for specific purposes that are determined by the fund.

#### ***Streets – Fund 101***

The Street Fund comprises both arterial and city roads and is designed to operate and maintain the built-in capacity, traffic control, and safety devices of the street network, including sidewalks, street lighting, signage, surface water drainage facilities and roadside trees and vegetation. Public Works staff oversees and maintains the streets. The majority of funding is from General Fund subsidies, utility taxes and motor vehicle fuel taxes.

***Drug – Fund 111***

The Drug Fund is used for activities and equipment related to drug enforcement, prevention and policing. The Drug Fund is funded by revenues received from drug seizure/forfeitures, fines and penalties related to drug and alcohol offenses.

***Tax Increment Area (TIA) – Fund 130***

The Tax Increment Area (TIA) fund records the collection and accounting for tax allocation revenues related to a tax increment financing plan. Funds are used to pay for debt service related to public improvement projects identified within the tax increment area boundary.

***Affordable and Supplemental Housing – Fund 140***

The Affordable and Supplemental Housing fund records the collection and accounting for dedicated retail sales and use taxes. Retail sales and use taxes are collected as a credit against the state portion of taxes collected within the Ridgefield city limits. Funds are used to support acquiring, rehabilitating or constructing affordable housing, operations and maintenance costs of new units of affordable or supportive housing or for rental assistance to tenants at or below 60% of median income.

***Transportation Benefit District (TBD) – Fund 150***

The Transportation Benefit District (TBD) fund records the collection and accounting for a public transportation tax, collected from taxable retail sales in the Ridgefield city limits. Funds are used to support the city's pavement preservation program to maintain and rebuild existing roads in the city.

***Capital Service Funds***

***Real Estate Excise Tax (REET) – Fund 105***

The REET fund records the collection and accounting for the receipt of revenue from the sale of real property in the City. These funds can only be used for specific purposes, such as constructing or acquiring new City facilities, purchasing land, or paying City debt service to acquire these facilities.

***Park Impact Fees (PIF) – Fund 114***

The PIF fund records the collection and accounting of park impact fees, collected from developers who construct new residential developments. The funds are used to acquire land and construct new park facilities. The Park Impact Fee is a charge to be used exclusively to build or expand capacity that is required as a result of development.

***Traffic Impact Fees (TIF) – Fund 115***

The TIF fund records the collection and accounting of transportation impact fees, collected from developers, when constructing new developments. Funds are used for the construction of City streets and multi-modal infrastructure. The Traffic Impact Fee is a charge to be used exclusively to build or expand capacity that is required as a result of development.

***Water System Development Charges (WSDC) – Fund 416***

The Water SDC fund records the collection and accounting of system development charges (SDC), collected from developers, at the time of development when connecting to the City's water system. Funds are used to develop and construct facilities listed in the Water System Plan. The SDC is used for building capital facilities that are needed as a result of development.

***Debt Service Funds***

***Debt Service – Fund 200***

The Debt Service Fund is used to account for the principal and interest payments associated with the General Fund and general governmental funds, such as streets and parks. This does not include debt service associated with enterprise funds.

***Capital Project Funds***

***General Capital Projects – Fund 300***

The General Capital Projects Fund is used for construction of governmental capital projects and includes streets and parks projects. Funding sources for these projects come from grants and transfers from the Traffic Impact Fee Fund (TIF), the Park Impact Fee Fund (PIF), Real Estate Excise Tax Fund (REET), Transportation Benefit District (TBD) and the General Fund.

Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its citizens for the upcoming fiscal year.



### ***Utility Capital Projects – Fund 410 and Fund 412***

The Utility Capital Projects Funds are used to account for capital construction projects associated with water and stormwater utility funds. Public Works staff are used to manage and oversee the capital projects, and the design, engineering and construction activities are conducted under contractual agreements.

Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its citizens for the upcoming fiscal year.

Funding comes from multiple sources, including low-cost federal and state loans, grants, bond proceeds, system development charges and utility operating funds.

### ***Equipment Replacement Fund – Fund 501***

This fund was created in 2012 and will be used to account for transfers made from the operating funds and the expenditures made to purchase replacement vehicles and large equipment items. The amount to transfer and spend on purchases is based on a financial model. The financial model describes the asset, year of purchase, estimated life, associated fund and department that uses the asset, estimated date to replace and the estimated replacement cost.

## Budget Information

**City of Ridgefield Financial Structure** – A part of this introduction is the fund description, which describes the funds as an accounting entity used to record the revenues and expenditures of a governmental unit, which is designated for the purpose of carrying out specific activities or attaining certain objectives. For example, in the operating section of this budget book, the Street Fund is to maintain the streets within the City. Its restrictive motor vehicle tax revenue falls short of the cost or purposes of the street fund. A fund transfer from the General Fund to meet the fund's needs covers this shortfall. No other enterprise or special revenue funds can provide funding in the form of a transfer to any special revenue fund except for the reimbursement of services being provided. This reimbursement is considered an operating transfer. An exception to this rule is the General Fund. It can provide both operating transfers to special revenue funds and capital transfers to capital funds. An example is a transfer to the Street Fund for operations or a capital transfer to the Equipment Replacement Fund for equipment or vehicles. A capital transfer occurs to reimburse another fund for eligible reimbursable costs. For example, to track 100% of a transportation project, the General Capital Fund will track both the expense and funding related to the project. A transfer from a fund such as the Traffic Impact Fee Fund will reimburse the cost of the transportation project. This type of transfer is called a "capital transfer" and is considered a reimbursement of eligible costs as defined by the fund's purpose.

**Basis of Accounting and Budgeting** – The City of Ridgefield operates under the laws of the State of Washington applicable to an optional code city (Title 35A RCW) with a council-manager form of government. The City prepares financial statements in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City follows Washington State Law, RCW 43.09.200, using the accounting and reporting guidelines for local governments prescribed by the Washington State Auditor's Office, which has developed and implemented the Budgeting, Accounting, and Reporting System (BARS) designed to promote uniformity among cities and counties in Washington.

The City's accounting records for general governmental operations are maintained on a modified accrual basis with revenues being recorded when they become both measurable and available to finance expenditures in the current period. Expenditures are recorded when the related fund liability is incurred. The accounting records for the City's Proprietary Funds are maintained on an accrual basis with revenues recorded when they are earned and expenses recorded when they are incurred. The types and purposes of each fund are available in the fund structure section of the budget document.

**Basis of Presentation** – The diverse nature of City government and the necessity of assuring legal compliance preclude recording and summarizing all City financial transactions and balances in a single accounting entity. Therefore, from an accounting and financial management viewpoint, the City is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each accounting entity is accounted for in a separate "fund." A fund is defined as a fiscal accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or fund balance, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Annual appropriated budgets are adopted for all governmental fund types and proprietary funds. The budgets constitute the legal authority for expenditures at the fund level. Annual appropriations for funds lapse at the end of the fiscal year. There is no difference between the budgetary basis and generally accepted accounting principles, with the exception that the City does not budget for the payments of the School Impact Fees that are collected and remitted to the school district. Budgetary accounts are integrated into fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for the governmental funds only. All governmental funds are budgeted on the modified accrual basis of accounting. Proprietary funds are budgeted on the full accrual basis for management control purposes only.

# Budget Procedures

## ***Purpose***

The purpose is to establish effective and easy to understand guidelines for the development of the budget, and to identify department responsibilities for gathering and preparing data and information for the Finance Department.

## ***General Information***

### ***Policies***

Financial and Budget Policies (refer to financial policies section) are adopted by the Council and an annual review of these policies is included in the budget process. The staff reviews Financial and Budget Policies and makes recommendations to the Council for adoption and implementation.

### ***Responsibilities***

Department directors have primary responsibility for formulating budget proposals in line with City Council and City Manager priority direction, and for implementation once adopted.

The Finance Department is responsible for preparation and management of the City's budget. This includes maintaining up to date information on revenues and expenditures, organizing data in an understandable fashion, and creating and providing tools for budget development.

The Finance Department assists City Management in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.

City budgets shall be prepared on an annual basis and implemented in accordance with RCW 35A.33 and Financial Policy #07: Budget.

### ***Budget System***

The City of Ridgefield's accounting and budgeting systems are organized and operated on a fund basis. Funds are accounting entities used to record revenues and expenditures. Each fund is balanced, meaning total revenues equal total expenditures.

The budgeted funds are grouped into five categories: General, Special Revenue, Debt Service, Capital Projects, and Enterprise.

The budget is prepared at a fund level; however, the General Fund is prepared at a department level.

### ***Fund Definition***

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, in addition to recording the related assets, liabilities and fund equity, and changes affecting these accounts. The purpose of the fund is to segregate for the purpose of performing specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Funds can fluctuate and can be added or closed, depending upon the circumstances and whether the need to either continue or discontinue a fund exists. Council action is required prior to the official addition or closure of a fund.

### ***Fund Types***

General Fund and General Governmental Funds: Used to account for tax-supported activities. General Governmental Funds also incorporate special revenue funds, such as Real Estate Excise Tax (REET), Park Impact Fees (PIF), Transportation Impact Fees (TIF), Tax Increment Area (TIA), Transportation Benefit District (TBD) and Affordable Housing Tax. Utilization of restricted revenue sources or sources of funds that are designated for a specific purpose correspondingly account for these activities. These funds are budgeted on a modified accrual basis.

### ***Proprietary/Enterprise Funds***

A fund used to account for activities supported by rates or fees charged to external users of goods or services. Building and Permitting Activities, Utility services for Water and Stormwater Drainage facilities are treated as enterprise funds. These funds are budgeted on a full accrual basis, but with the following adjustments:

- No appropriation is made for depreciation, amortization or accrued leave time.
- Capital assets and principal payments on bonds and loans are budgeted as expenditures.

## ***Fund Description and Number Assignment***

### ***General Fund – 001***

The General fund is the largest fund in the City and is used to account for revenues that are not designated for specific activities or programs.

### ***Special Revenue Funds for the General Government***

These funds are used to segregate revenues that are restricted for specific purposes.

- 101 – Streets
- 111 – Drug
- 130 – Tax Increment Area (TIA)
- 140 – Affordable Housing
- 150 – Transportation Benefit District (TBD)

### ***Capital Service Funds (Special Revenue)***

These funds are used to segregate revenues that are restricted to specific capital outlays.

- 105 – Real Estate Excise Tax (REET)
- 114 – Park Impact Fee (PIF)
- 115 – Traffic Impact Fee (TIF)

### ***Debt Service – 200***

The Debt Service fund accounts for the payment of principal and interest on general long-term debt. It does not include the payment of principal and interest on debt created by an enterprise fund.

### ***Capital Projects – 300***

The Capital Projects fund is used to account for financial resources and expenditures incurred for the purchase of land, purchasing, or constructing buildings and structures used for general purposes, acquisition or construction of street improvements, park development and cemetery improvements. It also includes the development and updating of capital improvement plans associated with these projects. This fund does not include capital projects associated with an enterprise fund.

### ***Proprietary/Enterprise Funds***

Enterprise funds are the Building and Permitting Activities and Utility funds and account for the operations financed and operated in a manner similar to a private business, where the cost for providing services to the general public is recovered primarily through user fees and/or rates. Enterprise funds are used for Building and Permitting Activities, Water, and Stormwater Drainage facilities.

- 402 – Building and Permitting Fund
- 406 – Water Operating Fund
- 408 – Stormwater Drainage Operating Fund

### ***Capital Service Funds for Utilities***

These funds are used to segregate revenues that are restricted to specific capital outlays.

- 416 – Water System Development Charge (WSDC)

### ***Capital Utility Projects***

The Capital Utility Project funds are used to account for the financial resources and expenditures incurred for purchasing or constructing capital infrastructure projects associated with water and stormwater drainage improvements. It also includes the development and updating of capital improvement plans associated with these projects. These funds are consolidated with the associated operating fund at the end of the year.

- 410 – Water System Capital Projects Fund
- 412 – Stormwater Drainage System Capital Projects Fund

### ***Equipment Replacement Fund (ERF) – 501***

The ERF fund is used to account for the financial resources and expenditures incurred for purchasing replacement vehicles and large equipment items at the end of their useful life. The ERF fund is financed through interfund transfers from operating funds that budget expense for these types of purchases and realize a benefit for the item to be replaced. The transfers are based on a financial model that incorporates the replacement cost and useful life to determine when an item will need to be replaced.

## ***Procedure***

### ***Update Baseline Budget***

Definition: The current year's budget, including amendments to date, increased/modified to include projected revenues and expenses. It excludes any one-time only revenues and expenses.

Review: The existing baseline budget will be examined to assure removal or reduction of any services that could be eliminated or reduced in cost. Remove any one-time revenues and expenses.

### ***Summary of Process***

1. Identify current levels of service provided.
2. Determine cost to maintain the level of service.
3. Forecast expenditures.
  - a. Conduct a trend analysis as appropriate.
  - b. Known contractual obligations.
  - c. Include a CPI factor as appropriate.
4. Determine/update funding for services provided.
5. Forecast revenue based on known factors including any updated rates and fees.
6. Identify shortfalls and/or surpluses.

### ***Detail Process***

1. Update Expenses.
  - a. Personnel - Includes current approved FTE count by fund/department. Add any known or estimated cost of living adjustment (COLA) and step increases in pay associated with contractual requirements.
  - b. Supplies/Services - Includes the cost for supplies, training, utilities, operations and maintenance, services, professional services, and small equipment purchases.
  - c. Overhead costs - Allocated based on the full cost of providing services according to a consistent methodology included in the City's Indirect Cost Plan.
  - d. Planning/update projects and capital projects - based on capital improvement plans.
  - e. Record appropriate interfund transfers.
  - f. Includes scheduled principal and interest payments.
2. Update Revenues.
  - a. Taxes, licenses, and permits, intergovernmental, charges for goods and services, planning and development, fines and forfeits, miscellaneous and other revenue.
  - b. Update utility rates and fee schedules to ensure the level of service.
    - i. Utility Rates - Rates or fees charged to customers that use water and stormwater drainage facilities supplied by the City. The City uses a rate model to assist with setting appropriate rates.
    - ii. Adjust rates to ensure a sufficient level of maintenance on existing facilities and coverage of overhead costs.
    - iii. Review and update System Development Charges as needed, including indexed updates based on the West Region CPI-U.
  - c. Fee Schedule - Includes development and permit fees and charges for goods and services provided by the City.
    - i. Adjust the current fees to the West Region CPI-U index as appropriate.
    - ii. Add a component for overhead costs incurred to carry out the service as appropriate.
    - iii. Review and update Impact Fees as needed, including indexed updates based on the West Region CPI-U.
  - d. Grants are allocated to the appropriate capital improvement project or project.
  - e. Grants are tracked in the same fund where the expenditure occurs.
  - f. Loan disbursements.
  - g. Interfund transfers.
  - h. Use of or additions to fund balance.

### ***Review Increases/Decreases to Baseline***

The City will strive to ensure that City service priorities keep pace with the needs of the community by incorporating a service needs review as part of the budget process. Changes to the baseline are made on a request basis and must include:

- Service impacted: addition or reduction in service provided and how it impacts the City's services, including reasons and support for making the change.

- Cost of service addition/reduction.
- How the cost of additional services will be funded, or if there is a reduction, how the budget is impacted. For example, an addition to the budget could be funded by an increase in fees or offset by a corresponding reduction in another cost that is no longer needed.
- Approval by the Department Director.

Requests for changes to the baseline will be reviewed and approved by the Budget Advisory Committee and prioritized based on how it best supports the programs and priorities of the City Council. Council and the City Manager will provide input into the prioritization and approval process.

### ***Balance Budget at Fund Level***

Shortfalls or overages are identified, and the Finance Department will work with the Department Directors to resolve them.

### ***Timeline***

This timeline is intended to be used as a guide. The work items referenced can be completed sooner if appropriate, but not later than the dates established by the Revised Code of Washington (RCW).

May - June: A budget retreat with the City Council, City Manager, and Department Directors will be held to discuss and review programs and priorities for the upcoming budget year.

July: Prepare and update the baseline budget.

- The Finance Department will prepare preliminary revenue estimates, based on updated rates/fees.
- The Finance Department will include preliminary expenditure estimates, based on contractual obligations, projected actual cost, including an inflationary index (CPI-U West Region).
- FTE reports will be generated and will include an estimate for COLA's and step increases.
- Shortfalls/surpluses will be identified.
- The baseline budget will be prepared by funds/departments and provided to the Department Directors.

Department Directors review the baseline budget and FTE report.

- Review and ensure understanding and accuracy.
- Update position descriptions for employees.
- Additions or subtractions will be made using the baseline adjustment process, noted above.
- If a fund is in a deficit situation, identify reductions in cost or increases in funding to cover the deficit.

The Finance Department will prepare the budget calendar.

August: Establish Budget Advisory Committee.

- The Budget Advisory Committee will be facilitated by the Finance Department and will normally consist of two Council members, the City Manager, Finance Director, Senior Management and one citizen/business owner at large appointed by the Council.
- The main purpose of the Budget Advisory Committee is to serve in an advisory capacity to assist in the development of an annual budget that reflects the City's top priorities. The Budget Advisory Committee also provides open and transparent communication among the participants and the residents of Ridgefield.

Department Directors are responsible for forwarding to the Finance Department changes to their baseline budget and communicating issues/problems to facilitate problem resolution.

The Finance Department will prepare a preliminary baseline budget for the City Manager, Budget Advisory Committee and Department Directors review.

The Budget Advisory Committee meetings shall commence and outcomes and discussions from the meetings shall be provided to the Department Directors. The Finance Department will prioritize the requests for changes to the budget and review with the City Manager and Department Directors.

September: the City Manager, Finance Director and senior management will prepare requested initiatives and capital projects that support Council priorities and present to the Budget Advisory Committee and City Council.

The Finance Department will update revenue projections and available fund balances and present them to the Budget Advisory Committee and City Council.

October: the Finance Department and City Clerk will provide notice for publication of a Public Hearing on Revenue Sources and the Preliminary Budget.

The draft Proposed Budget will be made available to the public.

The Budget Advisory Committee will meet as necessary for revisions and update of the budget.

November: the Finance Department will provide notice for publication of the Public Hearing on the Final Budget.

The proposed budget will be made available to the public.

A Public Hearing will be conducted at the first meeting of the City Council on Revenue Sources for the Proposed Budget.

The first and second readings of the Ordinance to set the property tax levy will be conducted. State statute requires a public hearing prior to the time the taxing district levies the taxes or makes the request to have the taxes levied.

A Public Hearing and first reading of the Ordinance to set the budget for the upcoming year will be held at the first or second meeting in November.

The Budget Advisory Committee will continue to meet as necessary for any revisions and updates to the Final Budget.

December: a Public Hearing and second reading of the Ordinance to set the budget for the upcoming year will be held at the first meeting in December. Meetings must begin prior to the first Monday of December.

The Finance Department will send a copy of the Final Budget to the State Auditor's Office and to the Municipal Research Services Center (MRSC).

### **Budget Monitoring**

The legal budgetary control is at the fund level with department heads responsible for managing their individual budgets in the General Fund at the department level. All other funds are managed at the fund level.

The Finance Department is responsible for monitoring the adopted budget on an ongoing basis. Finance staff prepare and distribute a budget to actual report with a year-end forecast monthly to department heads and supervisors who oversee their individual departmental budgets.

Per budget policy, the Finance Director presents a budget to actual report on a quarterly basis to the City Council at a public meeting. The report will review the current budget to actual results and a comparison to the previous year for revenues, expenditures and current fund balance.

It is the responsibility of each department head to alert the Finance Department of any large unanticipated expenditures. The Finance Director will work with the department head to determine a course of action, which could include reallocating the budget from another line item or requesting City Council action for a budget amendment.

In the event a budget amendment is requested, the Finance Director will prepare the request and submit the amendment to the City Manager for review. If it is determined a budget amendment is required, the Finance Director will prepare an Ordinance for Council consideration, to amend the adopted budget.



# 2025 Budget Calendar

The budget calendar is intended to be used as a guide. The work items referenced can be completed sooner if appropriate, but not later than the dates established by the Revised Code of Washington (RCW). RCW 35A.33

2025 Budget Calendar			
	Management Team/City Manager	Budget Advisory Committee (Monthly Meetings)	City Council
Major Steps in Process			
Council and Management Retreats	May-August	Meeting August 12th	Work Session August 22nd
Update 6-Year Financial Sustainability Model			
Review Financial/Budget Policies			
Baseline Budget - Operating Funds Revenue & Expense			
Determine/Discuss Budget Assumptions			
Economic Data - Trends and Comparisons			
Initial Forecast			
Update Indirect Cost Plan and Equipment Replacement Model			
Update Baseline Budget - Revenue & Expense	September	Meeting September 16th	Work Session September 26th
Budget Initiatives and Personnel First Touch			
Capital Budget First Touch			
Complete Preliminary Budget			
Complete Estimated Budget			
By October 1st			
Budget Initiatives and Personnel Second Touch	October	Meeting October 15th	Presentation October 24th Council Meeting
Capital Budget Second Touch			
Final Budget Update			
Present Proposed Balanced Budget			
By November 1st			
File Proposed Budget	November 1st		
Final Touch on Operating and Capital Proposed Budget	November	Meeting November 5th if needed	Work Session November 21st if needed
City Clerk Publishes Notices of Public Hearing		October 14 - November 21	
Conduct Revenue and Budget Hearings			
By End of November			
Make Proposed Budget Available to the Public	November 1st		
Conduct Public Hearing on Revenue Sources	Council Meeting November 7		
Conduct First Reading on Ad Valorem Tax Levy			
Conduct First Reading on Utility Rates	Council Meeting November 21		
Conduct Second Reading on Ad Valorem Tax Levy			
Conduct Second Reading on Utility Rates			
Provide Budget Presentation to City Council			
Conduct First Public Hearing and First Reading on Proposed Budget			
Conduct Final Budget Hearing and Budget Adoption			
By End of December			
Conduct Second Public Hearing and Second Reading on Proposed Budget. Adopt Final Budget	Council Meeting December 5		
Transmit Copies of the Final Budget to SAO and MRSC	By end of December (12/31)		

2025 Budget Calendar			
	Management Team/City Manager	Budget Advisory Committee (Monthly Meetings)	City Council
Major Steps in Process			
Council and Management Retreats	May-August	Meeting August 12th	Work Session August 22nd
Update 6-Year Financial Sustainability Model			
Review Financial/Budget Policies			
Baseline Budget - Operating Funds Revenue & Expense			
Determine/Discuss Budget Assumptions			
Economic Data - Trends and Comparisons			
Initial Forecast			
Update Indirect Cost Plan and Equipment Replacement Model			
Update Baseline Budget - Revenue & Expense	September	Meeting September 16th	Work Session September 26th
Budget Initiatives and Personnel First Touch			
Capital Budget First Touch			
Complete Preliminary Budget			
Complete Estimated Budget By October 1st			
Budget Initiatives and Personnel Second Touch	October	Meeting October 15th	Presentation October 24th Council Meeting
Capital Budget Second Touch			
Final Budget Update			
Present Proposed Balanced Budget By November 1st			
File Proposed Budget	November 1st		
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City Clerk Publishes Notices of Public Hearing	October 14 - November 21		
Conduct Revenue and Budget Hearings By End of November			
Make Proposed Budget Available to the Public	November 1st		
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Conduct First Reading on Utility Rates	Council Meeting November 21		
Conduct Second Reading on Ad Valorem Tax Levy			
Conduct Second Reading on Utility Rates			
Provide Budget Presentation to City Council			
Conduct First Public Hearing and First Reading on Proposed Budget			
Conduct Final Budget Hearing and Budget Adoption By End of December			
Conduct Second Public Hearing and Second Reading on Proposed Budget. Adopt Final Budget	Council Meeting December 5		
Transmit Copies of the Final Budget to SAO and MRSC	By end of December (12/31)		



## **Financial Management Policy**

The purpose of the financial management policies is to provide the necessary tools to ensure the City is capable of meeting its immediate and long-term financial and service level objectives. These policies serve as guidelines for both financial planning and internal financial management of the City.

The City of Ridgefield is accountable to its citizens for the use of public dollars. Resources must be used wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs.

### **Budget Policy**

The purpose of the budget policy is to establish the framework for overall fiscal planning and management. The budget policies set forth guidelines for both current and long-range planning activities. The policies are reviewed annually for adherence and relevance and provide the standards against which current budgetary performance can be measured and proposals for future programs evaluated.

### **Investment Policy**

The purpose of the investment policy is intended to outline the requirements for prudent investment of the City's Funds and to provide guidelines for suitable investments. The ultimate goal is to enhance the economic status of the City while protecting its funds. The City's budgetary process is designed to monitor and forecast revenues and expenditures accurately, thus enabling the Investment Officer to invest funds to the fullest extent possible. The Investment Officer shall attempt to obtain a market yield, provided that all investments meet the criteria established for safety and liquidity.

### **Capitalization Policy**

The purpose of the capitalization policy is to provide guidelines to ensure adequate stewardship over City of Ridgefield resources through control and accountability of capital assets, and to collect and maintain complete and accurate capital asset information.

### **Debt Policy**

The purpose of the debt policy is for the City to set forth guidelines for the issuance and management of all financings of the City. Adherence to the policy is essential to ensure that the City maintains a sound debt position and protects the credit quality of its obligations while providing flexibility and preserving financial stability.

**ORDINANCE NO. 1439**

**AN ORDINANCE FOR THE CITY OF RIDGEFIELD, WASHINGTON ADOPTING THE 2025 BUDGET; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF**

WHEREAS, the tax estimates and budget for the City of Ridgefield for the 2025 fiscal year have been prepared and filed as provided by the laws of the State of Washington; and

WHEREAS, the budget was provided for distribution and notice was published setting the time and place for hearings on the budget; and

WHEREAS, the 2025 proposed budget was submitted to the City Council and City Clerk on October 31, 2024, and budget workshop sessions were held on August 22, 2024, and September 26, 2024; and

WHEREAS, public hearings on the 2025 annual budget were held on November 7, 2024, November 21, 2024, and December 5, 2024.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF RIDGEFIELD, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1: Public Interest. The Ridgefield City Council finds it to be in the public interest to adopt the Proposed 2025 Budget for anticipated revenues and expenditures.

Section 2: 2025 Budget Adoption. The annual budget for the City of Ridgefield, Washington for the year ending December 31, 2025, is hereby adopted in the amounts and for the purposes shown in Exhibits "A-F", attached hereto and incorporated herein by reference. The budget for each Department and Fund in Exhibits "A-F" is hereby adopted at the fund level and set as the appropriation limit for expenditures for the fiscal year 2025. The attached Exhibit "A" summarizes the totals of estimated revenue and expenditure appropriations for each separate fund and the aggregate total for all funds combined.

Section 3: The Finance Director is directed to transmit a copy of the budget hereby adopted to the State Auditor's Office, and the Municipal Research & Services Center (MRSC).

Section 4: Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

Section 5: Regulatory Conflicts. All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of the inconsistency or conflict.

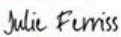
Section 6: Corrections. The City Clerk and the codifiers of this ordinance are authorized to make necessary clerical corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 7: Effective date. This ordinance shall take effect and be in full force five (5) days after the publication of the attached summary and Exhibits "A-F", which is hereby approved.

PASSED BY THE CITY COUNCIL OF THE CITY OF RIDGEFIELD, WASHINGTON, THIS 5TH DAY OF DECEMBER 2024.

DocuSigned by:  
  
By: BA32CEDEDE14DB  
Ron Onslow  
Mayor

Attest:

DocuSigned by:  
  
BA35ACBCC9B14B1  
Julie Ferriss  
City Clerk

Approved as to Form:

Signed by:  
  
0C07986C3DE34AB  
Janean Parker  
City Attorney

First Reading:	November 21, 2024
Second Reading/Passed:	December 5, 2024
Date of Publication:	December 11, 2024
Effective Date:	December 16, 2024

Exhibit "A"


<div>  </div>						
2025 Budget						
		Beginning Fund Balance	2025 Budgeted Revenue	2025 Budgeted Expense	Ending Fund Balance	Change In Fund Balance
<b>Operating Funds</b>						
001	General Fund	\$ 7,301,766	\$ 13,603,165	\$ 15,617,625	\$ 5,287,306	\$ (2,014,460)
101	Street Fund	78,348	1,416,190	1,411,950	82,588	\$ 4,240
402	Building and Permitting	857,230	2,512,000	3,290,300	78,930	\$ (778,300)
406	Water Operating	3,804,647	3,933,000	3,933,400	3,804,247	\$ (400)
408	Stormwater Operating	791,792	2,276,500	2,067,280	1,001,012	\$ 209,220
Total Operating Funds		12,833,783	23,740,855	26,320,555	10,254,083	\$ (2,579,700)
<b>Capital Service Funds</b>						
105	Real Estate Excise Tax	4,181,840	2,040,000	3,308,645	2,913,195	(1,268,645)
114	Park Impact Fee	426,996	215,250	640,000	2,246	(424,750)
115	Traffic Impact Fee	125,675	465,250	-	590,925	465,250
416	Water Utility SDC	6,394,602	1,750,000	6,995,000	1,149,602	(5,245,000)
Total Capital Service Funds		11,129,113	4,470,500	10,943,645	4,655,968	(6,473,145)
<b>Special Revenue Funds</b>						
111	Drug Fund	9,762	1,510	500	10,772	1,010
130	Tax Increment Area	-	30,000	30,000	-	-
140	Affordable Housing	110,003	25,000	-	135,003	25,000
150	Transportation Benefit District	806,819	1,168,000	1,077,500	897,319	90,500
Total Special Revenue Funds		926,584	1,224,510	1,108,000	1,043,094	116,510
<b>Debt Service Fund</b>						
200	Debt Service	14,854,020	3,324,765	17,104,765	1,074,020	(13,780,000)
Total Debt Service Fund		14,854,020	3,324,765	17,104,765	1,074,020	(13,780,000)
<b>Capital Project/Equipment Replacement Construction Funds</b>						
300	General Capital Projects	1,553,736	20,924,600	21,374,600	1,103,736	(450,000)
410	Water Utility Capital Projects	16,536	7,531,000	7,531,000	16,536	-
412	Storm Utility Capital Projects	-	2,404,000	2,404,000	-	-
501	Equipment Replacement (ERF)	628,611	284,100	112,500	800,211	171,600
Total Capital/ERF		2,198,883	31,143,700	31,422,100	1,920,483	(278,400)
Total Budget		\$ 41,942,383	\$ 63,904,330	\$ 86,899,065	\$ 18,947,648	\$ (22,994,735)

Exhibit "B"


<div>  </div>								
<div> <b>2025 Budget</b>  <b>Operating Funds</b>  <b>Summary Report by Fund</b> </div>								
2024								
Description	2022 Actual	2023 Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025	Budget
<b>001 General Fund</b>								
<b>Revenue</b>								
Property Tax	1,941,010	2,213,832	2,340,000	2,304,900	2,500,000	-	-	2,500,000
Retail Sales & Other Tax	4,389,184	4,098,461	4,517,000	5,244,915	5,758,000	-	-	5,758,000
Public Safety Sales/Use Tax	-	230,760	230,000	248,498	250,000	-	-	250,000
Utility Taxes	1,695,920	1,838,309	2,052,500	1,970,009	2,110,000	-	-	2,110,000
License & Permits	80,897	88,782	97,180	104,241	102,240	-	-	102,240
Fines & Forfeits	55,507	61,009	72,000	80,335	73,000	-	-	73,000
Charge for Goods & Svc	724,146	1,491,886	1,526,006	1,501,172	1,635,880	-	-	1,635,880
Intergovernmental/Grant	1,593,505	403,937	839,500	575,551	602,945	38,000	-	640,945
Other Rev/Donations	(56,880)	870,722	597,500	471,564	513,100	20,000	-	533,100
<b>Total Revenue</b>	<b>10,423,289</b>	<b>11,297,698</b>	<b>12,271,686</b>	<b>12,501,185</b>	<b>13,545,165</b>	<b>58,000</b>	-	<b>13,603,165</b>
<b>Expense</b>								
City Council	98,185	122,602	135,000	131,929	168,950	-	-	168,950
Judicial	247,811	293,785	335,000	360,750	350,000	-	-	350,000
Executive	288,531	310,372	350,800	348,104	390,400	-	-	390,400
Legal	48,444	82,596	70,000	92,071	105,000	-	-	105,000
Finance	749,680	895,909	977,600	968,230	1,033,250	-	-	1,033,250
Human Resources	389,114	431,921	506,500	498,597	510,050	-	-	510,050
Administration	539,933	685,793	745,700	729,825	819,150	-	-	819,150
Gen Govt/Facilities	1,689,371	2,350,531	2,650,600	2,267,623	1,910,620	105,000	-	2,015,620
Information Tech	342,160	460,564	496,000	420,621	522,500	-	-	522,500
Public Safety	3,048,922	4,031,695	4,788,900	4,389,427	4,953,325	116,500	-	5,069,825
Civil Service	156	166	1,000	170	1,000	-	-	1,000
Cemetery	34,499	51,996	51,925	57,386	90,100	-	-	90,100
Transfers	894,889	978,169	2,047,015	1,239,095	890,000	377,230	-	1,267,230
Community Development	45,170	119,176	464,812	274,515	551,450	-	-	551,450
Parks	1,078,466	1,041,644	3,372,715	1,788,775	1,244,900	1,478,200	-	2,723,100
<b>Total Expense</b>	<b>9,495,331</b>	<b>11,856,919</b>	<b>16,993,567</b>	<b>13,567,118</b>	<b>13,540,695</b>	<b>2,076,930</b>	-	<b>15,617,625</b>
<b>Net Total</b>	<b>927,958</b>	<b>(559,221)</b>	<b>(4,721,881)</b>	<b>(1,065,933)</b>	<b>4,470</b>	<b>(2,018,930)</b>	-	<b>(2,014,460)</b>
<b>Fund Balance</b>								
Beginning Fund Balance	8,006,285	8,934,243	8,367,699	8,367,699	7,301,766	7,306,236	-	7,301,766
Ending Fund Balance	8,934,243	8,367,699	3,645,818	7,301,766	7,306,236	5,287,306	-	5,287,306
GF Policy Reserve Balance	2,921,178	3,327,969	4,177,825	4,177,825	4,386,716	4,386,716	-	4,386,716
Fund Balance Available	6,013,065	5,039,730	(532,007)	3,123,941	2,919,520	900,590	-	900,590



Exhibit "B"


<div>  </div>								
<div> <b>2025 Budget</b>  <b>Operating Funds</b>  <b>Summary Report by Fund</b> </div>								
2024								
Description	2022 Actual	2023 Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025	Budget
<b>101 Street Fund</b>								
<b>Revenue</b>								
Utility Tax/Franchise Fee	106,449	125,020	149,000	140,915	158,500	-		158,500
Permits	13,537	17,187	20,000	18,150	20,000	-		20,000
Grants	-	-	56,000	56,000	-	-		-
Intergovernmental	240,338	274,279	296,500	296,943	307,165	-		307,165
Other Revenue	35,710	13,261	25,525	59,223	25,525	-		25,525
Transfers In	737,167	733,333	1,052,935	1,037,935	890,000	15,000		905,000
<b>Total Revenue</b>	<b>1,133,201</b>	<b>1,163,080</b>	<b>1,599,960</b>	<b>1,609,166</b>	<b>1,401,190</b>	<b>15,000</b>		<b>1,416,190</b>
<b>Expense</b>								
Streets	1,051,988	1,261,237	1,598,535	1,566,381	1,396,950	15,000		1,411,950
<b>Total Expense</b>	<b>1,051,988</b>	<b>1,261,237</b>	<b>1,598,535</b>	<b>1,566,381</b>	<b>1,396,950</b>	<b>15,000</b>		<b>1,411,950</b>
<b>Net Total</b>	<b>81,213</b>	<b>(98,157)</b>	<b>1,425</b>	<b>42,785</b>	<b>4,240</b>	<b>-</b>		<b>4,240</b>
<b>Fund Balance</b>								
Beg Fund Balance	52,507	133,720	35,563	35,563	78,348	82,588		78,348
Ending Fund Balance	133,720	35,563	36,988	78,348	82,588	82,588		82,588
Reserves Maintain in GF	-	-	-	-	-	-		-
Fund Balance Available	133,720	35,563	36,988	78,348	82,588	82,588		82,588
<b>402 Building/Permitting</b>								
<b>Revenue</b>								
Permits	1,278,922	1,085,069	872,000	1,372,621	1,302,000	-		1,302,000
Planning and Development	1,098,732	926,769	935,000	1,052,016	1,195,000	-		1,195,000
Other Revenue	12,600	10,410	15,000	12,589	15,000	-		15,000
<b>Total Revenue</b>	<b>2,390,254</b>	<b>2,022,248</b>	<b>1,822,000</b>	<b>2,437,226</b>	<b>2,512,000</b>	<b>-</b>		<b>2,512,000</b>
<b>Expense</b>								
Building/Permitting	2,795,970	3,210,213	3,688,404	3,403,448	3,290,300	-		3,290,300
<b>Total Expense</b>	<b>2,795,970</b>	<b>3,210,213</b>	<b>3,688,404</b>	<b>3,403,448</b>	<b>3,290,300</b>	<b>-</b>		<b>3,290,300</b>
<b>Net Total</b>	<b>(405,716)</b>	<b>(1,187,965)</b>	<b>(1,866,404)</b>	<b>(966,222)</b>	<b>(778,300)</b>	<b>-</b>		<b>(778,300)</b>
<b>Fund Balance</b>								
Beg Fund Balance	3,417,133	3,011,417	1,823,452	1,823,452	857,230	78,930		857,230
Ending Fund Balance	3,011,417	1,823,452	(42,952)	857,230	78,930	78,930		78,930
Policy Reserves	619,191	665,967	749,600	749,600	737,200	737,200		737,200
Fund Balance Available	2,392,226	1,157,485	(792,552)	107,630	(658,270)	(658,270)		(658,270)

Exhibit "B"


<div>  </div>								
<div> <b>2025 Budget</b>  <b>Operating Funds</b>  <b>Summary Report by Fund</b> </div>								
2024								
Description	2022 Actual	2023 Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025	Budget
<b>406 Water Utility Fund</b>								
<b>Revenue</b>								
Charge for Goods & Svc	2,687,535	2,955,429	3,369,000	3,363,901	3,827,000	-	-	3,827,000
Grants	-	-	-	-	-	30,000	-	30,000
Other Revenue	(28,235)	116,213	53,500	98,943	76,000	-	-	76,000
Transfers In	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,659,300</b>	<b>3,071,642</b>	<b>3,422,500</b>	<b>3,462,844</b>	<b>3,903,000</b>	<b>30,000</b>	<b>3,933,000</b>	
<b>Expense</b>								
Water Utility	2,413,945	2,488,677	3,032,973	2,861,498	3,460,900	472,500	-	3,933,400
<b>Total Expense</b>	<b>2,413,945</b>	<b>2,488,677</b>	<b>3,032,973</b>	<b>2,861,498</b>	<b>3,460,900</b>	<b>472,500</b>	<b>3,933,400</b>	
<b>Net Total</b>	<b>245,355</b>	<b>582,965</b>	<b>389,527</b>	<b>601,346</b>	<b>442,100</b>	<b>(442,500)</b>	<b>(400)</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	2,374,981	2,620,336	3,203,301	3,203,301	3,804,647	4,246,747	-	3,804,647
Ending Fund Balance	2,620,336	3,203,301	3,592,828	3,804,647	4,246,747	3,804,247	-	3,804,247
Policy Reserve Balance	1,274,143	1,381,176	1,631,738	1,631,738	1,794,912	1,794,912	-	1,794,912
Fund Balance Available	1,346,193	1,822,125	1,961,090	2,172,909	2,451,835	2,009,335	-	2,009,335
<b>408 Stormwater Utility Fund</b>								
<b>Revenue</b>								
Charge for Goods & Svc	1,132,722	1,224,811	1,642,200	1,506,845	2,265,000	-	-	2,265,000
Grants	-	-	130,000	130,000	-	-	-	-
Other Revenue	(14,925)	(11,898)	10,500	596	11,500	-	-	11,500
Transfer In	-	200,000	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,117,797</b>	<b>1,412,913</b>	<b>1,782,700</b>	<b>1,637,441</b>	<b>2,276,500</b>	<b>-</b>	<b>2,276,500</b>	
<b>Expense</b>								
Stormwater Utility	1,007,757	1,409,017	1,759,967	1,504,494	1,848,680	218,600	-	2,067,280
<b>Total Expense</b>	<b>1,007,757</b>	<b>1,409,017</b>	<b>1,759,967</b>	<b>1,504,494</b>	<b>1,848,680</b>	<b>218,600</b>	<b>2,067,280</b>	
<b>Net Total</b>	<b>110,040</b>	<b>3,896</b>	<b>22,733</b>	<b>132,947</b>	<b>427,820</b>	<b>(218,600)</b>	<b>209,220</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	544,909	654,949	658,845	658,845	791,792	1,219,612	-	791,792
Ending Fund Balance	654,949	658,845	681,578	791,792	1,219,612	1,001,012	-	1,001,012
Policy Reserve Balance	543,928	646,251	766,956	766,956	843,652	843,652	-	843,652
Fund Balance Available	111,021	12,594	(85,378)	24,836	375,960	157,360	-	157,360

Exhibit "C"



## 2025 Budget

### Capital Service Fund Summary Report by Fund

Description	2024						
	2022 Actual	2023 Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025 Budget
<b>105 Real Estate Excise Tax (REET) Fund</b>							
<b>Revenue</b>							
Real Estate Excise Taxes	2,081,558	1,490,525	1,600,000	1,714,584	1,900,000	-	1,900,000
Other Revenue	(107,336)	304,885	125,000	174,807	140,000	-	140,000
<b>Total Revenue</b>	<b>1,974,222</b>	<b>1,795,410</b>	<b>1,725,000</b>	<b>1,889,391</b>	<b>2,040,000</b>	<b>-</b>	<b>2,040,000</b>
<b>Expense</b>							
Utility	4,798	65,000	-	-	-	-	-
General	-	-	-	-	-	-	-
Streets	-	537,358	-	-	-	-	-
Parks	-	-	225,000	-	-	500,000	500,000
Debt Service (GO Bonds)	1,414,003	1,408,994	2,063,555	1,992,689	2,808,645	-	2,808,645
<b>Total Expense</b>	<b>1,418,801</b>	<b>2,011,352</b>	<b>2,288,555</b>	<b>1,992,689</b>	<b>2,808,645</b>	<b>500,000</b>	<b>3,308,645</b>
<b>Net Total</b>	<b>555,421</b>	<b>(215,942)</b>	<b>(563,555)</b>	<b>(103,298)</b>	<b>(768,645)</b>	<b>(500,000)</b>	<b>(1,268,645)</b>
<b>Fund Balance</b>							
Beg Fund Balance	3,945,659	4,501,080	4,285,138	4,285,138	4,181,840	3,413,195	4,181,840
Ending Fund Balance	4,501,080	4,285,138	3,721,583	4,181,840	3,413,195	2,913,195	2,913,195
Debt Service Reserves	1,408,995	1,408,996	2,808,645	2,808,645	2,350,435	2,350,435	2,350,435
Fund Balance Available	3,092,085	2,876,142	912,938	1,373,195	1,062,760	562,760	562,760

Description	2024						
	2022 Actual	2023 Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025 Budget
<b>114 Park Impact Fee (PIF) Fund</b>							
<b>Revenue</b>							
Planning & Development	694,209	320,790	251,000	270,268	215,000	-	215,000
Grants	-	-	-	-	-	-	-
Other Revenue	(48,790)	91,918	250	26,811	250	-	250
<b>Total Revenue</b>	<b>645,419</b>	<b>412,708</b>	<b>251,250</b>	<b>297,079</b>	<b>215,250</b>	<b>-</b>	<b>215,250</b>
<b>Expense</b>							
Park Impact Fee	1,413,416	1,729,852	827,000	1,202,000	-	640,000	640,000
<b>Total Expense</b>	<b>1,413,416</b>	<b>1,729,852</b>	<b>827,000</b>	<b>1,202,000</b>	<b>-</b>	<b>640,000</b>	<b>640,000</b>
<b>Net Total</b>	<b>(767,997)</b>	<b>(1,317,144)</b>	<b>(575,750)</b>	<b>(904,921)</b>	<b>215,250</b>	<b>(640,000)</b>	<b>(424,750)</b>
<b>Fund Balance</b>							
Beg Fund Balance	3,417,058	2,649,061	1,331,917	1,331,917	426,996	642,246	426,996
Ending Fund Balance	2,649,061	1,331,917	756,167	426,996	642,246	2,246	2,246
Fund Balance Available	2,649,061	1,331,917	756,167	426,996	642,246	2,246	2,246



Exhibit "C"



## 2025 Budget

### Capital Service Fund Summary Report by Fund

	2022	2023	2024	2024	2025	2025	2025
Description	Actual	Actual	Amended Budget	Est. Year End	Baseline	Additions	Budget
<b>115 Traffic Impact Fee (TIF) Fund</b>							
<b>Revenue</b>							
Planning & Development	784,403	593,928	568,000	702,436	465,000	-	465,000
Other Revenue	(42,322)	62,418	250	16,538	250	-	250
<b>Total Revenue</b>	<b>742,081</b>	<b>656,346</b>	<b>568,250</b>	<b>718,974</b>	<b>465,250</b>	<b>-</b>	<b>465,250</b>
<b>Expense</b>							
Transp Impact Fee	2,393,455	2,079,008	1,716,000	1,478,640	-	-	-
<b>Total Expense</b>	<b>2,393,455</b>	<b>2,079,008</b>	<b>1,716,000</b>	<b>1,478,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Total</b>	<b>(1,651,374)</b>	<b>(1,422,662)</b>	<b>(1,147,750)</b>	<b>(759,666)</b>	<b>465,250</b>	<b>-</b>	<b>465,250</b>
<b>Fund Balance</b>							
Beginning Fund Balance	3,959,377	2,308,003	885,341	885,341	125,675	590,925	125,675
Ending Fund Balance	2,308,003	885,341	(262,409)	125,675	590,925	590,925	590,925
Fund Balance Available	2,308,003	885,341	(262,409)	125,675	590,925	590,925	590,925

	2022	2023	2024	2024	2025	2025	2025
Description	Actual	Actual	Amended Budget	Est. Year End	Baseline	Additions	Budget
<b>416 Water Utility SDC Fund</b>							
<b>Revenue</b>							
Contributed Capital	1,316,707	832,398	1,550,000	998,966	1,550,000	-	1,550,000
Other Revenue	(139,689)	421,270	200,000	309,042	200,000	-	200,000
<b>Total Revenue</b>	<b>1,177,018</b>	<b>1,253,668</b>	<b>1,750,000</b>	<b>1,308,008</b>	<b>1,750,000</b>	<b>-</b>	<b>1,750,000</b>
<b>Expense</b>							
Intergovernmental	23,042	17,519	40,000	21,098	40,000	-	40,000
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	234,511	2,444,522	6,360,000	2,902,733	-	6,955,000	6,955,000
<b>Total Expense</b>	<b>257,553</b>	<b>2,462,041</b>	<b>6,400,000</b>	<b>2,923,831</b>	<b>40,000</b>	<b>6,955,000</b>	<b>6,995,000</b>
<b>Net Total</b>	<b>919,465</b>	<b>(1,208,373)</b>	<b>(4,650,000)</b>	<b>(1,615,823)</b>	<b>1,710,000</b>	<b>(6,955,000)</b>	<b>(5,245,000)</b>
<b>Fund Balance</b>							
Beg Fund Balance	8,299,333	9,218,798	8,010,425	8,010,425	6,394,602	8,104,602	6,394,602
Ending Fund Balance	9,218,798	8,010,425	3,360,425	6,394,602	8,104,602	1,149,602	1,149,602
Fund Balance Available	9,218,798	8,010,425	3,360,425	6,394,602	8,104,602	1,149,602	1,149,602

Exhibit "D"



## 2025 Budget

### Special Revenue and Debt Service Fund Summary Report by Fund

			2024					
Description	2022 Actual	2023 Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025	Budget
111 Drug Fund								
Revenue								
Fines and Forfeits	1,245		500	6	500	-		500
Other Revenue	2,794		1,010	78	1,010	-		1,010
Total Revenue	4,039		1,510	84	1,510	-		1,510
Expense								
Small Tools & Equipment	-		-	-	-	-		-
Intergovernmental	336		500	-	500	-		500
Total Expense	336		500	-	500	-		500
Net Total	3,703		1,010	84	1,010	-		1,010
Fund Balance								
Beginning Fund Balance	9,678		9,678	5,211	9,762	10,772		9,762
Ending Fund Balance	9,189		10,688	9,762	10,772	10,772		10,772
Fund Balance Available	9,189		10,688	9,762	10,772	10,772		10,772
130 Tax Increment Area								
Revenue								
Property Tax	-	-	-	-	30,000	-		30,000
Other Revenue	-	-	-	-	-	-		-
Total Revenue	-	-	-	-	30,000	-		30,000
Expense								
Services	-	-	-	-	30,000.00	-		30,000.00
Transfers-Out	-	-	-	-	-	-		-
Total Expense	-	-	-	-	30,000	-		30,000
Net Total	-	-	-	-	-	-		-
Fund Balance								
Beg Fund Balance	-	-	-	-	-	-		-
Ending Fund Balance	-	-	-	-	-	-		-
Fund Balance Available	-	-	-	-	-	-		-
140 Affordable Housing								
Revenue								
Retail Sales Tax	24,204		25,000	19,533	25,000	-		25,000
Other Revenue	-		-	-	-	-		-
Total Revenue	24,204		25,000	19,533	25,000	-		25,000
Expense								
Transfers-Out	-		-	-	-	-		-
Total Expense	-		-	-	-	-		-
Net Total	24,204		25,000	19,533	25,000	-		25,000
Fund Balance								
Beg Fund Balance	42,972		90,470	90,470	110,003	135,003		110,003
Ending Fund Balance	67,176		115,470	110,003	135,003	135,003		135,003
Fund Balance Available	67,176		115,470	110,003	135,003	135,003		135,003

11/12/2024

Special Revenue Fund and Debt Service Fund  
Summary Report by Fund

1 of 2

Exhibit "D"



## 2025 Budget

### Special Revenue and Debt Service Fund Summary Report by Fund

	2022	2023	2024					
Description	Actual	Actual	Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025	Budget
150 Transportation Benefit District								
Revenue								
Vehicle Licensing Fees	744,513		850,000	1,112,620	1,165,000	-		1,165,000
Other Revenue	-		100	7,834	3,000	-		3,000
Total Revenue	744,513		850,100	1,120,454	1,168,000	-		1,168,000
Expense								
Personnel	-	-	-		104,500	-		104,500
Operations & Maintenance	-	-	-	12,188	73,000	-		73,000
Services	-	-	-		5,000	-		5,000
Transfers-Out	350,000		1,047,900	691,135	-	895,000		895,000
Total Expense	350,000	-	1,047,900	703,323	182,500	895,000		1,077,500
Net Total	394,513		(197,800)	417,131	985,500	(895,000)		90,500
Fund Balance								
Beg Fund Balance	192,402		389,688	389,688	806,819	1,792,319		806,819
Ending Fund Balance	586,915		191,888	806,819	1,792,319	897,319		897,319
Fund Balance Available	586,915		191,888	806,819	1,792,319	897,319		897,319

<b>200 Debt Service Fund</b>								
<b>Revenue</b>								
Transfers-In	1,804,680		2,454,680	2,383,801	3,324,765	-		3,324,765
Other Revenue	-		-	377,518	-	-		-
Other Financing Sources	-		32,000,000	31,228,927	-	-		-
<b>Total Revenue</b>	<b>1,804,680</b>		<b>34,454,680</b>	<b>33,990,246</b>	<b>3,324,765</b>	-		<b>3,324,765</b>
<b>Expense</b>								
Debt Service	1,804,680		2,754,680	3,122,082	3,324,765	-		3,324,765
Transfers-Out	-		31,700,000	16,014,144	-	13,780,000		13,780,000
<b>Total Expense</b>	<b>1,804,680</b>		<b>34,454,680</b>	<b>19,136,226</b>	<b>3,324,765</b>	<b>13,780,000</b>		<b>17,104,765</b>
<b>Net Total</b>	-		-	<b>14,854,020</b>	-	<b>(13,780,000)</b>		<b>(13,780,000)</b>
<b>Fund Balance</b>								
Beg Fund Balance	-		-	-	14,854,020	14,854,020		14,854,020
Ending Fund Balance	-		-	14,854,020	14,854,020	1,074,020		1,074,020
Fund Balance Available	-		-	14,854,020	14,854,020	1,074,020		1,074,020

11/12/2024

Special Revenue Fund and Debt Service Fund  
Summary Report by Fund

2 of 2

Exhibit "E"


							
<b>2025 Budget</b>							
<b>Capital Project/Equipment Replacement Funds</b>							
<b>Summary Report by Fund</b>							
Description	2022 Actual	2023 Actual	2024 Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025 Budget
<b>300 General Capital Project Fund</b>							
<b>Revenue</b>							
Grants	358,778		8,753,370	7,235,945	-	2,797,370	2,797,370
Other Revenue	852,966		950,000	368,159	-	400,000	400,000
Transfers In	4,495,639		37,645,980	23,247,852	-	17,172,230	17,172,230
Other Financing Sources	-		625,000	70,000	-	555,000	555,000
<b>Total Revenue</b>	<b>5,707,383</b>		<b>47,974,350</b>	<b>30,921,956</b>	-	<b>20,924,600</b>	<b>20,924,600</b>
<b>Expense</b>							
Facilities	157,792		4,532,000	3,487,048	-	1,000,000	1,000,000
Cemetery	-		-	-	-	-	-
Streets	3,830,460		38,335,850	24,842,629	-	18,129,600	18,129,600
Parks	1,707,163		3,886,000	1,988,707	-	2,245,000	2,245,000
Transfers Out	-		-	-	-	-	-
<b>Total Expense</b>	<b>5,695,415</b>		<b>46,753,850</b>	<b>30,318,384</b>	-	<b>21,374,600</b>	<b>21,374,600</b>
<b>Net Total</b>	<b>11,968</b>		<b>1,220,500</b>	<b>603,572</b>	-	<b>(450,000)</b>	<b>(450,000)</b>
<b>Fund Balance</b>							
Beginning Fund Balance	1,025,374		950,164	950,164	1,553,736	1,553,736	1,553,736
Ending Fund Balance	1,037,342		2,170,664	1,553,736	1,553,736	1,103,736	1,103,736
Fund Balance Available	1,037,342		2,170,664	1,553,736	1,553,736	1,103,736	1,103,736
<b>410 Water Utility Capital Project Fund</b>							
<b>Revenue</b>							
Other Revenue	-		-	-	-	-	-
Transfers In	272,412		6,748,000	2,902,733	-	7,031,000	7,031,000
Other Financing Sources	-		3,500,000	-	-	500,000	500,000
<b>Total Revenue</b>	<b>272,412</b>		<b>10,248,000</b>	<b>2,902,733</b>	-	<b>7,531,000</b>	<b>7,531,000</b>
<b>Expense</b>							
Water Capital	272,412		10,248,000	2,902,733	-	7,531,000	7,531,000
<b>Total Expense</b>	<b>272,412</b>		<b>10,248,000</b>	<b>2,902,733</b>	-	<b>7,531,000</b>	<b>7,531,000</b>
<b>Net Total</b>	<b>-</b>		<b>-</b>	<b>-</b>	-	<b>-</b>	<b>-</b>
<b>Fund Balance</b>							
Beginning Fund Balance	16,536		16,536	16,536	16,536	16,536	16,536
Ending Fund Balance	16,536		16,536	16,536	16,536	16,536	16,536
Fund Balance Available	16,536		16,536	16,536	16,536	16,536	16,536



Exhibit "E"



							
<b>2025 Budget</b>							
<b>Capital Project/Equipment Replacement Funds</b>							
<b>Summary Report by Fund</b>							
Description	2022 Actual	2023 Actual	2024 Amended Budget	2024 Est. Year End	2025 Baseline	2025 Additions	2025 Budget
<b>412 Storm Utility Capital Project Fund</b>							
<b>Revenue</b>							
Other Revenue	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Transfers In	27,158	-	1,185,000	1,165,848	-	-	-
Other Financing Sources	-	-	2,404,000	-	-	2,404,000	2,404,000
<b>Total Revenue</b>	<b>27,158</b>	-	<b>3,589,000</b>	<b>1,165,848</b>	-	<b>2,404,000</b>	<b>2,404,000</b>
<b>Expense</b>							
Storm Capital	27,158	-	3,589,000	1,160,357	-	2,404,000	2,404,000
<b>Total Expense</b>	<b>27,158</b>	-	<b>3,589,000</b>	<b>1,160,357</b>	-	<b>2,404,000</b>	<b>2,404,000</b>
<b>Net Total</b>	<b>-</b>	-	<b>-</b>	<b>5,491</b>	-	-	-
<b>Fund Balance</b>							
Beginning Fund Balance	-	-	(5,491)	(5,491)	-	-	-
Ending Fund Balance	-	-	(5,491)	-	-	-	-
Fund Balance Available	-	-	(5,491)	-	-	-	-
<b>501 Equipment Replacement Fund</b>							
<b>Revenue</b>							
Other Revenue	-	-	50	-	-	-	-
Transfers In	604,915	-	275,000	275,000	284,100	-	284,100
<b>Total Revenue</b>	<b>604,915</b>	-	<b>275,050</b>	<b>275,000</b>	<b>284,100</b>	-	<b>284,100</b>
<b>Expense</b>							
General Government	-	-	131,000	130,246	-	-	-
Public Safety	65,138	-	165,000	161,905	-	-	-
Water	-	-	-	-	-	5,000	5,000
Cemetery	-	-	-	-	-	-	-
Stormwater	50,244	-	-	-	-	9,000	9,000
Streets	-	-	-	-	-	31,000	31,000
Community	24,400	-	-	-	-	43,500	43,500
Parks	-	-	-	-	-	24,000	24,000
<b>Total Expense</b>	<b>139,782</b>	-	<b>296,000</b>	<b>292,151</b>	-	<b>112,500</b>	<b>112,500</b>
<b>Net Total</b>	<b>465,133</b>	-	<b>(20,950)</b>	<b>(17,151)</b>	<b>284,100</b>	<b>(112,500)</b>	<b>171,600</b>
<b>Fund Balance</b>							
Beginning Fund Balance	298,704	-	645,762	645,762	628,611	912,711	628,611
Ending Fund Balance	763,837	-	624,812	628,611	912,711	800,211	800,211
Fund Balance Available	763,837	-	624,812	628,611	912,711	800,211	800,211

Exhibit "F"

				
<b>2025 Budget</b>				
<b>Personnel Schedule (Full-Time Equivalents)</b>				
<i>Job Title</i>	<i>2023 FTE Allocation</i>	<i>2024 FTE Allocation</i>	<i>2025 FTE Allocation</i>	<i>2025 FTE Percentage</i>
<i>Executive</i>	1.00	1.00	1.00	1.15%
<i>Total Finance</i>	6.30	6.30	6.05	6.97%
<i>Total Human Resources</i>	2.40	2.40	2.40	2.77%
<i>Total Administration</i>	5.60	5.60	5.60	6.46%
<i>Total General Government/Facilities</i>	1.40	1.55	1.75	2.02%
<i>Total Public Safety</i>	19.00	21.00	21.00	24.21%
<i>Total Cemetery</i>	0.30	0.35	0.70	0.81%
<i>Total Long Range Planning &amp; Code Enforcement</i>	1.50	1.50	1.50	1.73%
<i>Total Parks</i>	5.65	6.65	8.30	9.57%
<i>Total Streets</i>	6.10	6.90	6.65	7.67%
<i>Total Building and Permitting</i>	15.70	15.70	15.10	17.41%
<i>Total Water Utility</i>	7.00	7.00	9.80	11.30%
<i>Total Stormwater Utility</i>	4.30	6.30	6.90	7.95%
<i>Total Full Time Equivalents</i>	76.25	82.25	86.75	100.00%
<b>Full-Time Staff</b>				
<i>Full-Time Employees</i>	75.00	81.00	85.00	97.98%
<b>Part-Time Staff</b>				
<i>Part-Time Employees</i>	1.25	1.25	1.75	2.02%

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# BUDGET OVERVIEW

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## 2025 Budget

		Beginning Fund Balance	2025 Budgeted Revenue	2025 Budgeted Expense	Ending Fund Balance	Change In Fund Balance
<b>Operating Funds</b>						
001	General Fund	\$ 7,301,766	\$ 13,603,165	\$ 15,617,625	\$ 5,287,306	\$ (2,014,460)
101	Street Fund	78,348	1,416,190	1,411,950	82,588	\$ 4,240
402	Building and Permitting	857,230	2,512,000	3,290,300	78,930	\$ (778,300)
406	Water Operating	3,804,647	3,933,000	3,933,400	3,804,247	\$ (400)
408	Stormwater Operating	791,792	2,276,500	2,067,280	1,001,012	\$ 209,220
<b>Total Operating Funds</b>		<b>12,833,783</b>	<b>23,740,855</b>	<b>26,320,555</b>	<b>10,254,083</b>	<b>\$ (2,579,700)</b>
<b>Capital Service Funds</b>						
105	Real Estate Excise Tax	4,181,840	2,040,000	3,308,645	2,913,195	(1,268,645)
114	Park Impact Fee	426,996	215,250	640,000	2,246	(424,750)
115	Traffic Impact Fee	125,675	465,250	-	590,925	465,250
416	Water Utility SDC	6,394,602	1,750,000	6,995,000	1,149,602	(5,245,000)
<b>Total Capital Service Funds</b>		<b>11,129,113</b>	<b>4,470,500</b>	<b>10,943,645</b>	<b>4,655,968</b>	<b>(6,473,145)</b>
<b>Special Revenue Funds</b>						
111	Drug Fund	9,762	1,510	500	10,772	1,010
130	Tax Increment Area	-	30,000	30,000	-	-
140	Affordable Housing	110,003	25,000	-	135,003	25,000
150	Transportation Benefit District	806,819	1,168,000	1,077,500	897,319	90,500
<b>Total Special Revenue Funds</b>		<b>926,584</b>	<b>1,224,510</b>	<b>1,108,000</b>	<b>1,043,094</b>	<b>116,510</b>
<b>Debt Service Fund</b>						
200	Debt Service	14,854,020	3,324,765	17,104,765	1,074,020	(13,780,000)
<b>Total Debt Service Fund</b>		<b>14,854,020</b>	<b>3,324,765</b>	<b>17,104,765</b>	<b>1,074,020</b>	<b>(13,780,000)</b>
<b>Capital Project/Equipment Replacement Construction Funds</b>						
300	General Capital Projects	1,553,736	20,924,600	21,374,600	1,103,736	(450,000)
410	Water Utility Capital Projects	16,536	7,531,000	7,531,000	16,536	-
412	Storm Utility Capital Projects	-	2,404,000	2,404,000	-	-
501	Equipment Replacement (ERF)	628,611	284,100	112,500	800,211	171,600
<b>Total Capital/ERF</b>		<b>2,198,883</b>	<b>31,143,700</b>	<b>31,422,100</b>	<b>1,920,483</b>	<b>(278,400)</b>
<b>Total Budget</b>		<b>\$ 41,942,383</b>	<b>\$ 63,904,330</b>	<b>\$ 86,899,065</b>	<b>\$ 18,947,648</b>	<b>\$ (22,994,735)</b>



## 2025 Budget Highlights

The 2025 Proposed Budget represents the proposed fiscal plans for the City of Ridgefield for the 2025 calendar year. It brings together the direction and policies of our City Council working in a collaborative effort with the citizens, budget advisory committee, city staff, and other interested parties, and best determines the financial resources available to establish the operating and capital plans for the next budget cycle. The City conducts periodic citizen surveys to obtain feedback on community priorities. The Council and Budget Advisory Committee utilized the most recent citizen survey as a tool to assist in the development of the 2025 Proposed Budget.

As the City transitions from a dependence on residential construction to a more sustainable ongoing retail sales tax structure, the following goals were identified by the Budget Advisory Committee and City Council.

- Maintain the current level of service for all public services provided to the Ridgefield community.
- Provide the necessary staffing to support the current level of service.
- Provide the necessary resources to maintain the level of service through the transition period.
- Protect policy reserve levels in the General Fund through the transition.
- Maintain sufficient fund balance to pay debt service on current General Obligation Bonds and potential future debt issuance.
- Focus on current capital projects that are in process.

The 2025 Budget was developed based on the Council's adopted financial and budget policies and current and future economic forecasts. These policies provide the framework for the budget, starting with a baseline, a review of new requests/initiatives to determine what can be funded, staff and staff allocations, and the development of the special revenue and capital project budgets. The baseline budget requires the use of realistic revenue estimates and a modest level of increases to ongoing expenditures to account for growth, contractual obligations, and inflation. Baseline budgets are based on projecting current revenues that will fund the cost of providing core services. It excludes one-time only revenues and expenses, such as grants and capital purchases. New requests or initiatives are then received from each department based on staff knowledge of anticipated needs or implementation of Council policy. The capital budgets are developed from the approved capital facilities plan and prioritized based on critical needs, available funding, and what can reasonably be accomplished by City staff.

Available funding is conservatively projected, and the major assumptions used for projecting the 2025 revenues include:

- The current population of 15,790 residents, a 4% increase from 2023.
- Population estimates of 16,651 residents in 2025, a 5.45% increase over 2024.
- 250 new residential permits, a decrease of 50 permits compared to the 2024 budget.
- Commercial projects that add 350,000 + square feet of commercial and retail space.
- 1% increase in the property tax levy.
- \$176.9 million increase in assessed property valuation due to new construction.
- A 27.5% increase in retail sales tax over the 2024 budget.
- A 2.8% increase in utility tax revenue over the 2024 budget.
- An increase in storm water utility rate of \$2.80 per bi-monthly billing cycle, per equivalent dwelling unit in 2025.
- 3% inflationary increase in water utility base and usage rates in 2025.
- 5% increase in the number of utility accounts in 2025.
- 2% interest earnings on our short-term cash investments.
- Inflationary increases for traffic and park impact fees of 2.8%.
- System development charges and impact fee revenues are based on charges of the projected number of permits less an estimate for the use of development issued credits.
- Estimates of secured grants and other revenue sources to fund capital improvement projects.

The 2025 Budget consists of the operating, special revenue, debt service and capital budgets. The operating budget comprises the General and Street Funds under the General Government, and the Water and Storm Water Drainage Funds under the Utility Government.

Special revenue funds include the Drug Fund, Capital Service Funds, Affordable Housing and Transportation Benefit District. The Debt Service Fund includes General Government related debt service, for the issuance of Limited Tax General Obligation bonds related to the construction of a multi-purpose shared use facility, Ridgefield Outdoor Recreation Complex (RORC), the issuance of Limited Tax General Obligation (LTGO) bonds for the purchase of land and a commercial building for a new Public Works Operations Center, the issuance of LTGO bonds related to infrastructure projects in the Tax Increment Area, a private real estate contract for the purchase of park land, and the loans to purchase heavy equipment.

The Capital Service Funds include the Real Estate Excise Tax (REET), Park Impact Fee (PIF), Traffic Impact Fee (TIF), and Water System Development Charge (WSDC) funds for the receipt of revenues and expenditures related to capital projects. Additionally, General and Utility Capital Projects and the Equipment Replacement Fund are included to record the expenditures related to the design and construction of capital projects in the City. The Equipment Replacement Fund is used to record the funding and purchasing of replacement fleet vehicles and large equipment items.

The 2025 combined budget for all funds is \$86.9 million, a decrease of \$48.2 million (35.7%) from the amended 2024 budget. The total operating budget for 2025 is \$26.3 million, a decrease of \$0.8 million (2.8%) when compared to the amended 2024 operating budget of \$27.1 million. Additionally, the 2025 Budget incorporates \$59.5 million of new requests, including personnel, initiatives, capital projects, and \$24.1 million in transfers from internal funds to fund the requests. Out of this amount, \$2,076,930 is associated with the General and Street Operating Funds, \$472,500 is associated with the Water Operating Fund and \$218,600 is associated with the Storm Water Drainage Operating Fund.

The debt service budget for 2024 is \$17.1 million. The debt service is mainly for expenditures related to debt issuance for high priority capital projects or equipment purchases. In 2025, the debt service budget includes \$3.3 million for debt service, and \$13.8 million in transfers of bond funds received in 2024 to the capital project funds to complete the construction of multiple projects in the Tax Increment Area.

The capital projects budget for 2025 is \$31.4 million, a decrease of \$29.5 million when compared to the amended 2024 budget. The capital projects budget includes several high priority capital projects that began construction in 2024 and will be completed in 2025.

The \$31.4 million in capital projects and equipment replacement purchases will be funded by using \$3.65 million in grant and developer/partner share funding, \$13.8 million in remaining 2024 LTGO bond funds, \$3.5 million in new debt issuance, \$7.7 million from City capital service fund transfers or expenditures – Real Estate Excise Tax, Park Impact Fee, Traffic Impact Fee and the Water System Development Charge funds, \$1.7 million from operating fund transfers, \$0.9 million from the Transportation Benefit District, and \$112,500 from Equipment Replacement Fund reserves.

### ***Operating Funds***

#### ***General Fund Revenue:***

Major revenues that support the General Fund budget come primarily from retail sales and use, property, and utility taxes. General Fund revenues are projected to be \$13.6 million, an increase of \$1.3 million or 10.9% in 2025, when compared to the amended 2024 budget of \$12.3 million. The increased revenue projection is due to a forecast increase in retail sales tax related to new businesses opening in Ridgefield along with the one-time construction related sales tax during the construction of these businesses. Utility tax and property taxes are expected to increase due to the increase in the population and new housing and commercial buildings that opened in 2024.

Commercial retail development continues to increase with several projects currently under way for either land use or engineering review. Multiple construction projects began in 2024 with Costco opening along with several other businesses and completion is expected for several additional commercial retail businesses in the I-5 junction subarea. As a result of these new businesses opening, the City is projecting a significant increase in retail sales tax receipts and an expanded property tax base.

City staff transferred the Community Development "Building and Permitting Activities" fund to a stand-alone enterprise fund in late 2024 for more transparency on the revenue and related expenses related to new development.

General Fund grant revenues will decrease 28% in 2025 compared to 2024, mainly due to much of the work on the Comprehensive Plan update being completed in 2024. 2025 revenue increases and decreases are projected for the following when compared to the 2024 amended budget: property taxes, a 6.8% increase, sales and use tax, a 26.6% increase, utility taxes, a 2.8% increase, and charges for goods and services are expected to increase 7.2%.

#### ***General Fund Expense:***

The 2025 General Fund expense budget is \$15,617,625, a decrease of \$1.4 million (8.1%) when compared to the 2024 amended budget of \$17 million. The 2025 budget includes ongoing expenses of \$13.5 million, plus \$2.1 million, that was added to account for new department and Council priority initiatives, including \$1.2 million, \$362,230, and \$100,000 in internal transfers for park, transportation and the Park Laundry capital projects. In addition, the General Fund will

transfer \$141,120 for debt service related to two heavy equipment loans and \$160,000 to the Equipment Replacement Fund. The City anticipates using General Fund contingency reserves in the amount of \$12 million for one-time expenses to balance the budget.

Additionally, the General Fund budget allocation by major cost category comprises 1) personnel cost of \$7.9 million, 2) supplies, services, and operations/maintenance at \$4.1 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$3.6 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$912,285, or 13%. The percent of personnel cost as it relates to the total expense budget accounts for 51.6% of the total expense budget including one-time expenses. Personnel expense is 58.6% of operating expenses excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 48.2, up from 46.35, which represents an increase of 1.85 full-time equivalents when compared to the 2024 FTE budget. The City will add 4 FTE's in 2025 compared to 6.5 new FTE's added in 2024. The new positions include one parks maintenance worker, two water maintenance workers, and one stormwater maintenance worker. The City Council also approved the removal of a sunset designation on a grant writer position that was set to end at the end of 2024. The City completed a classification and compensation study in 2024. 2025 budgeted personnel costs reflect recommended changes in the salary structures. Additionally, cost of living increases were budgeted for management (exempt) and Teamsters union staff per employment policy or labor agreement. The Ridgefield Police Officers Association was budgeted per labor agreement. Health insurance costs are estimated to increase 10% from the 2024 amended budget after remaining stable over the past five years.

#### ***General Fund – Fund Balance:***

The City Council adopted financial management policies in 2014 to identify reserve requirements to ensure financial stability. As a result, the fund balance in the General Fund has grown as the City continues to develop. In addition to the policy reserves, the City Council approved adding additional reserve contingencies beginning in 2018 to prepare for a transition from a dependence on one-time development related sales tax to a more stable commercial retail sales tax structure. The transition began in 2023 with multiple commercial retail establishments opening their doors. Several high profile national brands will open between 2025 and 2026, completing the transition to a more stable revenue structure. The estimated 2025 policy operating reserves are 21% of 2025 General Fund operating expenses. Total reserves including debt service, separation and capital reserves are 32% of 2025 operating expenses. In addition, the City is estimating an additional \$0.9 million in contingency reserves by the year-end 2025.

The City is forecasting that operating revenues will match the operating expenses of the General Fund. In September 2024, the Community Development Department Building and Permitting Activities were transferred to an enterprise fund for increased transparency of revenues and expenses that support these activities. Long range planning and code enforcement will remain in the General Fund due to the funding source coming from general tax revenues.

#### ***Street Fund Revenue:***

The main components of the revenue budget are the motor vehicle fuel tax, utility tax and transfers from the General Fund to support the street maintenance activities. The City Council has dedicated 2% of water and sewer utility taxes to fund street operations and maintenance. The 2025 revenue budget is expected to decrease \$183,770 compared to the amended 2024 budget. Utility taxes and motor vehicle fuel taxes are expected to increase 6.4% and 3.6% respectively, while the General Fund transfer will decrease 14% in 2025. The increase in utility tax and motor vehicle fuel tax are due to the growth in households and an 15.45% population increase in per capita distribution of the fuel tax.

#### ***Street Fund Expense:***

The 2025 Street Fund expense budget is \$1,411,950, a decrease of \$186,585 (11.7%) from the amended 2024 budget. The 2025 budget incorporates \$25,000 that will be transferred to the Equipment Replacement Fund. An additional \$15,000 was added to complete the update to the transportation capital facilities plan. The main reasons for the decrease in expenses in 2025 are the completion of an ADA transition plan, completion of the majority of the transportation capital facilities plan and the transfer of pavement preservation related expenses to the Transportation Benefit District.

#### ***Street Fund – Fund Balance***

The Street Fund's major sources of revenue are utility taxes, motor vehicle fuel tax and subsidies from the General Fund. As a result, the City does not maintain a significant fund balance in the Street Fund. The Street Fund's estimated fund balance is \$78,348 by year-end 2024. Reserves for the Street Fund are maintained in the General Fund.

#### ***Building and Permitting Fund Revenue:***

The main components of the revenue budget are fees charged to users for the services provided. The 2025 budget will use reserves to balance the budget as revenues do not match expenses. The City Council approved a cost of service study in 2024 to determine revenue requirements for the building and permitting activities provided to residents and developers. The study is expected to be completed in the 4th quarter of 2024 with any potential changes effective early in 2025. The 2025 revenue budget is expected to increase \$690,000 (37.9%) compared to the amended 2024 budget. Single family residential and commercial permits are expected to increase as multiple projects are moving toward construction. The 2025 revenue budget is \$2,512,000.

***Building and Permitting Fund Expense:***

The 2025 Building and Permitting Fund expense budget is \$3,290,300, a decrease of \$398,104 (10.8%) from the amended 2024 budget. The 2025 budget incorporates \$25,600 that will be transferred to the Equipment Replacement Fund. City staff have completed an efficiency review prior to the start of the cost of service study and have reduced expenses when compared to the amended 2024 budget.

***Building and Permitting Fund – Fund Balance***

The Building and Permitting Fund's major sources of revenue are fees for services. The fund built up significant reserve balances over the past 6 years as residential development exploded. Reserves have been used in 2024 and 2025 to balance the budget as staff have conducted an efficiency review and the cost of service study is completed. The fund balance is forecast to be \$78,930 at the end of 2025.

***Water and Storm Water Drainage Utility Funds:***

***Utility Operating Funds:***

The water and stormwater drainage operating budgets are funded by fees charged to customers for services provided. Debt services for water projects were paid in full in 2021 from water system development charges. Currently, the water system has no debt outstanding. Debt service for storm projects will be paid from operating revenues from storm drainage service fees. The stormwater fund has limited debt currently, and will issue a \$2.4 million Public Works Board loan in 2025.

***Utility Fund Revenue:***

Water and stormwater fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for each utility fund. The City conducted a rate study in 2023 to analyze revenue requirements for the next 10 years for the water and stormwater utilities and reviewed the potential to add a stormwater system development charge. The City is in the process of updating both the water and stormwater management plans and capital facility plans. These plans should be completed by the end of 2024. The revenues from water and stormwater utility rates include a projected 5.45% increase in new accounts in 2025 due to an increased utility customer base. Stormwater utility rates include a rate increase from \$24.80 to \$27.60 bi-monthly per equivalent development unit (EDU) and will not implement a system development charge. Water utility rates will see an inflationary increase of 3% in base and usage charges in 2025.

The Water and Stormwater Drainage Utility Funds 2025 combined total revenue budget from fees for services, miscellaneous revenues and transfers from other funds is \$6.2 million, an increase of \$1 million (19.3%) when compared to the Amended 2024 Budget.

***Utility Fund Expense:***

The Water Fund operating expense will see an increase of \$900,427 (29.7%) when compared to the Amended 2024 Budget. This is due to increased personnel costs, including the addition of two new positions, vehicles and equipment to support the new positions, a study at the Abrams Park well field and a transfer to the Water Utility Capital Fund for a repair and replacement project.

The 2025 Storm Water operating budget will see an increase of \$307,313 (17.5%) when compared to the Amended 2024 Budget. This is due to the addition of one new position, a vehicle and equipment to support the new position and two new professional service contracts to support requirements the City must meet for the new Phase II Municipal Stormwater Permit effective July 1, 2024.

The Water and Storm Water Utility Funds 2024 combined total operating budget is \$6 million.

***Utility Fund – Fund Balance:***



The City Council adopted financial management policies in 2014 to identify reserve requirements to ensure financial stability. As a result, the reserve fund balance in the Water and Stormwater Drainage Funds has grown as the City continues to develop. The estimated 2025 operating reserves are 17% in the Water Fund and 9% in the Stormwater Fund when compared to 2025 operating expenses. Total reserves, including capital and retirement accrual payout, reserves are 52% in the Water Fund and 46% in the Stormwater Drainage Fund when compared to 2025 operating expenses. In addition, the City is estimating an additional \$2 million in contingent reserves in the Water Fund. The Stormwater Fund drew down capital repair and replacement reserves in 2023, and will replenish the reserves by year-end 2024. The City is estimating an additional contingency reserve of \$157,000 in the 2025 budget.

### ***Capital Service Funds***

#### ***REET, Impact Fees and Utility System Development Charge Funds:***

##### ***Capital Service Funds Revenue:***

The combined 2025 revenue budget for these funds totals \$4,470,500, an increase of \$176,000 (4%) when compared to the Amended 2024 Budget. The increase is due to a forecast that real property sales will increase in 2025, providing additional Real Estate Excise Tax (REET) revenue. Staff expect additional use of impact fee credits for both transportation and park impact fees, which will reduce the cash receipts for the impact fee funds. Impact fees and system development charge revenues are charged to developers on a new development when a building permit is issued. The rate charged is based on infrastructure projects identified in a capital facilities plan, indexed by inflation, to consider increasing costs for these facilities. These projects need to be constructed to meet the increased capacity demand for the city's infrastructure, including parks, streets, and water, as a result of growth. Impact fees are associated with transportation and parks. System development charges are associated with the water transmission system.

The City is forecasting an additional 350,000 square feet of commercial development in 2025. The City expects 250 single family residential permits in 2025, which is a reduction of 50 permits from the Amended 2024 Budget. The City does not collect system development charges for sewer, as a result of the transfer of the sewer collection system to Clark Regional Wastewater District on January 1, 2014. School impact fees are collected by the City and remitted to the Ridgefield School District. The City does not assess a stormwater system development charge.

Real Estate Excise Tax revenue is generated and charged on the sale of real property when property is sold and is charged as a tax on the sale of real estate. Real Estate Excise Tax revenue is forecast to increase 18% in 2025. The increase is due to the forecast that existing home sales will increase in 2025 as mortgage rates come down.

The 2025 budget reflects a conservative approach and accounts for credits that are issued to developers and used in place of paying for an impact fee. Developers have completed multiple road and park projects from the capital facilities plans. As a result, they received credits for the payment of impact fees on their projects. The revenue estimates include the expected use of these credits. For traffic impact fees, the forecast is for 20% of traffic impact fees to be paid in cash and 80% to be paid by redeeming credits on single family residential permits. The forecast for commercial projects is also 20% paid in cash and 80% paid through the redemption of impact fee credits. For park impact fees, the estimate is for 20% of fees to be paid in cash and the remaining 80% to be paid by redeeming credits. Developer credits result in a reduction in revenue and the City has worked with developers to expand and complete construction of road and park projects listed on the City's capital facilities plan. As a result, of the developers completing several of these projects, additional impact fees credits were issued in the past three years. They're a major consideration in developing the revenue budget. As of the end of September 2024, traffic and park impact fees have a balance in unused credits that can be used towards future building permits, with \$8.5 million associated with traffic and \$1 million for parks. Additional credits will be issued in the fourth quarter of 2024 and 2025 for several planned transportation and park projects, including approximately \$2.5 million in transportation impact fee credits and \$6.7 million in park impact fee credits. Water system development charge credit totaled approximately \$173,000. Of the \$8.5 million in traffic impact fee credits, \$710,186 of those are restricted and may only be used in the Union Ridge industrial development, which is commercially zoned on the East side of I-5 and the West side along the freeway corridor north of Pioneer Street. The restricted credits are anticipated to be used on construction projects currently under construction. Revenue estimates for impact fees and water system development charges are based on the City's forecast for 250 single family residential permits and completion of 350,000 square feet of commercial/industrial permits to be issued, less the anticipated credits that will be redeemed. The 2024 park impact fee is \$4,181, the traffic impact fee is \$5,081 for a single family and \$3,111 for a multi-family, with an inflationary factor added on January 1 of each year. The inflationary factor effective January 1, 2025 is 2.8%. The City uses the West Region CPI-U to calculate the index. The index is from July 2023 through June of 2024, and is effective on January 1, 2025.

The water system development charge fee is \$4,440 per equivalent dwelling unit for a 5/8" – 3/4" meter, with an inflationary factor added on January 1 of each year. The City is currently completing an updated water system plan. The system development charge will be reviewed at that time and will not be indexed on January 1, 2025.

#### ***Capital Service Funds Expense:***

Capital fund expense consists of transfers to capital projects or debt service funds to cover capital improvements and debt service. The City expects REET and Park Impact Fees to fund multiple park projects. No expense is budgeted from the traffic impact fee fund in 2025. REET funding will be transferred to cover General Governmental debt service payments in 2025. Water SDC funding will support multiple high priority water projects in 2025. Overall expenses are budgeted at \$10.9 million, a reduction of \$0.3 million (3%) compared to the Amended 2024 Budget.

#### ***Capital Service Funds Fund Balance:***

The fund balance in the Capital Service Funds has been used for targeted investment in capital infrastructure projects over the past 6 years. The REET Fund is also used to pay debt service on bonds used to build the Ridgefield Outdoor Recreation Complex (RORC), the acquisition and tenant improvements of the new Public Works facility, the purchase of park land, and the Pioneer Street widening and roundabout construction project. The 2025 projected year-end fund balance for the capital service funds is expected to total \$4.65 million with the majority of that in REET and Water SDC funds.

#### ***Special Revenue Funds***

The Drug Fund is funded by revenues received from drug seizure/forfeitures, and fines and penalties related to drug and alcohol offenses. The Drug Fund's revenue is estimated to be \$1,510. In 2025, the only expenses budgeted from this fund is \$500 for the amount the City would be required to remit to the State of Washington on certain seizures. The 2025 projected year-end fund balance is \$10,772.

The Tax Increment Area (TIA) Fund is a new fund effective January 1, 2025. The fund is a result of Council action to adopt a Tax Increment Financing plan for high priority capital investment that will support an estimated \$700 million in private development at the I-5 junction. The revenue estimate is \$30,000 for 2025, and the expense budget is \$30,000 in 2025 to account for administrative fees billed by the Clark County Assessor's Office. The 2025 projected year-end fund balance is \$0. As development occurs in the TIA revenue projections are expected to grow significantly. The future expense budget will consist of debt service payments for the 2024 LTGO bond issuance.

The Affordable Housing Fund was adopted by the Council on July 9, 2020, and was effective September 1, 2020. The fund adoption was the result of House Bill 1406, allowing the City to adopt a sales and use tax for affordable housing and crediting it against the state portion of sales and use tax. The revenue estimate for 2025 is \$25,000 and there is no expense budgeted for 2025. The Council will hold a study session in 2025 to discuss options for the use of the funds. The 2025 projected year-end fund balance is \$135,003.

The Transportation Benefit District (TBD) Fund was adopted in December 2018 to account for the receipt of vehicle licensing fees. The City Council adopted the vehicle license fee as a funding source for the Pavement Preservation Program. City Council earmarked the revenue received from the vehicle licensing fees for the Pavement Preservation Program to increase the amount of maintenance the City can complete annually. The voters approved a 0.2% sales tax for pavement preservation in November 2021. The tax was effective April 1, 2022. The City Council repealed the vehicle licensing fee which was also effective April 1, 2022. The estimated revenue budget in 2025 is \$1,168,000. The 2025 budget for pavement preservation is \$1.08 million. The 2025 projected year-end fund balance is \$897,319. In 2024, the City added personnel, service and maintenance expenses previously budgeted for street operations. This is because each of these expense categories is directly related to the pavement preservation program.

#### ***Equipment Replacement Fund (ERF):***

This fund was created to account for the transfers from operating funds and the expenditures incurred to pay for the replacement of vehicles and large equipment purchases at the end of their useful lives. The associated revenues and expenses are based on a replacement model approved by the City Council. The model is revised and updated annually as a part of the budget process.

In 2021, the Council approved a fleet study to review the replacement policies for vehicles and large equipment items. The study found the City has a higher average age for the fleet than recommended. As a result of the study, there were multiple replacements in 2022 and 2023 for public works vehicles past their useful life. Due to supply chain issues, staff found it difficult to find replacement vehicles. Staff worked with multiple dealers available through state and national contracts to source replacement vehicles and equipment. The study also focused on green replacement options. Public

Safety began replacing patrol vehicles over the past few years with hybrid models. Public Works had planned on replacing some of their pickups with hybrid and electric models as well, but found that inventory is hard to find. The City received two electric pickup trucks in 2024 for a pilot program to determine the potential for future replacements. The building department has begun transitioning their fleet to hybrid models.

The 2025 transfer from operating funds will be \$\$284,100, and the expense is \$112,500. The 2025 projected year-end fund balance is \$800,211.

***Capital Project Funds:***

The capital project funds consist of the General Government Capital Projects, Water Utility Capital Projects and Stormwater Capital Projects. The funds are used to track expenditures related to capital projects including facility, street and park projects (General Capital Project Fund), and capital construction projects for water and stormwater utilities.

Capital projects are based on an associated capital facilities plan, the needs of the community, and demands anticipated from new development. The 2025 capital budget is \$31.3 million. Out of this amount, \$21.4 million is associated with the General Government capital projects, which include streets, parks, and building projects. The utility capital projects' total budget is \$9.9 million.

The capital project funds track expenditures for capital projects and maintain minimal fund balances.

# Long Range Financial Plan

City staff under City Council direction have been focusing on long term operating fund projections to ensure the financial stability of the City. In 2014, the Council adopted financial policies that provide guidance for budget and strategic financial policy decisions. The Council annually reviews the six-year financial sustainability model prior to the start of the new annual budget adoption process. The model assists with forecasting ongoing revenues and expenses to ensure the City does not enter a structural deficit. The General Fund fund balance was just under \$1 million in 2010. Since the Council adopted the financial policies and implemented an economic development plan, the fund balance in the General Fund has grown to an estimated \$7.1 million by year-end 2024, including \$4.4 million in policy reserves.

The Council and staff forecast a transition period that would begin in 2023 and last through the 2026 fiscal year. This period covers the transition from a dependence on residential development and construction related one-time sales tax revenues to more sustainable ongoing commercial retail sales and tax revenue. Development continues to increase the property tax base for Ridgefield, but the tax structure in Washington State relies heavily on sales taxes to provide funding for highly valued public services. The City Council made policy decisions to maintain a higher General Fund fund balance to help the City transition. Several destination retail businesses are in the process of land use review, applying for building permits or construction. The forecast is for many of these businesses to open their doors in 2024-2026. Staff are forecasting a significant change in retail sales and use tax receipts beginning in 2025 and continuing through full build out. Additional increases in the property tax base and associated utility taxes will help diversify the revenue stream for the future.

The Council and City Manager created an economic development plan to bring additional commercial retail business to Ridgefield to bring missing services requested by the residents, along with long term sustainable revenue through new retail sales and use tax. Prior to this long-term plan, the City relied on unsustainable sales tax on construction activities related to residential development. The one-time related retail sales tax from construction was as high as 65% of overall sales tax revenues. Since the economic plan was implemented, more sustainable retail sales tax revenues are 63% of overall sales and construction activities are 37%. In 2023, a new Tractor Supply and Les Schwab opened their doors, along with additional retail stores in the Pioneer Village shopping center. In 2024, a Costo Warehouse opened in the I-5 subarea. In 2025 to 2026, multiple restaurants and destination retail stores will open on both the west and east sides of the I-5 junction. Clark College also expanded their campus to Ridgefield and will open to students in 2025. Multiple commercial properties are up for sale or have recently been sold, and the City is working with developers to bring living wage jobs to Ridgefield. The forecast for retail sales and use tax is to bring the sustainable retail sales portion of revenue to 75% - 80% within five years. The average construction related sales and use tax in the State of Washington is approximately 20% annually. With continued growth in the commercial retail businesses, City staff are confident in reaching that goal.

The long-term plans have been to address revenues, financial stability and jobs. Ridgefield has been the fastest growing city in Washington since the 2010 census by percentage, growing by over 200%. Infrastructure for the residential growth was funded by development. In addition, the City worked with developers to construct additional roads and parks by issuing park and traffic impact fee credits to pay for the public portion of these projects. The plan allowed for construction of the infrastructure to be completed earlier than the City would have been able to add the necessary roads and parks. The City is now entering the phase where additional public infrastructure is required to support its tremendous growth. The City Council adopted the implementation of a Local Tax Increment Financing Plan at the November 2, 2023, City Council meeting. The Local Tax Increment Financing Plan took effect on June 1, 2024. The plan identified a tax increment area centered around the I-5 junction to use incremental increases in property tax in the area to fund critical infrastructure projects that support new private development. The estimated private development in this area is \$700 million and over 2,300 jobs, including 1,900 living wage jobs in Ridgefield. The estimated additional ongoing state and local sales tax receipts are \$3.4 million at full build out. Initial revenues from the Tax Increment Financing Plan will begin in 2025 and last for up to 25 years. Construction of the infrastructure projects began in 2024 with the City beginning the Pioneer Widening and Roundabout construction project. The City is also working with multiple developers to complete portions of the project list identified in the Tax Increment Financing plan. The City expects to have the majority of the transportation projects and one stormwater project completed by 2025.

City staff prepared an updated six-year business plan for 2023. The plan covers each department and identifies projects and staffing needs over the upcoming six years to maintain current service levels and meet the growth needs that were identified in the City's Comprehensive Growth Plan. City staff have begun an update to the Growth Management Plan and expect the project to be completed late in 2025. The City does not currently have a long-term capital budget. The annual capital budget is based on Council goals and the respective capital facility plan. As part of the update to the Ridgefield Comprehensive Growth Management Plan, staff are updating each of the Capital Improvement Plans. Staff will work with the consultant to complete a long-term capital budget as part of this update process. The addition of the capital budget will allow the City to be more strategic in its long-term capital planning and budgeting. The plan is to use this process to help identify more external funding sources to supplement local funding for these capital projects.



## Six-Year Financial Sustainability Model

### *Operating Budget Forecast:*


The City implemented a six-year budget forecast for operating revenues and expenses in 2018. The projection is updated annually at the start of the upcoming annual budget and includes a projection for the following five years. The City implemented the process to ensure financial sustainability as the City grows. Development has begun a transition from residential development to commercial development. Residential development slowed in 2022 and 2023 compared to the previous two years and has continued into 2024. However, housing starts continue to be higher than historical numbers. Developers have submitted multiple commercial projects for both land use and engineering review this year. As a result, staff are expecting many of the existing projects to be completed in the 2024 – 2026 timeframe. Over the past several years, the city has remained heavily dependent on development related sales and use tax revenues. Staff cautioned that the dependence was not sustainable in the long run and budgets remained conservative to ensure the City did not have a structural deficit. Sales and use tax revenues have shifted to more sustainable retail sources over the past two years as more shops and restaurants opened in the Pioneer and Royle Road subarea. A new Costco warehouse opened in August 2024 and an additional 13 retail pads are expected to begin construction over the next year in the Union Ridge Town Center. The City has also seen a significant increase in online taxable sales with items delivered to the Ridgefield area. As of the 1<sup>st</sup> quarter of 2024, taxable sales have transitioned to 63% sustainable retail sales and 37% construction related activities. Staff are confident this will continue to improve over the next few years and would like to see the construction related sales transitioning down to an average of 20% - 25% ongoing.

With additional destination retail shopping and restaurants opening over the next two years, City staff are expecting a continued transition to more sustainable tax revenues. The significant surge in single family residential development over the past 5 years and new commercial development has increased the property tax base and utility taxes as a direct result of the development. The shift will add more sustainable and diversified revenue sources as the City continues to grow.


The model uses a growth factor identified in the City's Comprehensive Growth Management Plan to project other revenue sources. Staff also review Office of Financial Management annual population estimates and look at the averages since the last census to update the growth factor as needed. User fees for utility offerings are projected using a rate model that factors operating costs, capital repair and replacement and reserve requirements. The forecast for expenditures includes known contractual commitments and operating costs indexed by an inflationary and growth factor.

The 2025 Proposed Budget uses reserves set aside for the transition to fund one-time initiatives in the General Fund, Water Fund, and Storm Water Fund. Budget years 2026–2030 project operating revenues exceeding operating expenses in each of the funds with the exception that the General Fund will show expenses exceeding revenues by just under \$100,000 in 2026. The model looks at current service levels and any contractual commitments during that time frame. The Community Development Department (Building and Permitting Activities) is currently using reserves to fund operations. The City Council approved a new cost of service study in 2024 to look at land use, engineering, building and inspection fees to address the revenue needs for building and permitting activities. The review is expected to be completed by the end of 2024 with any potential changes to be implemented early in 2025 pending Council approval.


Below are the current projections for General Fund operating revenues and expenditures:

									
<b>6 Year Financial Sustainability Model</b> <b>Operating Funds</b> <b>Summary Report</b>									
Description	2022 Actual	2023 Actual	2024 Year- End Estimate	2025 Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>001 General Fund</b>									
<b>Revenue</b>									
Property Tax	1,941,010	2,213,832	2,304,900	2,500,000	2,765,000	3,058,090	3,382,248	3,740,766	4,137,287
Retail Sales & Other Tax	4,389,185	4,098,461	5,244,915	5,758,000	6,048,150	6,349,654	6,666,229	6,998,629	7,347,645
Public Safety Sales/Use Tax	230,760	230,760	248,498	250,000	262,500	275,625	289,406	303,877	319,070
Utility Taxes	1,695,920	1,838,309	1,970,009	2,110,000	2,225,695	2,331,441	2,436,556	2,541,648	2,647,079
License & Permits	80,897	88,782	104,241	102,240	107,884	113,271	118,927	124,866	131,102
Fines & Forfeits	55,507	61,009	80,335	73,000	74,825	76,696	78,613	80,578	82,593
Charge for Goods & Svc	724,146	1,491,886	1,501,172	1,635,880	1,719,017	1,803,333	1,891,900	1,909,720	2,000,448
Intergovernmental/Grant	1,593,505	403,937	575,551	640,945	384,004	400,396	416,117	431,182	445,644
Other Revenue/Donations	(56,881)	870,722	471,564	533,100	302,450	306,206	310,063	314,028	318,103
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,423,289</b>	<b>11,297,698</b>	<b>12,501,185</b>	<b>13,603,165</b>	<b>13,889,525</b>	<b>14,714,710</b>	<b>15,590,060</b>	<b>16,445,293</b>	<b>17,428,971</b>
<b>Expense</b>									
City Council	98,185	122,602	131,929	168,950	172,116	175,372	178,721	182,166	185,709
Judicial	247,811	293,785	360,750	350,000	366,250	383,281	401,132	419,843	439,455
Executive	288,531	310,372	348,104	390,400	411,605	431,244	451,863	473,511	496,240
Legal	48,444	82,596	92,071	105,000	110,250	115,763	121,551	127,628	134,010
Finance	749,680	895,909	968,230	1,033,250	1,081,631	1,132,350	1,185,520	1,241,262	1,299,703
Human Resources	389,114	431,921	498,597	510,050	532,846	556,715	581,707	607,878	635,285
Administration	539,933	685,793	729,825	819,150	859,574	902,005	946,545	993,297	1,042,373
Gen Gov/Facilities	1,689,371	2,350,531	2,267,623	2,015,620	1,913,988	1,976,467	2,158,909	2,040,521	2,087,474
Information Tech	342,160	460,564	420,621	522,500	535,563	548,952	562,675	576,742	591,161
Public Safety	3,048,922	4,031,695	4,389,427	5,069,825	5,247,191	5,268,632	5,506,770	5,756,225	6,012,331
Civil Service	156	166	170	1,000	1,000	1,000	1,000	1,000	1,000
Cemetery	34,499	51,996	57,386	90,100	94,280	98,661	103,252	108,065	113,110
Street Transfers	894,889	978,169	1,239,095	1,267,230	931,805	967,737	1,006,262	1,047,186	1,084,554
Long Range Planning/Code	45,170	119,176	274,515	551,450	271,061	283,954	297,475	311,655	326,527
Parks	1,078,466	1,041,644	1,788,775	2,723,100	1,452,890	1,515,423	1,580,830	1,649,248	1,720,821
<b>Total Expense</b>	<b>9,495,331</b>	<b>11,856,919</b>	<b>13,567,118</b>	<b>15,617,625</b>	<b>13,982,049</b>	<b>14,357,554</b>	<b>15,084,211</b>	<b>15,536,226</b>	<b>16,169,751</b>
<b>Net Total</b>	<b>927,958</b>	<b>(559,221)</b>	<b>(1,065,933)</b>	<b>(2,014,460)</b>	<b>(92,524)</b>	<b>357,156</b>	<b>505,848</b>	<b>909,067</b>	<b>1,259,220</b>
<b>Fund Balance</b>									
Beginning Fund Balance	8,006,285	8,934,243	8,367,699	7,301,766	5,287,306	5,194,782	5,551,938	6,057,786	6,966,854
Ending Fund Balance	8,934,243	8,367,699	7,301,766	5,287,306	5,194,782	5,551,938	6,057,786	6,966,854	8,226,073
Gen Fund Reserve Bal	2,921,178	3,327,969	4,177,825	4,386,716	4,606,052	4,836,355	5,078,172	5,332,081	5,598,685
Fund Balance Available	6,013,065	5,039,730	3,123,941	900,590	588,730	715,583	979,614	1,634,772	2,627,388

Below are the current projections for Street and Building and Permitting Fund operating revenues and expenditures:

 <b>6 Year Financial Sustainability Model</b> <b>Operating Funds</b> <b>Summary Report</b>									
Description	2022 Actual	2023 Actual	2024 Year- End Estimate	2025 Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>101 Street Fund</b>									
<b>Revenue</b>									
Utility Tax/Franchise Fee	106,449	125,020	140,915	158,500	169,792	182,283	195,577	209,789	225,040
Permits	13,537	17,187	18,150	20,000	20,000	20,000	20,000	20,000	20,001
Grants	-	-	56,000	-	-	-	-	-	-
Intergovernmental	240,339	274,279	296,943	307,165	341,073	356,435	371,153	385,227	398,716
Other Revenue	35,709	13,261	59,223	25,525	25,525	25,525	25,525	25,525	25,525
Transfers In	737,167	733,333	1,037,935	905,000	931,805	967,737	1,006,262	1,047,186	1,084,554
<b>Total Revenue</b>	<b>1,133,201</b>	<b>1,163,080</b>	<b>1,609,166</b>	<b>1,416,190</b>	<b>1,488,195</b>	<b>1,551,980</b>	<b>1,618,517</b>	<b>1,687,727</b>	<b>1,753,835</b>
Expense	1,051,988	1,261,237	1,566,381	1,411,950	1,478,195	1,541,980	1,608,517	1,677,727	1,743,835
<b>Net Total</b>	<b>81,213</b>	<b>(98,157)</b>	<b>42,785</b>	<b>4,240</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Fund Balance</b>									
Beginning Fund Balance	52,507	133,720	35,563	78,348	82,588	92,588	102,588	112,588	122,588
Ending Fund Balance	133,720	35,563	78,348	82,588	92,588	102,588	112,588	122,588	132,588
Reserves in GF	-	-	-	-	-	-	-	-	-
Fund Balance Available	133,720	35,563	78,348	82,588	92,588	102,588	112,588	122,588	132,588
<b>402 Building and Permitting</b>									
<b>Revenue</b>									
Permits	1,278,922	1,085,069	1,372,621	1,302,000	1,287,537	1,261,737	1,288,081	1,315,083	1,342,761
Planning and Develop	1,098,732	926,769	1,052,016	1,195,000	1,047,511	1,058,867	1,079,891	1,101,461	1,123,589
Other Revenue	12,600	10,410	12,589	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Revenue</b>	<b>2,390,254</b>	<b>2,022,248</b>	<b>2,437,226</b>	<b>2,512,000</b>	<b>2,350,048</b>	<b>2,335,604</b>	<b>2,382,972</b>	<b>2,431,544</b>	<b>2,481,351</b>
Expense	2,795,970	3,210,213	3,403,448	3,290,300	3,424,314	3,563,761	3,709,419	3,861,580	4,020,549
<b>Net Total</b>	<b>(405,716)</b>	<b>(1,187,965)</b>	<b>(966,222)</b>	<b>(778,300)</b>	<b>(1,074,266)</b>	<b>(1,228,157)</b>	<b>(1,326,447)</b>	<b>(1,430,036)</b>	<b>(1,539,198)</b>
<b>Fund Balance</b>									
Beginning Fund Balance	3,417,133	3,011,417	1,823,452	857,230	78,930	(995,336)	(2,223,493)	(3,549,940)	(4,979,976)
Ending Fund Balance	3,011,417	1,823,452	857,230	78,930	(995,336)	(2,223,493)	(3,549,940)	(4,979,976)	(6,519,174)
Reserves in GF	619,191	665,967	749,600	737,200	774,060	812,763	853,401	896,071	940,875
Fund Balance Available	2,392,226	1,157,485	107,630	(658,270)	(1,769,396)	(3,036,256)	(4,403,341)	(5,876,047)	(7,460,049)

Below are the current projections for Water and Storm Water Drainage Fund operating revenues and expenditures:

 <b>6 Year Financial Sustainability Model</b> <b>Operating Funds</b> <b>Summary Report</b>									
Description	2022 Actual	2023 Actual	2024 Year- End Estimate	2025 Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>406 Water Utility Fund</b>									
<b>Revenue</b>									
Charge for Goods and Srvc	2,687,534	2,955,429	3,363,901	3,827,000	4,218,350	4,659,700	5,149,200	5,692,000	6,294,031
Grants	-	-	-	30,000	-	-	-	-	-
Other Revenue	(28,234)	116,213	98,943	76,000	36,000	36,000	36,000	36,000	36,000
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,659,300</b>	<b>3,071,642</b>	<b>3,462,844</b>	<b>3,933,000</b>	<b>4,254,350</b>	<b>4,695,700</b>	<b>5,185,200</b>	<b>5,728,000</b>	<b>6,330,031</b>
Expense	2,413,945	2,488,677	2,861,498	3,933,400	3,856,196	3,988,473	4,125,739	4,268,411	4,415,717
<b>Net Total</b>	<b>245,355</b>	<b>582,965</b>	<b>601,346</b>	<b>(400)</b>	<b>398,154</b>	<b>707,227</b>	<b>1,059,461</b>	<b>1,459,589</b>	<b>1,914,314</b>
<b>Fund Balance</b>									
Beginning Fund Balance	2,374,981	2,620,336	3,203,301	3,804,647	3,804,247	4,202,401	4,909,627	5,969,088	7,428,677
Ending Fund Balance	2,620,336	3,203,301	3,804,647	3,804,247	4,202,401	4,909,627	5,969,088	7,428,677	9,342,991
Reserves	1,274,143	1,381,176	1,631,738	1,794,912	1,884,658	1,978,890	2,077,835	2,181,727	2,290,813
Fund Balance Available	1,346,193	1,822,125	2,172,909	2,009,335	2,317,743	2,930,737	3,891,253	5,246,950	7,052,178
<b>408 Stormwater Utility Fund</b>									
<b>Revenue</b>									
Charge for Goods and Srvc	1,132,722	1,224,811	1,506,845	2,265,000	2,611,050	2,955,088	3,344,994	3,580,803	3,803,624
Grants	-	-	130,000	-	-	-	-	-	-
Other Revenue	(14,925)	(11,898)	596	11,500	6,000	6,500	7,050	7,655	8,321
Transfers In	-	200,000	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,117,797</b>	<b>1,412,913</b>	<b>1,637,441</b>	<b>2,276,500</b>	<b>2,617,050</b>	<b>2,961,588</b>	<b>3,352,044</b>	<b>3,588,458</b>	<b>3,811,945</b>
Expense	1,007,757	1,409,017	1,504,494	2,067,280	2,219,360	2,300,912	2,387,362	2,477,625	2,565,557
<b>Net Total</b>	<b>110,040</b>	<b>3,96</b>	<b>132,947</b>	<b>209,220</b>	<b>397,691</b>	<b>660,675</b>	<b>964,682</b>	<b>1,110,832</b>	<b>1,246,377</b>
<b>Fund Balance</b>									
Beginning Fund Balance	544,909	654,949	658,845	791,792	1,001,012	1,398,703	2,059,378	3,024,060	4,134,892
Ending Fund Balance	654,949	658,845	791,792	1,001,012	1,398,703	2,059,378	3,024,060	4,134,892	5,381,270
Reserves	543,928	646,251	766,956	843,652	885,835	930,126	976,633	1,025,464	1,076,737
Fund Balance Available	111,021	12,594	24,836	157,360	512,868	1,129,251	2,047,427	3,109,428	4,304,532

## Capital Service Funds Six-Year Revenue Projections

The City projects revenues through the six-year sustainability model for the capital service funds (Real Estate Excise Tax, Park and Traffic Impact Fees and Water System Development Charges) prior to a call for initiatives and capital projects during the annual budget process.


Revenue forecasts use data from the Clark County Assessor's office to estimate potential real property sales in addition to estimates on future building permits for Real Estate Excise Tax (REET). REET is the primary source for repayment of General Obligation Bonds that were issued for the construction of the Ridgefield Outdoor Recreation Complex, the purchase and tenant improvements for the Public Works Operations Center and the construction of multiple infrastructure projects in the Tax Increment Area. Debt service payments and debt service reserves are included in the six-year forecast for this fund. Park and Traffic Impact fees and Water SDC charges are forecast using an estimate of single-family residential permits and commercial permits less any outstanding impact fee or SDC credits issued.

City Council established the Ridgefield Transportation Benefit District (TBD) in 2018 and adopted a vehicle licensing fee to fund the city's pavement preservation program. Council eliminated the fee effective April 1, 2022, due to the voters approving a 0.2% sales tax as an alternate funding source. The Ridgefield TBD is also included in the six-year forecast as it is the main funding option for pavement preservation projects.

Staff are forecasting a significant decrease in revenue over the next few years in the capital service funds, REET, Impact Fees and Water SDC. The reason for the decrease is the issuance of impact fee credits for both traffic and park impact fees. The issuance of credits was approved initially in 2018-2019 by the Council to have developers build the public portion of new roads, parks and trails. The additional infrastructure built by the developers has added over 4 miles of road, 40 acres of park land and 1.5 miles to the trail network faster than the City could have and at a reduced price. In addition, the City is forecasting reduced residential construction due to the high cost of purchasing a home as a result of low inventory and high mortgage interest rates. Staff are looking for additional outside funding sources and continue to work with developers to build the public portion of new infrastructure that supports the growth in Ridgefield.



Below are the current projections for capital service and TBD fund revenues, debt service and fund balances:

 <b>6 Year Financial Sustainability Model</b> <b>Capital Service Funds</b> <b>Summary Report</b>										
2025										
Description	2022	Actual 2023	Actual	2024 Year-End Estimate	Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>105 Real Estate Excise Tax (REET)</b>										
<b>Revenue</b>										
Real Estate Excise Tax	2,081,558	1,490,525	1,714,584	1,900,000	2,149,594	2,430,761	2,623,764	2,832,090	3,056,958	
Other Revenue	(107,336)	304,885	174,807	140,000	30,000	30,000	30,000	30,000	30,000	30,000
Transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total REET Fund Revenue</b>	<b>1,974,222</b>	<b>1,795,410</b>	<b>1,889,391</b>	<b>2,040,000</b>	<b>2,179,594</b>	<b>2,460,761</b>	<b>2,653,764</b>	<b>2,862,090</b>	<b>3,086,958</b>	
<b>Expense</b>										
Transfers to Capital	4,798	602,358	-	500,000	-	-	-	-	-	-
Transfers to Debt Service	1,414,003	1,408,994	1,992,689	2,808,645	2,850,435	2,618,070	2,008,740	1,914,910	1,903,125	
<b>Total Expense</b>	<b>1,418,801</b>	<b>2,011,352</b>	<b>1,992,689</b>	<b>3,308,645</b>	<b>2,850,435</b>	<b>2,618,070</b>	<b>2,008,740</b>	<b>1,914,910</b>	<b>1,903,125</b>	
<b>Net Total</b>	<b>555,421</b>	<b>(215,942)</b>	<b>(103,298)</b>	<b>(1,268,645)</b>	<b>(670,841)</b>	<b>(157,309)</b>	<b>645,024</b>	<b>947,180</b>	<b>1,183,833</b>	
<b>Fund Balance</b>										
Beginning Fund Balance	3,945,659	4,501,080	4,285,138	4,181,840	2,913,195	2,242,354	2,085,045	2,730,069	3,677,250	
Ending Fund Balance	4,501,080	4,285,138	4,181,840	2,913,195	2,242,354	2,085,045	2,730,069	3,677,250	4,861,083	
Debt Service Reserve	1,408,994	1,408,996	2,808,645	2,350,435	2,618,070	2,008,740	1,914,910	1,903,125	1,902,460	
Ending Available Fund Balance	3,092,086	2,876,142	1,373,195	562,760	(375,716)	76,305	815,159	1,774,125	2,958,623	

2025										
Description	2022	Actual 2023	Actual	2024 Year-End Estimate	Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>114 Park Impact Fee (PIF)</b>										
<b>Revenue</b>										
<b>Planning and Development</b>										
Park Impact Fees	694,209	320,790	270,268	215,000	330,432	564,487	578,600	711,678	729,470	
Other Revenue	(48,790)	91,918	26,811	250	250	250	2,750	2,750	2,750	
Transfers In	-	-	-	-	-	-	-	-	-	
<b>Total PIF Fund Revenue</b>	<b>645,419</b>	<b>412,708</b>	<b>297,079</b>	<b>215,250</b>	<b>330,682</b>	<b>564,737</b>	<b>581,350</b>	<b>714,428</b>	<b>732,220</b>	
<b>Expense</b>										
Transfers to Capital	1,413,416	1,729,852	1,202,000	640,000	-	-	-	-	-	
<b>Total Expense</b>	<b>1,413,416</b>	<b>1,729,852</b>	<b>1,202,000</b>	<b>640,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Total</b>	<b>(767,997)</b>	<b>(1,317,144)</b>	<b>(904,921)</b>	<b>(424,750)</b>	<b>330,682</b>	<b>564,737</b>	<b>581,350</b>	<b>714,428</b>	<b>732,220</b>	
<b>Fund Balance</b>										
Beginning Fund Balance	3,417,058	2,649,061	1,331,917	426,996	2,246	332,928	897,665	1,479,015	2,193,442	
Ending Fund Balance	2,649,061	1,331,917	426,996	2,246	332,928	897,665	1,479,015	2,193,442	2,925,662	

2025										
Description	2022	Actual 2023	Actual	2024 Year-End Estimate	Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>115 Traffic Impact Fee (TIF)</b>										
<b>Revenue</b>										
<b>Planning and Development</b>										
Transportation Impact Fees	602,941	379,221	478,599	265,000	401,544	548,776	703,120	864,837	886,458	
Transp Imp Fees-Non Resident	181,463	214,707	223,837	200,000	600,000	800,000	1,000,000	1,200,000	1,200,000	
Other Revenue	(42,323)	62,418	16,538	250	5,250	5,250	5,250	5,250	5,250	
Transfers In	-	-	-	-	-	-	-	-	-	
<b>Total TIF Fund Revenue</b>	<b>742,081</b>	<b>656,346</b>	<b>718,974</b>	<b>465,250</b>	<b>1,006,794</b>	<b>1,354,026</b>	<b>1,708,370</b>	<b>2,070,087</b>	<b>2,091,708</b>	
<b>Expense</b>										
Transfers to Capital	2,393,455	2,079,008	1,478,640	-	-	-	-	-	-	
<b>Total Expense</b>	<b>2,393,455</b>	<b>2,079,008</b>	<b>1,478,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Total</b>	<b>(1,651,374)</b>	<b>(1,422,662)</b>	<b>(759,666)</b>	<b>465,250</b>	<b>1,006,794</b>	<b>1,354,026</b>	<b>1,708,370</b>	<b>2,070,087</b>	<b>2,091,708</b>	
<b>Fund Balance</b>										
Beginning Fund Balance	3,959,377	2,308,003	885,341	125,675	590,925	1,597,719	2,951,745	4,660,115	6,730,202	
Ending Fund Balance	2,308,003	885,341	125,675	590,925	1,597,719	2,951,745	4,660,115	6,730,202	8,821,911	



### 6 Year Financial Sustainability Model

#### Capital Service Funds

#### Summary Report

Description	2025									
	2022	Actual 2023	Actual	2024 Year-End Estimate	Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>150 Transportation Benefit District (TBD)</b>										
<b>Revenue</b>										
<b>Vehicle Licensing Fees</b>										
Vehicle Licensing Fees	744,513	882,362	1,112,620	1,165,000	1,223,250	1,284,413	1,348,633	1,416,065	1,486,869	
Other Revenue	-	3,074	7,834	3,000	25	25	25	25	25	25
<b>Total TBD Fund Revenue</b>	<b>744,513</b>	<b>885,436</b>	<b>1,120,454</b>	<b>1,168,000</b>	<b>1,223,275</b>	<b>1,284,438</b>	<b>1,348,658</b>	<b>1,416,090</b>	<b>1,486,894</b>	
<b>Expense</b>										
Transfers to Capital	350,000	1,082,663	703,323	1,077,500	809,675	817,160	824,969	833,119	841,623	
<b>Total Expense</b>	<b>350,000</b>	<b>1,082,663</b>	<b>703,323</b>	<b>1,077,500</b>	<b>809,675</b>	<b>817,160</b>	<b>824,969</b>	<b>833,119</b>	<b>841,623</b>	
<b>Net Total</b>	<b>394,513</b>	<b>(197,227)</b>	<b>417,131</b>	<b>90,500</b>	<b>413,600</b>	<b>467,278</b>	<b>523,689</b>	<b>582,971</b>	<b>645,271</b>	
<b>Fund Balance</b>										
Beginning Fund Balance	192,402	586,915	389,688	806,819	897,319	1,310,919	1,778,197	2,301,885	2,884,856	
Ending Fund Balance	586,915	389,688	806,819	897,319	1,310,919	1,778,197	2,301,885	2,884,856	3,530,127	

Description	2025									
	2022	Actual 2023	Actual	2024 Year-End Estimate	Proposed Budget	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate
<b>416 Water SDC</b>										
<b>Revenue</b>										
<b>Contributed Capital</b>										
Water Connection Fees	1,316,707	810,327	879,079	1,350,000	1,169,675	1,198,917	1,228,890	1,259,613	1,291,103	
Water Connect Fees-NonRes	-	22,070	119,887	200,000	187,148	191,827	196,622	201,538	206,576	
Other Revenue	(139,689)	421,271	309,042	200,000	50,000	50,000	50,000	50,000	50,000	
<b>Total Water SDC Fund Revenue</b>	<b>1,177,018</b>	<b>1,253,668</b>	<b>1,308,008</b>	<b>1,750,000</b>	<b>1,406,824</b>	<b>1,440,744</b>	<b>1,475,513</b>	<b>1,511,151</b>	<b>1,547,679</b>	
<b>Expense</b>										
Transfers to Capital	234,511	2,444,523	2,902,733	6,955,000	-	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental	23,042	17,518	21,098	40,000	20,352	20,861	21,383	21,917	22,465	
<b>Total Expense</b>	<b>257,553</b>	<b>2,462,041</b>	<b>2,923,831</b>	<b>6,995,000</b>	<b>20,352</b>	<b>20,861</b>	<b>21,383</b>	<b>21,917</b>	<b>22,465</b>	
<b>Net Total</b>	<b>919,465</b>	<b>(1,208,373)</b>	<b>(1,615,823)</b>	<b>(5,245,000)</b>	<b>1,386,471</b>	<b>1,419,883</b>	<b>1,454,130</b>	<b>1,489,233</b>	<b>1,525,214</b>	
<b>Fund Balance</b>										
Beginning Fund Balance	8,299,333	9,218,798	8,010,425	6,394,602	1,149,602	2,536,073	3,955,956	5,410,086	6,899,320	
Ending Fund Balance	9,218,798	8,010,425	6,394,602	1,149,602	2,536,073	3,955,956	5,410,086	6,899,320	8,424,534	

# Strategic Plan

In 2014, the Council adopted six organizational goals that provide direction for staff and policy decisions to continue to better serve residents. During the 2022 budget process, the Council reviewed the goals and added an additional goal to address Community Engagement.

The seven Council goals along with results from the periodic community surveys are instrumental in the City's strategic plans each year. All initiatives, service level changes and capital projects are reviewed to insure they support at least one of the Council's goals prior to adoption.

## **Goal #1: Plan and Manage the Growth of the City**

The City should prepare for, plan and manage the expected growth and its impacts – so that Ridgefield is recognized for its livability, natural environment and innovative local economy.

## **Goal #2: Revitalize Downtown as a Destination Location**

Create a vibrant downtown destination location that provides quality merchandise, service, and activities within an ambience that is unique to Ridgefield and not readily available elsewhere including a walkable downtown, small town character and regularly scheduled social events.

## **Goal #3: Create and Maintain Economic Stability for the City**

Provide for a “complete community” where people can live, work, shop and play. Build a robust economy that provides a wealth of living wage employment opportunities for residents.

## **Goal #4: Assure the City's Infrastructure is able to Meet Growing Community Needs**

Plan for, manage and maintain the City's infrastructure (access, streets, water/sewer, etc.), schools, transportation and City services to meet the population and business growth.

## **Goal #5: Retain Culture and History of Ridgefield**

Build upon the City's friendly, inviting small town atmosphere, existence and appearance of historic elements of the community, walkable main streets and animated storefronts by preserving and enhancing them in a way that recovers, uncovers and celebrates its history.

## **Goal #6: Maximize the City's Natural Resources and Attractions**

Integrate the area's natural resources such as the Wildlife Refuge, archeological resources, waterfront area, the Lewis & Clark and Native American connections and the building environments. Maintain a healthy environment with abundant opportunities for outdoor recreation and public access to the waterfront; and promote Ridgefield as a place to visit for outdoor recreation and appreciation of the area's natural assets.

## **Goal #7: Actively Engage and Communicate with the Ridgefield Community**

Create a community where the City works collaboratively with and listens to residents, organizations, and businesses to develop meaningful solutions to complex issues, realize sustainable visions for the City's future and increase the capacity of the community to do something better by ensuring an open and accountable government, providing timely information on issues that impact the community and offering continuous public engagement opportunities.

## Short-term Factors

### Transition

The City Council and staff have been working on a transition plan to create a more sustainable revenue structure. In 2017, the Council directed staff to plan for the transition. In 2018 and 2019, staff began working with a national recruitment firm to bring in commercial retail businesses. In 2019, Rosauers grocery store opened for business as the first grocery store in Ridgefield. The opening provided a catalyst for the Royle Rd and Pioneer subarea, with multiple businesses opening in Discovery Ridge and Pioneer Village. In 2023, as residential development began to slow from historically high numbers, commercial retail permits increased to support the growing population. The transition plan is expected to continue through 2026 and will provide the services requested by residents and a more stable revenue structure based on commercial retail rather than a dependence on one-time sales taxes from construction activities.

### Residential Growth

The City of Ridgefield has been the fastest growing city in Washington by percentage since the 2010 census. The City population has increased 231% since 2010. As a result of the growth, the City continues to face growing pains related to infrastructure and staffing needs required to offer the high quality public services the residents expect. Residential growth in single family and multifamily housing exploded in 2018 and continued through 2021. Development of residential housing began to slow down in the second half of 2022 and has continued into 2024. Staff are forecasting reduced residential construction in 2025 due to the high cost of purchasing a home due to low inventory and high mortgage rates.

### Commercial Development

Development is beginning to transition to commercial retail development which will add the necessary services residents have requested in the past three citizen surveys. Additionally, commercial retail development will increase ongoing sales and use tax revenues, providing more stability in revenue sources. Over the past 10 + years, retail sales taxes have been reliant on one-time construction sales tax reaching a high of 65% of overall sales in the city. Staff began the process of recruiting commercial retailers in 2017 and have grown the service industry over the past 5 years. Current retail sales have changed to a more favorable 63% in ongoing sales and 37% related to construction activities as of the 1st quarter of 2024. Several new applications have been submitted for land use and engineering review. Building permits have been issued, and new construction has started on several retail establishments. In 2023, a new Tractor Supply and Les Schwab opened for business and Costco opened earlier than originally planned, in August 2024. Multiple restaurants and additional destination retail should begin construction in late 2024 or 2025 on the east and west sides of I-5.

### Impact Fees Credits

The City Council directed staff to work on a plan to build the needed infrastructure for the significant growth in the city. The staff proposed and Council adopted a plan to issue impact fee credits to developers who would overbuild roads, parks and trails, including the public portion of projects included in the capital facility plans. As a result of the plan, multiple roads, parks and trails were built more quickly than the city could complete these projects, meeting the growth needs of the City. The one downside to the plan was the impact fees issued for the work the developers completed would reduce cash payments to the impact fee funds, reducing available resources for City-led projects.

### Infrastructure

The City has continued to work with developers to build the public portion of infrastructure projects that are related to their developments. There are several critical projects needed to manage the growth and development capacity of the City. In the 2024 budget, the Council approved four major projects to help address the transportation network, water supply and stormwater drainage. The projects address the traffic issues along Pioneer Street along the I-5 junction and Royle Road, which are two of the three main arterial roadways in the City. Two water projects to design and construct an elevated water reservoir on the east side of I-5, and a new well field on the southwest section of the city will address the water needs and resiliency of the water system for the next 20 years. The City is subject to new stormwater regulations through the Phase II Municipal Storm Permit beginning in July 2024. The Council has approved a project to complete four critical storm water projects in the downtown core as well as complete a regional storm water facility at the I-5 junction. Many of these projects will carry over to the 2025 budget, including the design of the final segment of Royle Rd from 19th Street to Hillhurst Road, the completion of the Pioneer Widening and Roundabout construction project, the completion of the design phase and the beginning of construction of both water projects, and the construction the downtown stormwater projects.



Council adopted a tax increment financing plan in November 2023 which went into effect June 1, 2024. The plan implements a tax increment area (TIA) on the west and east sides of I-5 and will provide funding for multiple transportation projects and one stormwater project in the area that will spur over \$700 million in private development. The City issued approximately \$28 million in LTGO bonds in 2024. The City began construction of the transportation projects in 2024 and will complete the projects in 2025. The City purchased a parcel with a regional storm water facility using the bond funds in 2024. Each of these projects contributed to the transition plan previously mentioned and will support the additional commercial retail businesses opening over the next two years.

#### **Covid-19**

The City and greater Portland/Vancouver area has seen a strong recovery from the pandemic. Jobs have increased at a higher rate than the state or national numbers and unemployment is down. The City received pandemic-related funding from the federal government and used it to assist residents who were struggling with their utility bills, provided grants to local businesses and non-profits, and used the remaining amount for public safety. The City saw limited closures of businesses and currently has no empty office space in the downtown core. The remaining lingering concern is the continued impact on the supply chain and ongoing inflationary pressures.

#### **Economy/Inflation**

The City continues to monitor the economic landscape as there are questions regarding the economy and the impact of the 2024 election. The City has strong reserve balances in the event of a downturn and will have the resources to continue to offer vital public services to our community. Inflation has impacted the City as goods and services along with capital improvements continue to cost more. The supply chain has impacted the ability to purchase and receive delivery of many items, including vehicles, equipment and supplies needed to offer public services. The City continues to seek outside funding sources through public/private, and public/public partnerships, as well as grant opportunities. Each of these options has been key to completing capital projects in the City.

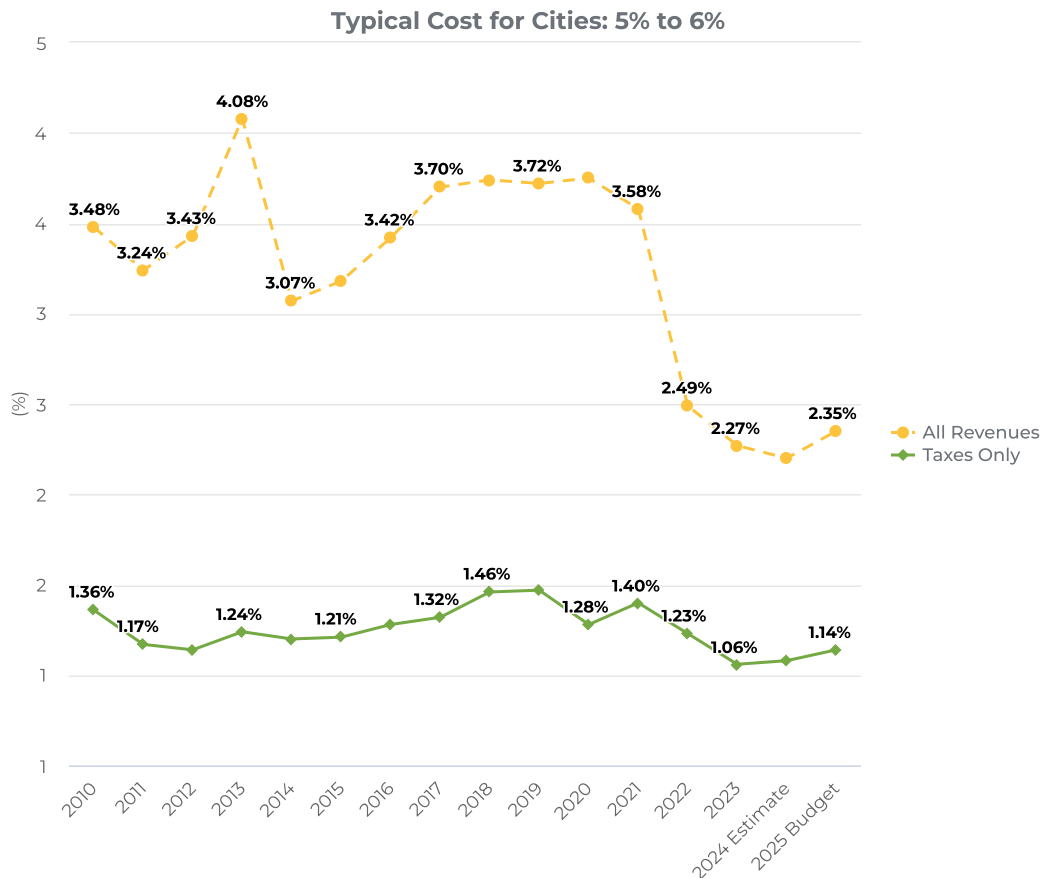
## Performance Measures

City staff developed performance measures to quantify the results of City Council's goals. The measurements provide a quantifiable way to recognize success and to identify areas needing improvement. Performance measures also offer transparency and allow the public to hold the City accountable for stated objectives. To achieve transparency, the City's progress is measured against data from previous years, community surveys, targets set in master plans and benchmarks with other communities. By measuring our goals using a variety of data, we can see how Ridgefield's present state relates to past indicators and future plans.

As mentioned in the City Manager's budget message, Ridgefield uses the seven City Council goals to help guide and develop the annual budget. The City further reviews the periodic community surveys to layer the priorities of Ridgefield residents onto the Council goals to base major decisions on service levels, project priorities and future planning. By following these guiding principles, the City will remain on a path to success by considering whether the citizens are satisfied with the community they live in, responsive to the needs of the residents, and financially sustainable. Visual representations and explanations of each strategic goal are below.

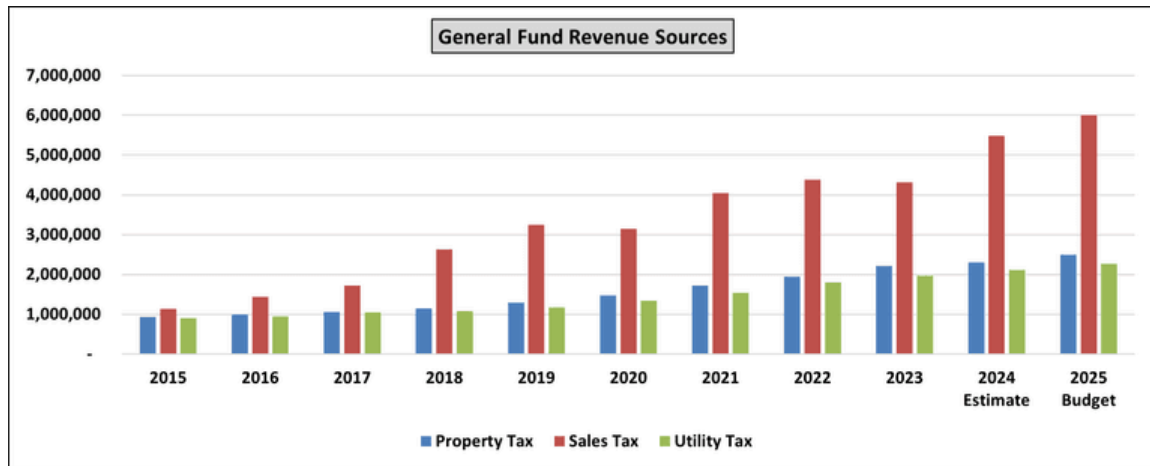
### *The Price of Government*

The price of government is the sum of all the taxes, fees and charges collected by the City divided by the aggregated personal income of its constituents. This yields a percentage that represents what citizens are willing to pay for the government. The typical percentage for a city is 5% - 6%. For the City of Ridgefield, the actual price of government for the past several years has been in the 2% - 4% range.



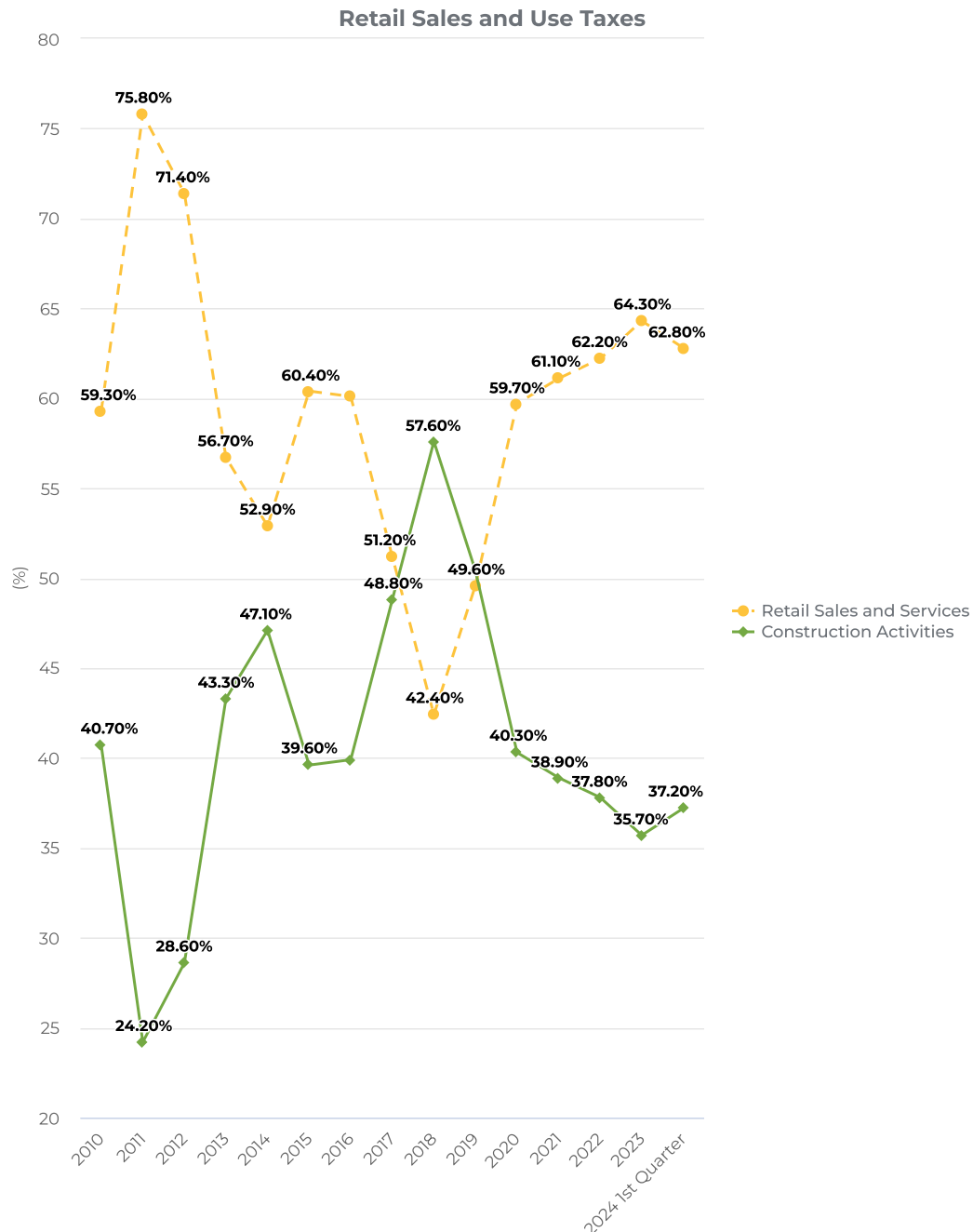
## Major Revenue Sources

City staff, under the direction of the City Council, have worked over the past ten years to build a diversified General Fund revenue stream that would not be dependent on a single source of revenue. In the early 2000's, the City's main revenue source was property tax and a high dependence on retail sales tax from the construction industry. As the economy began to recover from the great recession, and building and development picked back up, Ridgefield again saw an unsustainable percentage of retail sales tax dependent on construction activities. City staff began working with a national recruiter focused on economic development, to bring in commercial retail and service industries. Over the past five years, the City has begun to see an increase in retail sales tax related to more sustainable sources. General revenue sources (flexible revenue that can be used for all City services) have become more diversified due to the growth in the City.



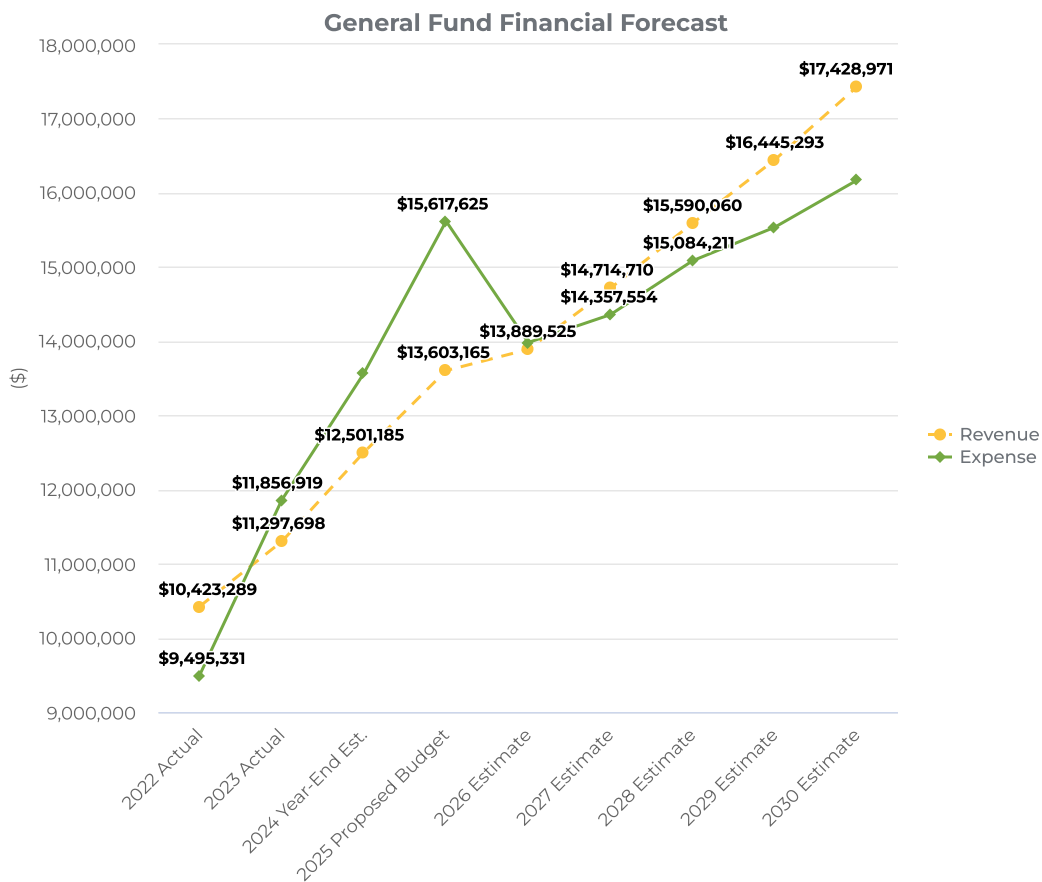
## Retail Sales and Use Taxes

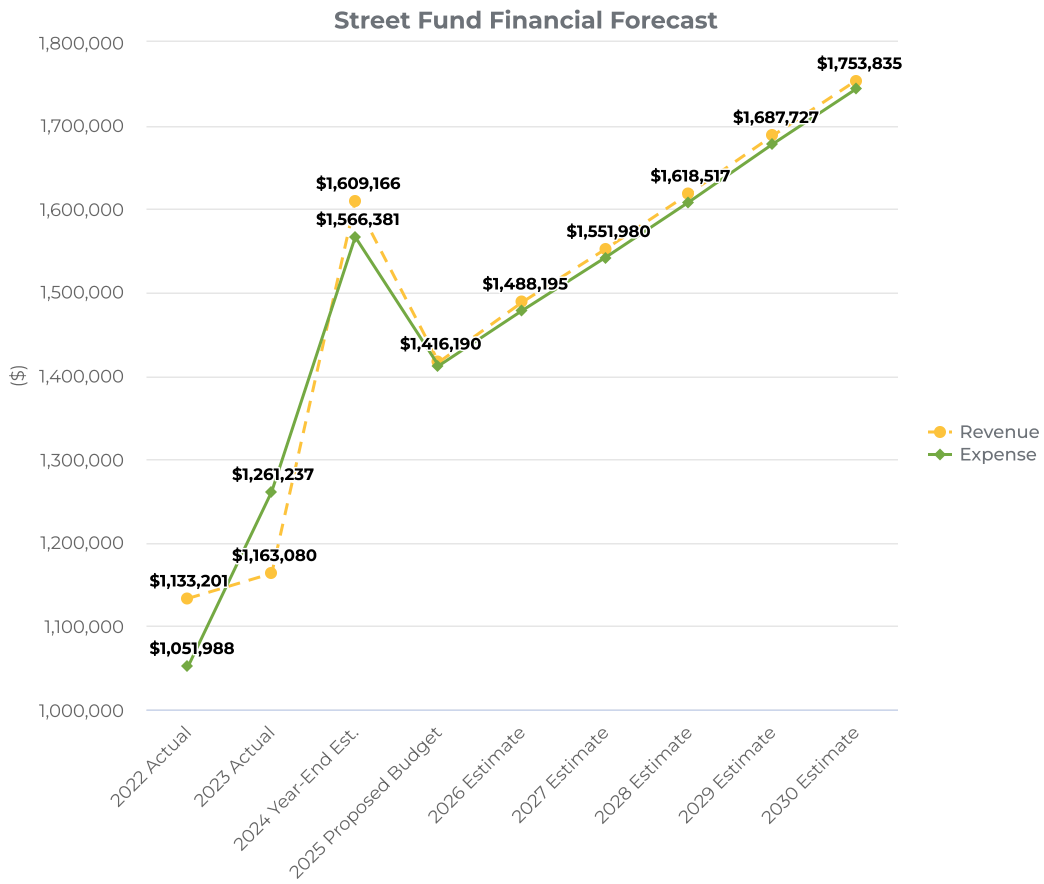
Sales and Use Tax Revenues are the main source of tax revenues. The City has been historically dependent on construction related sales and use tax since the mid 2000's. The percentage of sales tax from construction activities has reached a high of 65% of overall sales and use tax revenue. That high percentage is unsustainable in the long term and the City has focused on economic development to bring in additional commercial retail and service industry businesses to Ridgefield. In the past two community surveys, residents highlighted the lack of a shopping and service industry as an area the City should focus on. Through the first quarter of 2024, the percentage of retail sales has changed so that 63% of sales are now from sustainable sources and 37% from construction activity. The City has seen new businesses such as Costco, Les Schwab and Tractor Supply, along with several restaurants, open for business in 2023 and 2024. Staff are expecting several additional commercial retail businesses to open in 2025 and 2026. The 5-year goal is to have a mix that includes 20% - 25% of retail sales related to construction activities. The average in Washington is 20% of retail sales are related to construction activities.



## General Fund Financial Forecast

The City implemented a six-year financial sustainability model in 2018 for the 2019 annual budget to forecast revenues and expenses for the operating funds. The sustainability model is updated annually prior to the start of the annual budget process. The forecast provides the City Council with additional information prior to adding ongoing expenses during the annual budget cycle. The City Council has approved the use of contingent reserves in the General Fund beginning in 2023 and continuing through 2025 to support the investment in infrastructure to support the growth of the city. The City Council approved \$1.8 million in General Fund contingent reserves for one-time strategic capital investment and new one-time initiatives. \$1 million of the reserves were previously committed for capital infrastructure projects. The forecast shows operating revenues will exceed operating expenses in each fund from 2025 through 2030 except for the General Fund, with an operating deficit in 2026 of just under \$100,000, and the Community Development Department Building and Permitting Activities. The City Council has approved a cost of service study for land use, engineering, building and inspection activities in 2024 to address the forecast revenue shortfall in this fund. The study results are expected to be presented to the City Council in December 2024 with any potential changes implemented early in 2025.

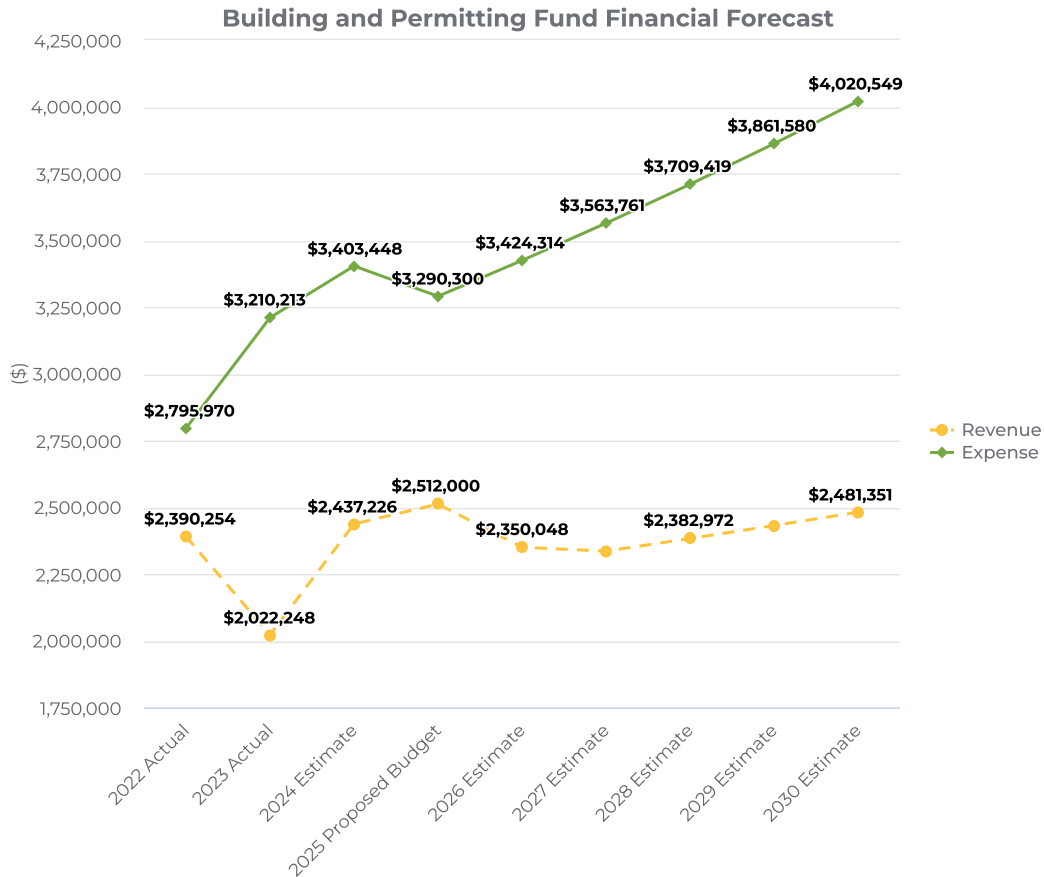




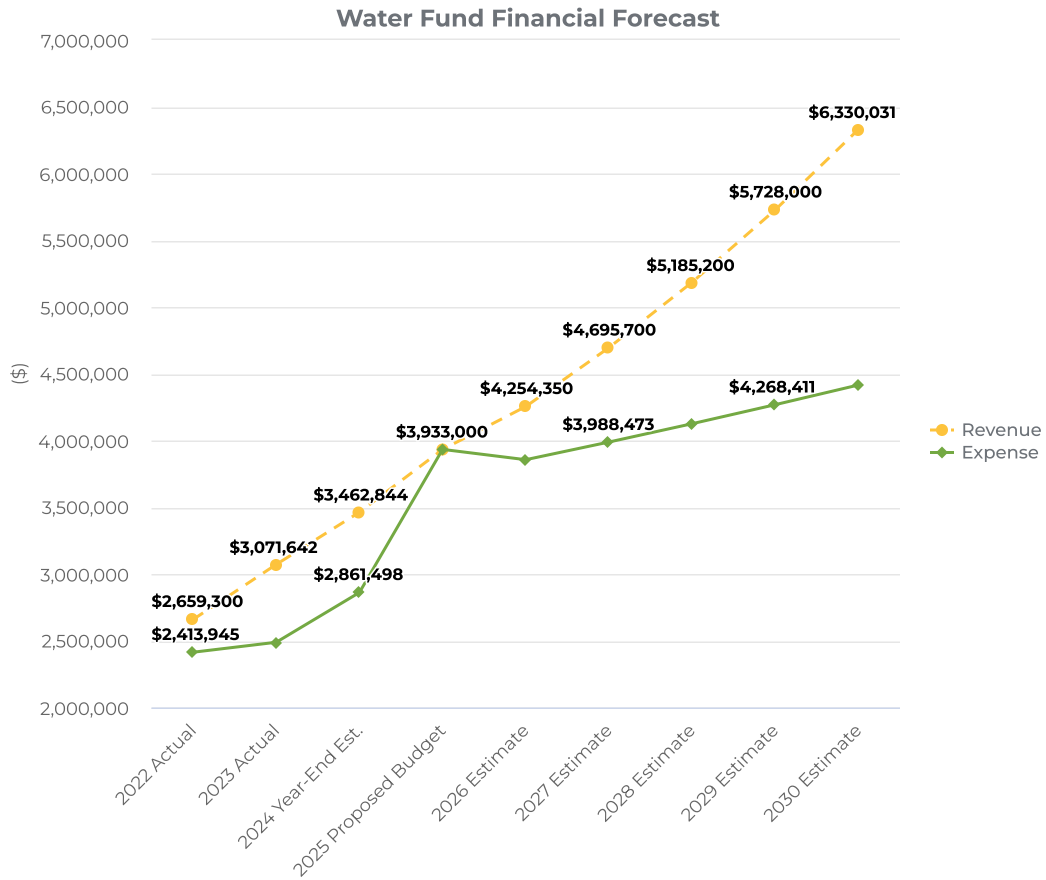


# Community Development Financial Forecast

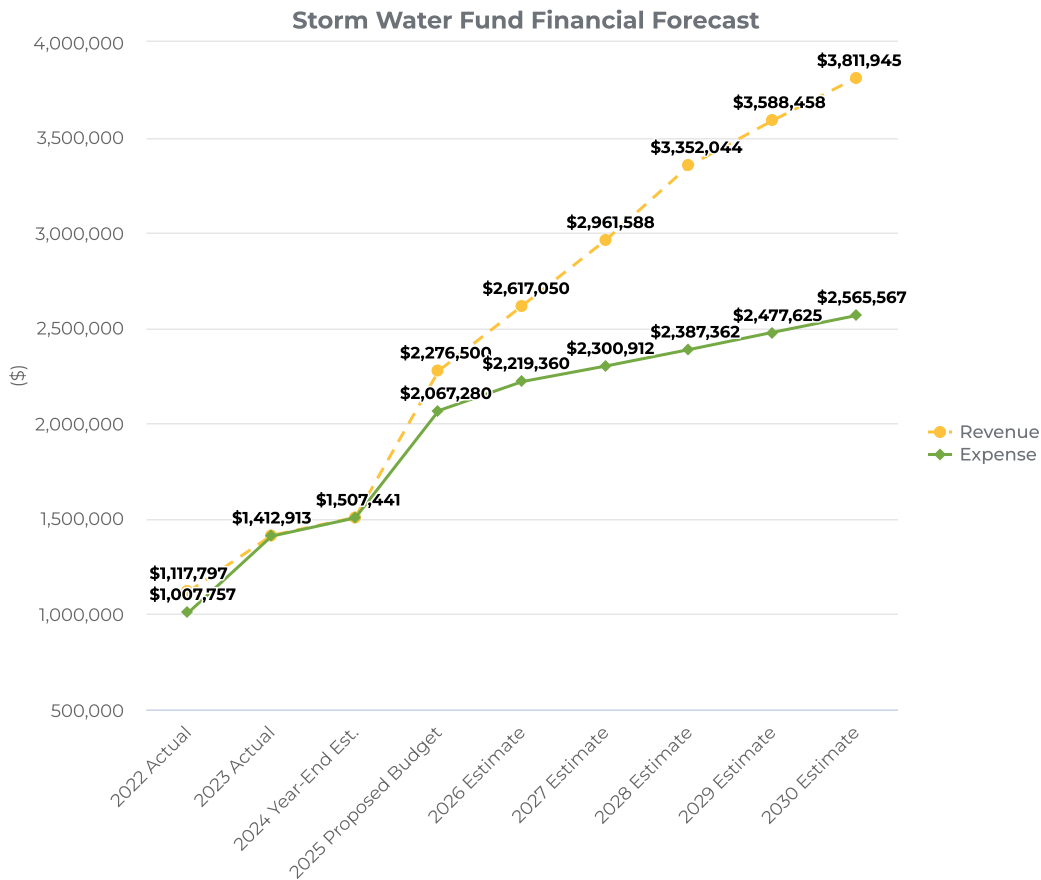
The financial forecast for the Community Development Department Building and Permitting Activities reflects the current forecast showing the charges for services do not cover expenses for Building and Permitting Activities. The City Council has approved a cost of service study to review all applicable fees related to building activities and will review cost recovery policies late in 2024. The Building and Permitting Department will use reserves to cover expenses in both 2024 and 2025 pending any changes to the fee structure. City staff are currently evaluating changes in the service delivery model to lower ongoing costs in the department and have reduced expenses 10.8% when compared to the amended 2024 budget.



# Water Fund Financial Forecast



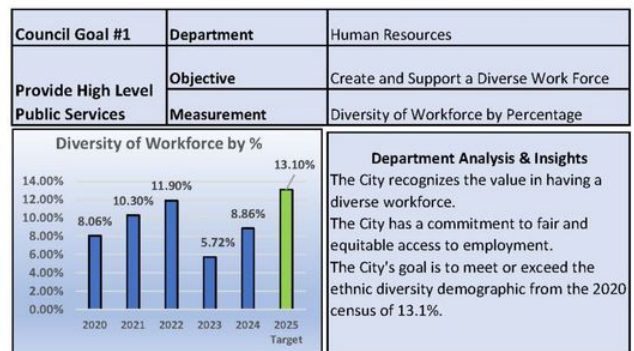
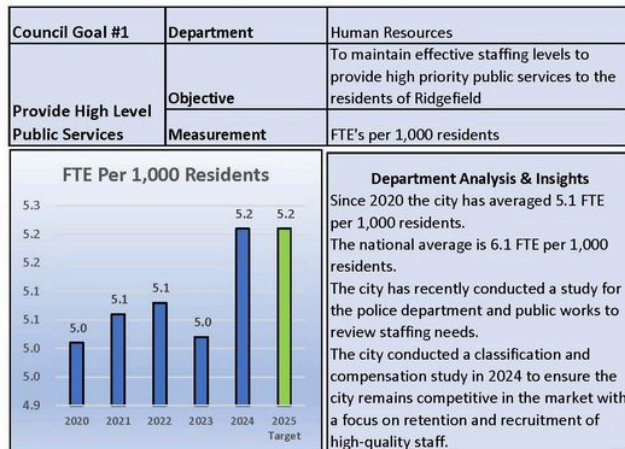
# Stormwater Fund Financial Forecast

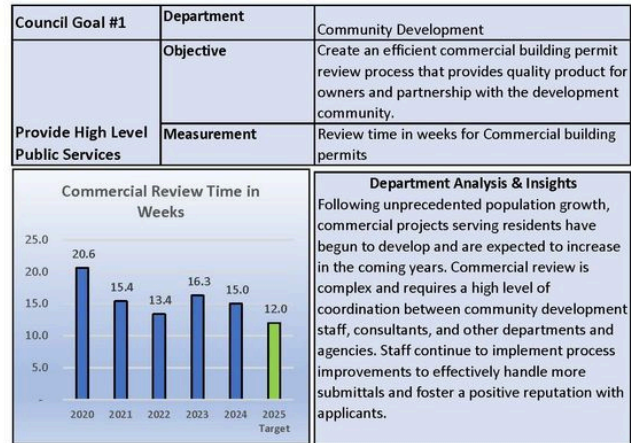
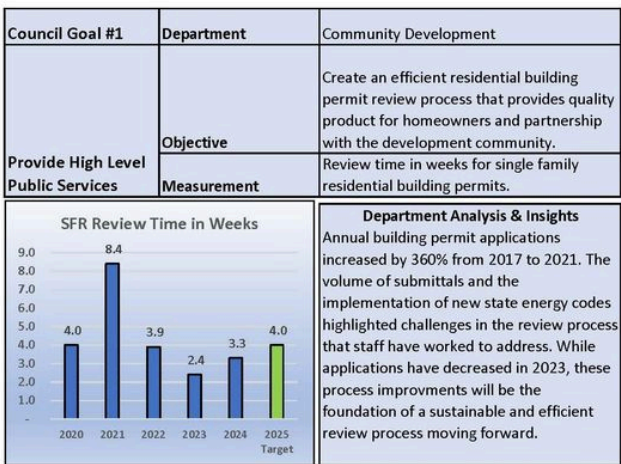
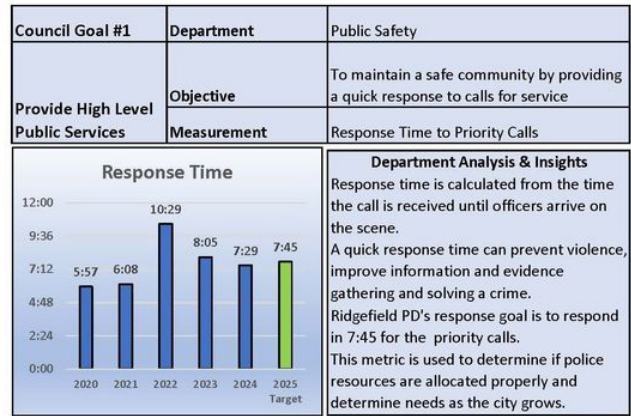
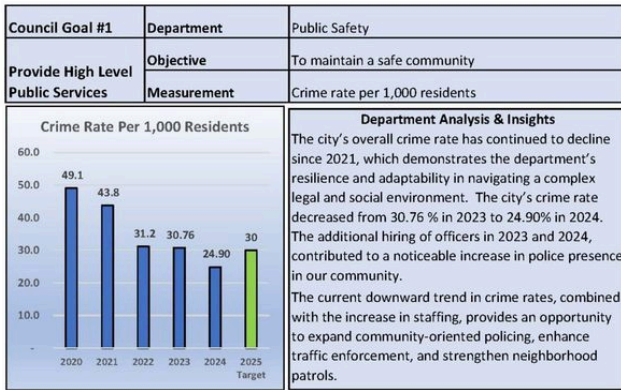


## City Council Goals

### Goal #1: Plan and Manage the Growth of the City

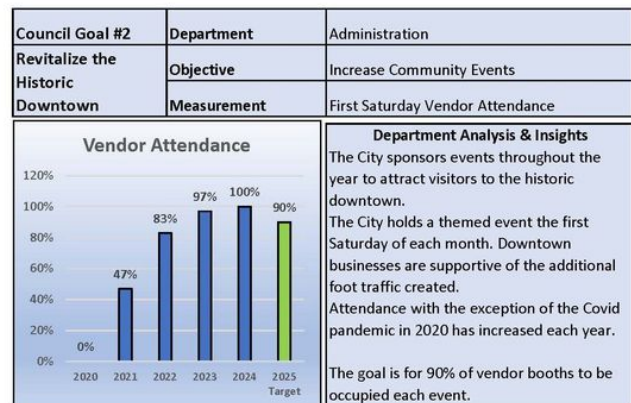
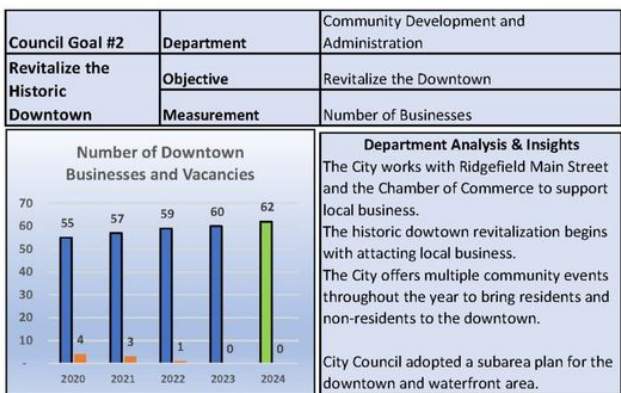
The City should prepare for, plan, and manage the expected growth and its impacts – so that Ridgefield is recognized for its livability, natural environment, and innovative local economy.





## Goal #2: Revitalize Downtown as a Destination Location

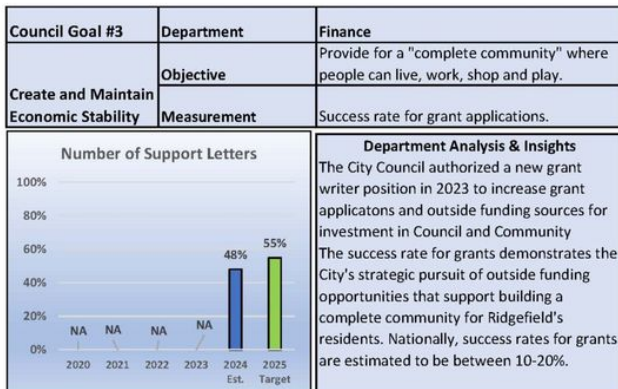
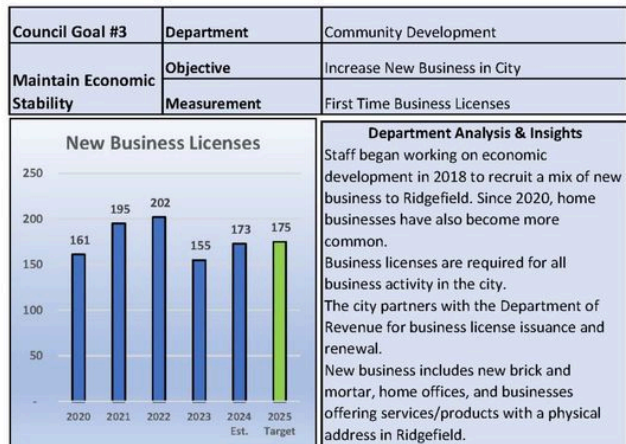
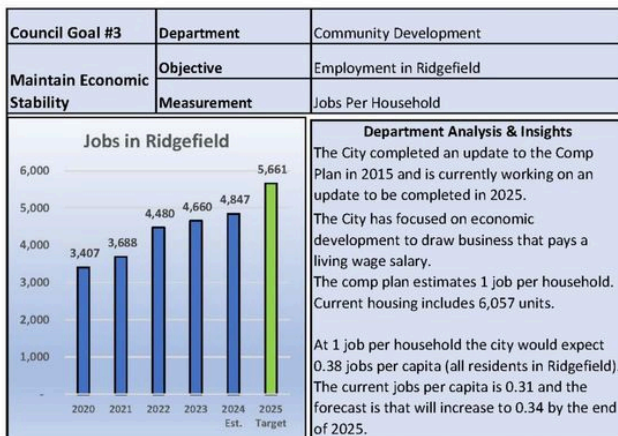
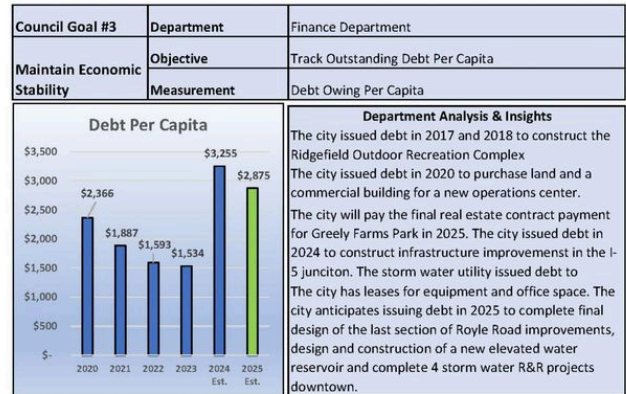
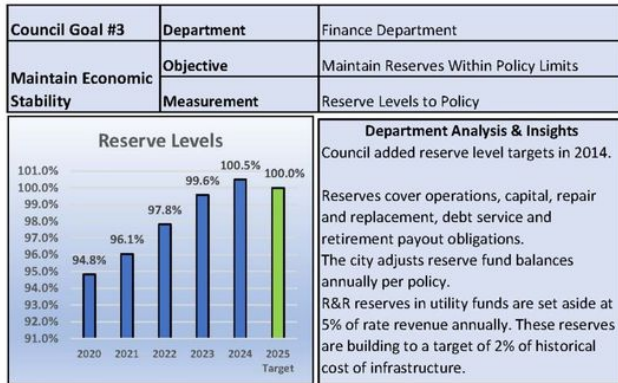
Create a vibrant downtown destination location that provides quality merchandise, service, and activities within an ambience that is unique to Ridgefield and not readily available elsewhere including a walkable downtown, small town character and regularly scheduled social events.





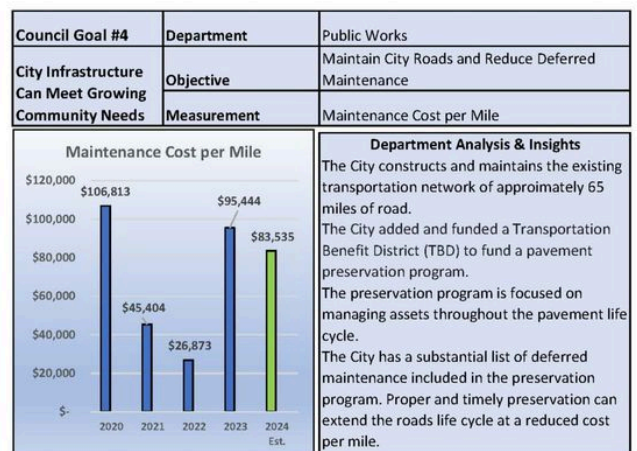
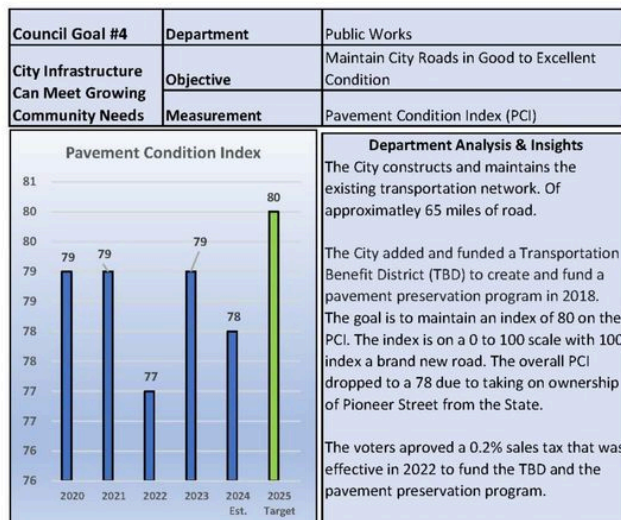
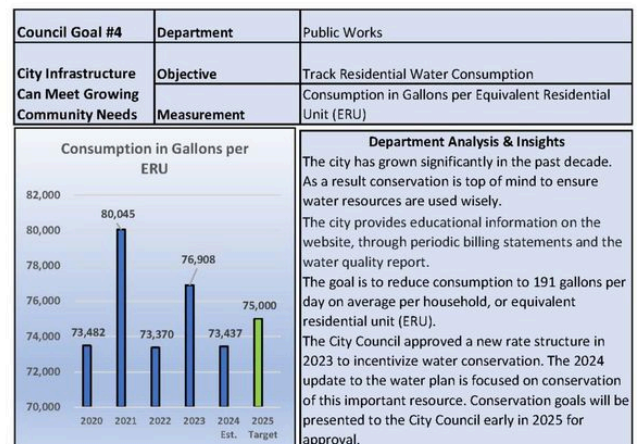
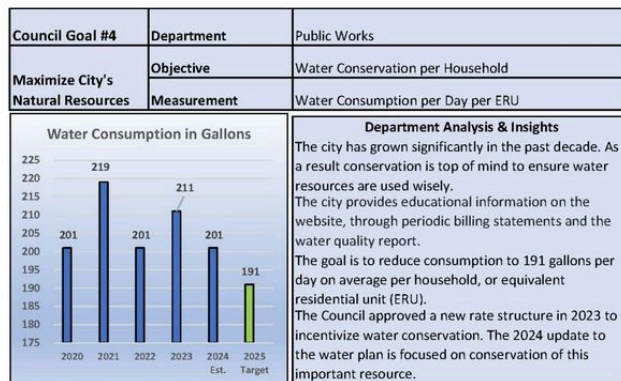
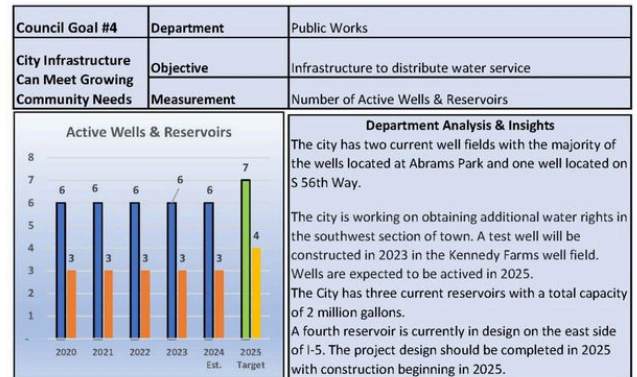
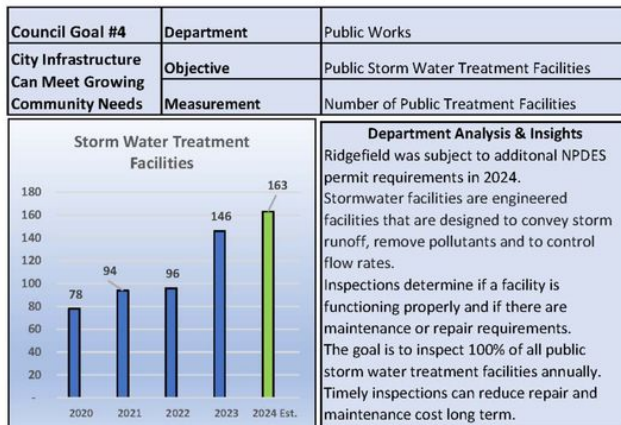
### Goal #3: Create and Maintain Economic Stability for the City

Provide for a “complete community” where people can live, work, shop, and play. Build a robust economy that provides a wealth of living wage employment opportunities for residents.

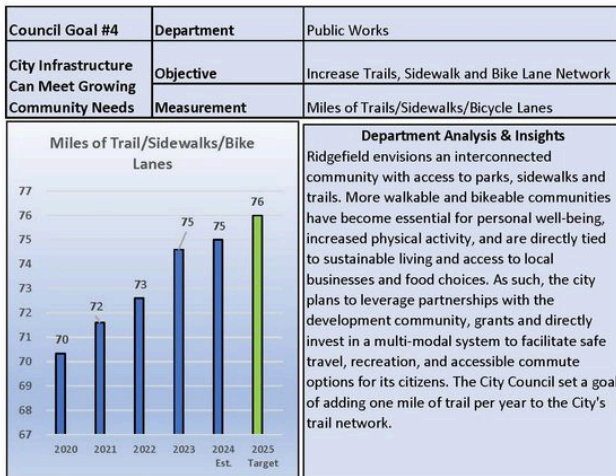


#### Goal #4: Assure the City's Infrastructure is able to Meet Growing Community Needs

Plan for, manage and maintain the City's infrastructure (access, streets, water/sewer, etc.), schools, transportation, and City services to meet the population and business growth.

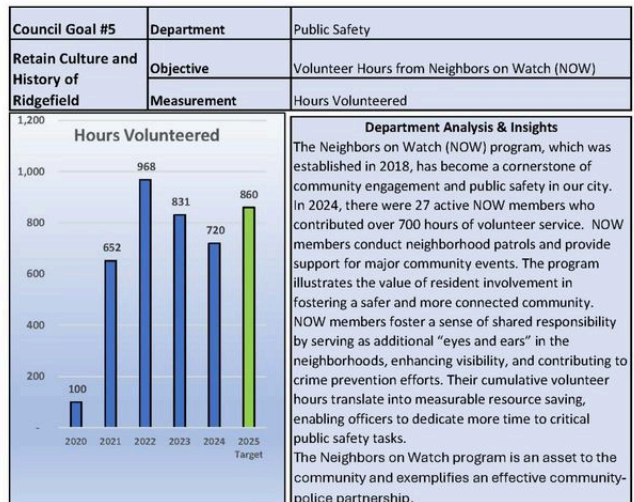
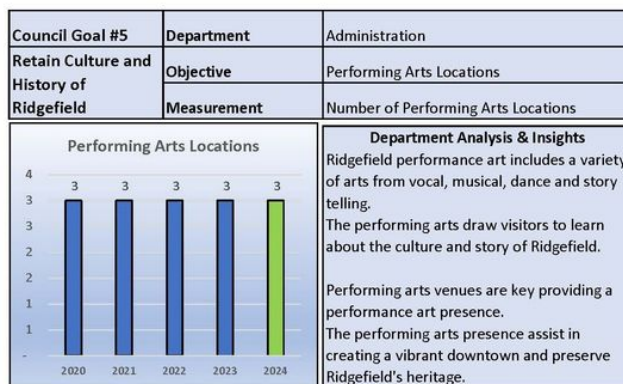
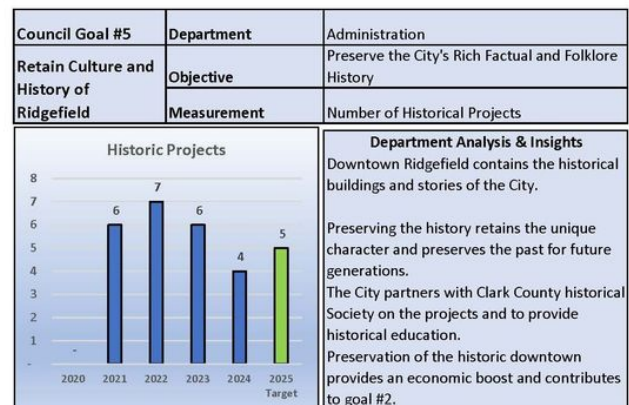
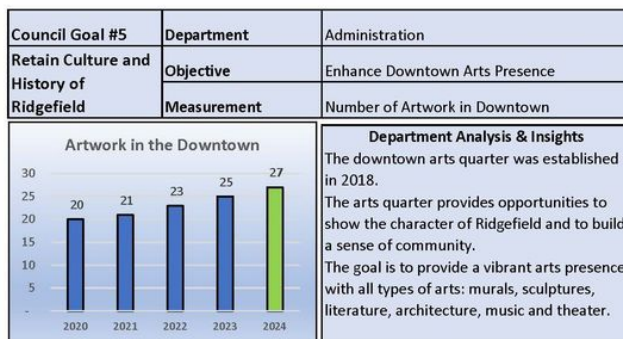






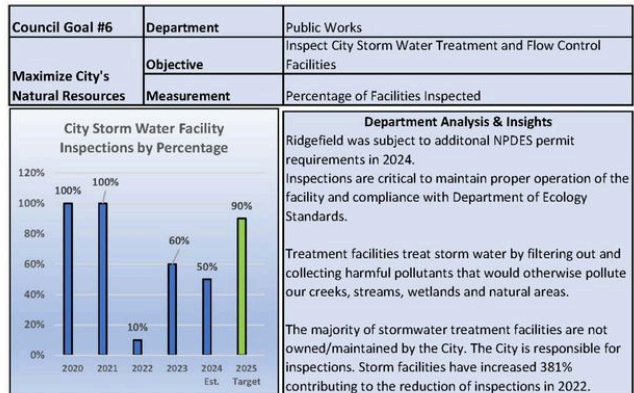
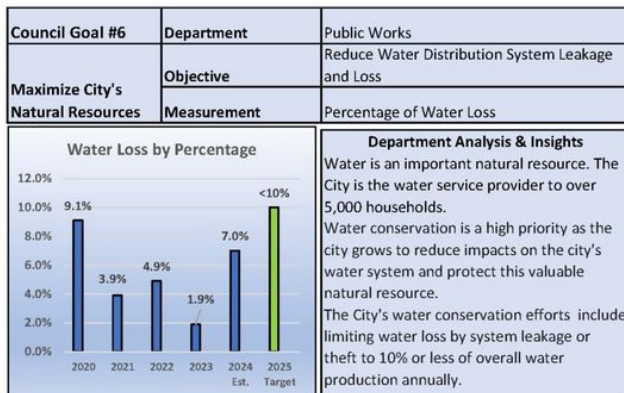
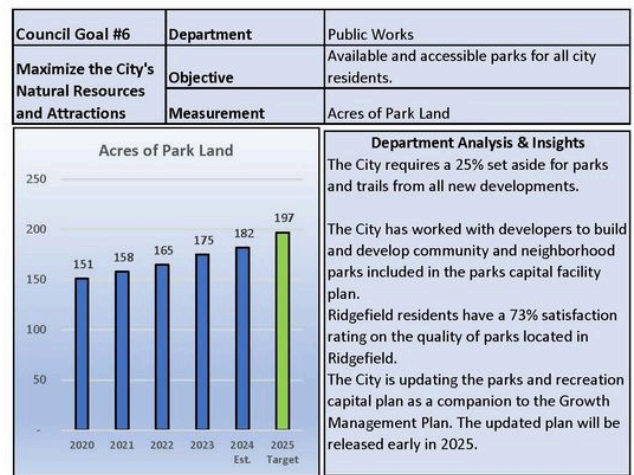
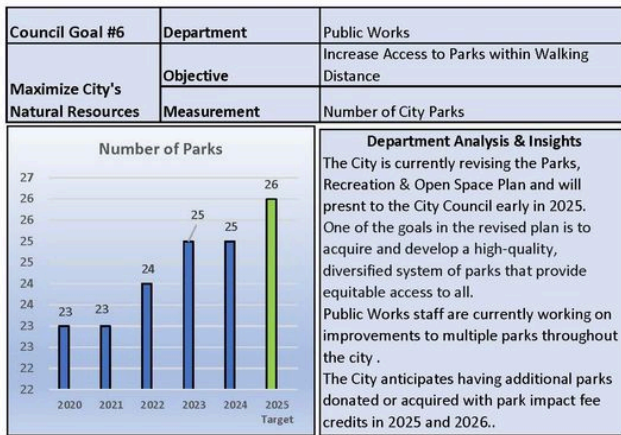
### Goal #5: Retain Culture and History of Ridgefield

Build upon the City's friendly, inviting small-town atmosphere, existence, and appearance of historic elements of the community, walkable main streets, and animated storefronts by preserving and enhancing them in a way that recovers, uncovers, and celebrates its history.



### Goal #6: *Maximize the City's Natural Resources and Attractions*

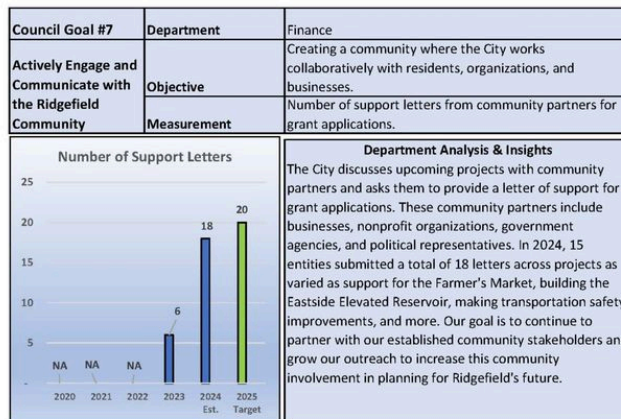
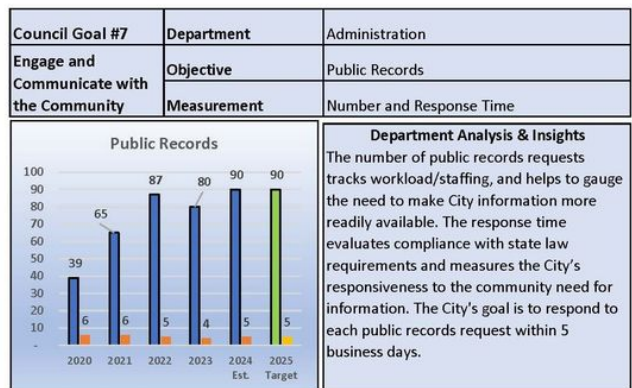
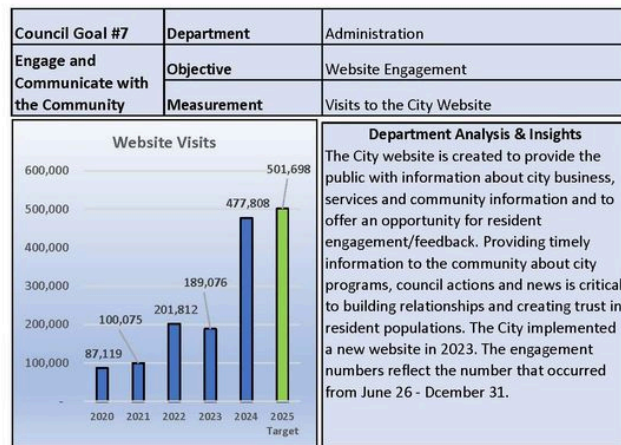
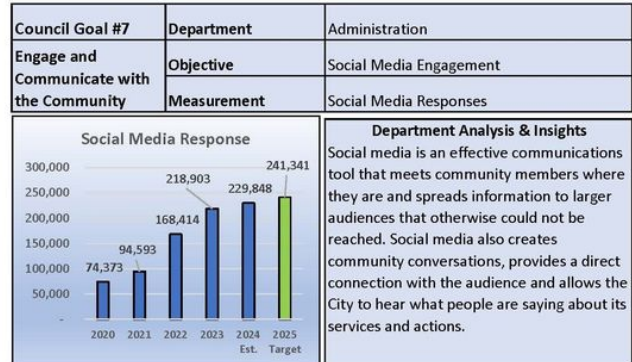
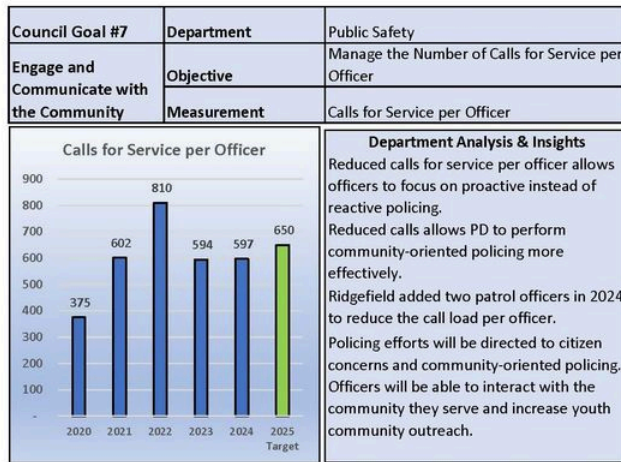
Integrate the area's natural resources such as the Wildlife Refuge, archeological resources, waterfront area, the Lewis & Clark and Native American connections and the building environments. Maintain a healthy environment with abundant opportunities for outdoor recreation and public access to the waterfront; and promote Ridgefield as a place to visit for outdoor recreation and appreciation of the area's natural assets.





## Goal #7: *Actively Engage and Communicate with the Ridgefield Community*

Create a community where the City works collaboratively with and listens to residents, organizations, and businesses to develop meaningful solutions to complex issues, realize sustainable visions for the City's future and increase the capacity of the community to do something better by ensuring an open and accountable government, providing timely information on issues that impact the community and offering continuous public engagement opportunities.



## Community Survey Results

The City conducts a random sample community survey every three to four years to seek citizen input on how the city is performing. The City contracts with a national research firm that specializes in municipal and non-profit surveys. As a result of using the national firm, Ridgefield can compare benchmark numbers against municipalities of like size, municipalities located in Washington and national numbers. The City's goal is to meet or exceed benchmark numbers. In the 2019 and 2022 surveys, Ridgefield's results have dipped when compared to the 2015 survey and against some categories compared to both the national and state results. Results have shown the change in numbers is due to the tremendous growth the city has seen over the past six years. Many of the concerns voiced by the residents have been addressed with critical infrastructure projects and the recruitment of shopping options requested by the residents. The City expects to conduct a follow-up survey in 2026 to see if the work staff and the Council have done over the past few years addressed concerns from the 2022 community survey.

Survey Question	2015 Survey	2019 Survey	2022 Survey	Washington State Overall	United States Overall
Community Satisfaction Overall	70	65	61	59	62
Local Government Overall	69	68	64	58	63
Economic Health Overall	60	57	50	55	61
Property Taxes Overall	64	60	57	63	67
Community Events Overall	71	74	72	62	63
Shopping Opportunities Overall	29	27	45	73	74
Police Department Overall	83	84	77	69	71
Transportation Overall	63	56	51	62	63
Utility Services Overall	74	73	74	73	71
Parks & Recreation overall	74	74	73	69	70

## Full Time Equivalent (FTE) Staff:

Personnel expense, including salary and benefits, is the largest operating expense, representing an overall 50.9% or \$13.4 million of the total \$26.3 million operating budget. The 2025 budget reflects 86.75 full-time equivalents (FTE), an increase of 4.5 FTE's when compared to the FTE total approved by the Council in the 2024 adopted budget. The Council approved a part-time lead engineer in the 2024 supplemental budget. The proposed 2025 budget includes four new FTE's. The proposed positions include two water maintenance workers, one facilities maintenance worker focusing on parks, and one stormwater maintenance worker. In addition, the Council approved transitioning a position that was set to expire at the end of 2024 as a regular position for a grant writer. The City completed a compensation and classification study in 2024 and recommended changes will be incorporated into the proposed 2025 budget.


The City's long-term plan for seasonal and temporary staff was to add a seasonal part-time position in 2024 and 2025 for both Facilities maintenance and Stormwater maintenance to a total of 4 positions each. City staff recommended and Council approved reducing the seasonal positions to 2 positions for each department in the adopted 2024 budget due to the difficulty in hiring seasonal workers over the past few years. The proposed 2025 budget includes the reduction in seasonal positions. The reduction provides additional funding to offset a portion of the expense for full-time positions for each department. The Finance, Administration and Community Development Department also chose to reduce their need for temporary/intern part-time positions in 2024 and 2025 to provide additional funding for the addition of full-time maintenance positions for parks and street maintenance.

The Public Safety Department currently has a vacancy for one Sergeant. The City hired multiple new police officers in 2024, and they are fully staffed except for the Sergeant position. The Civil Service Commission is working to fill that position.

The City made no changes to its executive management team in 2024. The City is expecting multiple retirements in the executive management team over the next five years. Each department is actively working on succession planning to prepare for the future.

The following table provides the allocation of the FTE's by department.

Allocation by Department of Full Time Equivalents:

				
<b>2025 Budget</b>				
<b>Personnel Schedule (Full-Time Equivalents)</b>				
Job Title	2023 FTE Allocation	2024 FTE Allocation	2025 Est. FTE Allocation	2025 Est. FTE Percentage
Executive	1.00	1.00	1.00	1.15%
Total Finance	6.30	6.30	6.05	6.97%
Total Human Resources	2.40	2.40	2.40	2.77%
Total Administration	5.60	5.60	5.60	6.46%
Total General Government/Facilities	1.40	1.55	1.75	2.02%
Total Public Safety	19.00	21.00	21.00	24.21%
Total Cemetery	0.30	0.35	0.70	0.81%
Total Long Range Planning & Code Enforcement	1.50	1.50	1.50	1.73%
Total Parks	5.65	6.65	8.30	9.57%
Total Streets	6.10	6.90	6.65	7.67%
Total Building and Permitting	15.70	15.70	15.10	17.41%
Total Water Utility	7.00	7.00	9.80	11.30%
Total Stormwater Utility	4.30	6.30	6.90	7.95%
<b>Total Full Time Equivalents</b>	<b>76.25</b>	<b>82.25</b>	<b>86.75</b>	<b>100.00%</b>
<b>Full-Time Staff</b>				
Full-Time Employees	75.00	81.00	85.00	97.98%
<b>Part-Time Staff</b>				
Part-Time Employees	1.25	1.25	1.75	2.02%





2025 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Parks		
Public Works Director		0.15
Parks Manager		1.00
Capital Program Manager		0.10
Project Manager (Capital)		0.15
Project Manager (Capital)		0.15
Public Works Facilities Supervisor		0.30
Administrative Coordinator		0.20
PW Administrative Supervisor		0.05
PW Administrative Coordinator		0.10
Abrams Park Caretaker		0.50
Facilities Maintenance Worker III		0.35
Facilities Maintenance Worker III		0.35
Facilities Maintenance Worker I		0.30
Facilities Maintenance Worker II		0.60
Facilities Maintenance Worker II		0.60
Facilities Maintenance Worker I		0.35
Facilities Maintenance Worker I		0.65
Facilities Maintenance Worker I		0.50
Facilities Maintenance Worker I		0.40
Facilities Maintenance Worker I		1.00
Equipment Operator		0.50
Total Parks		8.30
Streets		
Public Works Director		0.25
Lead Engineer		0.05
Capital Program Manager		0.30
Project Manager (Capital)		0.30
Project Manager (Capital)		0.25
Public Works Facilities Supervisor		0.55
Administrative Coordinator		0.35
PW Administrative Supervisor		0.05
PW Administrative Coordinator		0.05
Development Inspector		0.25
Facilities Maintenance Worker III		0.45
Facilities Maintenance Worker III		0.35
Facilities Maintenance Worker II		0.30
Facilities Maintenance Worker II		0.30
Facilities Maintenance Worker I		0.45
Facilities Maintenance Worker I		0.40
Facilities Maintenance Worker I		0.20
Facilities Maintenance Worker I		0.30
Facilities Maintenance Worker I		0.40
Equipment Operator		0.35
Stormwater Maintenance Worker III		0.05
Stormwater Maintenance Worker II		0.05
Stormwater Maintenance Worker II		0.10
Total Streets		6.10

2025 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Pavement Preservation		
Capital Program Manager		0.30
Project Manager (Capital)		0.20
Project Manager (Capital)		0.05
Total Long Range Planning/Code Enforcement		0.55
Building and Permitting		
Community Development Director		0.80
Senior Planner		0.85
Planner I		0.85
Permit Technician II		1.00
Permit Technician II		1.00
Permit Technician I		1.00
Administrative Assistant II		0.50
Building Official		1.00
Plans Examiner		1.00
Building Inspector II		1.00
Building Inspector I		1.00
Building Inspector I		1.00
Building Inspector I		1.00
Public Works Director		0.25
Lead Engineer		0.40
Capital Program Manager		0.05
PW Development Review Coordinator		0.95
Development Inspector		0.75
Water Supervisor		0.05
Utilities Maintenance Worker III		0.05
Water Maintenance Technician		0.05
Utilities Manager		0.10
Stormwater Field Supervisor		0.30
Stormwater Maintenance Worker III		0.05
Stormwater Maintenance Worker II		0.05
Stormwater Maintenance Worker II		0.05
Total Building and Permitting		15.10

2025 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Water Utility		
Public Works Director		0.20
Lead Engineer		0.05
Capital Program Manager		0.10
Project Manager (Capital)		0.15
Project Manager (Capital)		0.25
Utilities Manager		0.45
PW Administrative Supervisor		0.90
PW Administrative Coordinator		0.70
Water Supervisor		0.95
Utilities Maintenance Worker III		0.95
Water Maintenance Technician		0.95
Utilities Maintenance Worker I		1.00
Water Maintenance Worker I		1.00
Water Maintenance Worker II		1.00
Utility Billing Clerk II		0.75
Accounting/Utility Clerk		0.40
Total Water Utility		9.80
Stormwater Utility		
Public Works Director		0.10
Capital Program Manager		0.15
Project Manager (Capital)		0.15
Project Manager (Capital)		0.30
Utilities Manager		0.45
Stormwater Field Supervisor		0.70
Stormwater Permit Coordinator/Inspector		1.00
PW Administrative Coordinator		0.05
Stormwater Maintenance Worker III		0.90
Stormwater Maintenance Worker II		0.90
Stormwater Maintenance Worker II		0.85
Stormwater Maintenance Worker I		1.00
Equipment Operator		0.05
Utility Billing Clerk II		0.20
Accounting/Utility Clerk		0.10
Total Stormwater Utility		6.90
Total Full Time Equivalents		86.75
Full-Time Staff		
Full-Time Employees		85.00
Part-Time Staff		
Part-Time Employees		1.75

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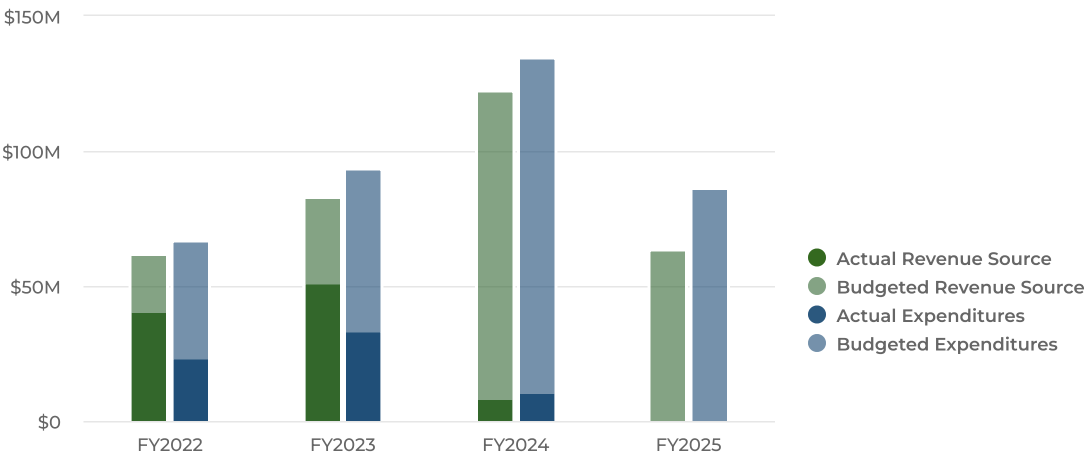
# FUND SUMMARIES

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Summary

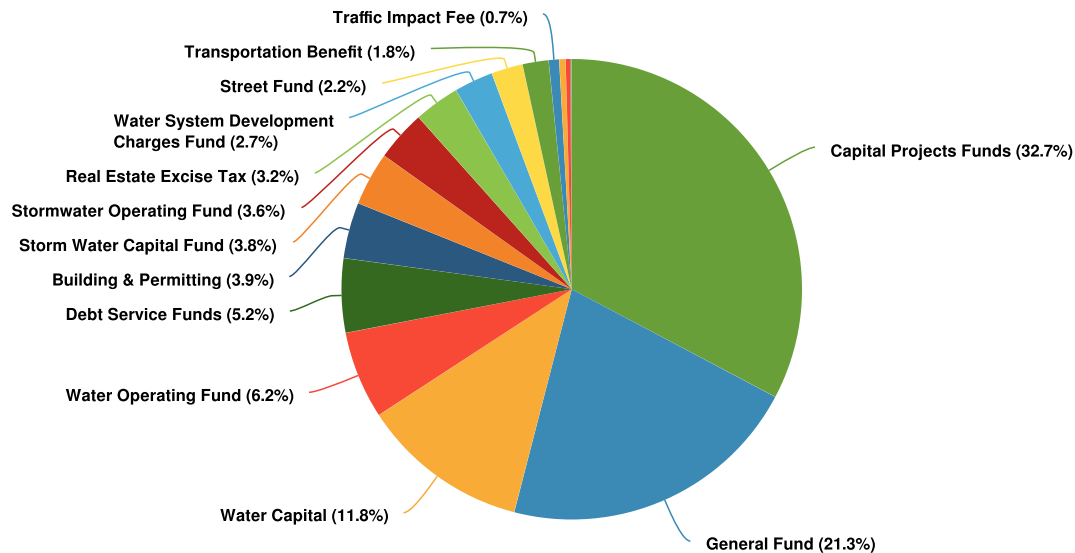
The 2025 Proposed Operating and Capital Budget projected revenue is \$63.9 million, a 19.7% decrease over the 2024 Proposed Budget. The budgeted expenditure is projected at \$86.9 million, a 1.3% decrease over the 2024 Proposed Budget. The 2025 Proposed Capital Budget includes \$31.4 million in investment in strategic capital infrastructure. The 2025 Proposed Operating Budget includes \$26.3 million in expenditures. The remaining balance of the budget is capital service and special revenue fund transfers to support the capital investment. The City Council approved the use of capital reserves and the continued use of the 2024 LTGO Bond issuance to fund these expenditures.



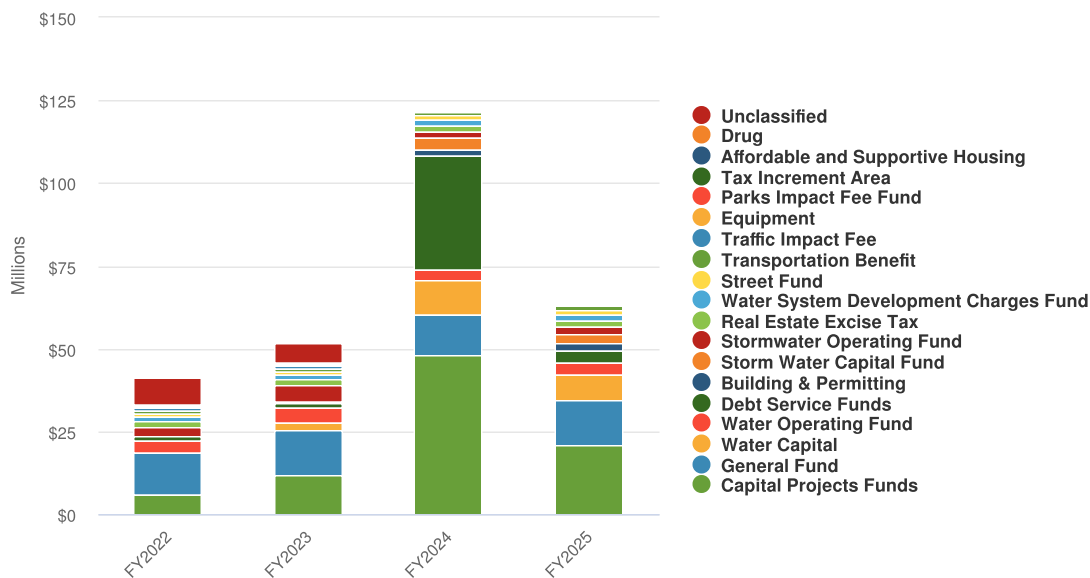
## Revenue by Fund

The 2025 revenue projection includes \$23.7 million in the operating funds, \$4.5 million in the capital service funds (REET, PIF, TIF, and Water SDC), \$1.2 million in special revenue funds, \$3.3 million in transfers to the debt service fund, and \$31.1 million in the capital funds. The funding for the capital budget includes \$2.8 million in grants, \$3.5 million in low-interest loans, \$850,000 in partner agency or developer funding, and the balance in interfund transfers, including \$13.8 million of remaining 2024 LTGO bond funding.

### 2025 Revenue by Fund



### 2025 Budgeted and Historical Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
General Fund				
General Fund Budget	\$12,813,543	\$13,319,946	\$12,271,686	\$13,603,165

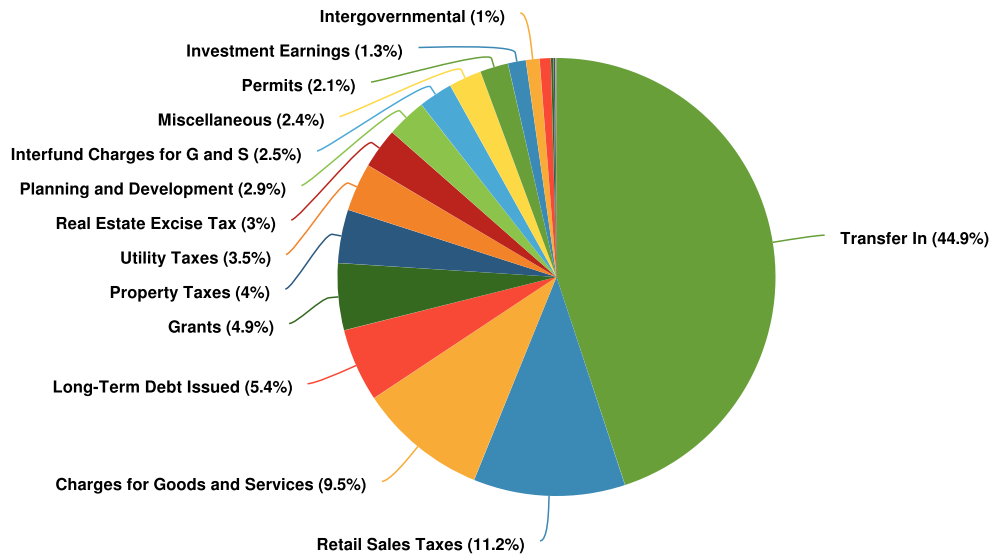


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Total General Fund:</b>	<b>\$12,813,543</b>	<b>\$13,319,946</b>	<b>\$12,271,686</b>	<b>\$13,603,165</b>
Affordable and Supportive Housing	\$24,205	\$23,294	\$25,000	\$25,000
Parks Impact Fee Fund	\$645,419	\$412,708	\$251,250	\$215,250
Traffic Impact Fee	\$742,082	\$656,346	\$568,250	\$465,250
Transportation Benefit	\$744,513	\$885,437	\$850,100	\$1,168,000
Real Estate Excise Tax	\$1,974,222	\$1,795,410	\$1,725,000	\$2,040,000
Drug	\$4,039	\$491	\$1,510	\$1,510
Street Fund	\$1,133,201	\$1,163,080	\$1,599,960	\$1,416,190
Tax Increment Area		\$0	\$0	\$30,000
Debt Service Funds	\$1,414,003	\$1,408,994	\$34,454,680	\$3,324,765
Capital Projects Funds	\$5,707,383	\$11,855,213	\$47,974,350	\$20,924,600
Water Operating Fund	\$3,290,718	\$4,636,434	\$3,422,500	\$3,933,000
Stormwater Operating Fund	\$2,709,657	\$5,108,647	\$1,782,700	\$2,276,500
Storm Water Capital Fund	\$27,158	\$146,400	\$3,589,000	\$2,404,000
Water System Development Charges Fund	\$1,177,019	\$1,253,668	\$1,750,000	\$1,750,000
Water Capital	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000
Building & Permitting		\$0	\$1,822,000	\$2,512,000
Equipment	\$604,915	\$509,283	\$275,050	\$284,100
Unclassified	\$7,962,631	\$5,987,778	\$0	\$0
<b>Total:</b>	<b>\$41,247,119</b>	<b>\$51,622,230</b>	<b>\$122,611,036</b>	<b>\$63,904,330</b>

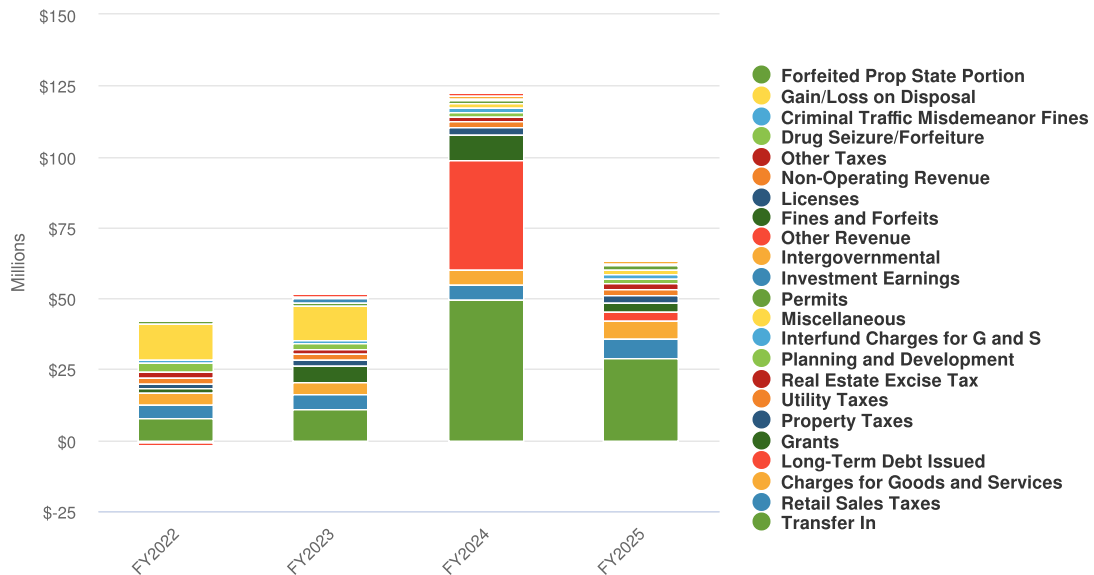
## Revenues by Source

Interfund transfers at 44.9% make up the majority of revenue. These transfers fund capital projects and street operations. Retail sales taxes are the largest revenue source for ongoing operations at 11.2% of overall revenues with charges for goods and services at 9.5% a close second.

### Projected 2025 Revenues by Source



### 2025 Budgeted and Historical Revenues by Source



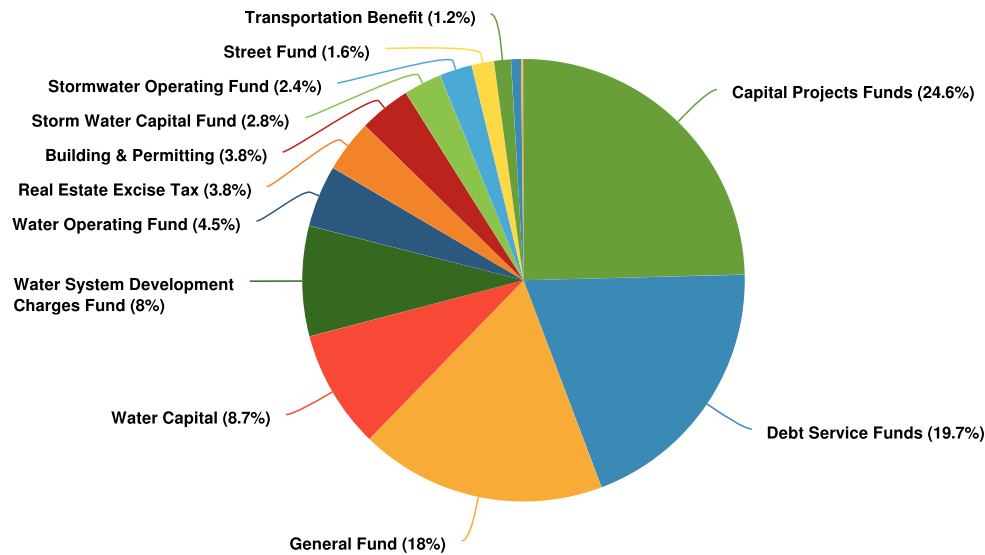
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Non-Operating Revenue	\$35,145	\$11,128	\$35,000	\$35,000
Other Revenue	-\$1,008,608	\$848,384	\$1,179,000	\$535,100

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Property Taxes	\$1,941,010	\$2,213,832	\$2,340,000	\$2,530,000
Retail Sales Taxes	\$5,088,660	\$5,196,227	\$5,585,000	\$7,161,000
Utility Taxes	\$1,802,371	\$1,963,329	\$2,201,500	\$2,268,500
Other Taxes	\$11,397	\$15,335	\$12,000	\$12,000
Licenses	\$70,583	\$80,169	\$86,000	\$92,000
Permits	\$1,302,773	\$1,110,870	\$903,180	\$1,332,240
Grants	\$1,714,189	\$5,895,758	\$9,462,870	\$3,151,370
Intergovernmental	\$549,170	\$628,846	\$627,500	\$639,110
Charges for Goods and Services	\$3,898,919	\$4,210,726	\$5,018,700	\$6,090,000
Planning and Development	\$3,423,798	\$1,892,032	\$1,754,000	\$1,875,000
Interfund Charges for G and S	\$679,103	\$1,421,794	\$1,488,406	\$1,597,780
Fines and Forfeits	\$55,525	\$100,787	\$102,100	\$113,100
Transfer In	\$7,551,294	\$11,123,647	\$49,361,595	\$28,717,095
Real Estate Excise Tax	\$2,081,558	\$1,490,525	\$1,600,000	\$1,900,000
Criminal Traffic Misdemeanor Fines	\$1,245	\$56	\$500	\$500
Long-Term Debt Issued	\$0	\$0	\$38,529,000	\$3,459,000
Miscellaneous	\$12,718,709	\$11,769,349	\$1,550,000	\$1,550,000
Drug Seizure/Forfeiture		\$0	\$1,000	\$1,000
Investment Earnings	-\$550,991	\$1,710,047	\$773,685	\$844,535
Forfeited Prop State Portion		\$2	\$0	\$0
Gain/Loss on Disposal	-\$118,732	-\$60,613	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$41,247,119</b>	<b>\$51,622,230</b>	<b>\$122,611,036</b>	<b>\$63,904,330</b>

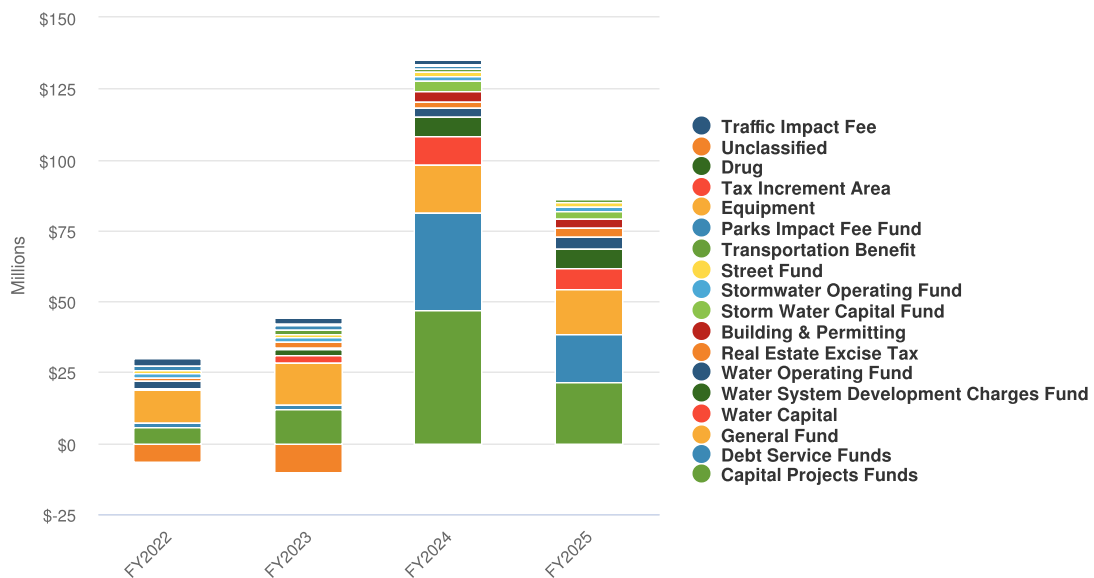
## Expenditures by Fund

Capital projects and debt service have the highest expenditures at 24.6% and 19.7% respectively. Debt service includes a \$13.8 million transfer of remaining bond funds to the capital projects fund to fund continued work on the Tax Increment Area infrastructure projects in the I-5 junction area. The General Fund and Water Fund have the two highest expenditures in the operating funds, at 18% and 4.5% respectively.

### 2025 Expenditures by Fund



### 2025 Budgeted and Historical Expenditures by Fund



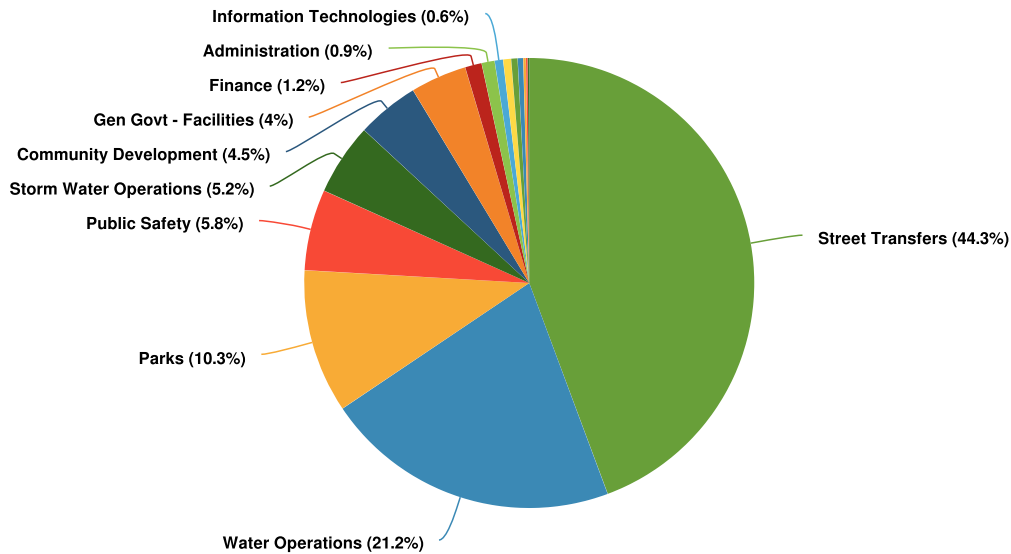
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
General Fund				
General Fund Budget	\$11,759,560	\$15,066,772	\$16,993,567	\$15,617,625

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Total General Fund:</b>	<b>\$11,759,560</b>	<b>\$15,066,772</b>	<b>\$16,993,567</b>	<b>\$15,617,625</b>
Parks Impact Fee Fund	\$1,413,416	\$1,729,851	\$827,000	\$640,000
Traffic Impact Fee	\$2,393,456	\$2,079,008	\$1,716,000	\$0
Transportation Benefit	\$350,000	\$1,082,663	\$1,142,900	\$1,077,500
Real Estate Excise Tax	\$1,418,801	\$2,011,352	\$2,288,555	\$3,308,645
Drug	\$336	\$2	\$500	\$500
Street Fund	\$1,051,988	\$1,261,237	\$1,598,535	\$1,411,950
Tax Increment Area	\$0	\$0	\$0	\$30,000
Debt Service Funds	\$1,414,003	\$1,408,994	\$34,454,680	\$17,104,765
Capital Projects Funds	\$5,695,415	\$11,942,391	\$46,753,850	\$21,374,600
Water Operating Fund	\$2,529,950	\$373,009	\$3,032,973	\$3,933,400
Stormwater Operating Fund	\$1,218,260	\$1,552,892	\$1,779,967	\$2,067,280
Storm Water Capital Fund	\$27,158	\$151,891	\$3,589,000	\$2,404,000
Water System Development Charges Fund	\$257,553	\$2,462,041	\$6,712,000	\$6,995,000
Water Capital	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000
Building & Permitting	\$0	\$0	\$3,688,404	\$3,290,300
Equipment	\$139,782	\$627,358	\$296,000	\$112,500
Unclassified	-\$6,274,276	-\$10,046,925	\$0	\$0
<b>Total:</b>	<b>\$23,667,814</b>	<b>\$34,161,640</b>	<b>\$135,121,931</b>	<b>\$86,899,065</b>

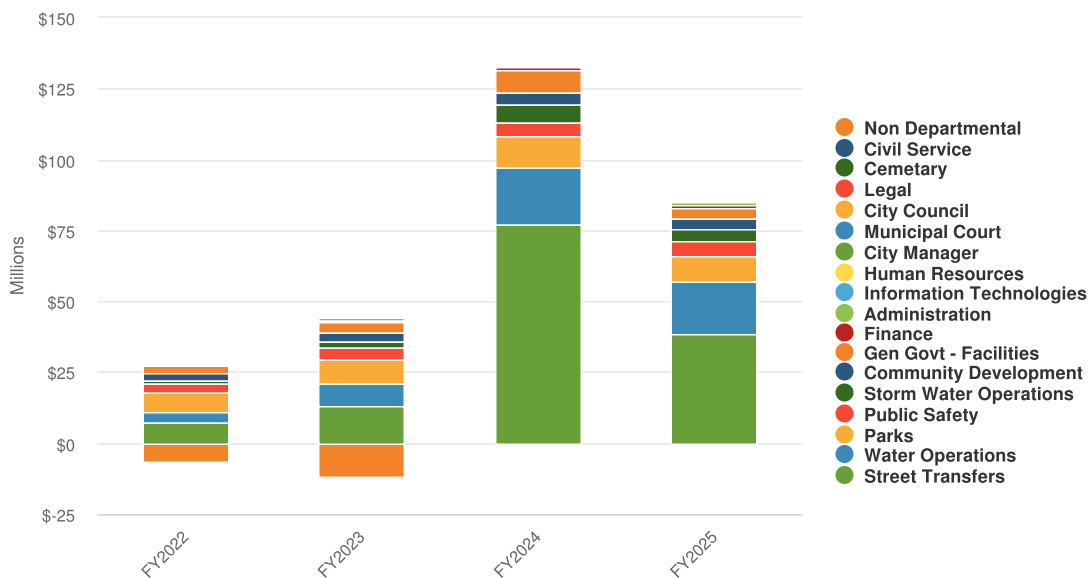
## Expenditures by Function

Street transfers, which includes capital projects and ongoing operations, is the highest expenditure function in the 2025 Proposed Budget at 44.5%. Water operations and parks, which include capital projects for both functions, are the next highest expenditure by function at 21.3% and 10.1% respectively. Public Safety is the number one operating expenditure for the operating budget at 5.9%.

### 2025 Budgeted Expenditures by Function



### 2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				

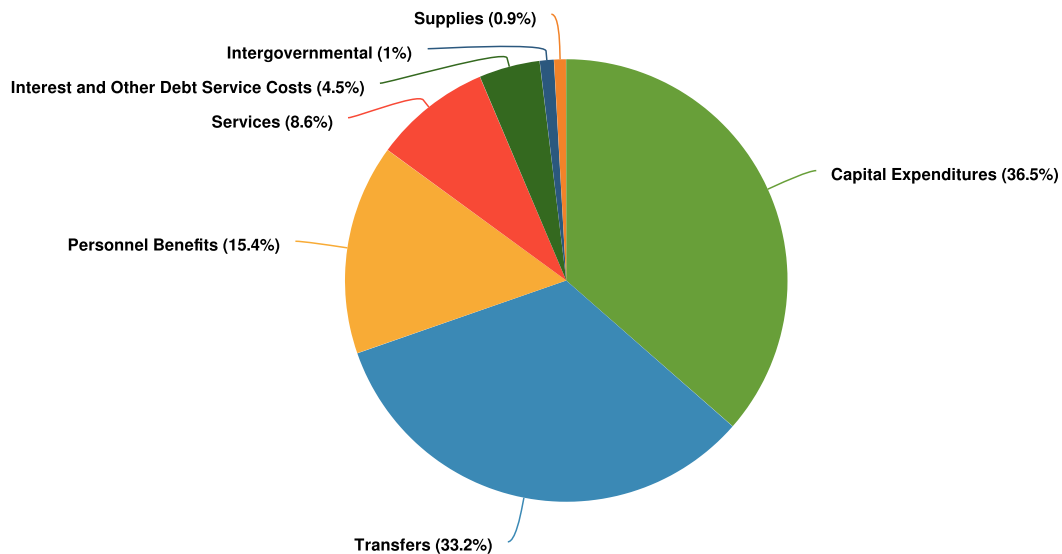


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
City Council	\$98,185	\$122,602	\$135,000	\$168,950
Municipal Court	\$247,811	\$293,785	\$335,000	\$350,000
City Manager	\$288,530	\$310,372	\$350,800	\$390,400
Finance	\$749,680	\$895,909	\$977,600	\$1,033,250
Legal	\$48,444	\$82,596	\$70,000	\$105,000
Human Resources	\$389,114	\$431,921	\$506,500	\$510,050
Administration	\$539,933	\$685,793	\$745,700	\$819,150
Gen Govt - Facilities	\$2,729,319	\$3,278,100	\$7,806,255	\$3,507,810
Information Technologies	\$342,160	\$466,509	\$496,000	\$522,500
Public Safety	\$3,180,789	\$4,367,017	\$4,954,400	\$5,070,325
Civil Service	\$156	\$166	\$1,000	\$1,000
Cemetery	\$36,492	\$53,989	\$51,925	\$90,100
Street Transfers	\$7,336,393	\$13,084,626	\$76,975,300	\$38,525,780
Community Development	\$2,315,745	\$3,416,757	\$4,153,216	\$3,885,250
Parks	\$6,949,073	\$8,245,268	\$11,036,295	\$8,974,820
Water Operations	\$3,421,165	\$8,000,495	\$19,992,973	\$18,464,400
Storm Water Operations	\$1,374,366	\$2,054,295	\$6,533,967	\$4,480,280
Non Departmental	-\$6,379,542	-\$11,628,560	\$0	\$0
<b>Total Expenditures:</b>	<b>\$23,667,814</b>	<b>\$34,161,640</b>	<b>\$135,121,931</b>	<b>\$86,899,065</b>

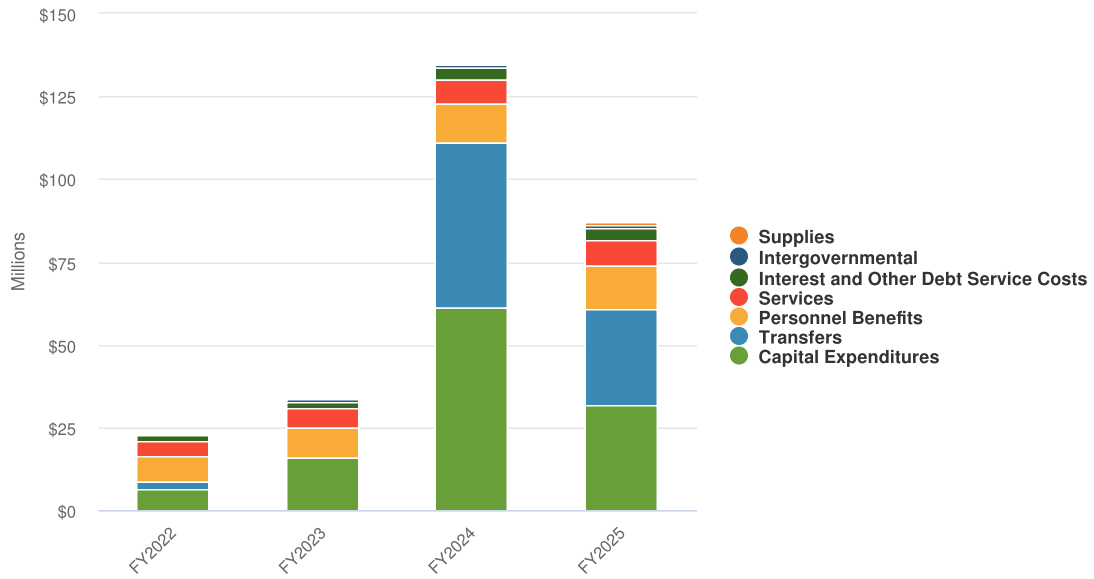
## Expenditures by Expense Type

Capital expenditures, transfers and personnel benefits are the three highest expenses by type, at 36.5%, 33.2% and 15.4% respectively. In the operating funds, personnel expenditures make up 50.4% of the overall operating expenses.

### 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits	\$7,878,207	\$8,974,455	\$11,872,200	\$13,361,800
Supplies	\$564,781	\$613,480	\$740,500	\$769,750
Services	\$4,572,102	\$6,158,662	\$7,506,106	\$7,463,355
Intergovernmental	\$668,025	\$775,563	\$862,800	\$890,300
Capital Expenditures	\$6,433,331	\$15,660,968	\$61,403,750	\$31,682,100
Interest and Other Debt Service Costs	\$1,393,969	\$1,757,868	\$3,234,180	\$3,873,865
Transfers	\$2,157,400	\$220,644	\$49,502,395	\$28,857,895
<b>Total Expense Objects:</b>	<b>\$23,667,814</b>	<b>\$34,161,640</b>	<b>\$135,121,931</b>	<b>\$86,899,065</b>



## General Fund

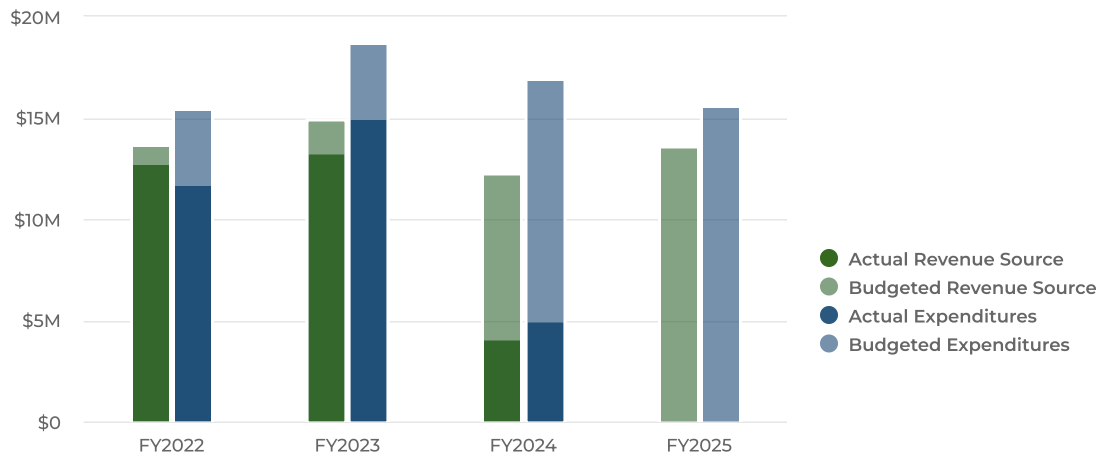
The purpose of the General Fund is to provide for traditional government programs, which include the City Council, judicial, executive management, legal, finance, human resources, general administration, general/facilities, information technology, public safety, cemetery, community development and parks. Taxes are the major source of revenue within the General Fund. Transfers from other funds through an Indirect Cost Allocation Plan provide funding for expenses that are budgeted in the General Fund that benefit all funds for the City. The General Fund also provides support to other funds for debt service, street maintenance, and capital improvements.

The City historically budgeted building and permitting activities through the Community Development Department of the General Fund. Staff created a new enterprise fund in 2024 to segregate building and permitting activities from long-range planning to better identify revenue and expenses related to these activities. The proposed 2025 budget reflects this change.

### Summary

The General Fund's projected 2025 revenue budget is \$13.6 million, which represents a 10.9% increase over the amended 2024 budget. Budgeted expenditures will decrease \$1.4 million or 8.1% compared to the amended 2024 budget. The 2025 expense budget is \$15.6 million including transfers to support street operations and maintenance, debt service and capital projects. The proposed 2025 budget will use \$2 million in fund balance to fund capital investment and one-time expenditures. The estimated ending fund balance will exceed the City Council's adopted policy reserves for the General Fund.

The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

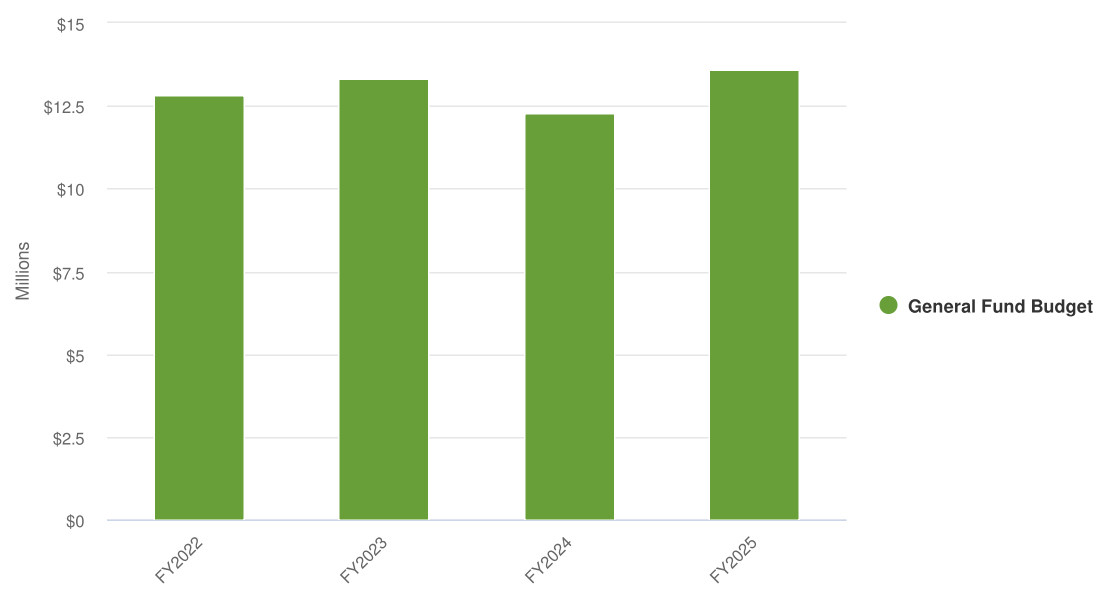


# General Fund Revenue

Major revenues that support the General Fund budget come primarily from retail sales and use, property, and utility taxes. Permit fees and planning and development revenues are restricted funds that can only be used for activities related to land use, engineering and building inspection activities. This revenue source may not be used for general government use such as parks maintenance or public safety.

The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

2025 Budgeted and Historical General Fund Revenue



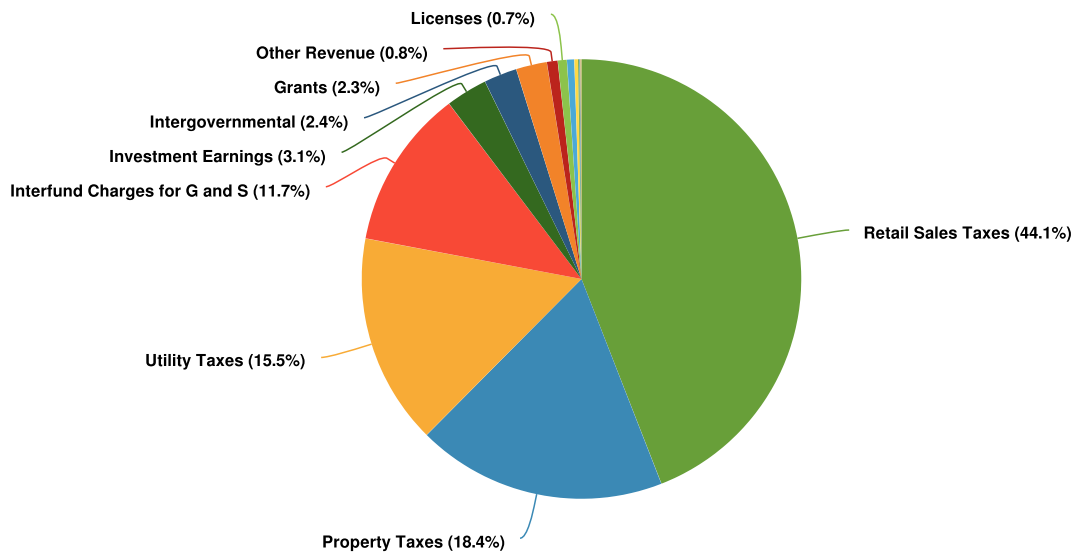
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
General Fund Budget	\$12,813,543	\$13,319,946	\$12,271,686	\$13,603,165
Total General Fund Budget:	\$12,813,543	\$13,319,946	\$12,271,686	\$13,603,165

## Revenues by Source

2025 revenue is forecast to increase 10.9% compared to the 2024 amended budget. 2025 revenue increases and decreases are projected for the following when compared to the 2024 amended budget: Property taxes are expected to increase 6.8%, sales and use tax an increase of 27.5%, indirect cost allocation revenues are expected to increase 7.2%, and utility taxes a 2.8% increase respectively. Grant funding for the General Fund is expected to be reduced by 23.6% due to a reduction in grant revenues related to the 2025 Comprehensive Growth Management Plan update, and miscellaneous/donation revenues a decrease of 10.8%. The significant increase in sales and use tax revenues is due to multiple new commercial retail businesses opening in Ridgefield including a new Costco.

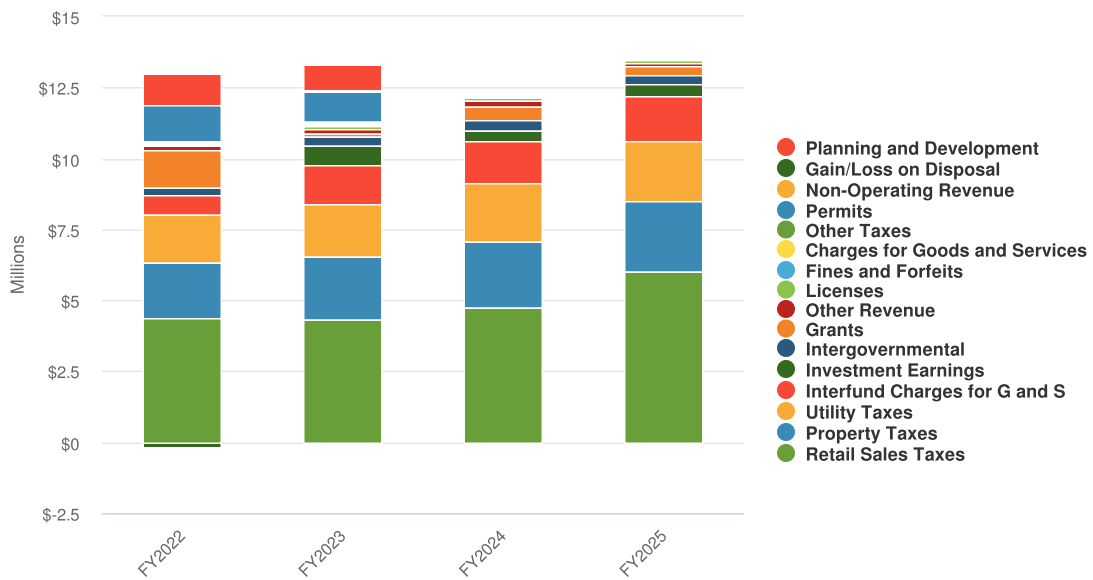
The 2025 revenue budget is \$13,603,165 and is summarized as follows:

### Projected 2025 Revenues by Source



The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

## 2025 Budgeted and Historical Revenues by Source



The significant increase in sales and use tax revenues is due to multiple new commercial retail businesses opening in Ridgefield including a new Costco.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Non-Operating Revenue	-\$3,726	\$11,128	\$10,000	\$10,000
Other Revenue	\$140,515	\$180,361	\$202,500	\$108,100
Property Taxes	\$1,941,010	\$2,213,832	\$2,340,000	\$2,500,000
Retail Sales Taxes	\$4,377,788	\$4,313,885	\$4,735,000	\$5,996,000
Utility Taxes	\$1,695,922	\$1,838,309	\$2,052,500	\$2,110,000
Other Taxes	\$11,397	\$15,335	\$12,000	\$12,000
Licenses	\$70,583	\$80,169	\$86,000	\$92,000
Permits	\$1,289,236	\$1,093,682	\$11,180	\$10,240
Grants	\$1,331,207	\$100,431	\$508,500	\$309,000
Intergovernmental	\$262,299	\$303,507	\$331,000	\$331,945
Charges for Goods and Services	\$45,024	\$70,243	\$37,500	\$38,000
Planning and Development	\$1,098,732	\$926,619	\$0	\$0
Interfund Charges for G and S	\$679,103	\$1,421,794	\$1,488,406	\$1,597,780
Fines and Forfeits	\$55,525	\$61,010	\$72,100	\$73,100
Investment Earnings	-\$181,072	\$680,766	\$385,000	\$415,000
Gain/Loss on Disposal		\$8,875	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$12,813,543</b>	<b>\$13,319,946</b>	<b>\$12,271,686</b>	<b>\$13,603,165</b>

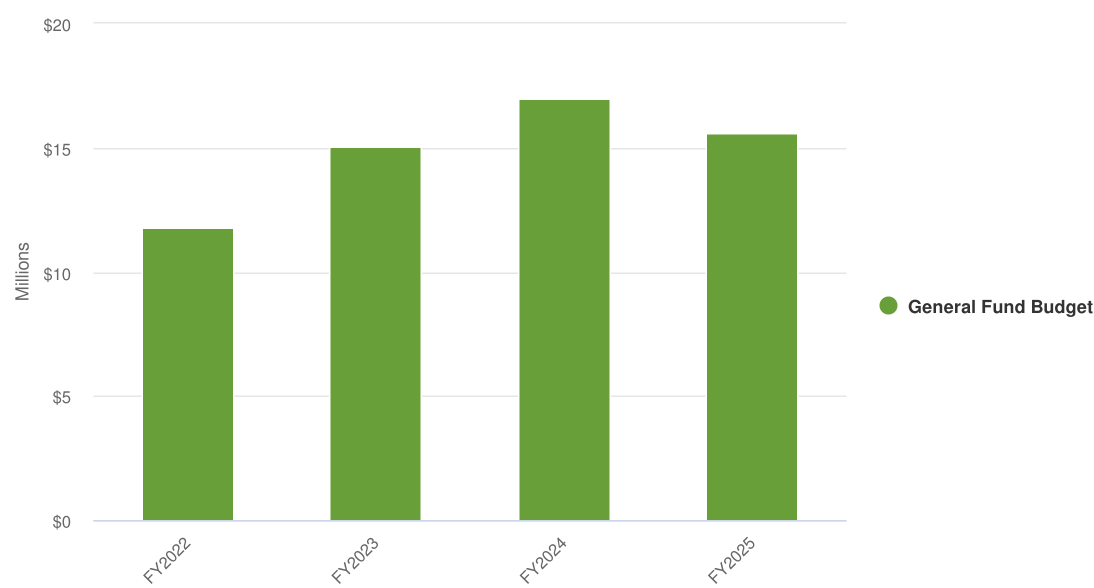


# General Fund Expenditures

The 2025 General Fund expense budget is \$15,617,625, a decrease of \$1.4 million (8.1%) compared to the 2024 amended budget of \$17 million. The 2025 budget includes ongoing expenses of \$13.5 million, plus \$2.1 million, that was added to account for new department and Council priority initiatives, including \$362,230 transferred to fund Street Fund transportation capital projects and \$1.2 million for parks capital projects. The City anticipates using General Fund contingency reserves in the amount of \$2 million for one-time expenses to balance the budget. This includes \$1.2 million in fund balance specifically set aside for high priority capital infrastructure projects. The General Fund operating budget is allocated by department as follows:

The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

2025 Budgeted and Historical General Fund Expenditures



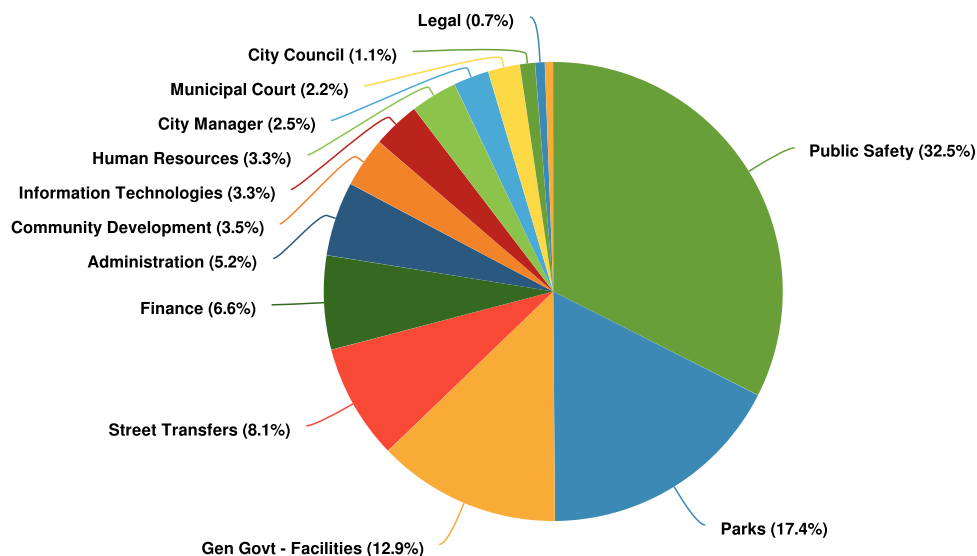
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
General Fund Budget	\$11,759,560	\$15,066,772	\$16,993,567	\$15,617,625
Total General Fund Budget:	\$11,759,560	\$15,066,772	\$16,993,567	\$15,617,625

## Expenditures by Function

Departmental changes when compared to the amended 2024 budget include increases to account for COLA and compensation adjustments related to the completion of a classification and compensation study in each department. The average departmental increase is 7%. The City Council, Legal, and Cemetery departments show increases of 25.1%, 50% and 73.5% respectively. The increases are due to the estimated cost for the City Council's State of the City event, increases in legal costs, and additional maintenance of the Ridgefield Cemetery to be completed in 2025. The General Government/Facilities, street capital transfers and parks department saw decreases of 24%, 63.6% and 19.3% due to reduced one-time expenses for projects completed in 2024. The General Fund transfer to support street operations and maintenance is reduced by 15.5%. The reduction is due to additional motor vehicle fuel tax, increased utility tax revenues dedicated to street maintenance and the transition of pavement preservation related expenses to the Transportation Benefit District fund.

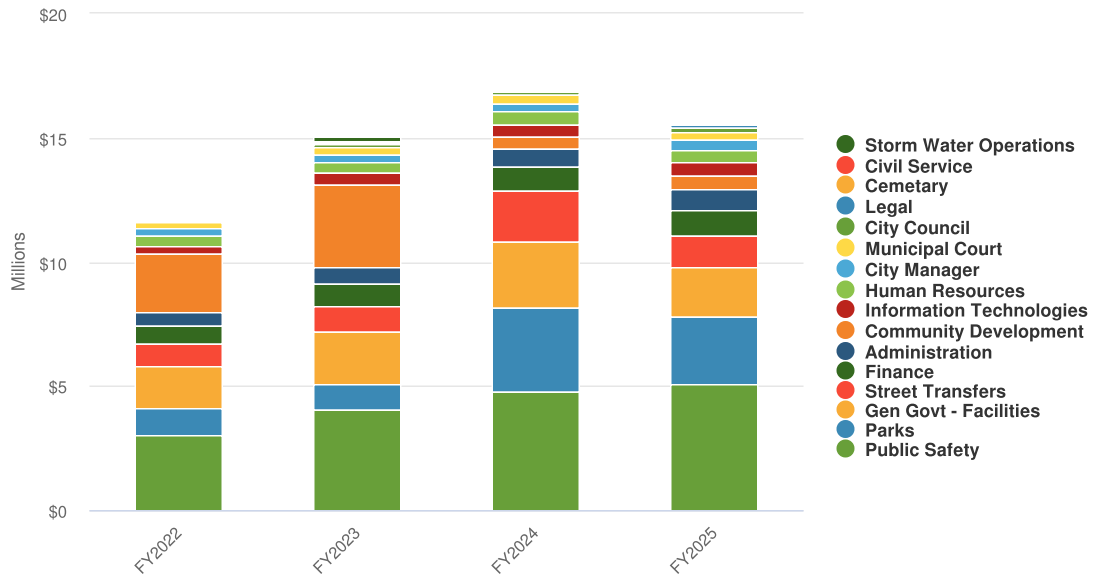
The 2025 expense budget includes the addition of 1 full-time position funded mainly by the General Fund for a facilities maintenance worker dedicated to parks. The Finance, Administration, Community Development Department and Parks Department have reduced five of their seasonal/temp/intern positions to further reduce expenditures in the General Fund in 2025.

### 2025 Budgeted Expenditures by Function



The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

## 2025 Budgeted and Historical Expenditures by Function



The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

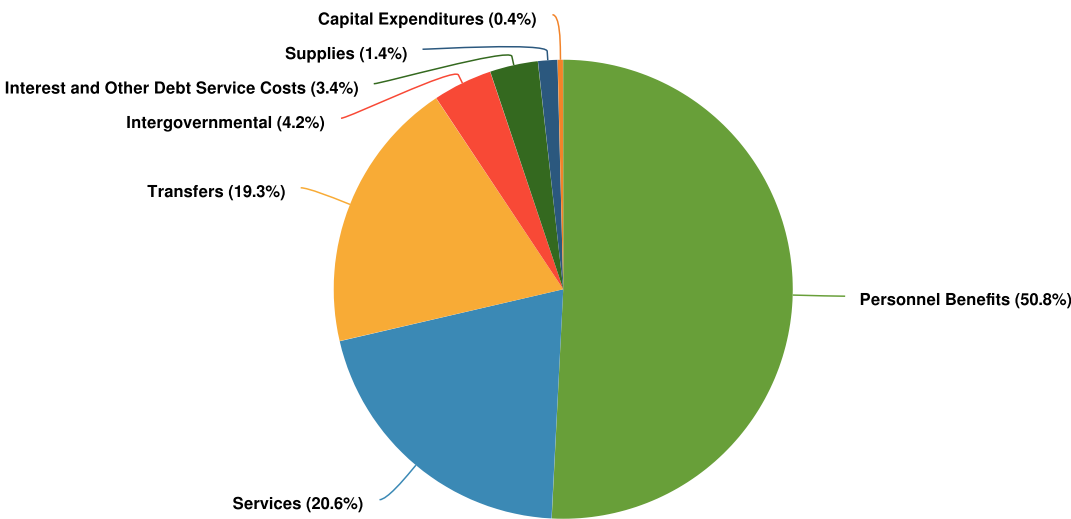
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
City Council	\$98,185	\$122,602	\$135,000	\$168,950
Municipal Court	\$247,811	\$293,785	\$335,000	\$350,000
City Manager	\$288,530	\$310,372	\$350,800	\$390,400
Finance	\$749,680	\$895,909	\$977,600	\$1,033,250
Legal	\$48,444	\$82,596	\$70,000	\$105,000
Human Resources	\$389,114	\$431,921	\$506,500	\$510,050
Administration	\$539,933	\$685,793	\$745,700	\$819,150
Gen Govt - Facilities	\$1,689,371	\$2,146,931	\$2,650,600	\$2,015,620
Information Technologies	\$342,160	\$460,564	\$496,000	\$522,500
Public Safety	\$3,048,922	\$4,031,695	\$4,788,900	\$5,069,825
Civil Service	\$156	\$166	\$1,000	\$1,000
Cemetary	\$34,499	\$51,997	\$51,925	\$90,100
Street Transfers	\$894,889	\$978,169	\$2,047,015	\$1,267,230
Community Development	\$2,309,399	\$3,329,029	\$464,812	\$551,450
Parks	\$1,078,466	\$1,041,644	\$3,372,715	\$2,723,100
Storm Water Operations	\$0	\$203,600	\$0	\$0
<b>Total Expenditures:</b>	<b>\$11,759,560</b>	<b>\$15,066,772</b>	<b>\$16,993,567</b>	<b>\$15,617,625</b>

## Expenditures by Expense Type

The General Fund budget allocation by major cost category comprises 1) personnel cost of \$7.9 million, 2) supplies, services, and operations/maintenance at \$4.1 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$3.6 million.

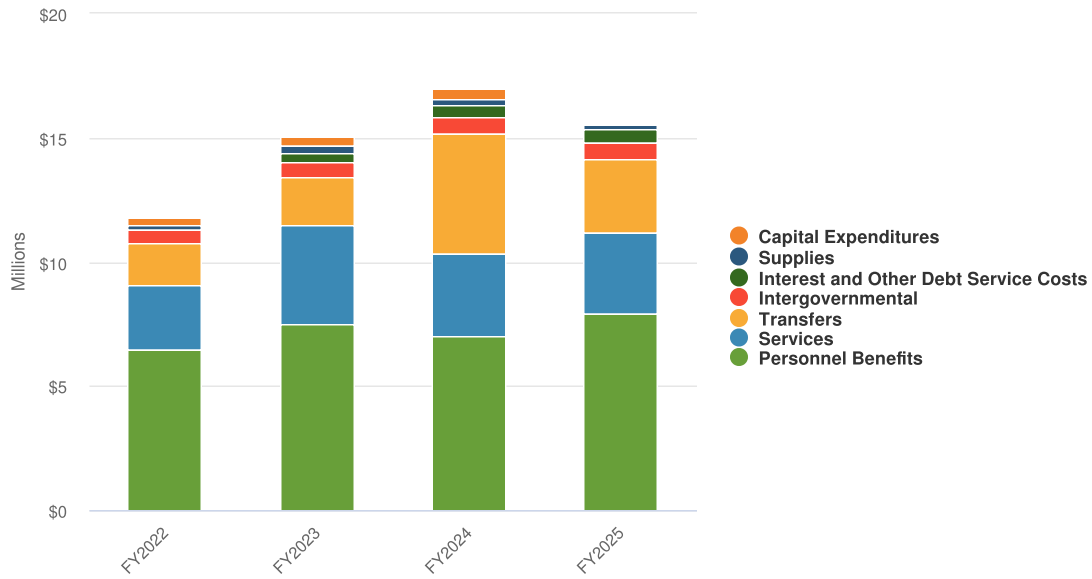
The main expenditure increase in the General Fund is related to personnel costs, which increased \$0.9 million, or 13% when compared to the amended 2024 budget, increasing from \$7 million to \$7.9 million. The percent of personnel cost as it relates to the total expense budget accounts for 50.8% of the total expense budget including one-time expenses. Personnel expense is 58.6% of ongoing operating expenses excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 48.2, up from 46.35 or 1.85 full-time equivalents when compared to the adopted 2024 FTE budget. The City will add 4 FTE's in 2024 compared to 6 new FTE's in 2024. One of the new FTE's will receive their funding from the General Fund. The new position in the General Fund will be a Facilities Maintenance Worker focusing on parks maintenance.

### 2025 Budgeted Expenditures by Expense Type



The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

## 2025 Budgeted and Historical Expenditures by Expense Type



The 2022 and 2023 actual years include the revenues and expenses from building and permitting activities. Staff created an enterprise fund in late 2024 to better track building and permit revenues and expenses. The proposed 2024 and 2025 budgets reflect these changes.

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits	\$6,477,858	\$7,493,365	\$7,022,565	\$7,934,850
Supplies	\$225,947	\$315,482	\$251,750	\$215,000
Services	\$2,567,363	\$3,995,689	\$3,292,512	\$3,213,625
Intergovernmental	\$489,036	\$588,718	\$652,300	\$652,800
Capital Expenditures	\$261,203	\$370,812	\$446,900	\$60,000
Interest and Other Debt Service Costs	\$0	\$368,342	\$460,000	\$529,600
Transfers	\$1,738,153	\$1,934,364	\$4,867,540	\$3,011,750
<b>Total Expense Objects:</b>	<b>\$11,759,560</b>	<b>\$15,066,772</b>	<b>\$16,993,567</b>	<b>\$15,617,625</b>

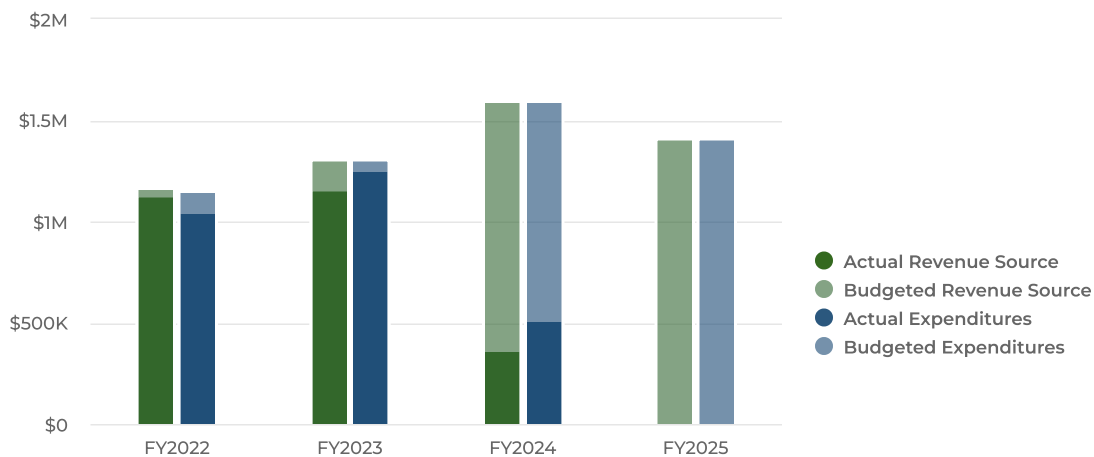


## Street Fund

The Street Fund comprises both arterial and city roads and is designed to operate and maintain the built-in capacity, traffic control, and safety devices of the street network, including sidewalks, street lighting, signage, and roadside trees and vegetation. Public Works staff oversees and maintains the streets. The majority of funding is from General Fund subsidies, utility taxes and motor vehicle fuel taxes.

### Summary

The Street Fund's projected 2025 revenue budget is \$1.4 million, which represents an 11.5% decrease over the amended 2024 budget. Budgeted expenditures will decrease \$186,585 or 11.7% compared to the amended 2024 budget. The 2024 expense budget is \$1.4 million. The main reason for the decrease in expense is the transition of pavement preservation related expenses, \$182,500, from street operations to the Transportation Benefit District Fund.

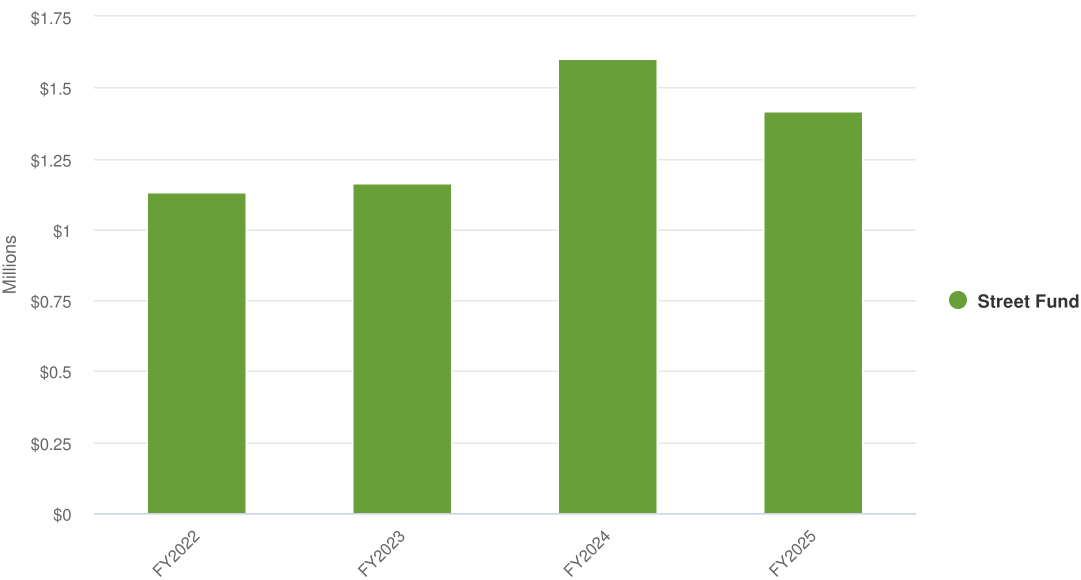


### Street Fund Revenue

The main components of the revenue budget are the motor vehicle fuel tax, utility tax and transfers from the General Fund to support the street maintenance activities. The City Council has dedicated 2% of water and sewer utility taxes to funding street operations.



### 2025 Budgeted and Historical Street Fund Revenue

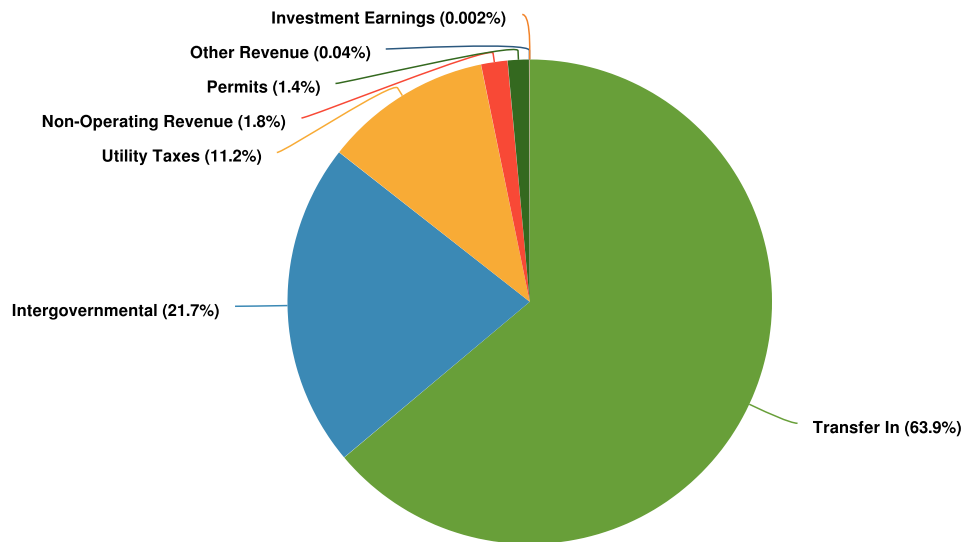


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Street Fund	\$1,133,201	\$1,163,080	\$1,599,960	\$1,416,190
<b>Total Street Fund:</b>	<b>\$1,133,201</b>	<b>\$1,163,080</b>	<b>\$1,599,960</b>	<b>\$1,416,190</b>

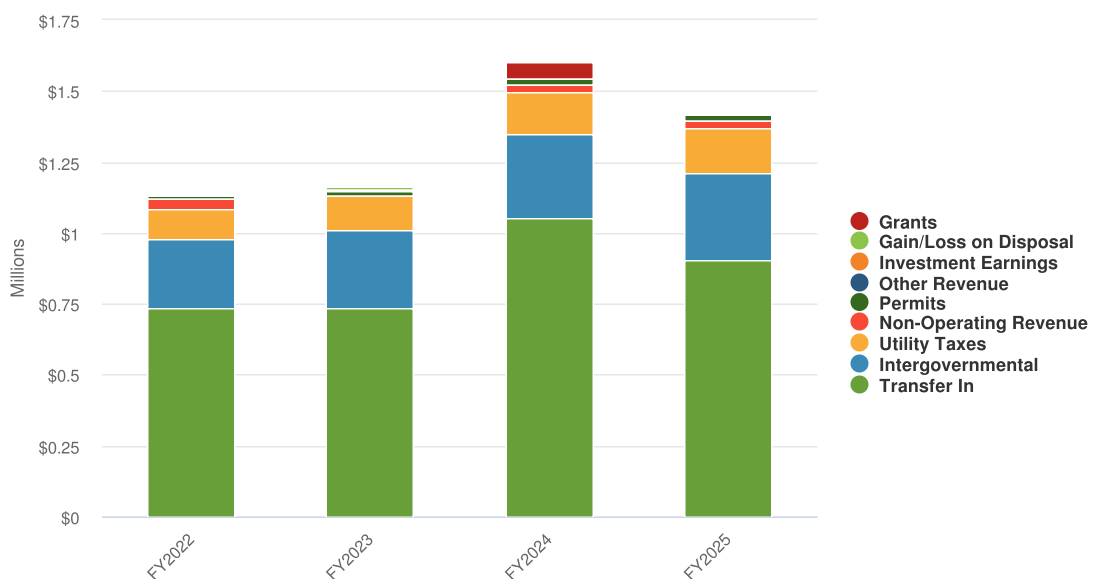
## Revenues by Source

The 2025 revenue budget is expected to decrease \$183,770 compared to the amended 2024 budget. Utility taxes and motor vehicle fuel taxes are expected to increase 6.4% and 3.6% respectively, while the General Fund transfer will decrease 14% in 2025. The increase in utility tax and motor vehicle fuel tax are due to the growth in households and a 5.45% population increase in per capita distribution of the fuel tax. The General Fund transfer will decrease due to the plan to a reduction in one-time expenses compared to 2024 and a transition of pavement preservation related expenses to the Transportation Benefit District fund.

### Projected 2025 Revenues by Source



### 2025 Budgeted and Historical Revenues by Source

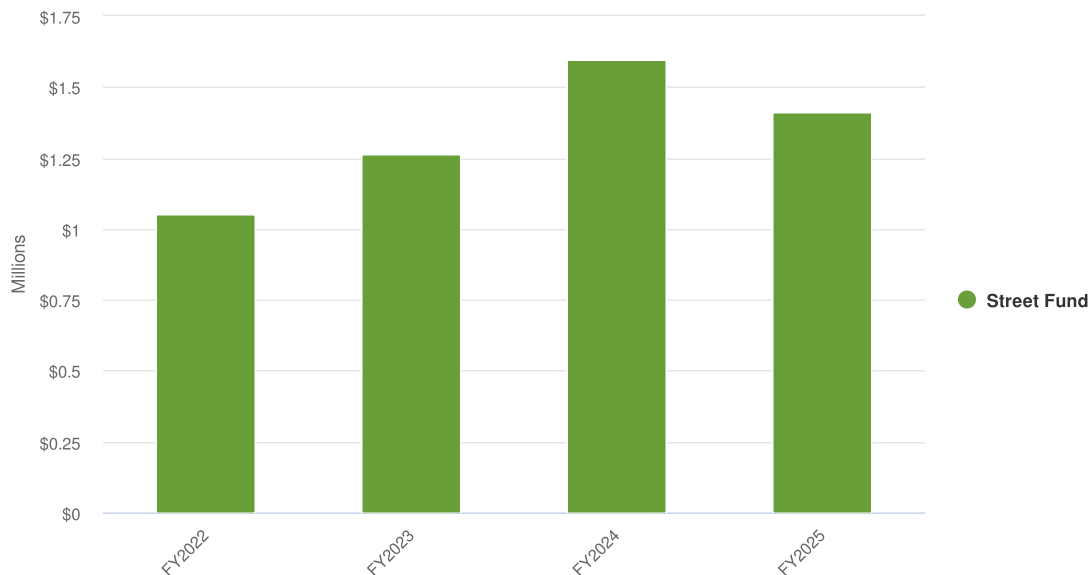


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Non-Operating Revenue	\$35,659	\$0	\$25,000	\$25,000
Other Revenue	\$50	\$3,261	\$500	\$500
Utility Taxes	\$106,449	\$125,020	\$149,000	\$158,500
Permits	\$13,537	\$17,187	\$20,000	\$20,000
Grants			\$56,000	\$0
Intergovernmental	\$240,338	\$274,279	\$296,500	\$307,165
Transfer In	\$737,167	\$733,333	\$1,052,935	\$905,000
Investment Earnings	\$0	\$0	\$25	\$25
Gain/Loss on Disposal		\$10,000	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$1,133,201</b>	<b>\$1,163,080</b>	<b>\$1,599,960</b>	<b>\$1,416,190</b>

## Street Fund Expenditures

The 2025 Street Fund expense budget is \$1,411,950, a decrease of \$186,585 (11.7%) from the amended 2024 budget. The 2025 budget incorporates \$25,000 that will be transferred to the Equipment Replacement Fund. The expense decrease is due to a transition of pavement preservation related expenses to the Transportation Benefit District fund.

### 2025 Budgeted and Historical Street Fund Expenditures

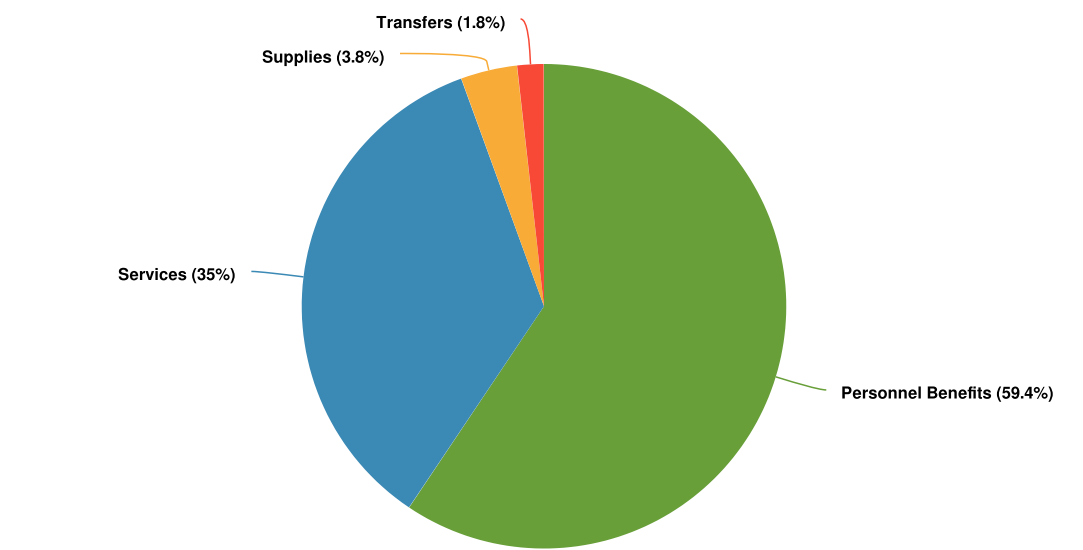


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Street Fund	\$1,051,988	\$1,261,237	\$1,598,535	\$1,411,950
<b>Total Street Fund:</b>	<b>\$1,051,988</b>	<b>\$1,261,237</b>	<b>\$1,598,535</b>	<b>\$1,411,950</b>

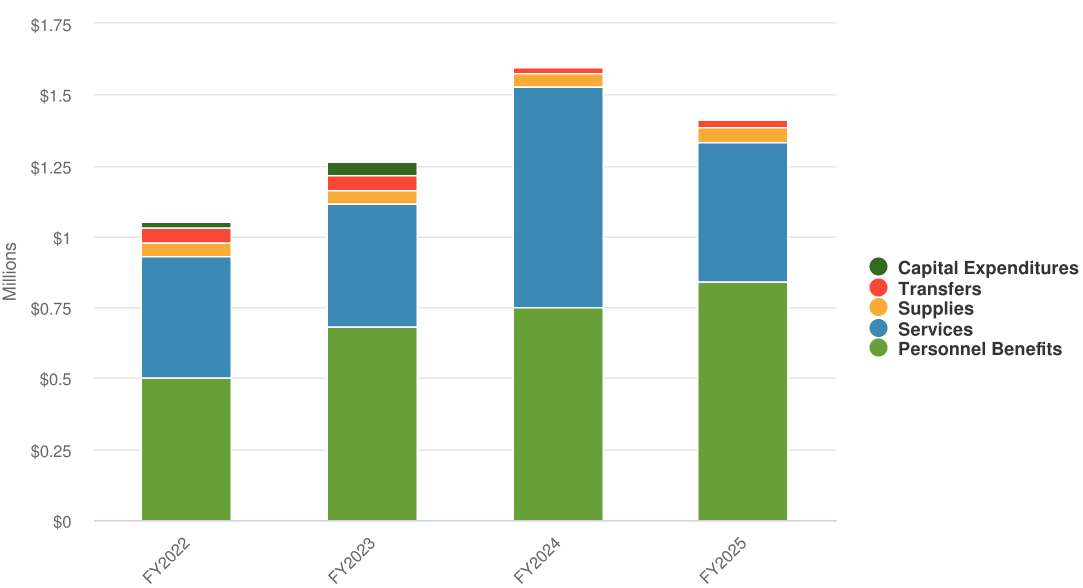
# Expenditures by Expense Type

The majority of expenses in the street operating fund is for personnel expenses for maintenance workers, and services at 59.4% and 35% respectively.

2025 Budgeted Expenditures by Expense Type



2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Personnel Benefits	\$503,108	\$679,515	\$748,435	\$838,850
Supplies	\$47,364	\$50,415	\$45,250	\$53,250
Services	\$428,824	\$435,293	\$779,850	\$494,850
Capital Expenditures	\$22,471	\$45,234	\$0	\$0
Transfers	\$50,221	\$50,779	\$25,000	\$25,000
<b>Total Expense Objects:</b>	<b>\$1,051,988</b>	<b>\$1,261,237</b>	<b>\$1,598,535</b>	<b>\$1,411,950</b>



## Building and Permitting

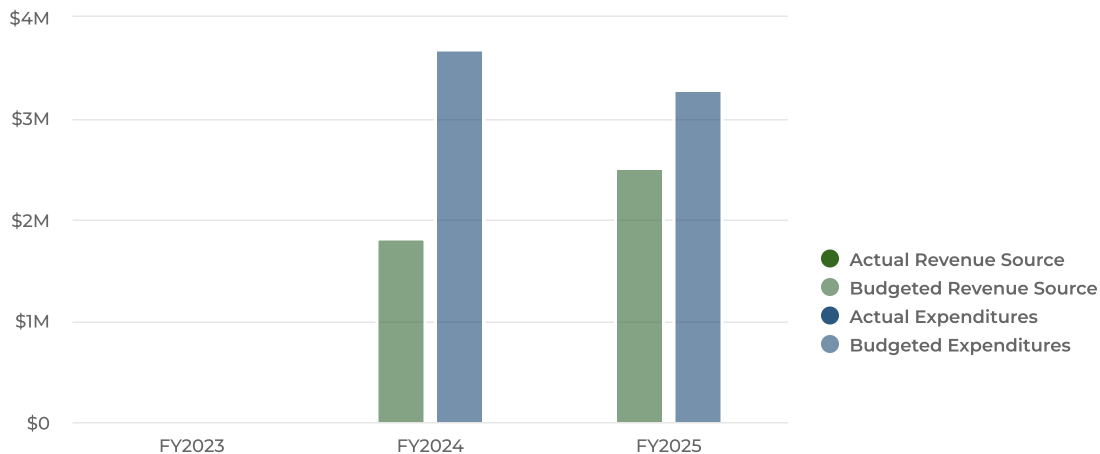
The Building and Permitting Fund is part of the Community Development Department and incorporates the management and oversight of the building and permitting function of the department. The building and permitting function provides the development community and residents of Ridgefield land use, engineering, building permits and inspection services to ensure new development meets applicable federal, state and local building codes incorporating City Council design standards through the Ridgefield Municipal Code. The majority of revenue is generated from user fees.

The Building and Permitting Fund records the collection and accounting for the receipt of revenue from development activities. These funds can only be used to fund the operations related to building and permitting activities.

Prior to September 2024, the Building and Permitting Fund was included in the Community Development Department in the General Fund, which included long range planning as well. The building and permitting fund activities were moved to a stand-alone enterprise fund for the operations mentioned above to increase transparency of revenue and expense related to these activities.

### Summary

The Building and Permitting Fund's projected revenue is \$2.5 million and the projected expenses is \$3.3 million. The proposed budget uses reserve balances to cover the shortfall in revenue compared to expenses. The City Council approved a cost of service study in the 2024 budget to review revenue requirements to offer development services. The study is anticipated to be completed late in 2024 with potential changes effective early in 2025 pending Council approval.

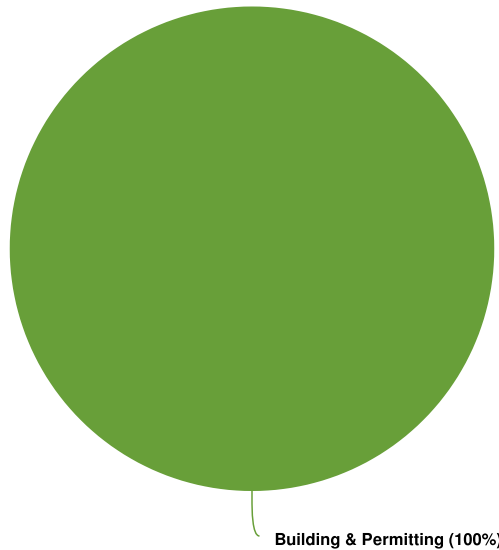




## Revenue by Fund

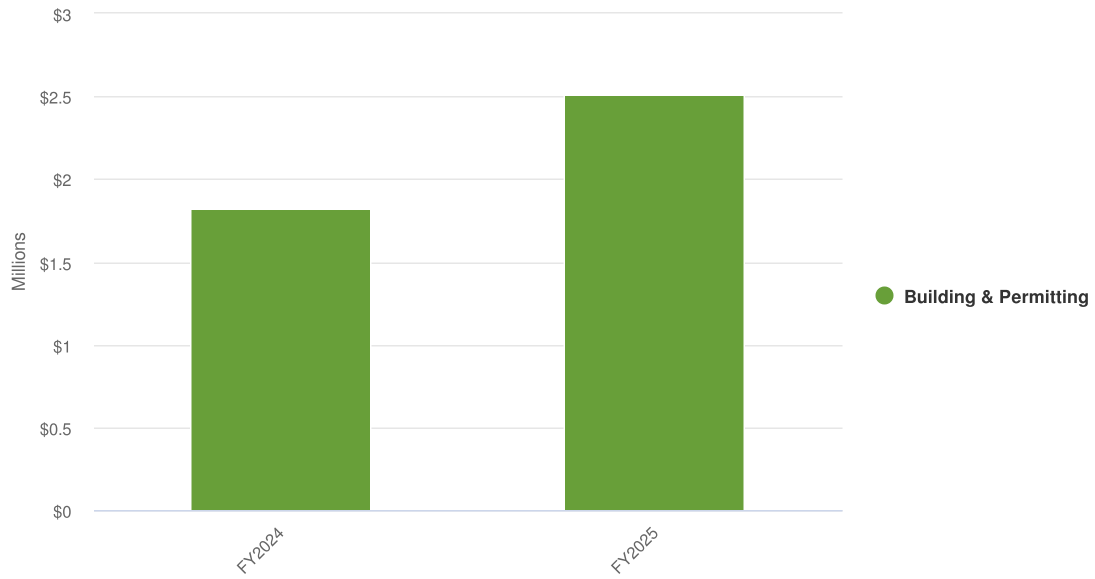
The main components of the revenue budget are fees for service when an applicant submits an application for land use review, engineering review, building permit, or requests an inspection. The City Council approved a cost of service study in the 2024 budget to review revenue requirements to offer development services. The study is anticipated to be completed late in 2024 with potential changes effective early in 2025 pending Council approval.

### 2025 Revenue by Fund



Prior to 2024, the building and permitting fund was included in the Community Development Department in the General Fund, which included long range planning as well. The building and permitting fund activities were moved to a stand-alone enterprise fund for the operations mentioned above to increase transparency of revenue and expense related to these activities. As a result of this transition historical information is not reflected in this fund.

## 2025 Budgeted and Historical Revenue by Fund

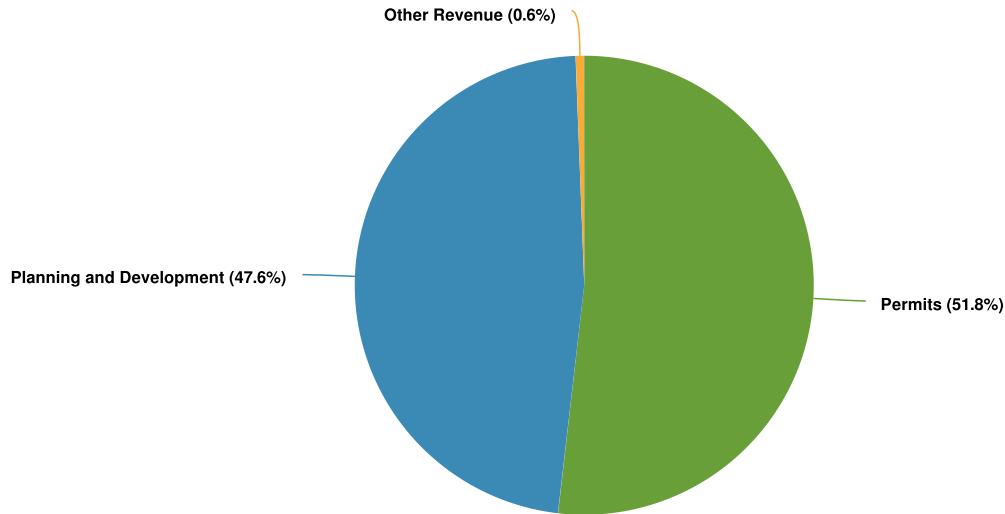


Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Building & Permitting	\$0	\$1,822,000	\$2,512,000
<b>Total Building &amp; Permitting:</b>	<b>\$0</b>	<b>\$1,822,000</b>	<b>\$2,512,000</b>

## Revenues by Source

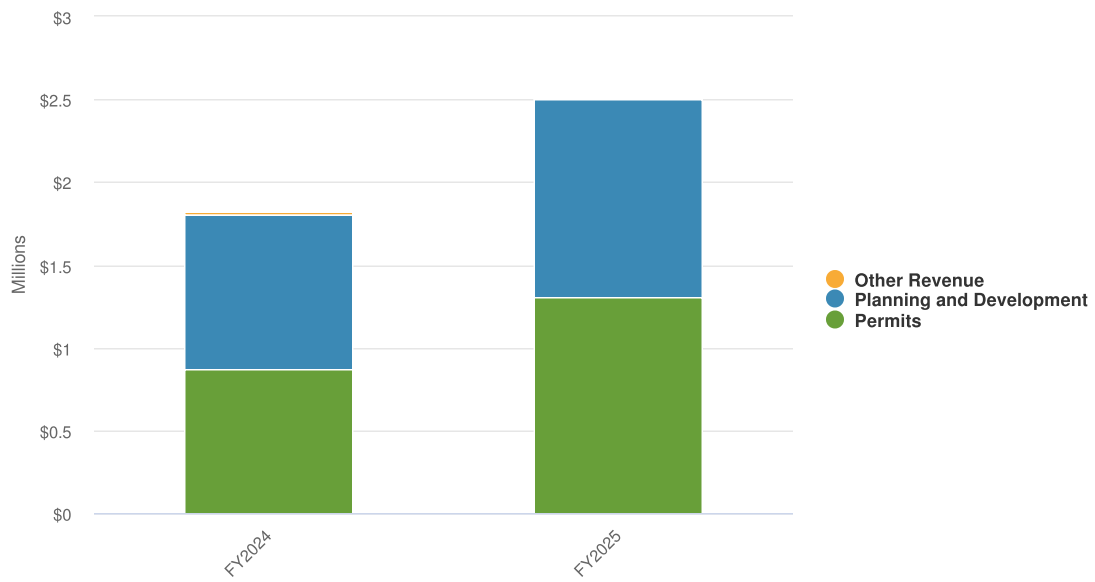
The two major sources of revenue are permits and planning and development at 51.8% and 47.6% respectively. Permit revenue is from the submittal of a building permit. Planning and development are from activities prior to the permit application, such as land use review, engineering review and plan review.

### Projected 2025 Revenues by Source



Prior to 2024, the building and permitting fund was included in the Community Development Department in the General Fund, which included long range planning as well. The building and permitting fund activities were moved to a stand-alone enterprise fund for the operations mentioned above to increase transparency of revenue and expense related to these activities. As a result of this transition, historical information is not reflected in this fund.

## 2025 Budgeted and Historical Revenues by Source

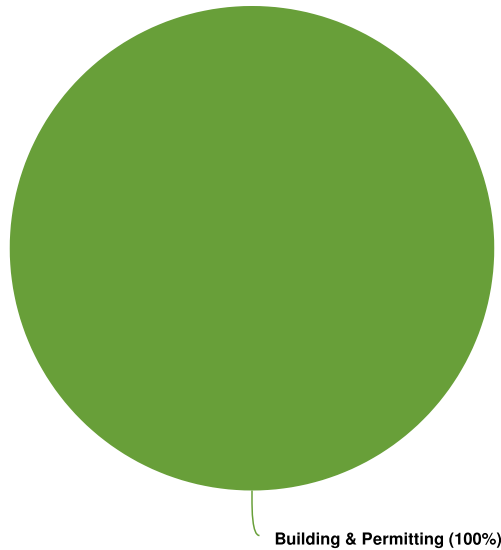


Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source			
Other Revenue	\$0	\$15,000	\$15,000
Permits		\$872,000	\$1,302,000
Planning and Development	\$0	\$935,000	\$1,195,000
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$1,822,000</b>	<b>\$2,512,000</b>

## Expenditures by Fund

City staff have completed an efficiency review prior to the start of the cost of service study and have reduced expenses 10.8% when compared to the amended 2024 budget.

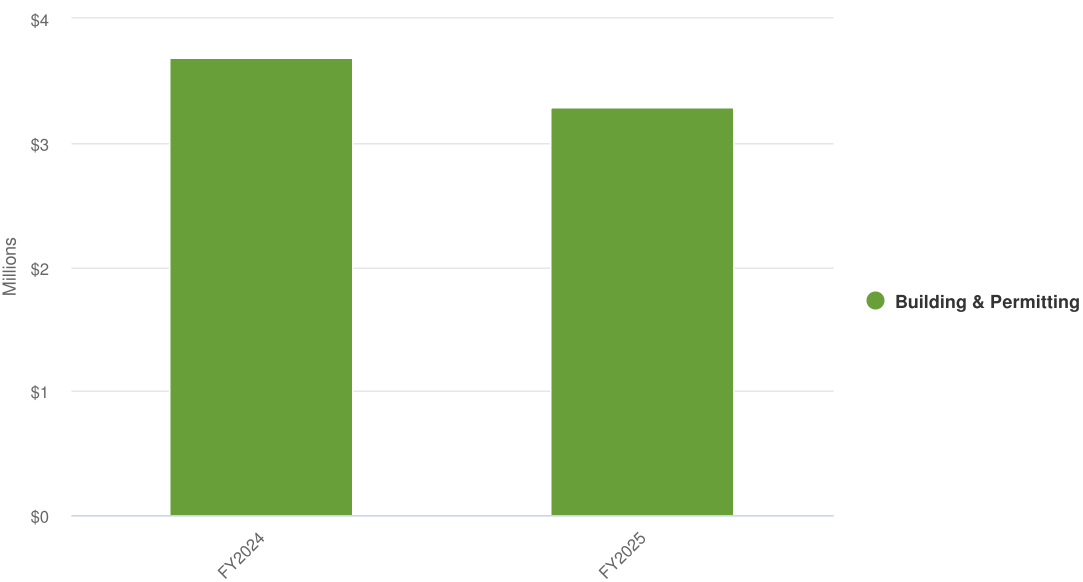
### 2025 Expenditures by Fund



Prior to 2024, the building and permitting fund was included in the Community Development Department in the General Fund, which included long range planning as well. The building and permitting fund activities were moved to a stand-alone enterprise fund for the operations mentioned above to increase transparency of revenue and expense related to these activities. As a result of this transition, historical information is not reflected in this fund.

City staff have completed an efficiency review prior to the start of the cost of service study and have reduced expenses 10.8% when compared to the amended 2024 budget.

2025 Budgeted and Historical Expenditures by Fund



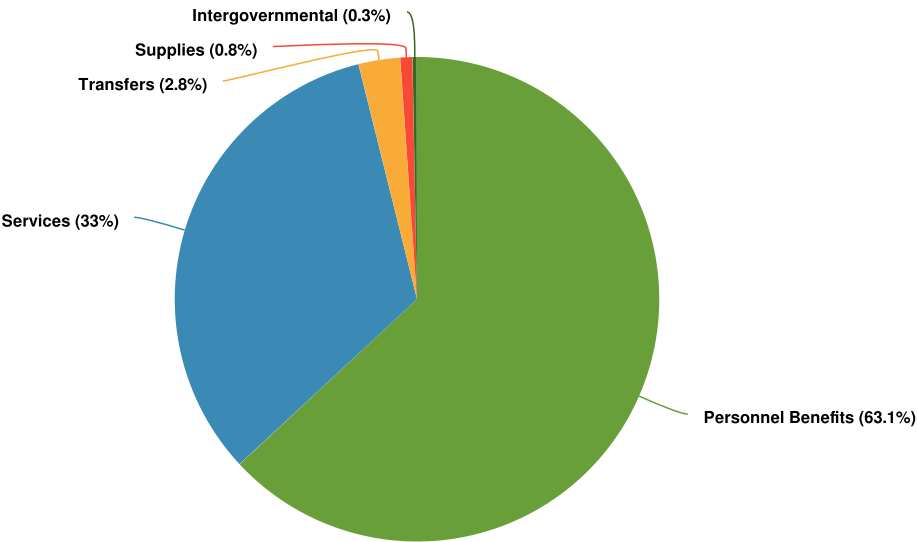
Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Building & Permitting	\$0	\$3,688,404	\$3,290,300
Total Building & Permitting:	\$0	\$3,688,404	\$3,290,300

# Expenditures by Expense Type

Personnel and service expense are the two major expenditures in the Building and Permitting Fund at 63.1% and 33% respectively. The personnel expense is for work completed by City staff and the service expense is related to outside consultants used to assist in development review.

City staff have completed an efficiency review prior to the start of the cost of service study and have reduced expenses 10.8% when compared to the amended 2024 budget.

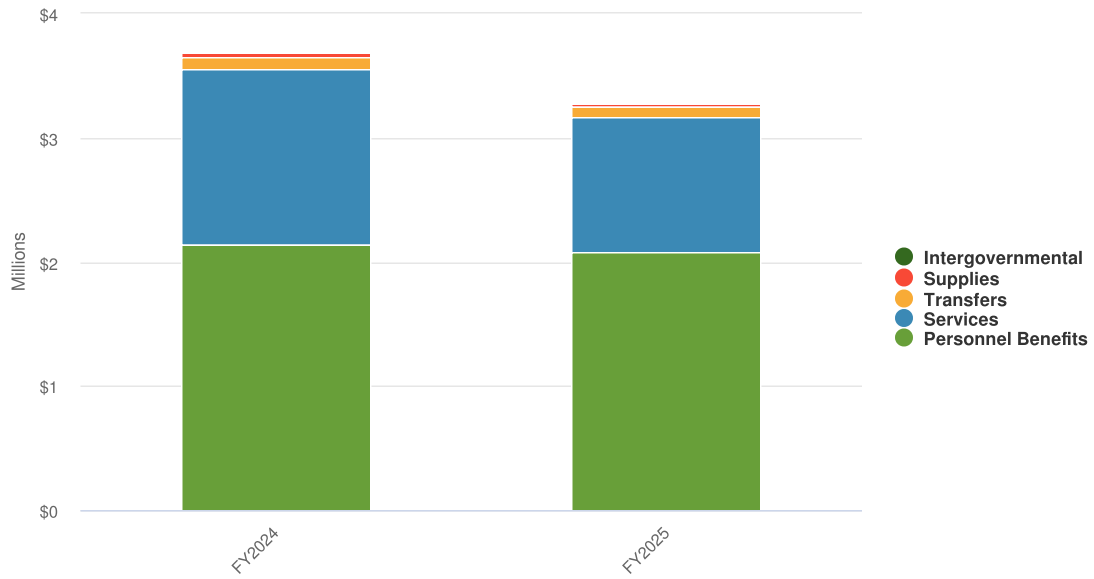
2025 Budgeted Expenditures by Expense Type



Prior to 2024, the building and permitting fund was included in the Community Development Department in the General Fund, which included long range planning as well. The building and permitting fund activities were moved to a stand-alone enterprise fund for the operations mentioned above to increase transparency of revenue and expense related to these activities. As a result of this transition, historical information is not reflected in this fund.



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects			
Personnel Benefits	\$0	\$2,135,200	\$2,075,850
Supplies	\$0	\$29,000	\$27,000
Services	\$0	\$1,420,604	\$1,086,750
Intergovernmental	\$0	\$8,000	\$9,500
Transfers	\$0	\$95,600	\$91,200
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$3,688,404</b>	<b>\$3,290,300</b>

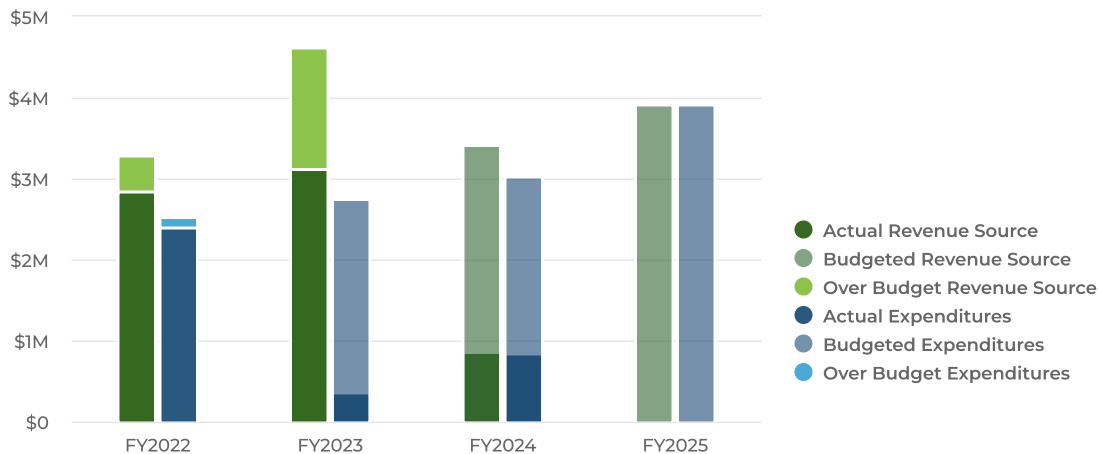


## Water Operating Fund

The Water Operating Fund incorporates the management and oversight of City-owned water utilities and provides for the delivery of safe, high-quality water for all water users. The water utility provides support for the operation and maintenance of the water distribution system, storage reservoirs, wells, pumps, fire hydrants, emergency interties, telemetry, and related equipment. The majority of revenue is generated from user fees.

### Summary

The Water Operating Fund's projected 2025 revenue budget is \$3.9 million, which represents a 14.9% increase over the amended 2024 budget. Budgeted expenditures will increase \$900,427 or 29.7% over the amended 2024 budget. The 2025 expense budget is \$3.9 million. An additional 5% of rate revenues or \$182,600 is expected to be transferred into the repair and replacement reserve. The main reason for the expense increase is the increase in personnel costs, the addition of two new full-time equivalent positions, the purchase of two trucks for the positions along with tools to outfit the trucks, and an increase in utility costs related to the purchase of water from Clark Public Utilities during the summer months. The water department will also begin a study on the Abrams Park well field in 2025 which will be paid for by a combination of a grant and water operating funds and will transfer \$76,000 to the utility capital fund to complete a water line upgrade project.

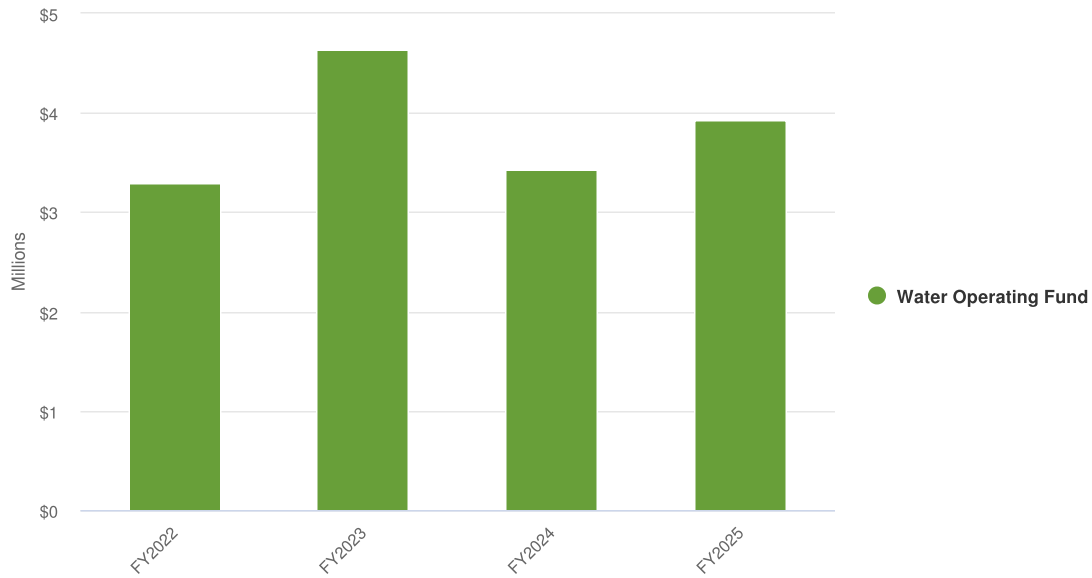


### Water Operating Fund Revenue

Water fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for the water utility fund. The City conducted a rate study in 2023 to analyze revenue requirements for the next 10 years for the water utility. As part of the rate study, the City implemented a revised rate structure to add an additional tier to residential accounts and a separate rate structure for commercial irrigation accounts. The rate structure changes were implemented to incentivize water conservation and were revenue neutral, reducing costs for usage below 3,500 cf and increasing costs for higher water usage. The rate study showed revenue will support the forecast expenditures for the next 10 years with annual inflationary increases to rates. The revenues from water utility rates include a projected 5.45% increase in new accounts in 2025 due to an increased utility customer base. Water utility rates will see an inflationary increase of 3% in base and usage charges across all tiers in 2025.

Prior year actual revenues also reflect donated revenues related to assets received from private developers. The assets built are for system improvements related to both residential and commercial development and then donated to the city.

### 2025 Budgeted and Historical Water Operating Fund Revenue

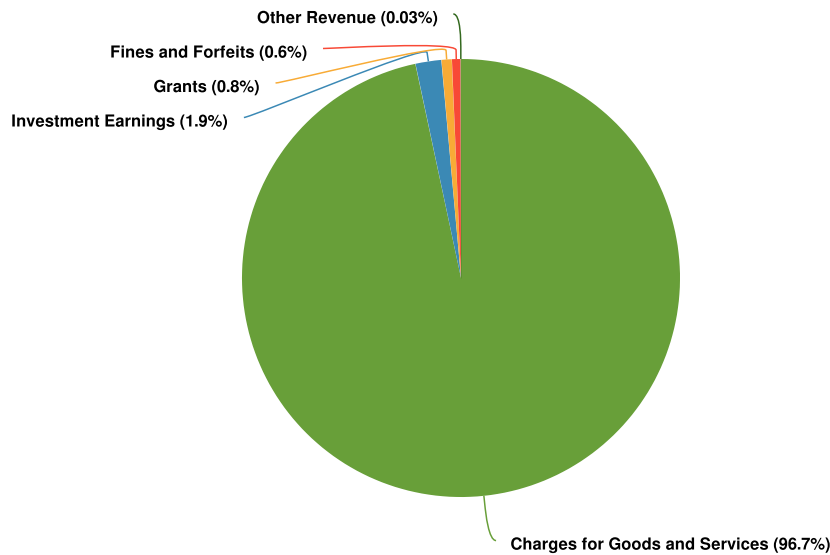


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water Operating Fund	\$3,290,718	\$4,636,434	\$3,422,500	\$3,933,000
<b>Total Water Operating Fund:</b>	<b>\$3,290,718</b>	<b>\$4,636,434</b>	<b>\$3,422,500</b>	<b>\$3,933,000</b>

## Revenues by Source

The 2025 revenue budget is expected to increase \$510,500 or 14.9% compared to the amended 2024 budget. The increase is due to an expected increase in accounts and water usage along with a 3% inflationary increase in rates. The rate model the city uses to forecast revenue requirements calls for a minimum 3% annual inflationary increase. Due to the growth in accounts and resulting usage, the water utility is forecast to meet revenue requirements with annual inflationary rate increases over the next 9 years.

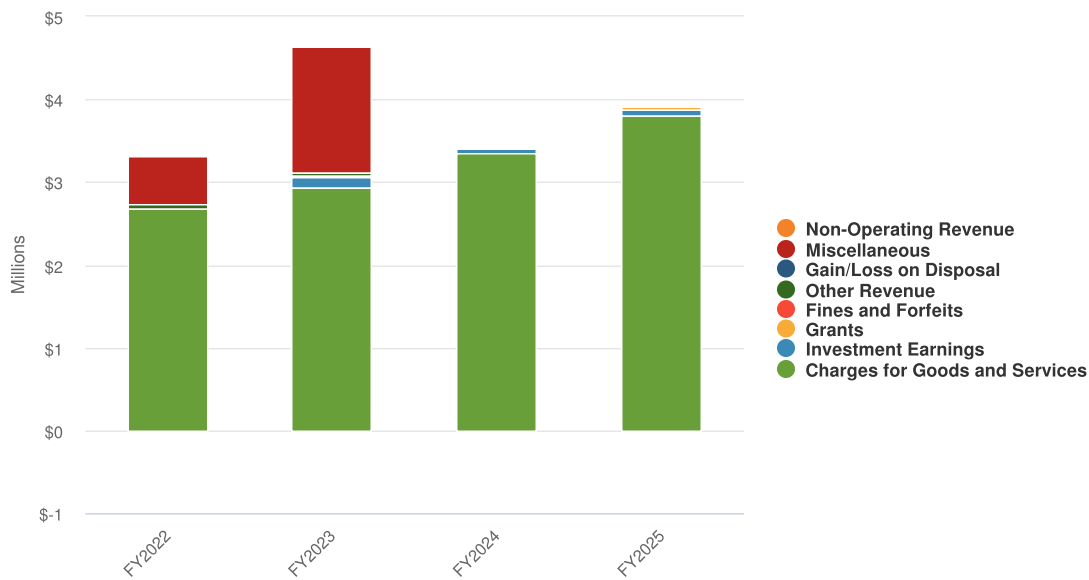
### Projected 2025 Revenues by Source



In 2021, the City paid the remaining water system debt in full 15 years early. The debt was paid using a transfer from the Water System Development Charge Fund to the Water Operating Fund. That is the reason revenues were significantly reduced from 2021 to 2022.

Prior year actual revenues also reflect donated revenues related to assets received from private developers. The assets built are for system improvements related to both residential and commercial development and then donated to the City.

## 2025 Budgeted and Historical Revenues by Source



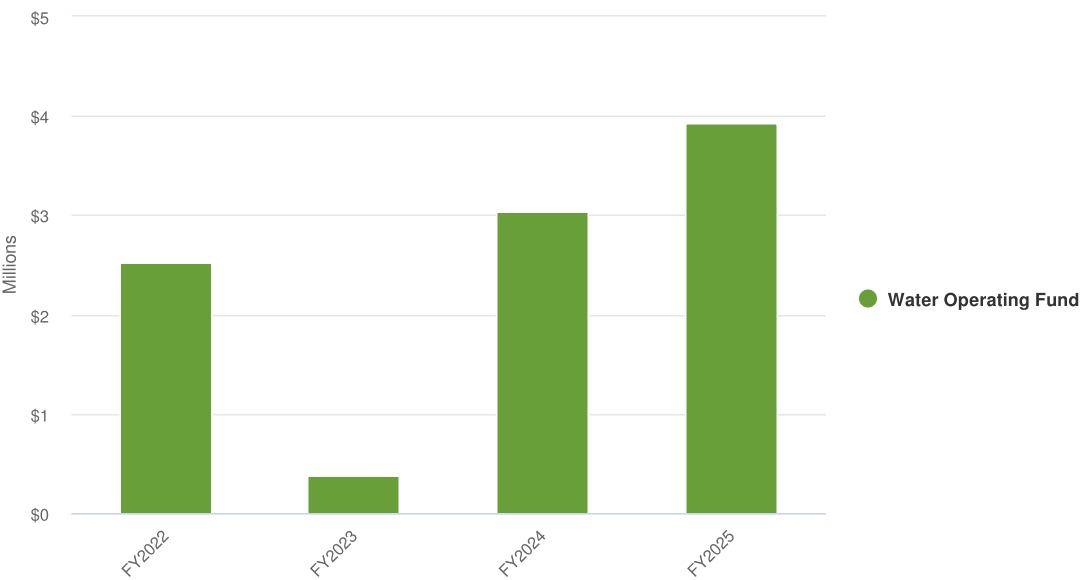
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Non-Operating Revenue	\$1,000		\$0	\$0
Other Revenue	\$37,635	\$32,164	\$1,000	\$1,000
Grants			\$0	\$30,000
Charges for Goods and Services	\$2,687,534	\$2,928,288	\$3,349,000	\$3,802,000
Fines and Forfeits		\$27,142	\$20,000	\$25,000
Miscellaneous	\$593,833	\$1,533,023	\$0	\$0
Investment Earnings	-\$29,284	\$124,709	\$52,500	\$75,000
Gain/Loss on Disposal		-\$8,891	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$3,290,718</b>	<b>\$4,636,434</b>	<b>\$3,422,500</b>	<b>\$3,933,000</b>

## Water Operating Fund Expenditures

The Water Fund operating expense will see an increase of \$900,427 or 29.7% when compared to the amended 2024 budget. The main reason for the expense increase is the increase in personnel costs, the addition of two new full-time equivalent positions, the purchase of two trucks for the positions along with tools to outfit the trucks, and an increase in utility costs related to the purchase of water from Clark Public Utilities during the summer months. The water department will also begin a study on the Abrams Park well field in 2025 which will be paid for by a combination of a grant and water operating funds and will transfer \$76,000 to the utility capital fund to complete a water line upgrade project.

Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets for water system improvements. Refer to the below budgeted and historical expenditure by function for more detail.

2025 Budgeted and Historical Water Operating Fund Expenditures

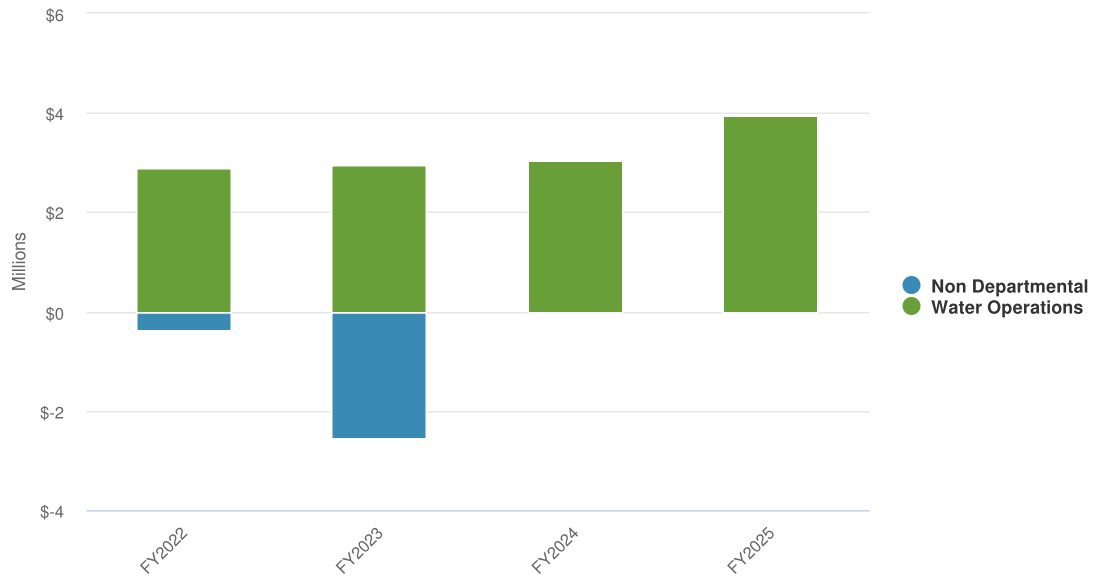


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water Operating Fund	\$2,529,950	\$373,009	\$3,032,973	\$3,933,400
Total Water Operating Fund:	\$2,529,950	\$373,009	\$3,032,973	\$3,933,400

Expenditures by Function

Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets for water system improvements.

## 2025 Budgeted and Historical Expenditures by Function

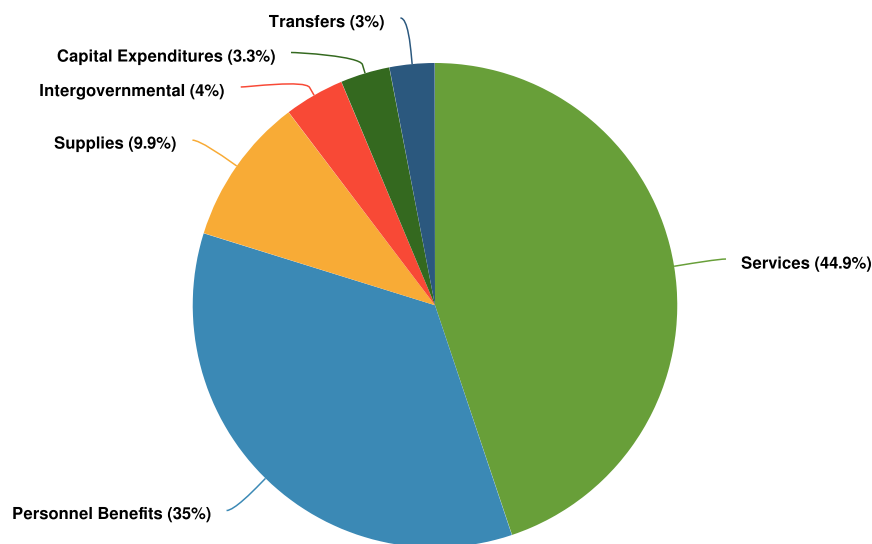


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Water Operations	\$2,891,200	\$2,937,573	\$3,032,973	\$3,933,400
Non Departmental	-\$361,250	-\$2,564,564	\$0	\$0
<b>Total Expenditures:</b>	<b>\$2,529,950</b>	<b>\$373,009</b>	<b>\$3,032,973</b>	<b>\$3,933,400</b>



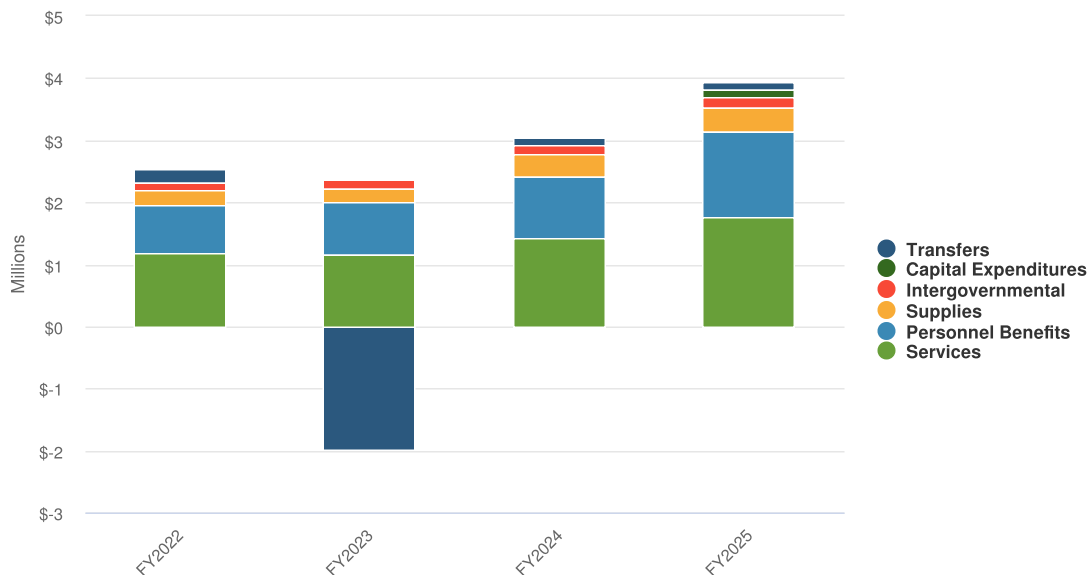
# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets for water system improvements.

## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Personnel Benefits	\$772,166	\$841,828	\$990,900	\$1,374,750
Supplies	\$247,320	\$203,319	\$356,000	\$388,500
Services	\$1,172,914	\$1,164,775	\$1,431,273	\$1,764,350
Intergovernmental	\$136,015	\$147,868	\$137,000	\$157,500
Capital Expenditures	\$0	\$0	\$0	\$130,000
Transfers	\$201,534	-\$1,984,782	\$117,800	\$118,300
<b>Total Expense Objects:</b>	<b>\$2,529,950</b>	<b>\$373,009</b>	<b>\$3,032,973</b>	<b>\$3,933,400</b>



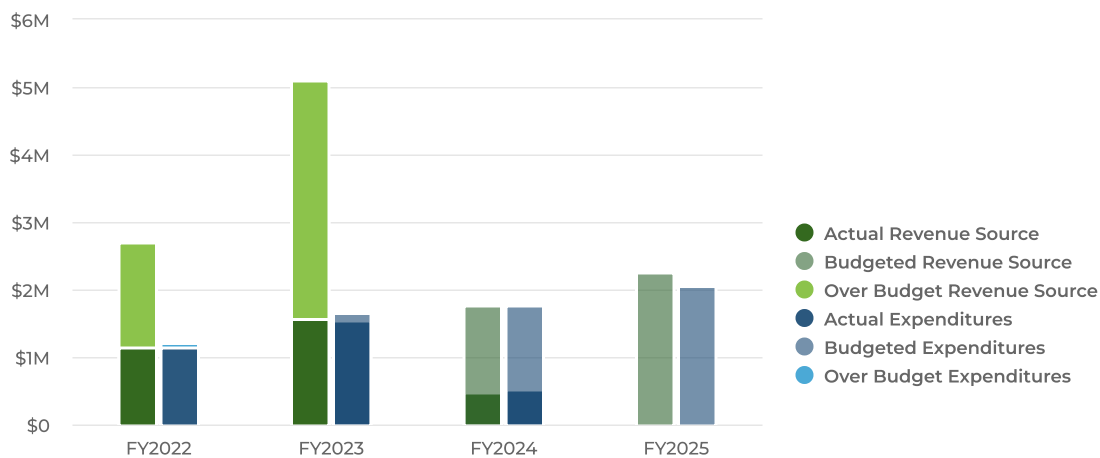
## Stormwater Operating Fund

The Stormwater Utility Fund provides for the maintenance and operation of the City's storm drainage facilities. Good maintenance of the drainage facilities reduces the impact of heavy rain or prolonged wet weather conditions. The majority of revenue is generated from user fees.

The City is subject to a new NPDES Municipal Stormwater permit from the Washington State Department of Ecology that is effective August 2024. The permit adds additional compliance requirements for how the City manages and maintains stormwater runoff in the city. The City has been increasing staffing, maintenance and inspections proactively to be prepared for the new requirements. The Stormwater Utility fund added a compliance coordinator in 2024 and will add a new maintenance position in 2025 to address the new compliance requirements.

### Summary

The Stormwater Operating Fund's projected 2025 revenue budget is \$2.28 million, which represents a 27.7% increase over the amended 2024 budget. Budgeted expenditures will increase \$307,313 or 17.5% over the amended 2024 budget. The 2025 expense budget is \$2.1 million.



# Stormwater Fund Revenue

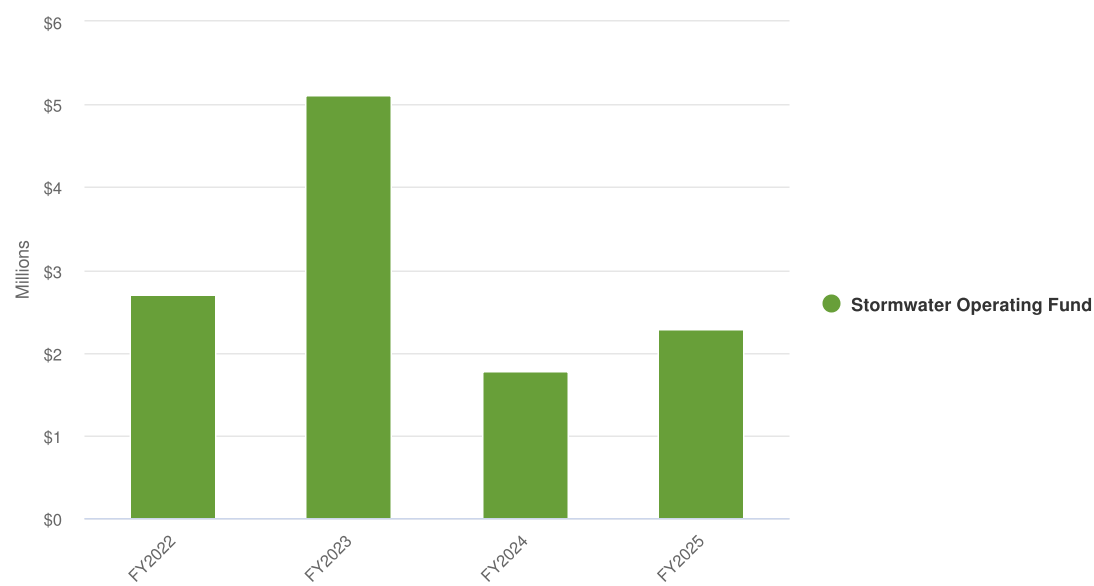
The stormwater drainage operating budget is funded by fees charged to customers for services provided. Debt service for storm projects will be paid from operating revenues for storm drainage service fees.

Stormwater fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for the utility fund. The City conducted a rate study in 2023 to analyze revenue requirements for the next 10 years for the stormwater utility. The City included an estimate of additional costs to meet the upcoming compliance requirements for the new Municipal Stormwater permit into the study.

The Stormwater Drainage utility does not charge a system development charge (SDC) to the stormwater fund for new development. The current rate structure models both operating and capital costs during the 10-year period included in the study.

Prior year actual revenues also reflect donated revenues related to assets received from private developers. The assets built are for system improvements related to both residential and commercial development and then donated to the city.

2025 Budgeted and Historical Stormwater Fund Revenues

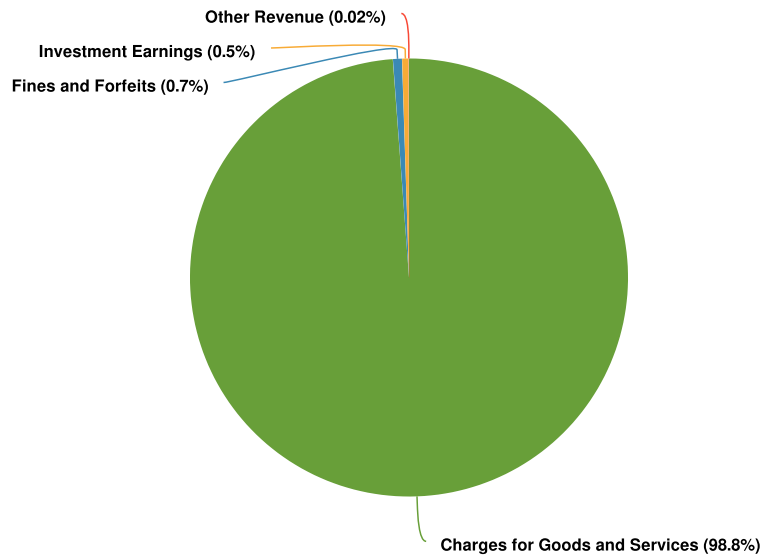


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Stormwater Operating Fund	\$2,709,657	\$5,108,647	\$1,782,700	\$2,276,500
Total Stormwater Operating Fund:	\$2,709,657	\$5,108,647	\$1,782,700	\$2,276,500

## Revenues by Source

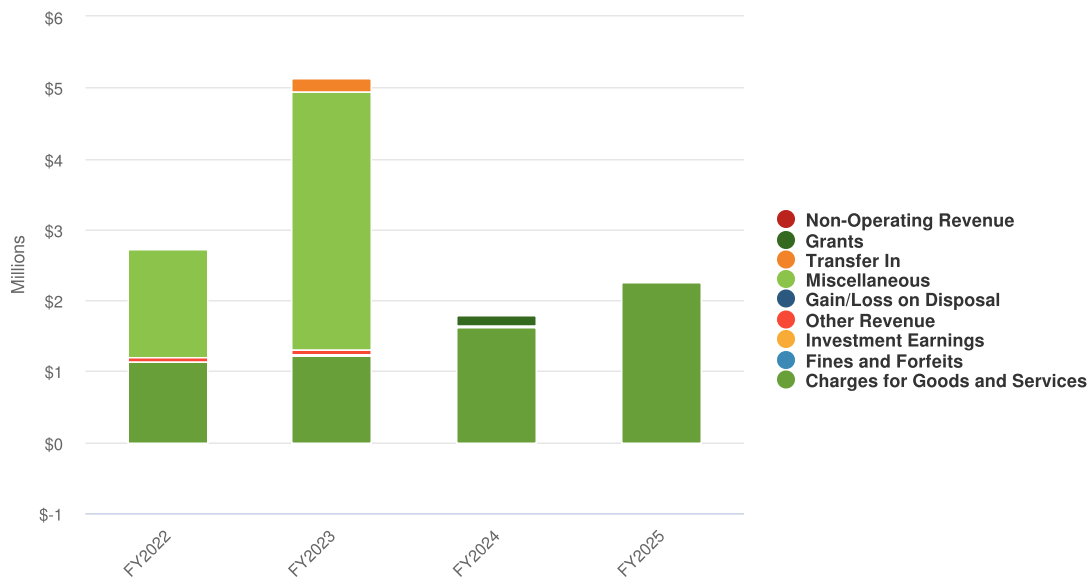
The revenues from stormwater utility rates include a projected 5.45% increase in new accounts in 2025 due to an increased utility customer base. Rate revenues are expected to cover the requirements of the Storm Fund to cover 2025 expenses. Stormwater utility rates include a rate increase from \$24.80 to \$27.60 bi-monthly per equivalent development unit (EDU).

### Projected 2025 Revenues by Source



Prior year actual revenues also reflect donated revenues related to assets received from private developers. The assets built are for system improvements related to both residential and commercial development and then donated to the city.

## 2025 Budgeted and Historical Revenues by Source



Prior year actual revenues also reflect donated revenues related to assets received from private developers. The assets built are for system improvements related to both residential and commercial development and then donated to the City.

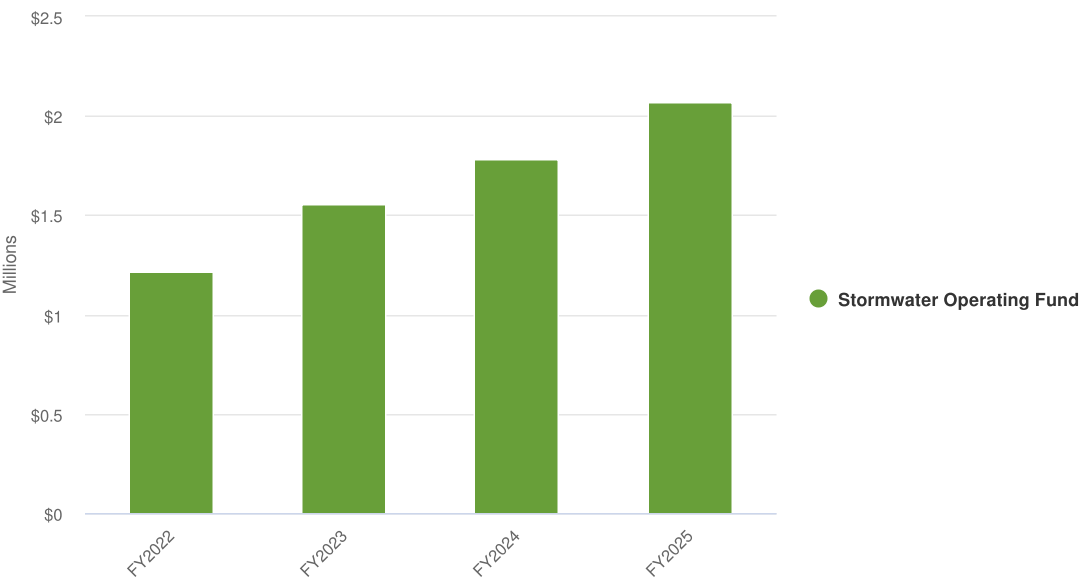
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Non-Operating Revenue	\$2,211		\$0	\$0
Other Revenue	\$57,035	\$64,790	\$0	\$500
Grants			\$130,000	\$0
Charges for Goods and Services	\$1,132,721	\$1,212,175	\$1,632,200	\$2,250,000
Fines and Forfeits		\$12,636	\$10,000	\$15,000
Transfer In		\$200,000	\$0	\$0
Miscellaneous	\$1,537,026	\$3,631,424	\$0	\$0
Investment Earnings	-\$2,486	\$20,139	\$10,500	\$11,000
Gain/Loss on Disposal	-\$16,850	-\$32,518	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$2,709,657</b>	<b>\$5,108,647</b>	<b>\$1,782,700</b>	<b>\$2,276,500</b>

## Stormwater Operating Fund Expenditures

The 2025 Stormwater operating expense budget will see an increase of 17.5% when compared to the amended 2024 budget. The 2025 operating budget includes one new position for a stormwater tech position. In the 2024 budget, staff recommended reducing seasonal positions from 4 to 2 to focus on new full-time positions. The reduction in seasonal staff will continue into 2025. The 2025 budget includes a new pickup for the position requested in 2025 and additional ongoing professional service expense for stormwater education programs required by the new Municipal Stormwater Permit.

Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets.

2025 Budgeted and Historical Stormwater Fund Expenditures



Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets.

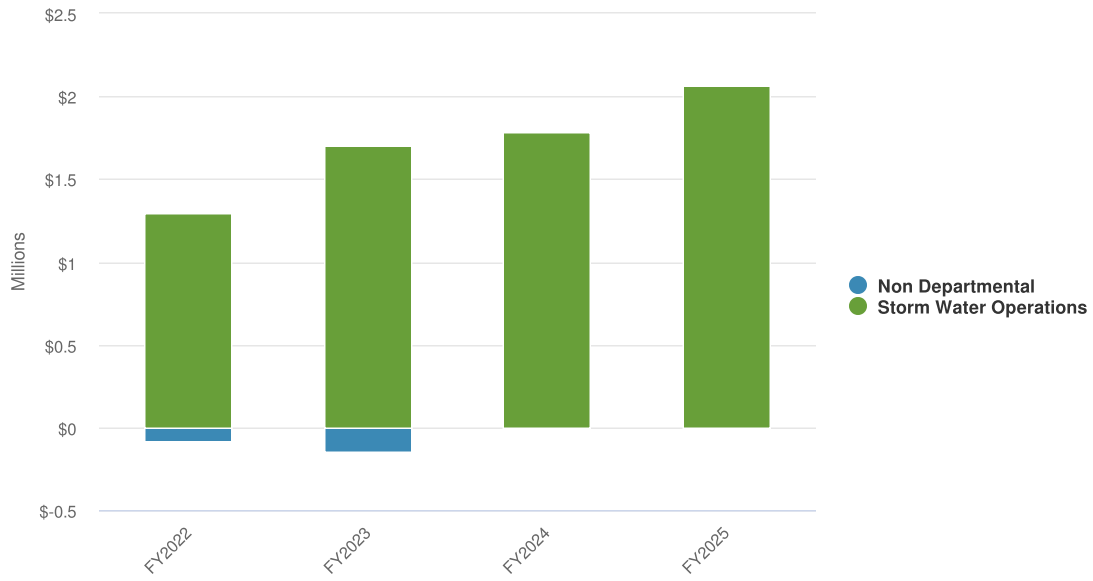
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Stormwater Operating Fund	\$1,218,260	\$1,552,892	\$1,779,967	\$2,067,280
Total Stormwater Operating Fund:	\$1,218,260	\$1,552,892	\$1,779,967	\$2,067,280

Expenditures by Function

Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets.



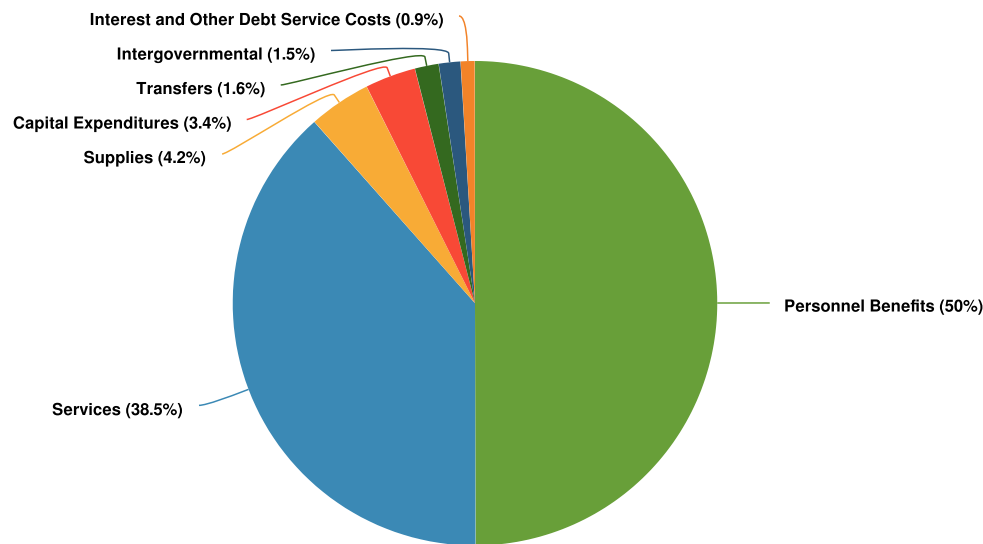
## 2025 Budgeted and Historical Expenditures by Function



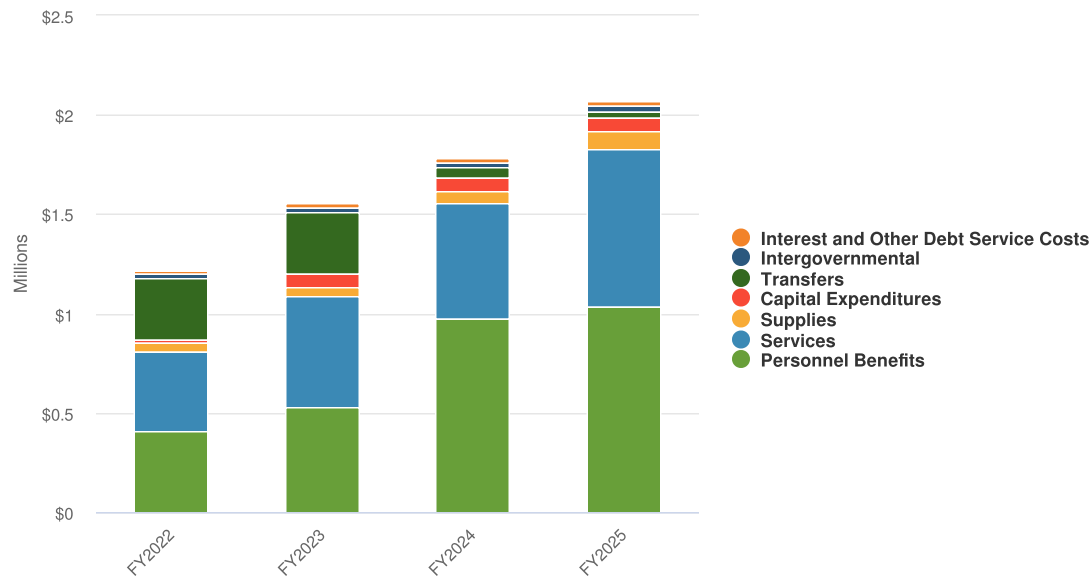
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Storm Water Operations	\$1,296,964	\$1,698,804	\$1,779,967	\$2,067,280
Non Departmental	-\$78,704	-\$145,912	\$0	\$0
<b>Total Expenditures:</b>	<b>\$1,218,260</b>	<b>\$1,552,892</b>	<b>\$1,779,967</b>	<b>\$2,067,280</b>

# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits	\$405,513	\$527,037	\$975,100	\$1,033,000
Supplies	\$44,150	\$44,263	\$58,500	\$86,000
Services	\$403,001	\$562,905	\$581,867	\$795,780

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Intergovernmental	\$19,596	\$21,457	\$25,000	\$30,000
Capital Expenditures	\$14,890	\$64,177	\$70,000	\$70,000
Interest and Other Debt Service Costs	\$18,820	\$19,424	\$19,500	\$19,500
Transfers	\$312,290	\$313,629	\$50,000	\$33,000
<b>Total Expense Objects:</b>	<b>\$1,218,260</b>	<b>\$1,552,892</b>	<b>\$1,779,967</b>	<b>\$2,067,280</b>

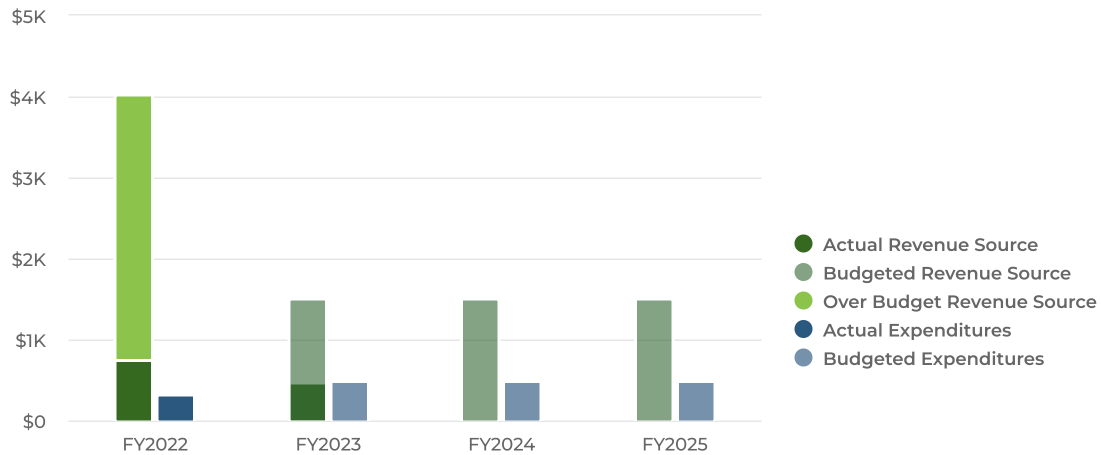


## Drug Fund

The Drug Fund is used towards activities and equipment related to drug enforcement prevention and policing. The Drug Fund is funded by revenues received from drug seizure/forfeitures, fines and penalties related to drug and alcohol offenses.

### Summary

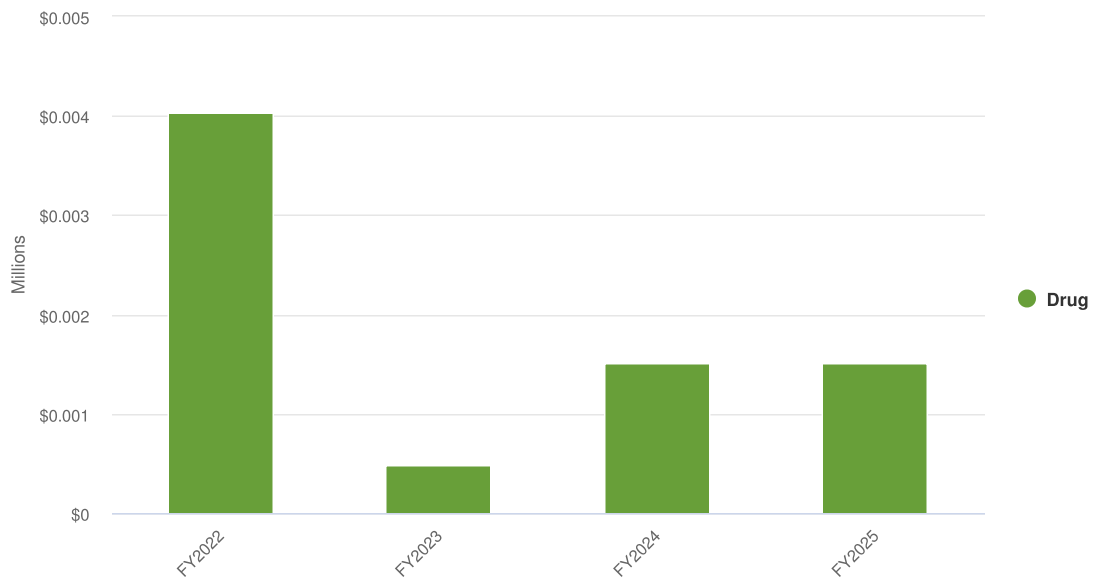
The Drug Fund's projected 2025 revenue budget is \$1,510, which matches the amended 2024 budget. Budgeted expenditures are \$500, which matches the amended 2024 budget.



### Drug Fund Revenue

The city receives minimal revenue from the Drug Fund. The majority of revenue comes from fines related to drug offenses and forfeiture value of items confiscated during drug-related cases. The 2025 budget matches the amended 2024 budget.

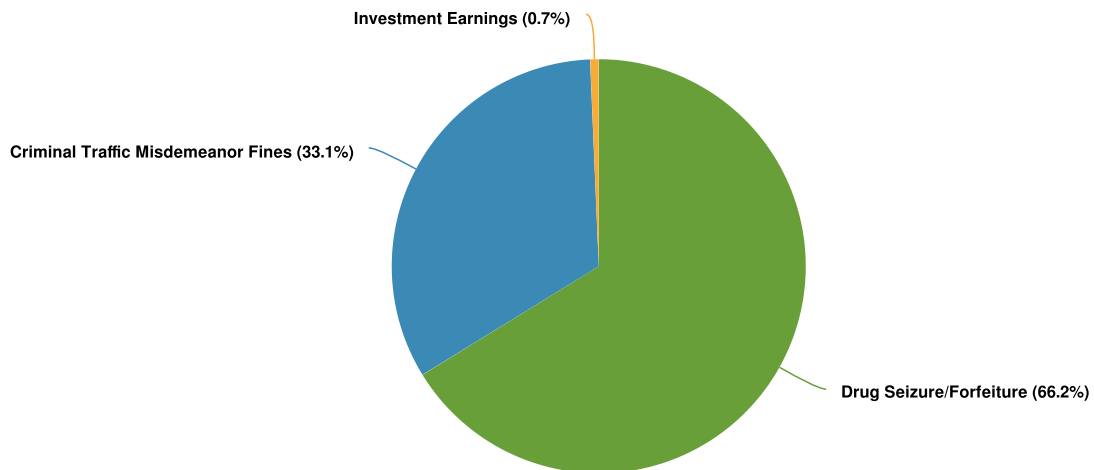
## 2025 Budgeted and Historical Drug Fund Revenue



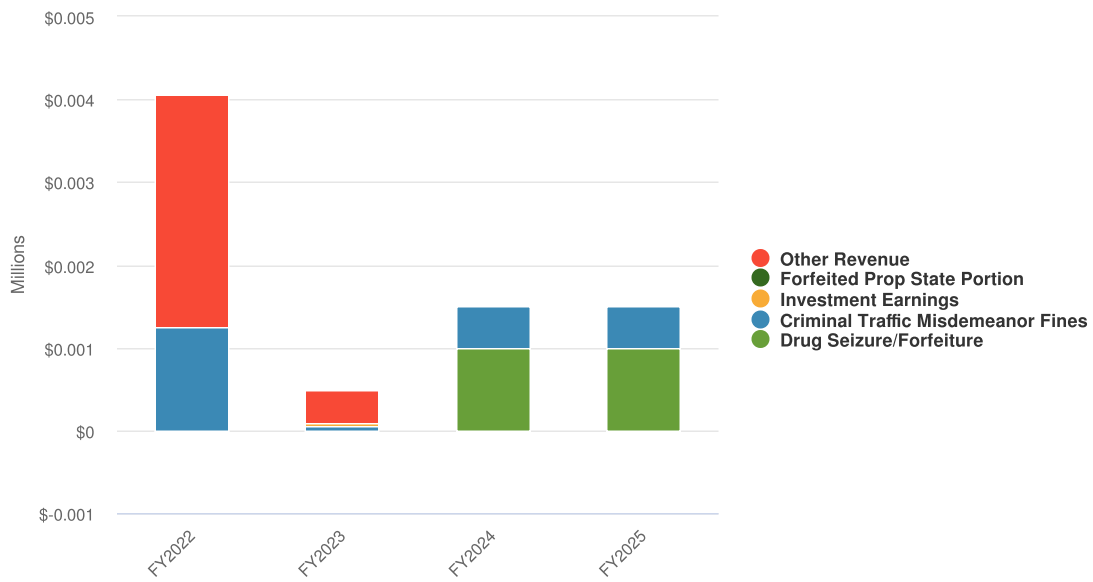
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Drug	\$4,039	\$491	\$1,510	\$1,510
<b>Total Drug:</b>	<b>\$4,039</b>	<b>\$491</b>	<b>\$1,510</b>	<b>\$1,510</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## 2025 Budgeted and Historical Revenues by Source

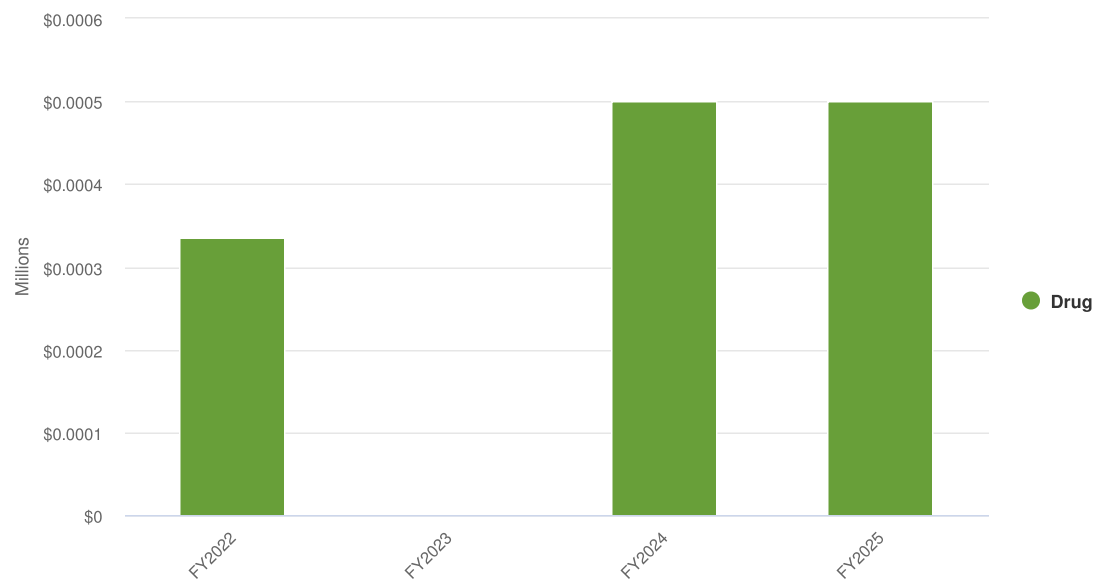


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Other Revenue	\$2,806	\$396	\$0	\$0
Criminal Traffic Misdemeanor Fines	\$1,245	\$56	\$500	\$500
Drug Seizure/Forfeiture		\$0	\$1,000	\$1,000
Investment Earnings	-\$12	\$37	\$10	\$10
Forfeited Prop State Portion		\$2	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$4,039</b>	<b>\$491</b>	<b>\$1,510</b>	<b>\$1,510</b>

## Drug Fund Expenditures

The Drug Fund expenditures include potential expense related to the State share of seizures and forfeited items from drug crimes.

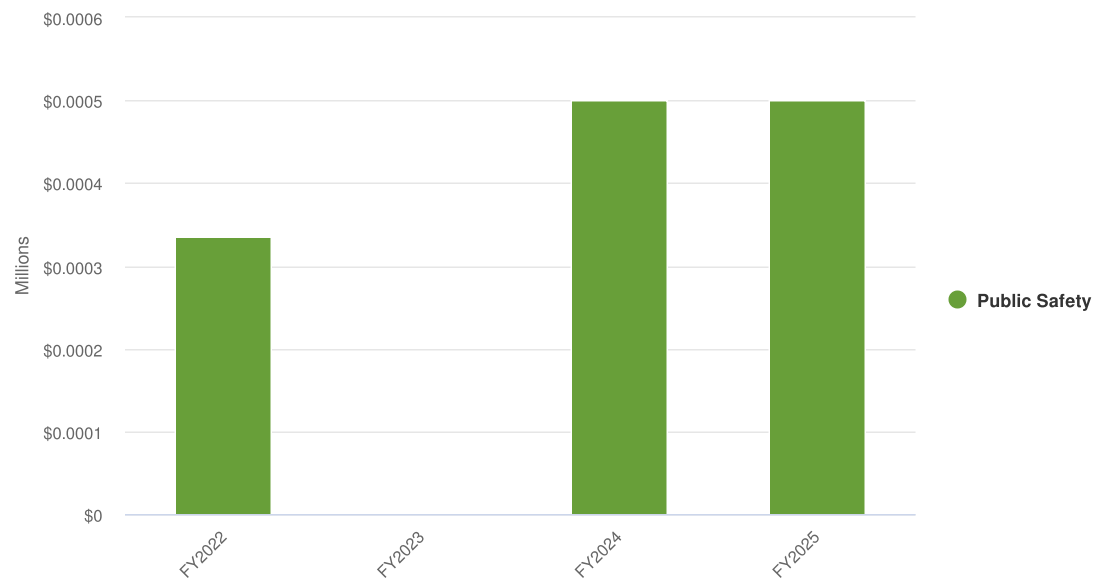
2025 Budgeted and Historical Drug Fund Expenditures



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Drug	\$336	\$2	\$500	\$500
Total Drug:	\$336	\$2	\$500	\$500

Expenditures by Function

2025 Budgeted and Historical Expenditures by Function

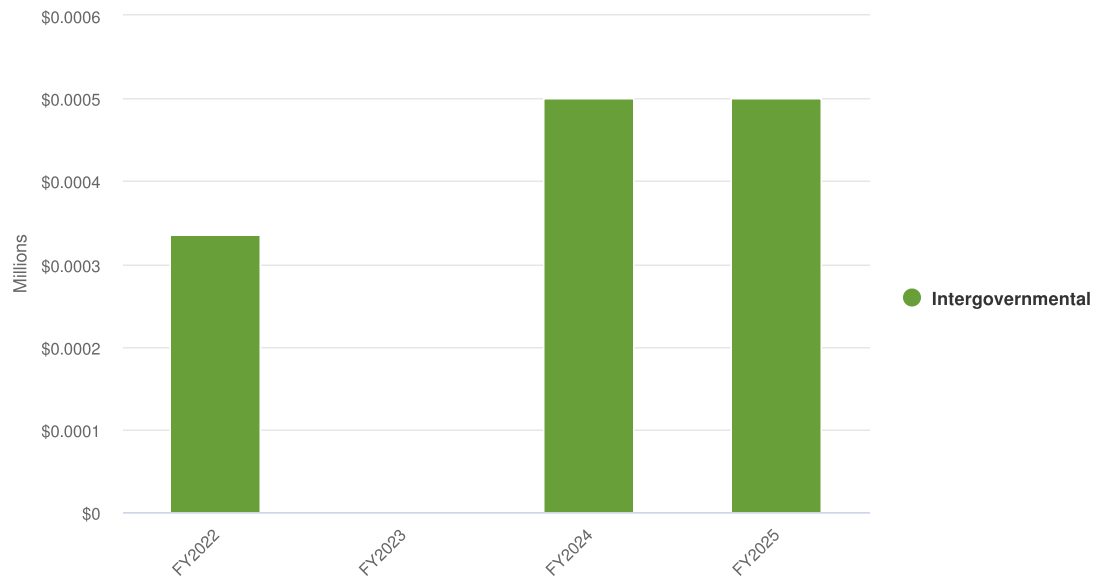




Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Public Safety	\$336	\$2	\$500	\$500
<b>Total Expenditures:</b>	<b>\$336</b>	<b>\$2</b>	<b>\$500</b>	<b>\$500</b>

## 2025 Expenditures by Expense Type

### 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Intergovernmental	\$336	\$2	\$500	\$500
<b>Total Expense Objects:</b>	<b>\$336</b>	<b>\$2</b>	<b>\$500</b>	<b>\$500</b>

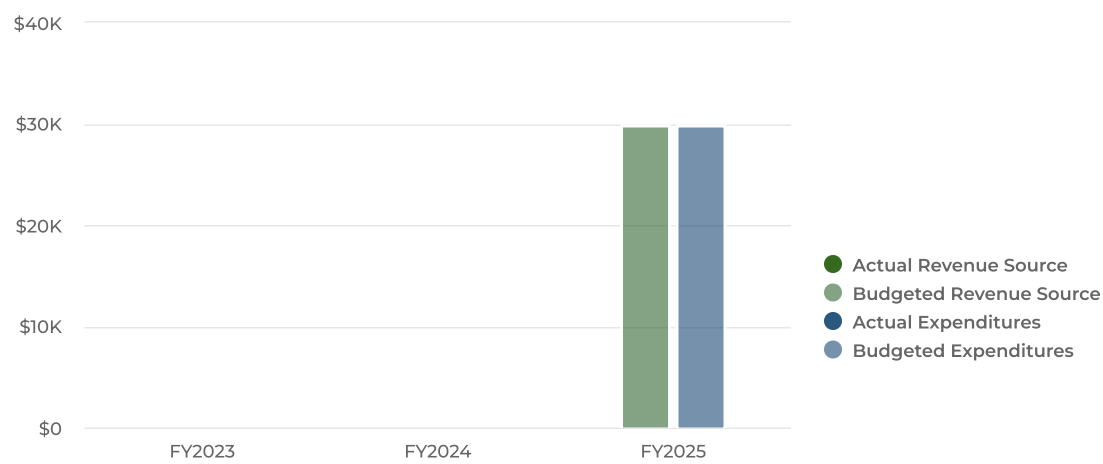


# Tax Increment Area

The Tax Increment Area (TIA) fund records the collection and accounting for dedicated property taxes generated by the increases in assessed value in the TIA. Property tax funds collected on the incremental value is diverted to fund important public projects that generate private development in the TIA. Funds are used to pay debt service payments on bonds that were issued to pay for the public projects in the TIA.

## Summary

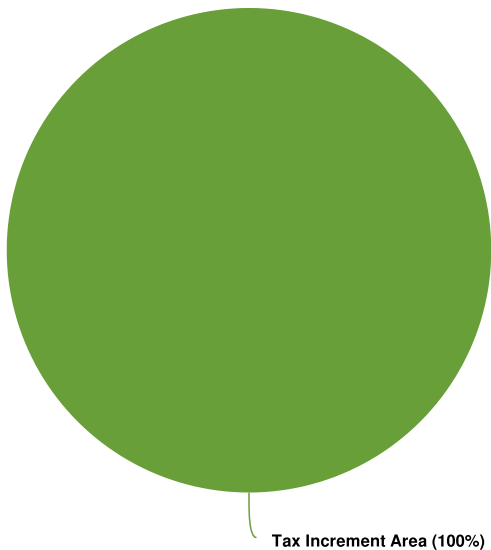
The Tax Increment Area Fund's projected 2025 revenue budget is \$30,000. The 2025 expense budget is \$30,000. The Tax Increment Area Fund is a new fund available in 2025. The City Council approved Ordinance No. 1410 Designation of a Tax Increment Area in November 2023. The property tax revenues available through this funding source are effective January 1, 2025. The property tax revenue will come from the incremental value of new development in the Tax Increment Area. The projection is for the revenue to gradually increase as development occurs. Expense is projected to increase to match debt service payments on the 2024 LTGO bond issuance. The debt service includes interest-only payments through 2029 and principal payment from 2030 - 2049, when the bond will be fully repaid. The 2025 expense reflects the administration fees charged by Clark County to complete the setup and ongoing maintenance of the new taxing entity for the TIA.



## Revenue by Fund

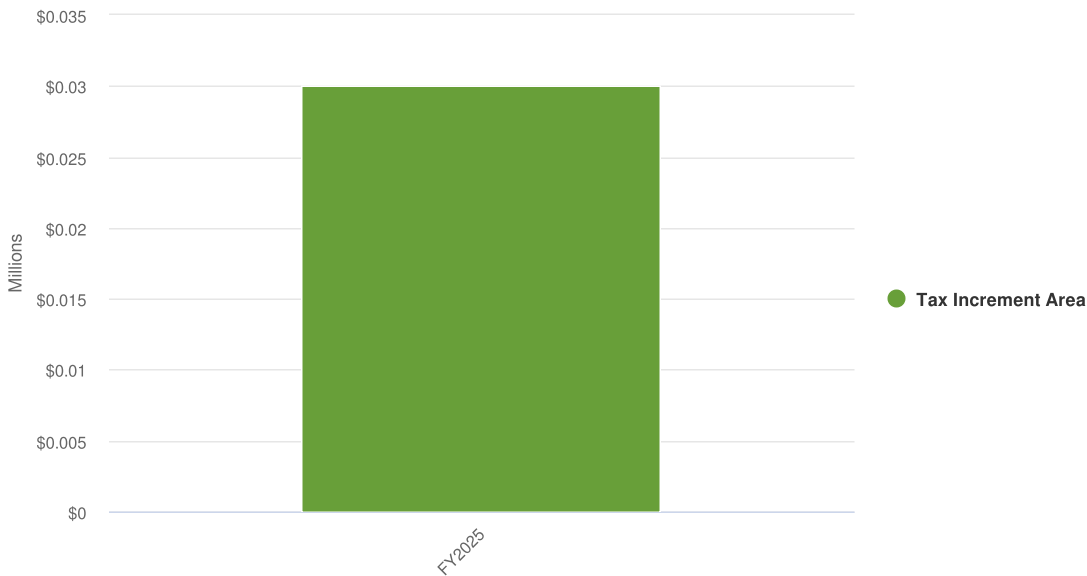
The Tax Increment Area Fund's projected 2025 revenue budget is \$30,000. The property tax revenue will come from the incremental value of new development in the Tax Increment Area.

2025 Revenue by Fund



The Tax Increment Area Fund is a new fund in 2025. As a result there is no historical information prior to January 2025.

2025 Budgeted and Historical Revenue by Fund



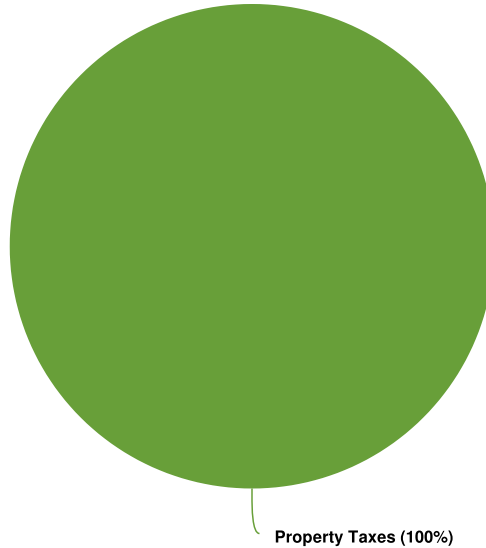
Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Tax Increment Area	\$0	\$0	\$30,000

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Total Tax Increment Area:	\$0	\$0	\$30,000

## Revenues by Source

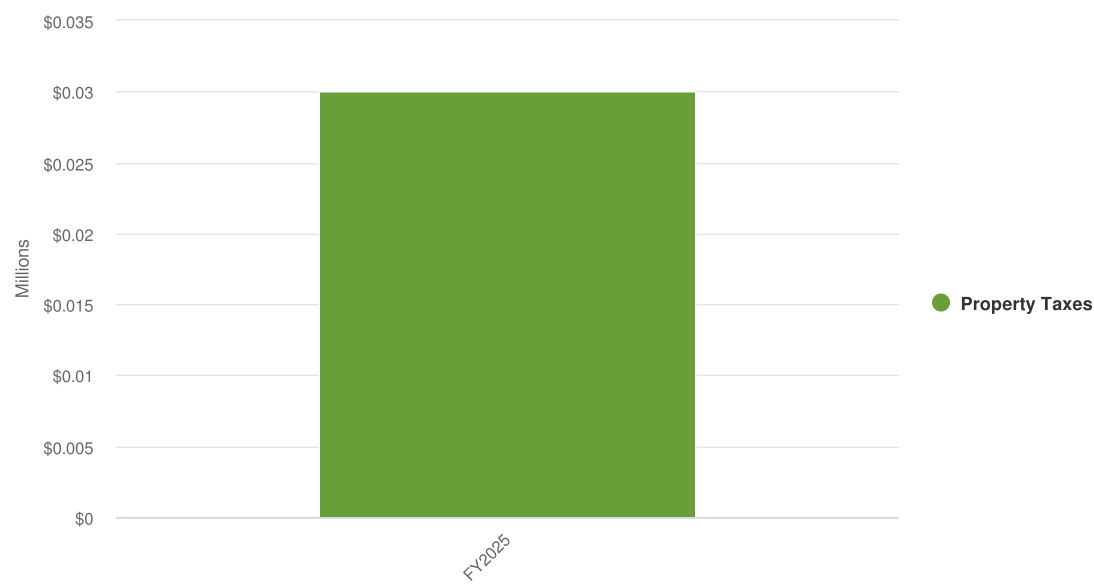
The Tax Increment Area Fund's projected 2025 revenue budget is \$30,000. The property tax revenue will come from the incremental value of new development in the Tax Increment Area.

### Projected 2025 Revenues by Source



The Tax Increment Area Fund is a new fund in 2025. As a result there is no historical information prior to January 2025.

2025 Budgeted and Historical Revenues by Source

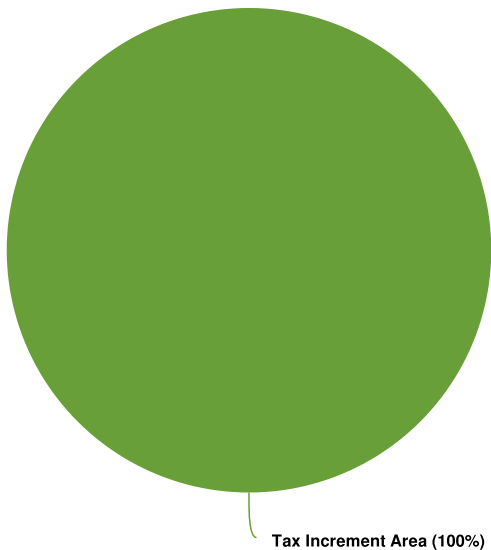


Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source			
Property Taxes	\$0	\$0	\$30,000
Total Revenue Source:	\$0	\$0	\$30,000

# Expenditures by Fund

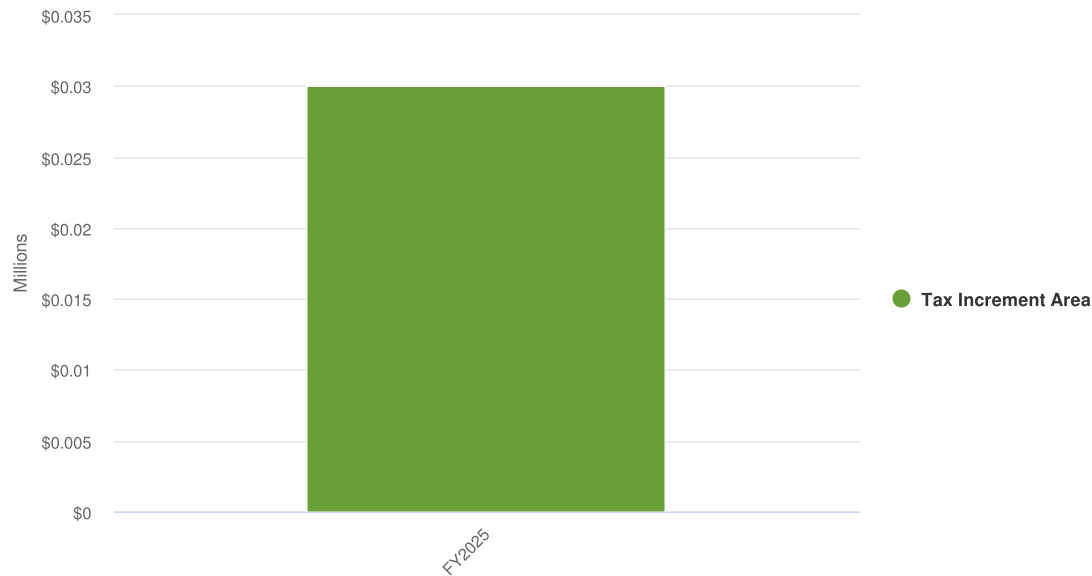
The Tax Increment Area Fund's projected 2025 expense budget is \$30,000. The 2025 expense is a reimbursement for administration fees by Clark County to set up the new taxing entity and for ongoing administration.

2025 Expenditures by Fund



The Tax Increment Area Fund is a new fund in 2025. As a result there is no historical information prior to January 2025.

2025 Budgeted and Historical Expenditures by Fund



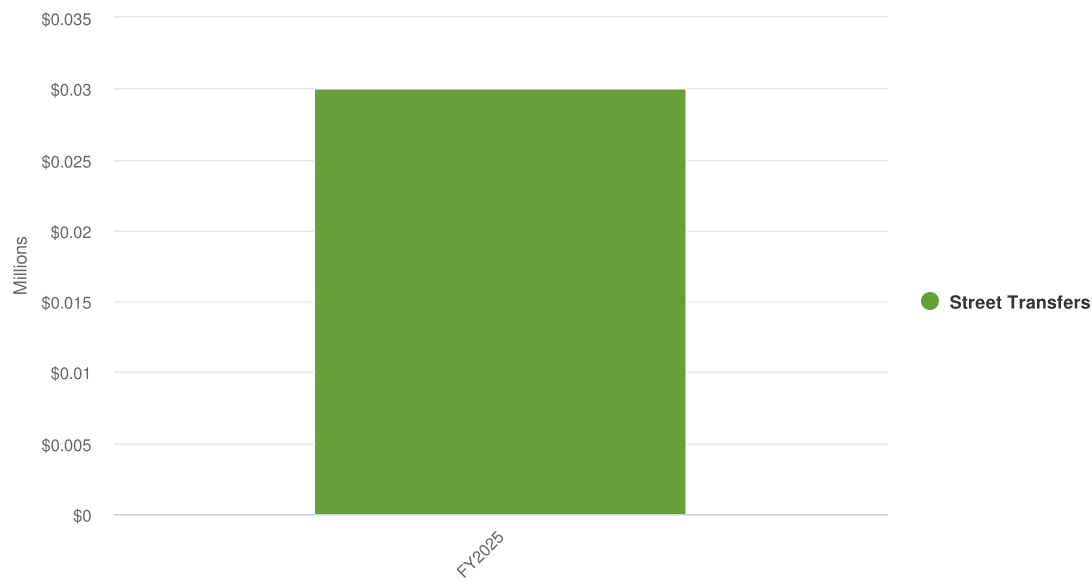
Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Tax Increment Area	\$0	\$0	\$30,000

Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Total Tax Increment Area:	\$0	\$0	\$30,000

### Expenditures by Function

The Tax Increment Area Fund is a new fund in 2025. As a result, there is no historical information prior to January 2025.

2025 Budgeted and Historical Expenditures by Function

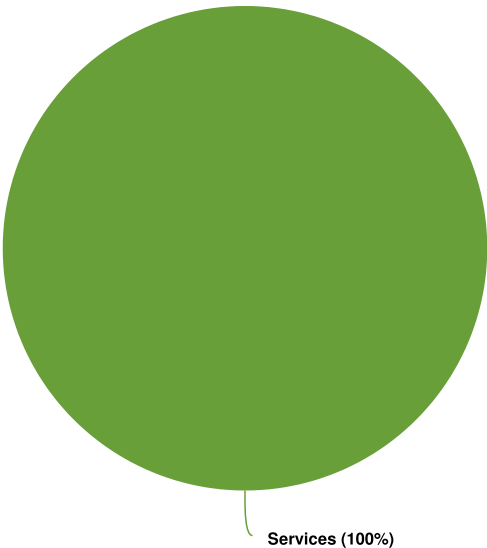


Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures			
Street Transfers	\$0	\$0	\$30,000
Total Expenditures:	\$0	\$0	\$30,000

# Expenditures by Expense Type

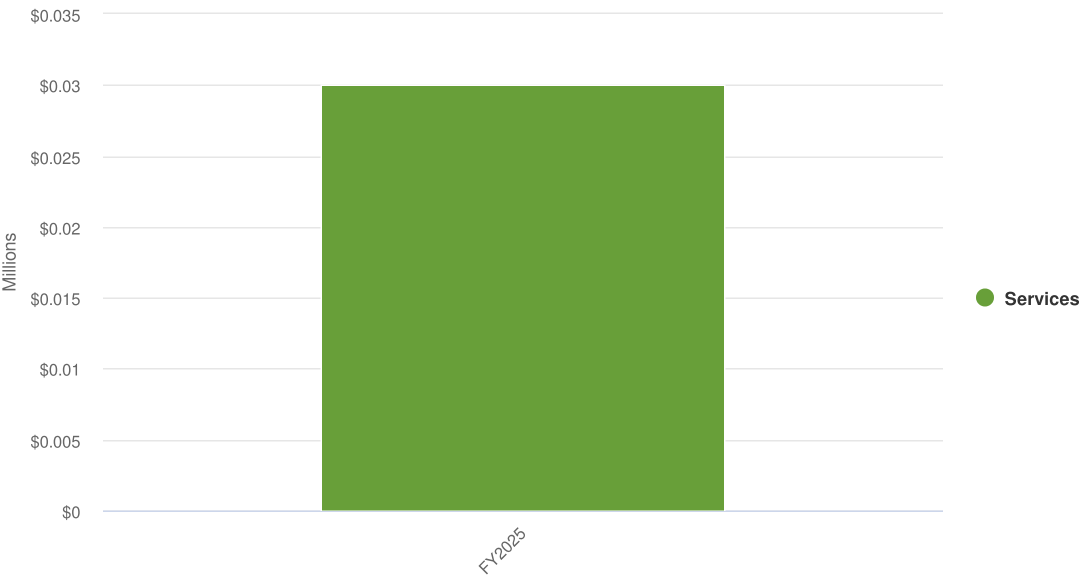
The 2025 expense is a reimbursement for administration fees by Clark County to set up the new taxing entity and for ongoing administration.

2025 Budgeted Expenditures by Expense Type



The Tax Increment Area Fund is a new fund in 2025. As a result, there is no historical information prior to January 2025.

2025 Budgeted and Historical Expenditures by Expense Type





Name	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects			
Services		\$0	\$30,000
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>

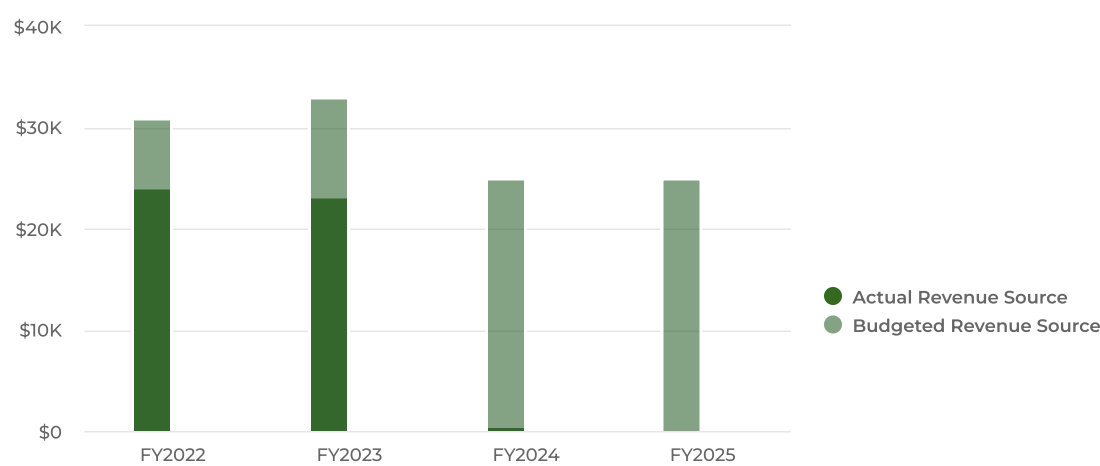


# Affordable and Supportive Housing Fund

The Affordable and Supplemental Housing fund records the collection and accounting for dedicated retail sales and use taxes. Retail sales and use taxes are collected as a credit against the state portion of taxes collected within the Ridgefield city limits. Funds are used to support acquiring, rehabilitating, or constructing affordable housing, operations, and maintenance costs of new units of affordable or supportive housing or for rental assistance to tenants at or below 60% of median income.

## Summary

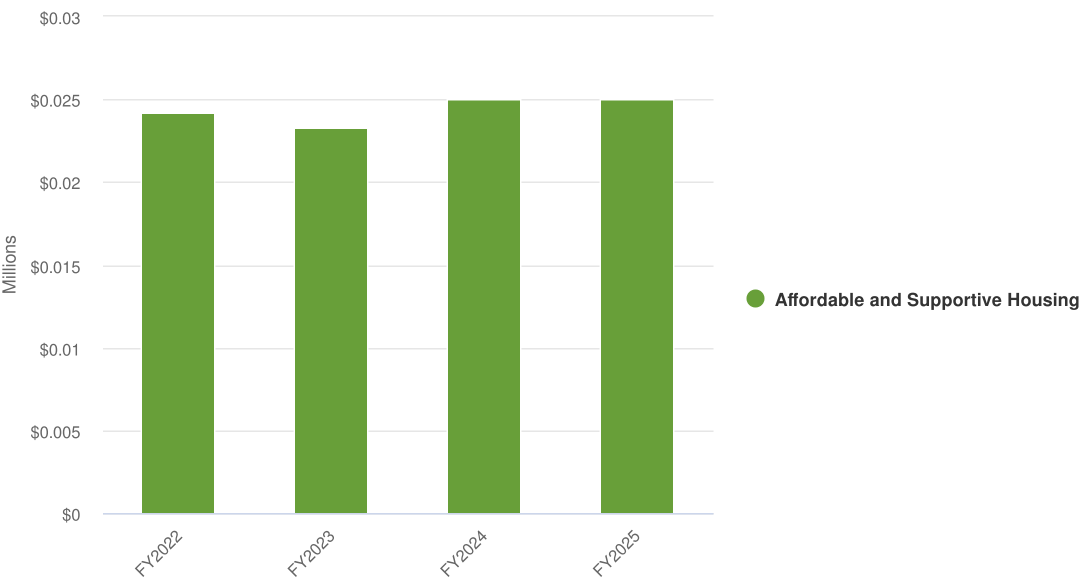
The Affordable Housing Fund's projected 2025 revenue budget is \$25,000, which matches the amended 2024 budget. There are no budgeted expenditures in 2025.



## 2025 Affordable Housing Fund Revenues

The Affordable Housing Fund was adopted by the City Council on July 9, 2020, and was effective September 1, 2020. The fund adoption was the result of House Bill 1406, allowing the City to adopt a sales and use tax for affordable housing and crediting it against the state portion of sales and use tax. The revenue estimate for 2025 is \$25,000.

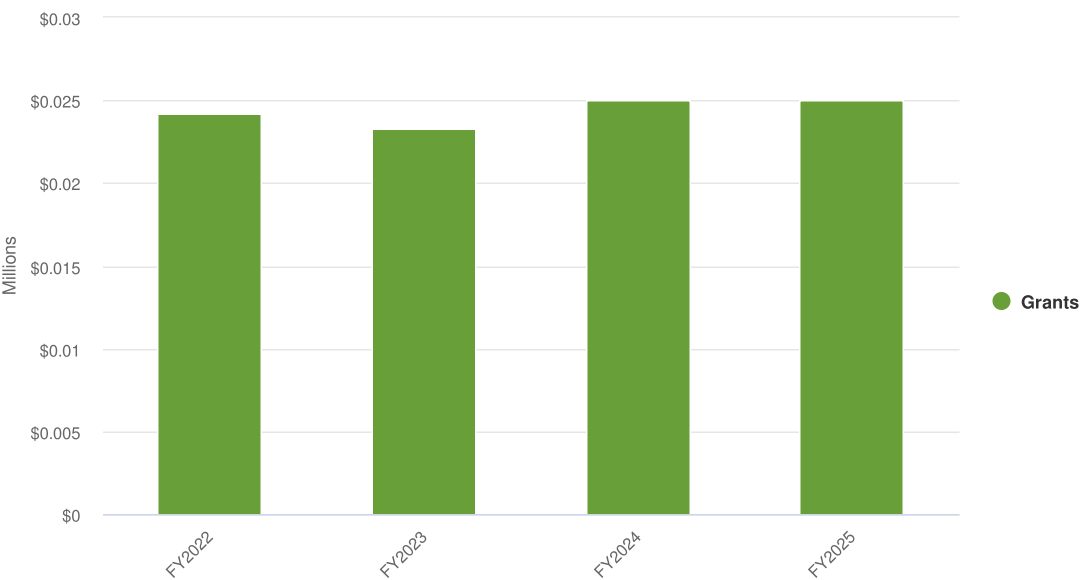
2025 Budgeted and Historical Affordable Housing Fund Revenue



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Affordable and Supportive Housing	\$24,205	\$23,294	\$25,000	\$25,000
Total Affordable and Supportive Housing:	\$24,205	\$23,294	\$25,000	\$25,000

Revenues by Source

2025 Budgeted and Historical Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Grants	\$24,205	\$23,294	\$25,000	\$25,000
<b>Total Revenue Source:</b>	<b>\$24,205</b>	<b>\$23,294</b>	<b>\$25,000</b>	<b>\$25,000</b>

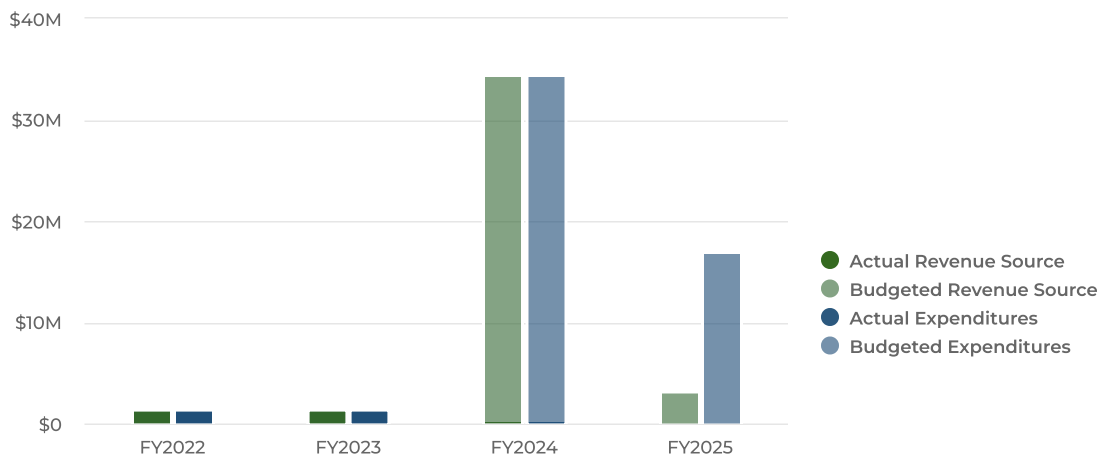


## Debt Service Fund

The Debt Service Fund is used to account for the principal and interest payments associated with the General Fund and general governmental funds, such as streets and parks. This does not include debt service associated with enterprise funds.

### Summary

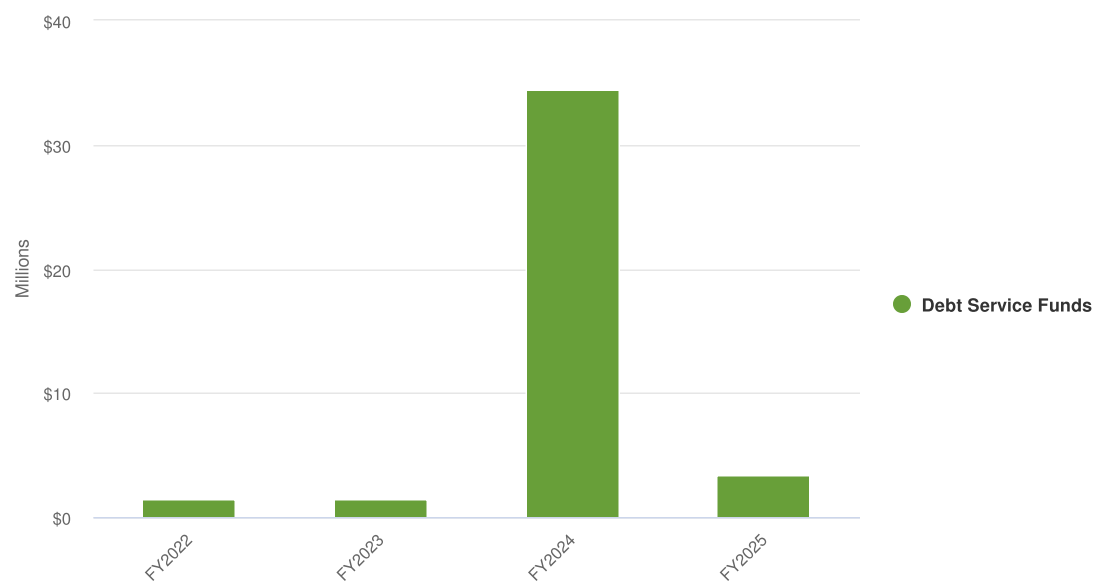
The Debt Service Fund's projected 2025 revenue budget is \$3.3 million, which represents a 90% decrease over the amended 2024 budget. The reason for the decrease is the City issued Limited Tax General Obligation (LTGO) bonds in 2024 to pay for several infrastructure projects in the Tax Increment Area. Budgeted expenditures will also decrease \$17.3 million or 50.4% over the amended 2024 budget. The 2025 expense budget is \$3.3 million for debt service and the transfer of \$13.8 million from the 2024 LTGO bond issuance to the capital projects fund to complete construction of the infrastructure projects.



### 2025 Debt Service Fund Revenue

The 2024 budgeted revenue is \$3.3 million and the source is a transfer from the Real Estate Excise Tax Fund (REET), Park Impact Fees (PIF) and the General Fund.

2025 Budgeted and Historical Debt Service Fund Revenue

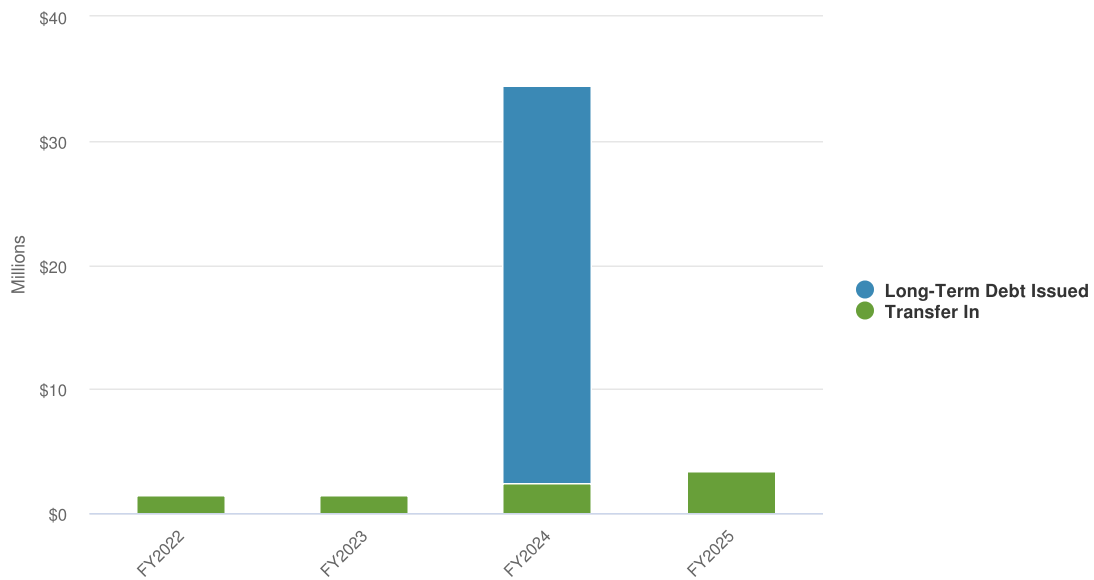


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Debt Service Funds	\$1,414,003	\$1,408,994	\$34,454,680	\$3,324,765
Total Debt Service Funds:	\$1,414,003	\$1,408,994	\$34,454,680	\$3,324,765

Revenues by Source

The 2025 revenue source comes from a transfer from the Real Estate Excise Tax Fund (REET) of \$2.8 million for bond payments for the construction of the Ridgefield Outdoor Recreation Complex, the purchase of the Public Works Operations Center and the construction of several Tax Increment Ara infrastructure projects, \$375,000 from Park Impact Fees (PIF) for the final payment of a land purchase for Greely Farms park and \$141,120 from the General Fund for the annual payment for the Vacuum Excavation Truck and the Street Sweeper.

## 2025 Budgeted and Historical Revenues by Source



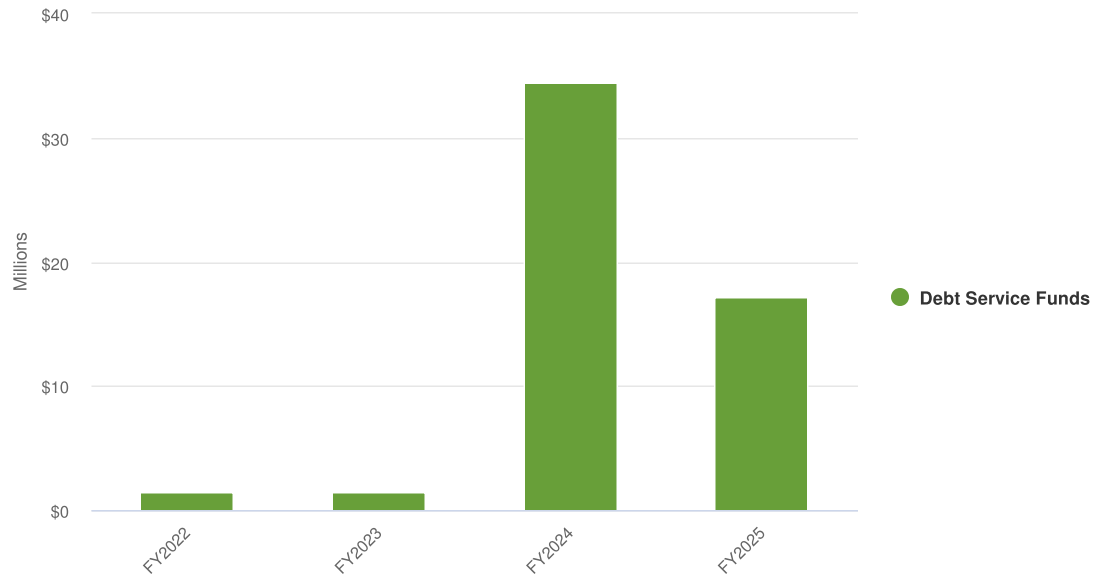
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Transfer In	\$1,414,003	\$1,408,994	\$2,454,680	\$3,324,765
Long-Term Debt Issued			\$32,000,000	\$0
<b>Total Revenue Source:</b>	<b>\$1,414,003</b>	<b>\$1,408,994</b>	<b>\$34,454,680</b>	<b>\$3,324,765</b>

## Debt Service Expenditures

2025 debt service includes the 2017 and 2018 Ridgefield Outdoor Recreation Complex general obligation bonds, the 2020 Public Works Operations Center general obligation bond interest and principal payments, and the 2024 general obligation bonds for the Pioneer Widening and related infrastructure projects. In addition, the debt service includes the final payment for the land purchase for Greely Farms park and the annual payments for the Vacuum Excavation Truck and Street Sweeper.

In addition to the debt service payments, remaining bond funds will be transferred to the General Capital Projects fund to complete funding for the infrastructure projects in the amount of \$13.8 million.

## 2025 Budgeted and Historical Debt Service Fund Expenditures



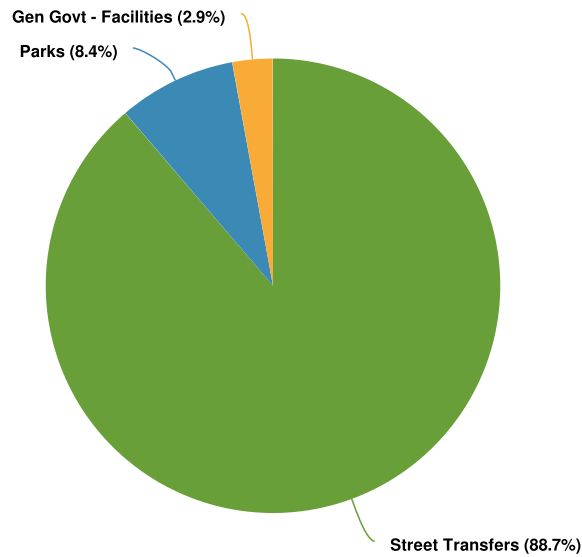
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Debt Service Funds	\$1,414,003	\$1,408,994	\$34,454,680	\$17,104,765
<b>Total Debt Service Funds:</b>	<b>\$1,414,003</b>	<b>\$1,408,994</b>	<b>\$34,454,680</b>	<b>\$17,104,765</b>



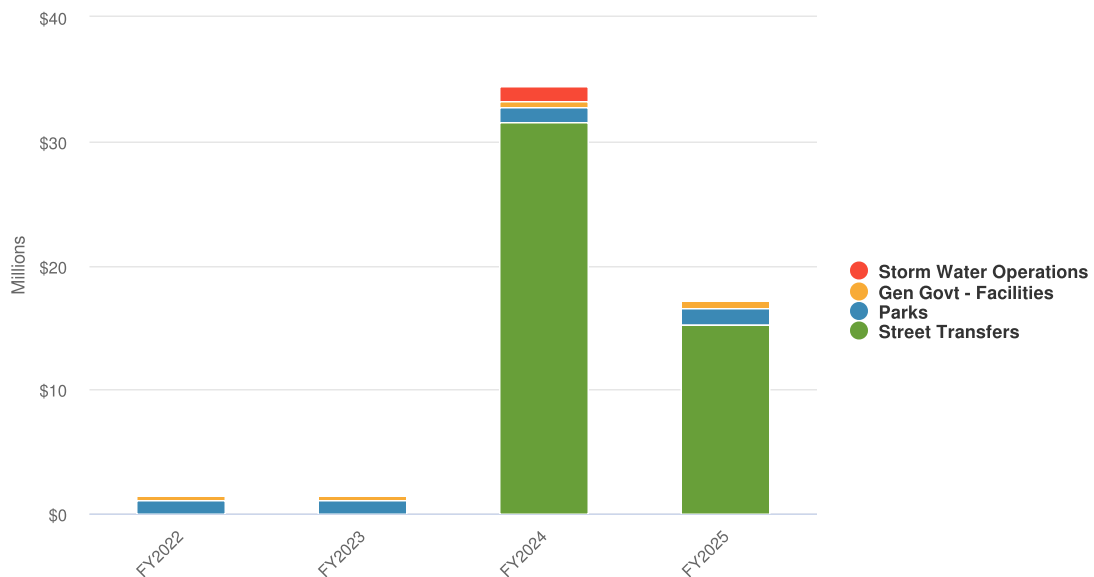
## Expenditures by Function

2025 debt service includes \$1.06 million interest and principal payments for the Ridgefield Outdoor Recreation Complex, \$336,355 interest and principal payments for the Public Works Operation Center, \$1.4 million in interest payments for the 2024 LTGO bond issuance, \$375,000 for the final principal payment for land for Greely Farms park, and \$141,125 in interest and principal payments for two pieces of heavy equipment.

### 2025 Budgeted Expenditures by Function



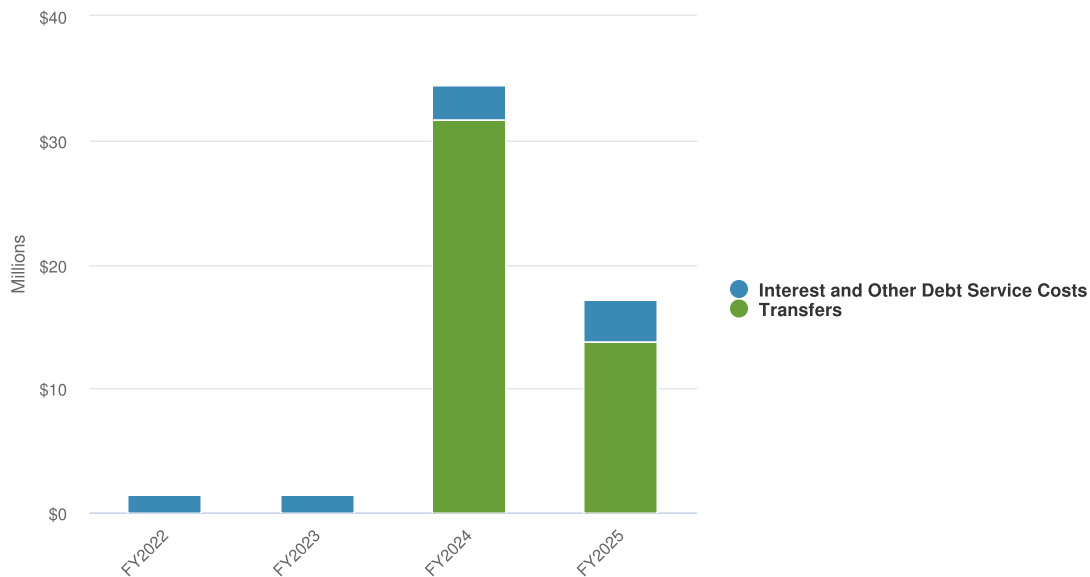
### 2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Gen Govt - Facilities	\$351,978	\$351,819	\$492,655	\$492,190
Street Transfers			\$31,485,000	\$15,179,250
Parks	\$1,062,025	\$1,057,175	\$1,312,025	\$1,433,325
Storm Water Operations			\$1,165,000	\$0
<b>Total Expenditures:</b>	<b>\$1,414,003</b>	<b>\$1,408,994</b>	<b>\$34,454,680</b>	<b>\$17,104,765</b>

## Expenditures by Expense Type

### 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Interest and Other Debt Service Costs	\$1,414,003	\$1,408,994	\$2,754,680	\$3,324,765
Transfers			\$31,700,000	\$13,780,000
<b>Total Expense Objects:</b>	<b>\$1,414,003</b>	<b>\$1,408,994</b>	<b>\$34,454,680</b>	<b>\$17,104,765</b>

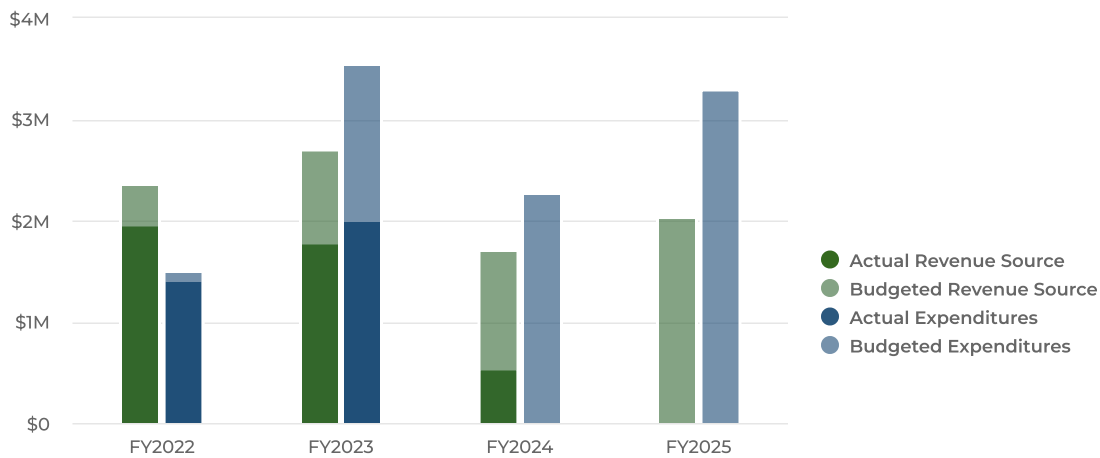


## Real Estate Excise Tax Fund

The Real Estate Excise Tax (REET) Fund records the collection and accounting for the receipt of revenue from the sale of real property in the City. These funds can only be used for specific purposes, such as constructing or acquiring new City facilities, purchasing land, or paying the debt service to acquire these facilities.

### Summary

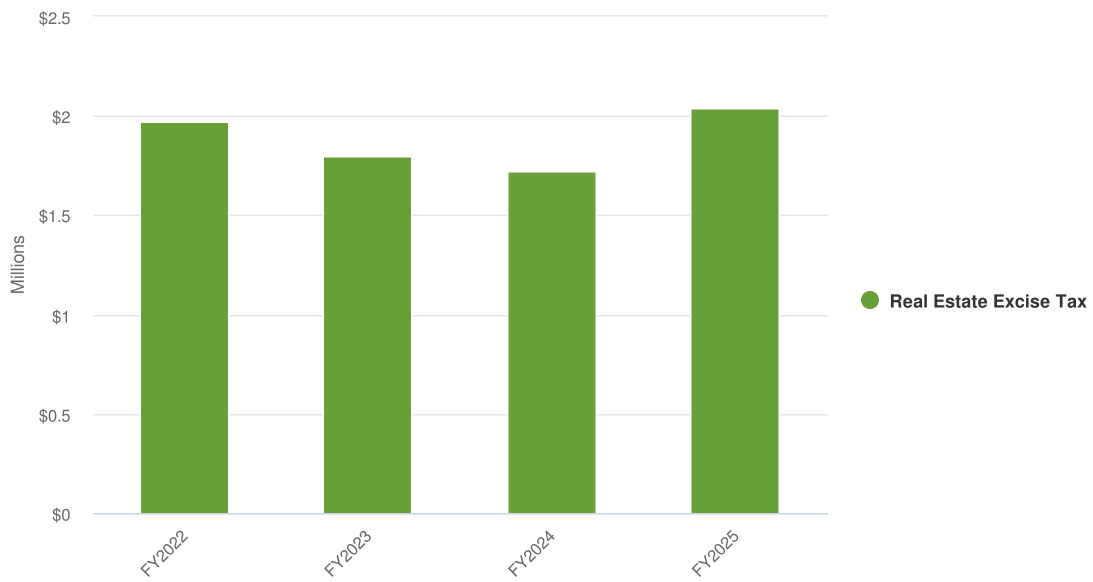
The Real Estate Excise Tax Fund (REET)'s projected 2025 revenue budget is \$2.04 million, which represents an 18% increase over the amended 2024 budget. Budgeted expenditures will increase \$1 million or 44.6% over the amended 2024 budget. The 2025 expense budget is \$3.3 million. The increase in revenue is due to an expected increase in real property sales in the Ridgefield city limits.



### Real Estate Excise Tax Fund Revenue

Real Estate Excise Tax revenue is generated and charged on the sale of real property when property is sold and is charged as a tax on the sale of real estate. Real Estate Excise Tax revenue is forecast to increase by 18% in 2025. The increase is due to the expected increase in residential real estate sales in the Ridgefield city limits. The expected decrease in mortgage rates along with increased inventory of existing homes and 250 new housing starts will contribute to the increase in 2025.

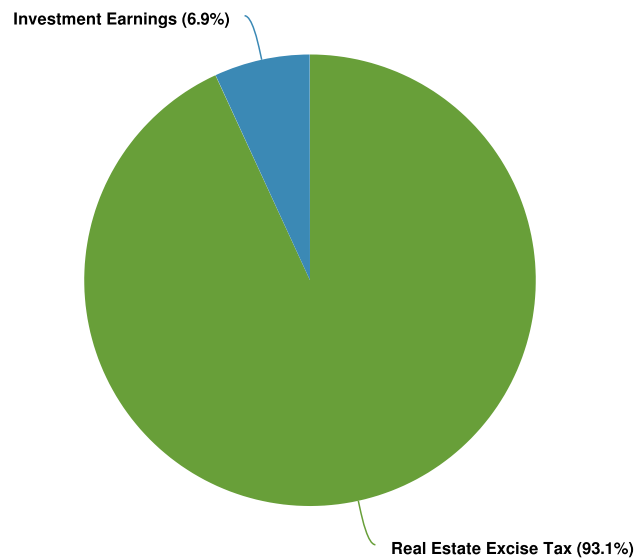
## 2025 Budgeted and Historical Real Estate Excise Tax Revenue



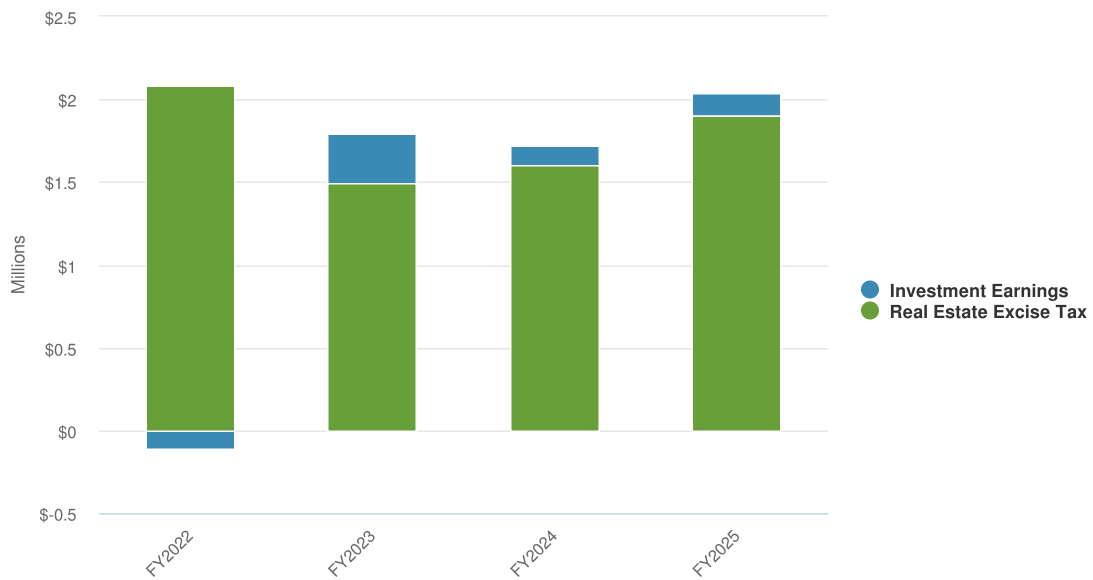
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Real Estate Excise Tax	\$1,974,222	\$1,795,410	\$1,725,000	\$2,040,000
<b>Total Real Estate Excise Tax:</b>	<b>\$1,974,222</b>	<b>\$1,795,410</b>	<b>\$1,725,000</b>	<b>\$2,040,000</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## 2025 Budgeted and Historical Revenues by Source

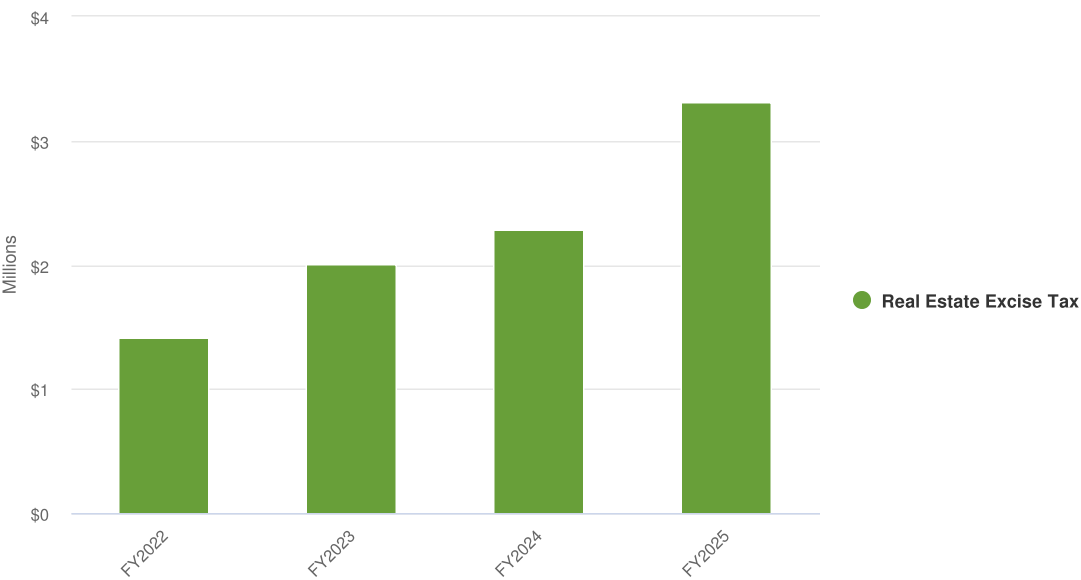


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Real Estate Excise Tax	\$2,081,558	\$1,490,525	\$1,600,000	\$1,900,000
Investment Earnings	-\$107,336	\$304,885	\$125,000	\$140,000
<b>Total Revenue Source:</b>	<b>\$1,974,222</b>	<b>\$1,795,410</b>	<b>\$1,725,000</b>	<b>\$2,040,000</b>

## 2025 Real Estate Excise Tax Expenditures

The 2025 Real Estate Excise Tax (REET) expense budget will increase 44.6% when compared to the amended 2024 budget. The reason for the increase is the addition of debt service payments for the 2024 LTGO bond issuance and an increased transfer for a parks capital project. The majority of the 2025 expense is for debt service for the general obligation bond payments related to the Ridgefield Outdoor Recreation Complex, Public Works Operations Center, and the 2024 LTGO bond issuance for the Tax Increment Area infrastructure projects. The additional expense is for a transfer for park related capital projects.

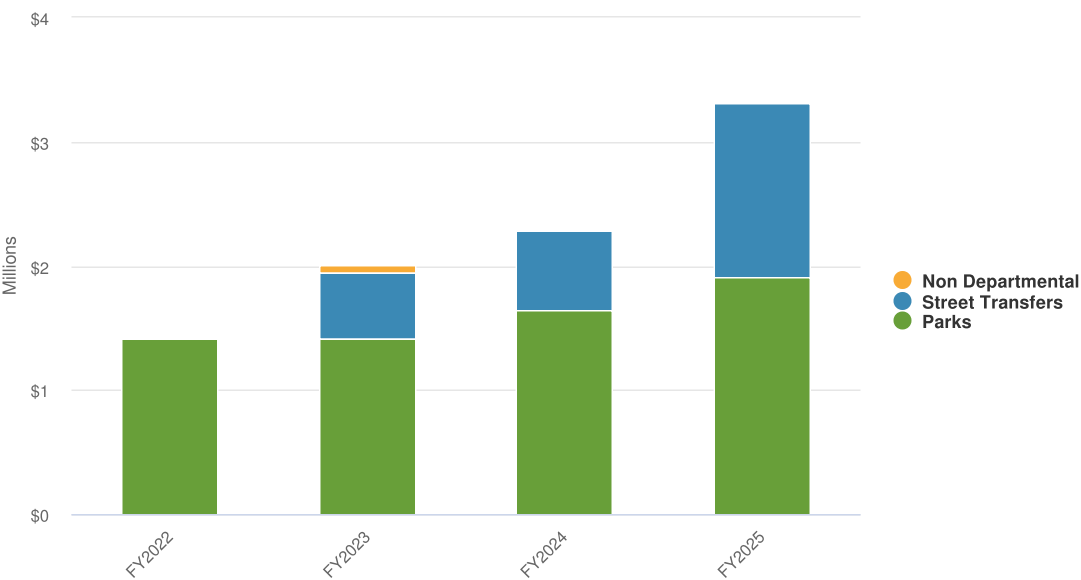
2025 Budgeted and Historical Real Estate Excise Tax Expenditures



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Real Estate Excise Tax	\$1,418,801	\$2,011,352	\$2,288,555	\$3,308,645
Total Real Estate Excise Tax:	\$1,418,801	\$2,011,352	\$2,288,555	\$3,308,645

Expenditures by Function

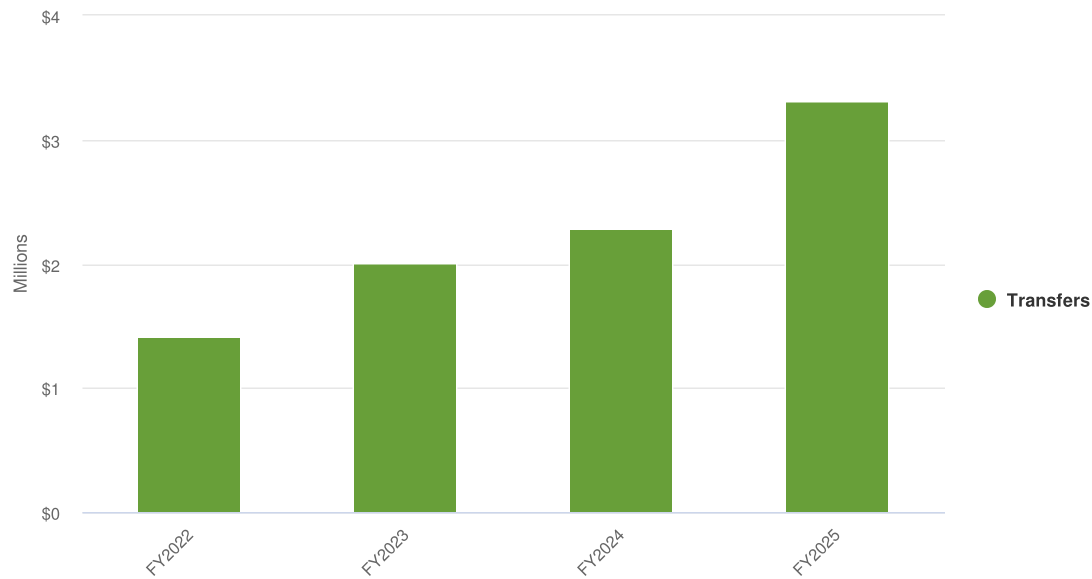
2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Street Transfers		\$537,358	\$650,000	\$1,399,250
Parks	\$1,414,003	\$1,408,994	\$1,638,555	\$1,909,395
Non Departmental	\$4,798	\$65,000	\$0	\$0
<b>Total Expenditures:</b>	<b>\$1,418,801</b>	<b>\$2,011,352</b>	<b>\$2,288,555</b>	<b>\$3,308,645</b>

## Expenditures by Expense Type

### 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Transfers	\$1,418,801	\$2,011,352	\$2,288,555	\$3,308,645
<b>Total Expense Objects:</b>	<b>\$1,418,801</b>	<b>\$2,011,352</b>	<b>\$2,288,555</b>	<b>\$3,308,645</b>

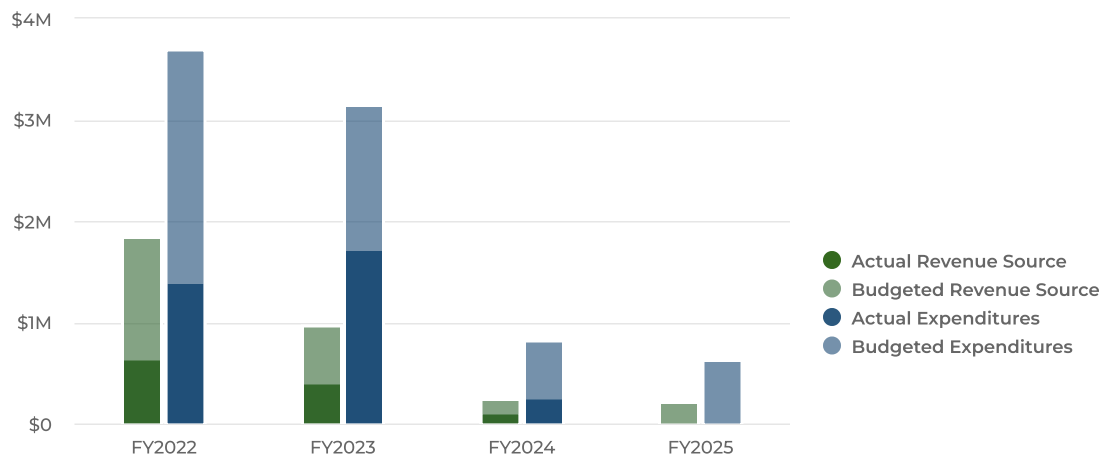


## Parks Impact Fee Fund

The Park Impact Fee (PIF) Fund records the collection and accounting of park impact fees, collected from developers who construct new housing developments. The funds are used to acquire land and construct new park facilities. The Park Impact Fee is a charge to be used exclusively to build or expand capacity that is required as a result of development.

### Summary

The Park Impact Fee Fund (PIF) projected 2025 revenue budget is \$215,250, which represents a 14% decrease over the amended 2024 budget. Budgeted expenditures will decrease \$187,000 or 23% over the amended 2024 budget. The 2024 expense budget is \$640,000. The main reasons for the decrease in revenue are a reduction in new residential housing and an increase in the use of park impact fee credits. The City has been working with developers over the past 6 years to construct the public portion of parks and trails and to donate land for parks in the area of their developments. The City has received approximately 2 miles of trail and over 40 acres of park land from developers through the issuance of park impact fee credits. The City anticipates receiving an additional 18 acres of park land in late 2024 or mid 2025 through the issuance of park impact fee credits.

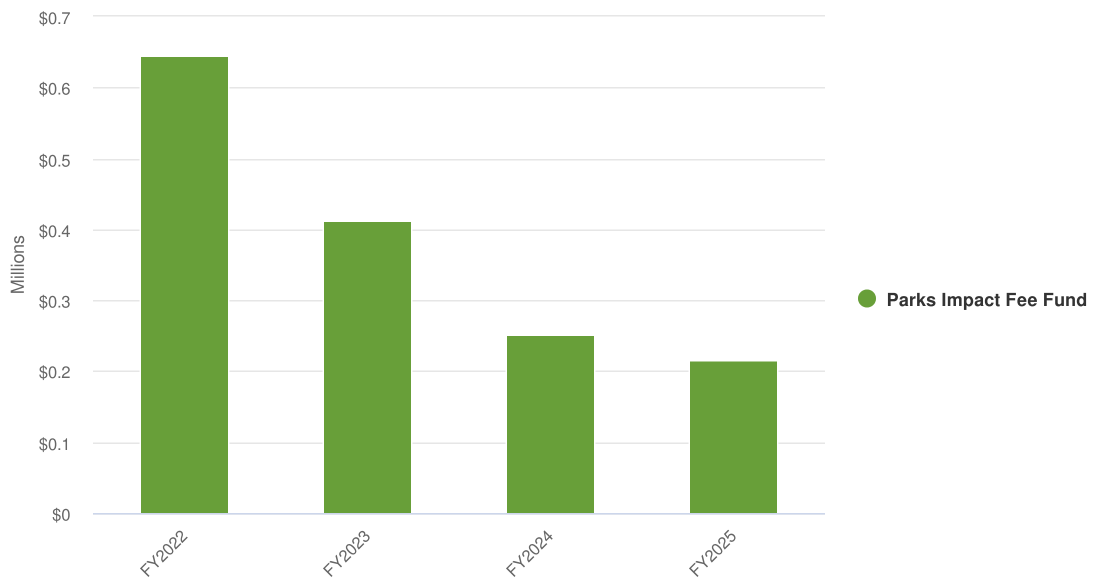


### Park Impact Fee Revenue

The Park Impact Fee Fund revenues are expected to decrease when compared to the amended 2024 budget. The reason for the decrease is reduced single family residential permits, forecast at 250 in 2025, which is 50 less than the amended 2024 budget. In addition, the City has issued a significant number of park impact fee credits to developers who have constructed park and trail projects that were on the city's capital facilities plan. The developers can use the credits in lieu of paying cash for the park impact fees at the time the fee is due. The forecast is for 20% of impact fees to be paid in cash and 80% to be paid with park impact fee credits.



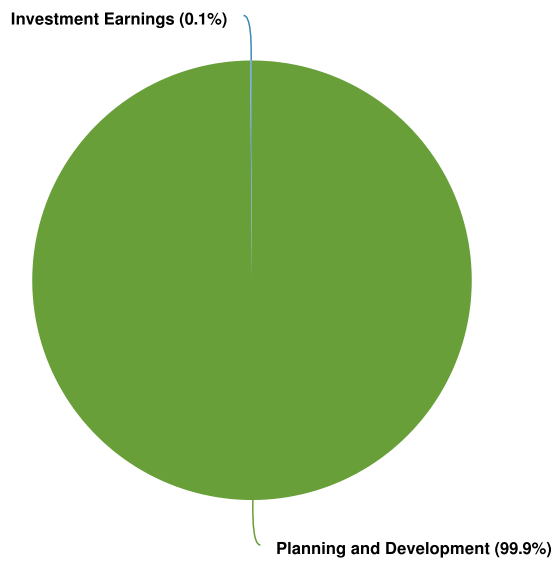
## 2025 Budgeted and Historical Revenue



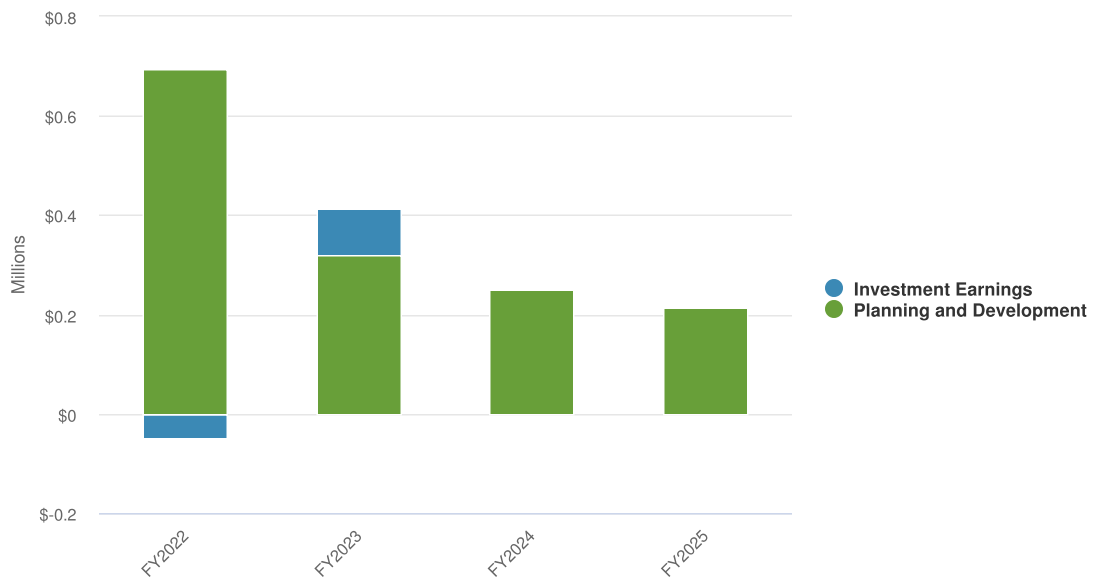
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Parks Impact Fee Fund	\$645,419	\$412,708	\$251,250	\$215,250
<b>Total Parks Impact Fee Fund:</b>	<b>\$645,419</b>	<b>\$412,708</b>	<b>\$251,250</b>	<b>\$215,250</b>

## Revenues by Source

### Projected 2025 Revenues by Source



## 2025 Budgeted and Historical Revenues by Source

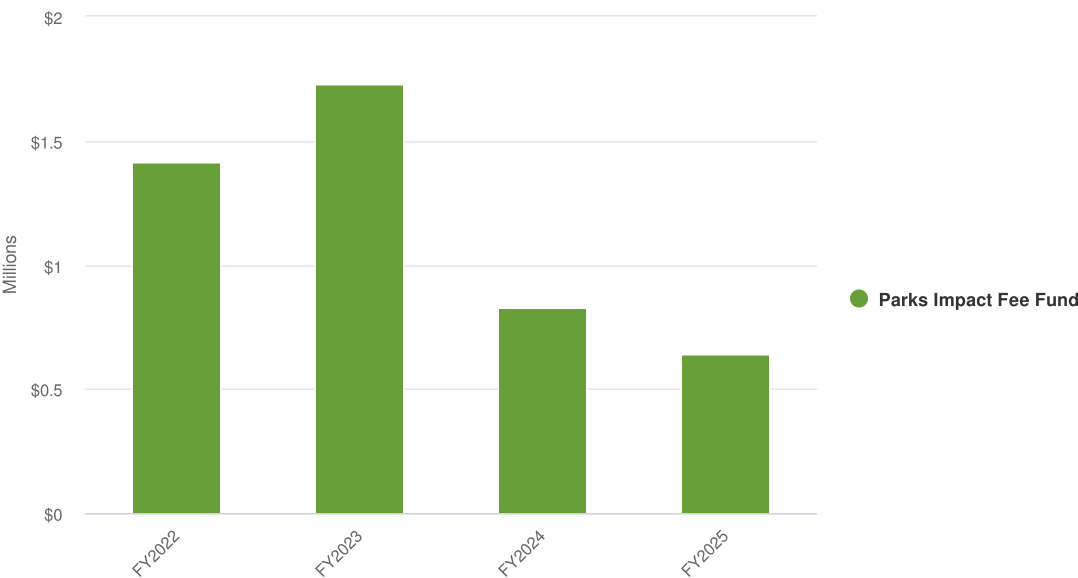


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Planning and Development	\$694,209	\$320,790	\$251,000	\$215,000
Investment Earnings	-\$48,790	\$91,917	\$250	\$250
<b>Total Revenue Source:</b>	<b>\$645,419</b>	<b>\$412,708</b>	<b>\$251,250</b>	<b>\$215,250</b>

## Park Impact Fee Fund Expenditures

Park Impact Fee Funds may be used for the acquisition, design and construction of parks and trails that expand capacity and serve the new growth in Ridgefield. The 2025 budget includes the transfer of \$375,000 to pay the final debt service payment for the purchase of park land in the Greely Farms subdivision on the east side of I-5 and \$265,000 to the General Capital Fund for capital projects.

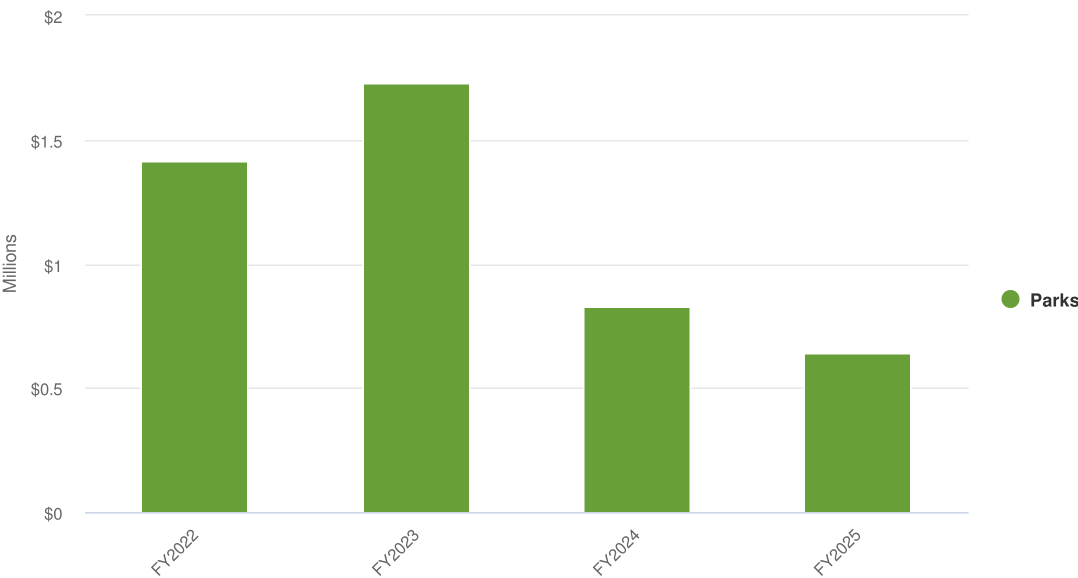
### 2025 Budgeted and Historical Park Impact Fee Expenditures



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Parks Impact Fee Fund	\$1,413,416	\$1,729,851	\$827,000	\$640,000
<b>Total Parks Impact Fee Fund:</b>	<b>\$1,413,416</b>	<b>\$1,729,851</b>	<b>\$827,000</b>	<b>\$640,000</b>

## Expenditures by Function

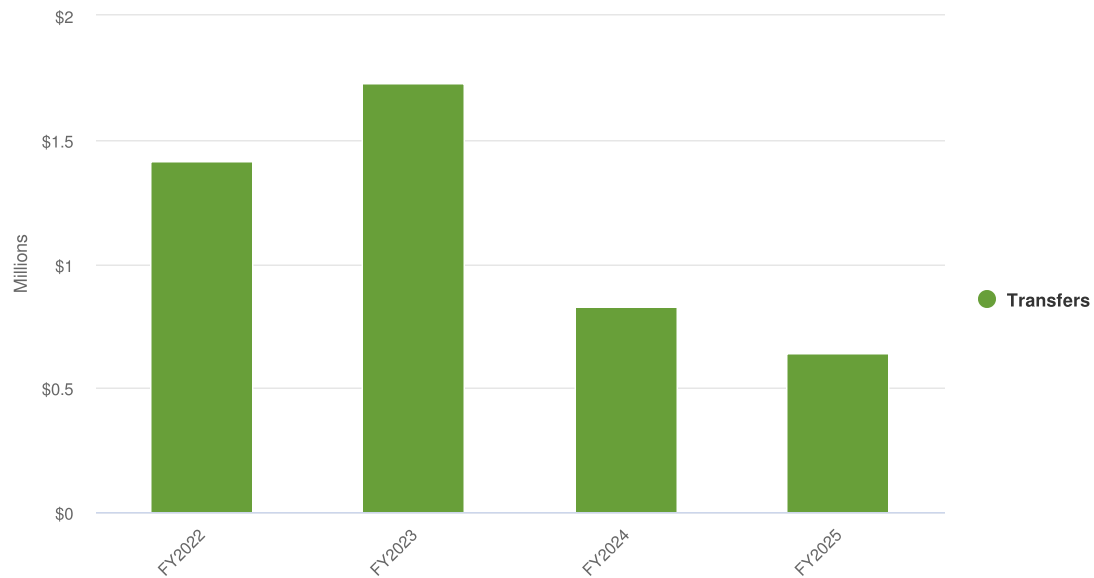
### 2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Parks	\$1,413,416	\$1,729,851	\$827,000	\$640,000
<b>Total Expenditures:</b>	<b>\$1,413,416</b>	<b>\$1,729,851</b>	<b>\$827,000</b>	<b>\$640,000</b>

## Expenditures by Expense Type

### 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Transfers	\$1,413,416	\$1,729,851	\$827,000	\$640,000
<b>Total Expense Objects:</b>	<b>\$1,413,416</b>	<b>\$1,729,851</b>	<b>\$827,000</b>	<b>\$640,000</b>

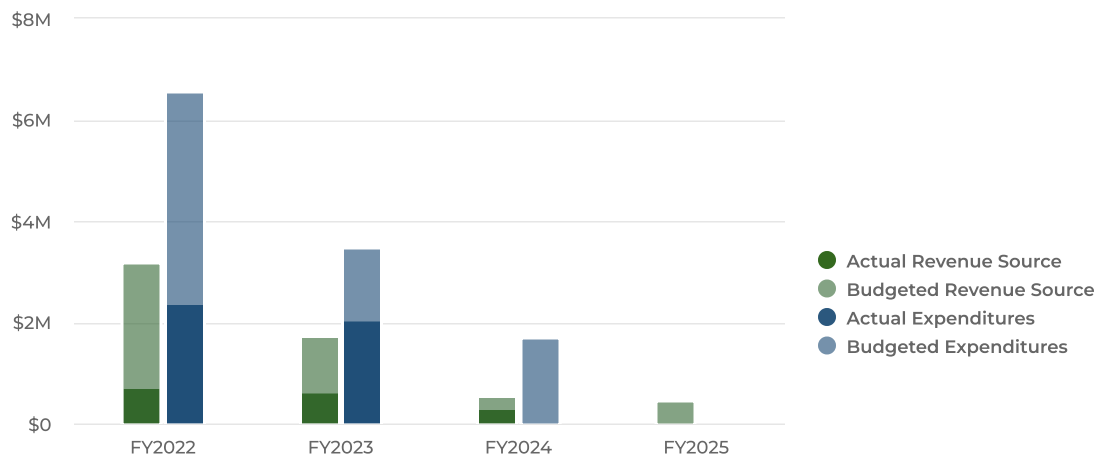


## Traffic Impact Fee Fund

The Transportation Impact Fee (TIF) Fund records the collection and accounting of transportation impact fees, collected from developers, when constructing new developments. Funds are used for the construction of City street and multi-modal infrastructure. The Traffic Impact Fee is a charge to be used exclusively to build or expand capacity that is required as a result of development.

### Summary

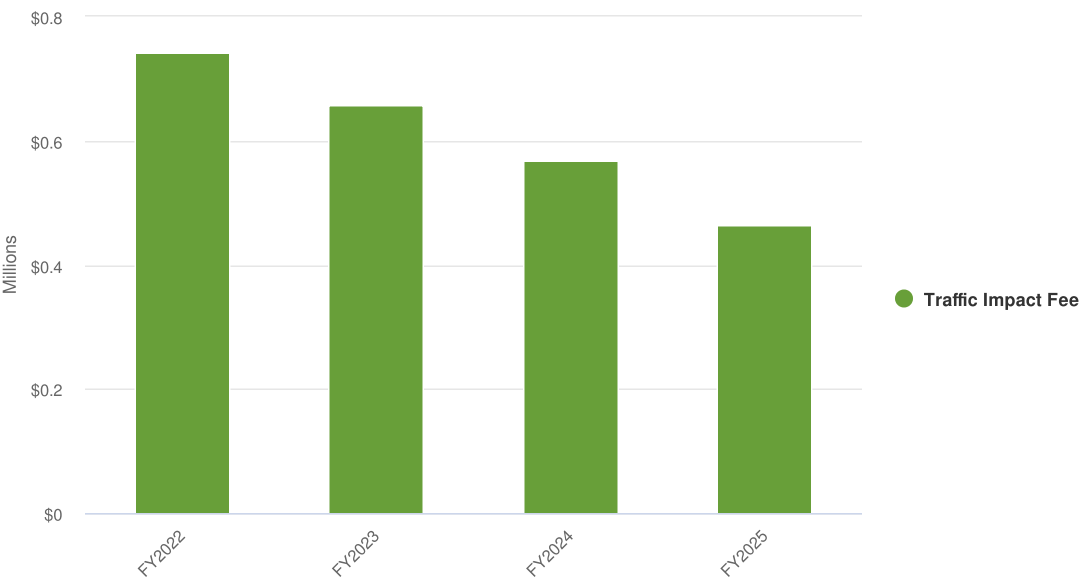
The Traffic Impact Fee (TIF) Fund's projected 2025 revenue budget is \$465,250, which represents an 18% decrease over the amended 2024 budget. There are no budgeted expenditures in the TIF fund in the proposed 2025 budget. The main reasons for the decrease in revenue are a reduction in new residential housing and an increase in the use of traffic impact fee credits. The City has been working with developers over the past 6 years to construct the public portion of roads and multi-modal transportation options in the area of their developments. The City has received over 4 miles of roadway from developers through the issuance of traffic impact fee credits.



### Traffic Impact Fee Fund Revenue

The Traffic Impact Fee Fund revenues are expected to decrease when compared to the amended 2024 budget. The reason for the decrease is reduced single family residential permits, forecast at 250 in 2025, which is 50 less than the amended 2024 budget. In addition, the City has issued a significant number of traffic impact fee credits to developers who have constructed road projects that were on the City's capital facilities plan. The developers can use the credits in lieu of paying cash for the traffic impact fees at the time the fee is due. The forecast is for 20% of impact fees to be paid in cash and 80% to be paid with traffic impact fee credits for single family residential and 20% to be paid in cash and 80% by redemption of traffic impact fee credits for commercial development.

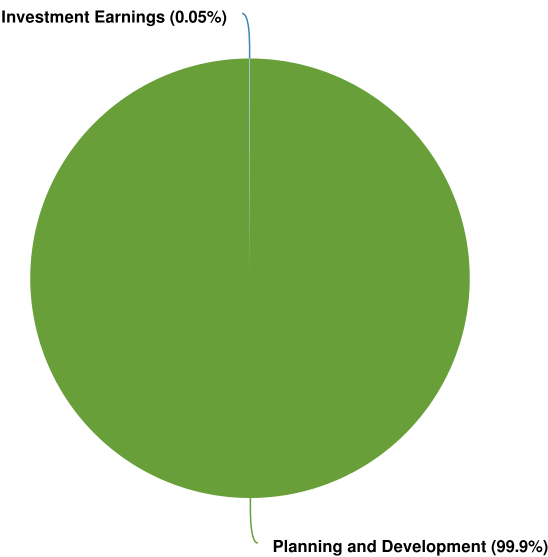
2025 Budgeted and Historical Traffic Impact Fee Fund Revenue



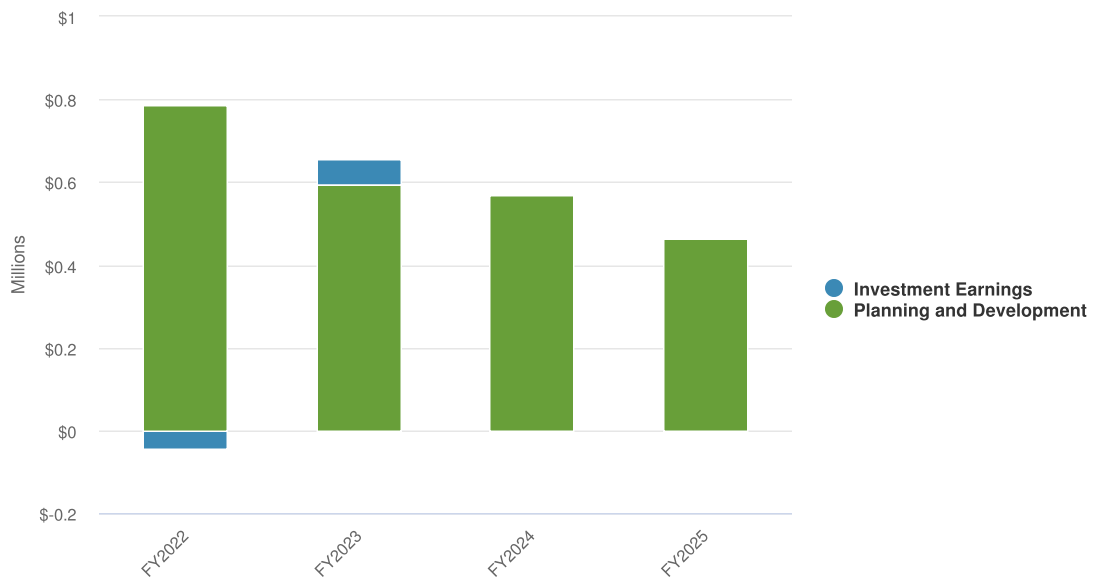
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Traffic Impact Fee	\$742,082	\$656,346	\$568,250	\$465,250
Total Traffic Impact Fee:	\$742,082	\$656,346	\$568,250	\$465,250

Revenues by Source

Projected 2025 Revenues by Source



## 2025 Budgeted and Historical Revenues by Source



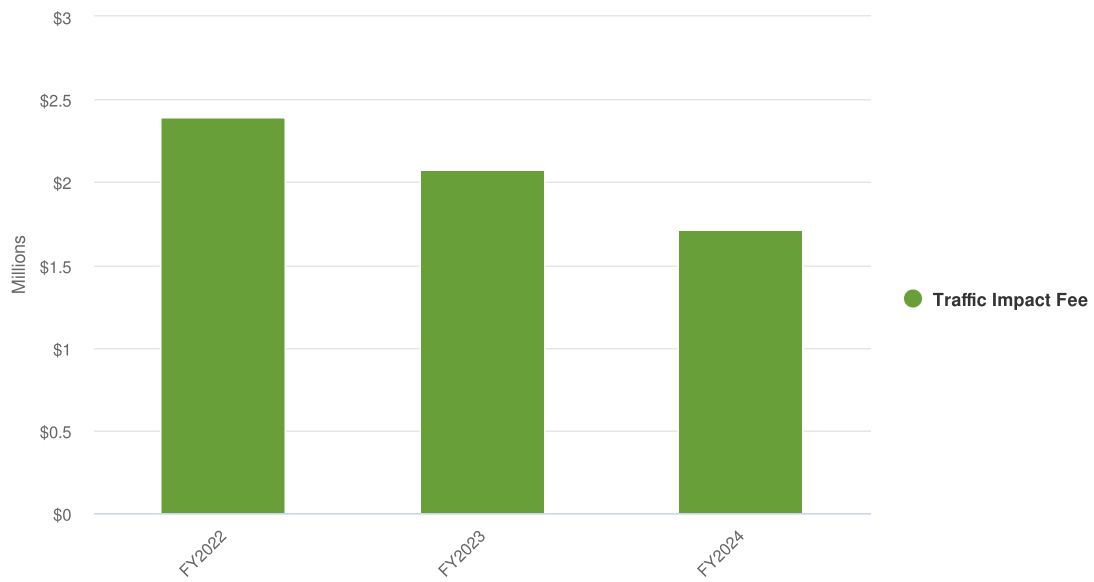
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Planning and Development	\$784,404	\$593,928	\$568,000	\$465,000
Investment Earnings	-\$42,322	\$62,418	\$250	\$250
<b>Total Revenue Source:</b>	<b>\$742,082</b>	<b>\$656,346</b>	<b>\$568,250</b>	<b>\$465,250</b>

## 2025 Traffic Impact Fee Fund Expenditures

Traffic Impact Fee Funds may be used for the acquisition of right of way, design and construction of roads and multimodal transportation projects that expand capacity and serve the new growth in Ridgefield. The proposed 2025 budget does not include any TIF expenditures.

There is no expenditures budgeted for the 2025 capital budget.

## 2025 Budgeted and Historical Traffic Impact Fee Fund Expenditures

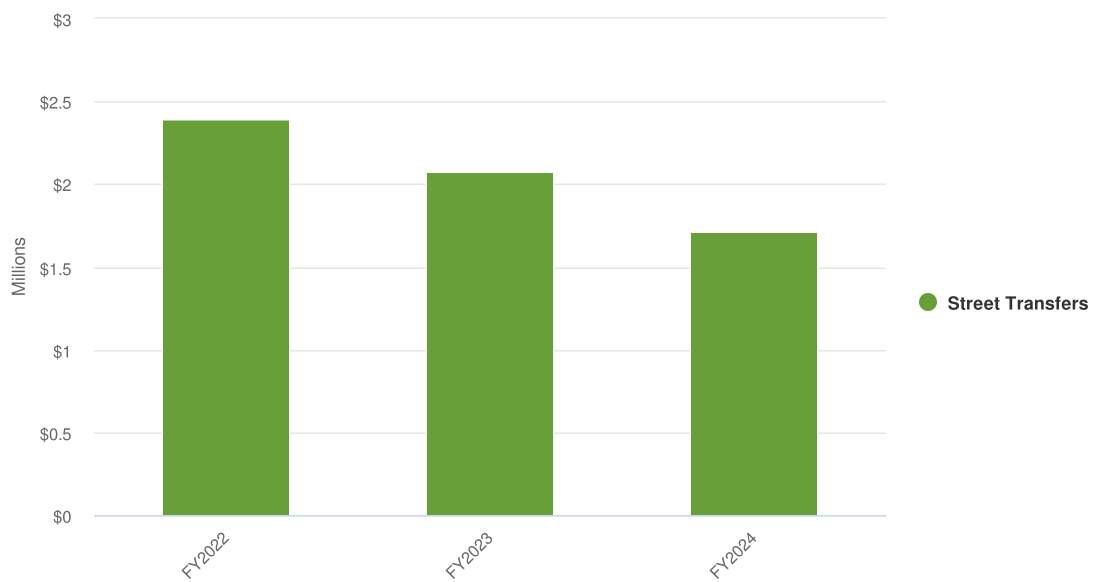


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Traffic Impact Fee	\$2,393,456	\$2,079,008	\$1,716,000	\$0
<b>Total Traffic Impact Fee:</b>	<b>\$2,393,456</b>	<b>\$2,079,008</b>	<b>\$1,716,000</b>	<b>\$0</b>

## Expenditures by Function

There are no expenditures budgeted for the 2025 capital budget.

### 2025 Budgeted and Historical Expenditures by Function



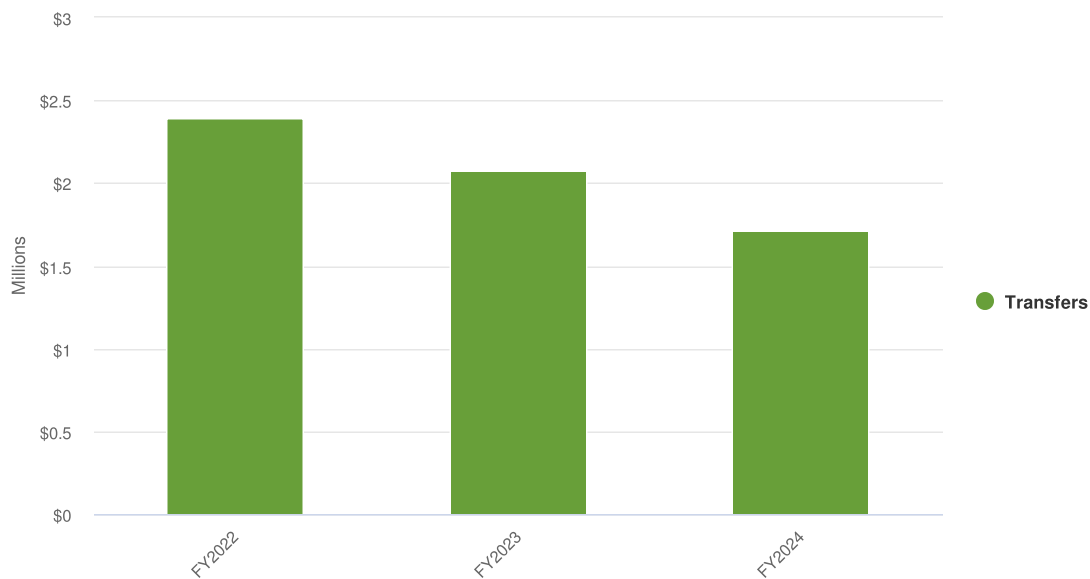


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Street Transfers	\$2,393,456	\$2,079,008	\$1,716,000	\$0
<b>Total Expenditures:</b>	<b>\$2,393,456</b>	<b>\$2,079,008</b>	<b>\$1,716,000</b>	<b>\$0</b>

## Expenditures by Expense Type

There are no expenditures budgeted for the 2025 capital budget.

### 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Transfers	\$2,393,456	\$2,079,008	\$1,716,000	\$0
<b>Total Expense Objects:</b>	<b>\$2,393,456</b>	<b>\$2,079,008</b>	<b>\$1,716,000</b>	<b>\$0</b>

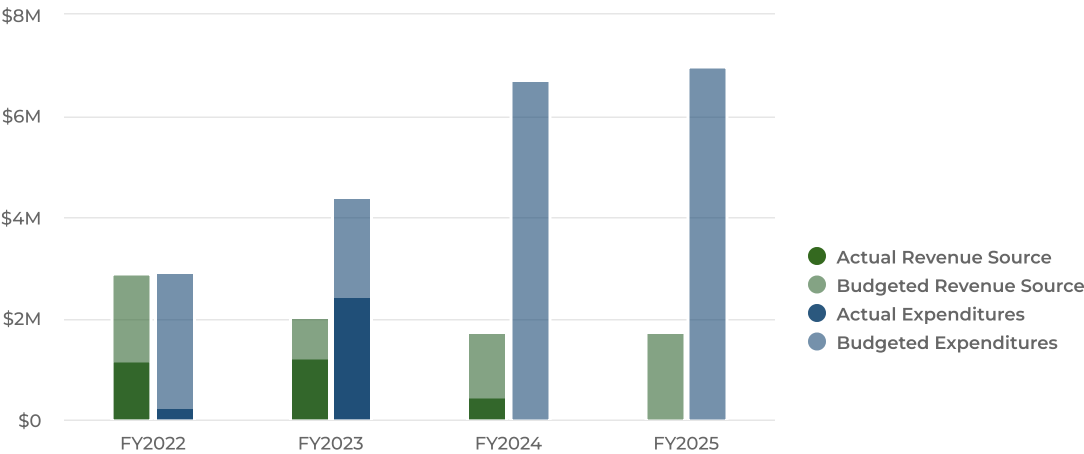


# Water System Development Charges Fund

The Water SDC fund records the collection and accounting of system development charges (WSDC), collected from developers, at the time of development when connecting to the City's water system. Funds are used to develop and construct facilities listed in the Water Capital Facilities Plan. The WSDC is used for building capital facilities that are needed as a result of development.

## Summary

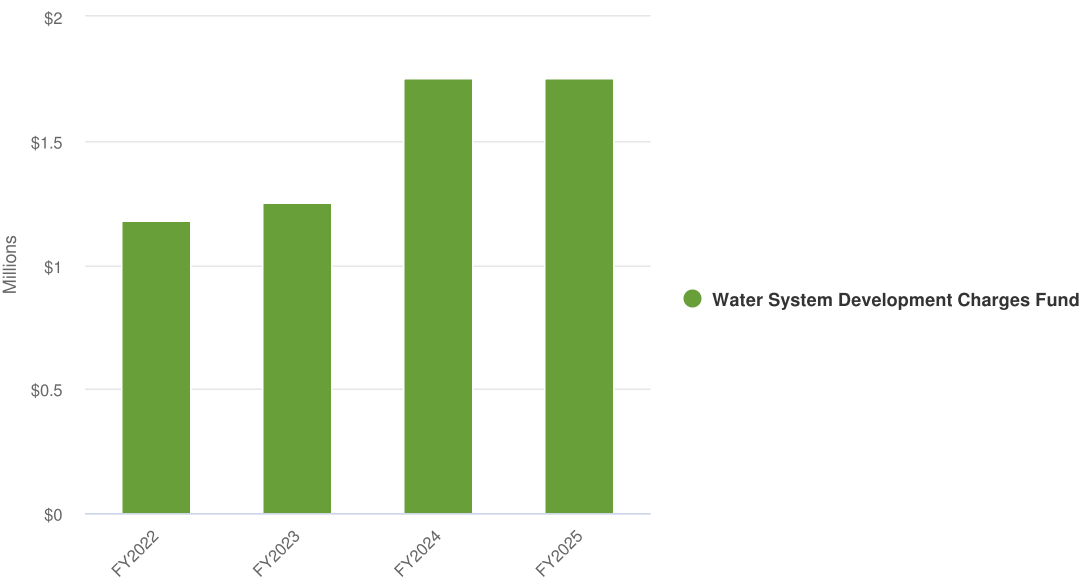
The Water System Development Charge (WSDC) Fund's projected 2025 revenue budget is \$1.75 million, which matches the amended 2024 budget. Budgeted expenditures will increase \$595,000 or 8.7% over the amended 2024 budget. The 2024 expense budget is \$7 million.



## Water SDC Revenue

The Water SDC Fund revenues are expected to remain level when compared to the amended 2024 budget. Despite a forecast that single family residential permits will decrease by 50 in 2025, the WSDC fund has issued limited SDC credits and expects the majority of permits to pay for their charges at the time a permit is received. Commercial connections are expected to increase in 2025 due to several commercial retail developments going into construction. The Water SDC Fund has limited credits outstanding and there should be no impact on revenue due to the redemption of credits.

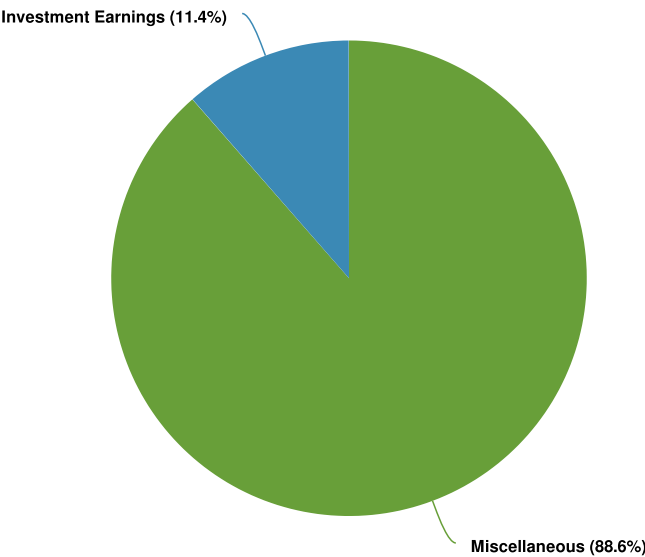
2025 Budgeted and Historical Water SDC Revenue



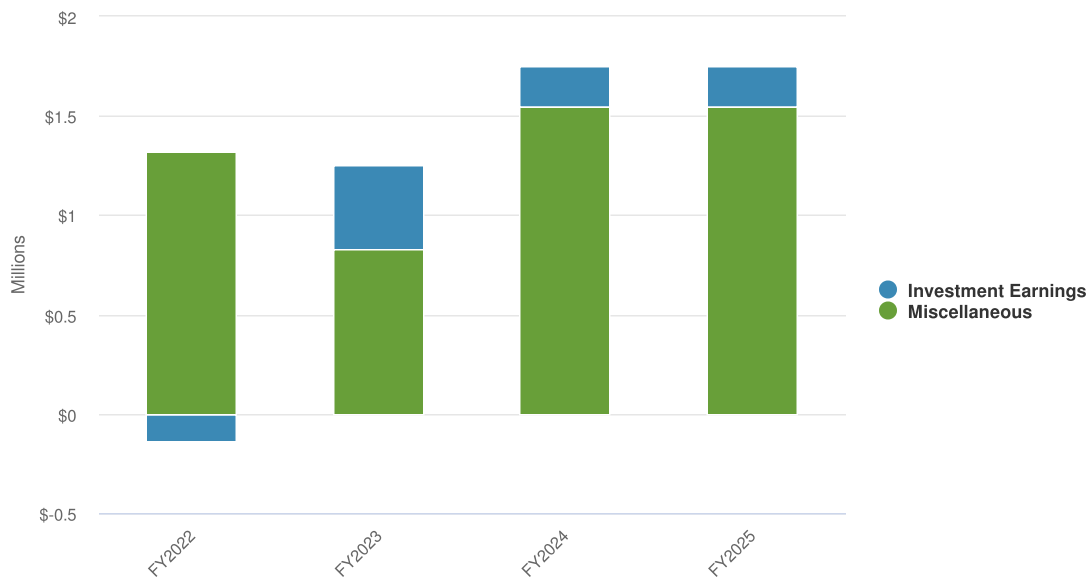
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water System Development Charges Fund	\$1,177,019	\$1,253,668	\$1,750,000	\$1,750,000
Total Water System Development Charges Fund:	\$1,177,019	\$1,253,668	\$1,750,000	\$1,750,000

Revenues by Source

Projected 2025 Revenues by Source



## 2025 Budgeted and Historical Revenues by Source

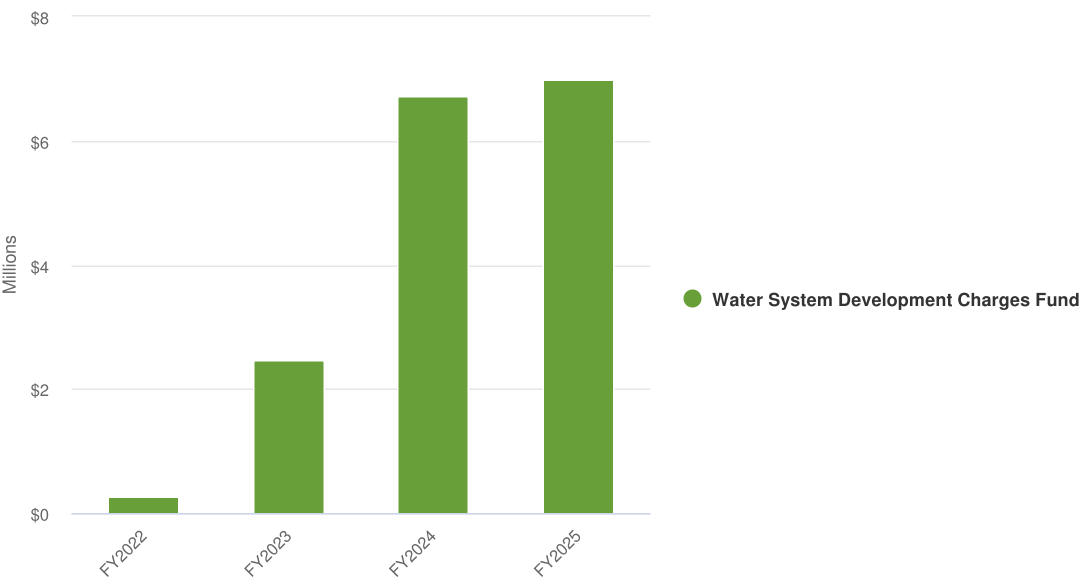


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Miscellaneous	\$1,316,707	\$832,397	\$1,550,000	\$1,550,000
Investment Earnings	-\$139,689	\$421,271	\$200,000	\$200,000
<b>Total Revenue Source:</b>	<b>\$1,177,019</b>	<b>\$1,253,668</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>

## Water SDC Expenditures

Water SDC Funds may be used for design and construction of water system projects included in the capital facility plan that expand capacity and serve the new growth in Ridgefield. The 2025 budget includes the transfer of \$7 million to the Water Capital Fund for water system capital projects including the design of an elevated reservoir on the east side of I-5 and the design and construction of a new well field in the southwestern section of town and projects to upgrade existing water lines in the downtown core.

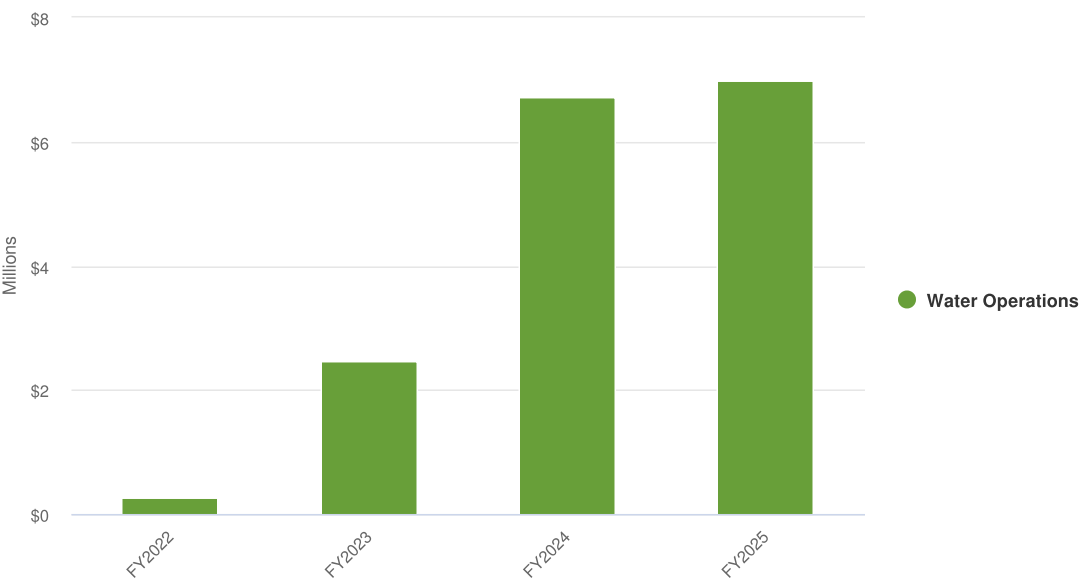
2025 Budgeted and Historical Water SDC Expenditures



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water System Development Charges Fund	\$257,553	\$2,462,041	\$6,712,000	\$6,995,000
Total Water System Development Charges Fund:	\$257,553	\$2,462,041	\$6,712,000	\$6,995,000

Expenditures by Function

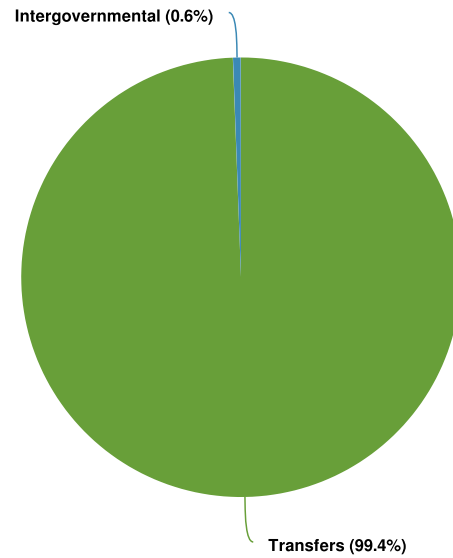
2025 Budgeted and Historical Expenditures by Function



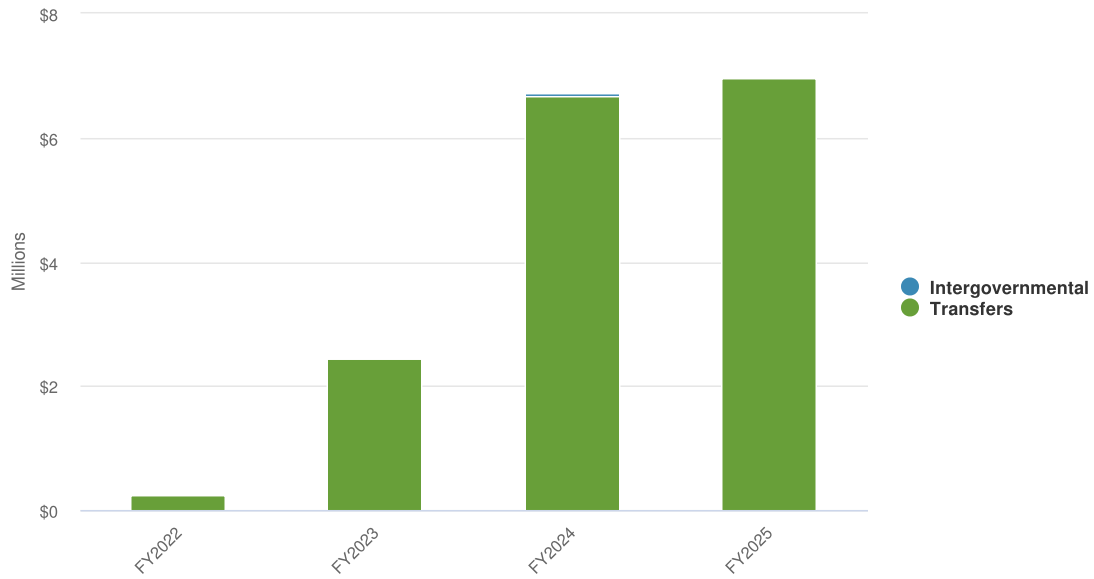
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Water Operations	\$257,553	\$2,462,041	\$6,712,000	\$6,995,000
<b>Total Expenditures:</b>	<b>\$257,553</b>	<b>\$2,462,041</b>	<b>\$6,712,000</b>	<b>\$6,995,000</b>

## Expenditures by Expense Type

### 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Intergovernmental	\$23,042	\$17,519	\$40,000	\$40,000
Transfers	\$234,511	\$2,444,523	\$6,672,000	\$6,955,000
<b>Total Expense Objects:</b>	<b>\$257,553</b>	<b>\$2,462,041</b>	<b>\$6,712,000</b>	<b>\$6,995,000</b>



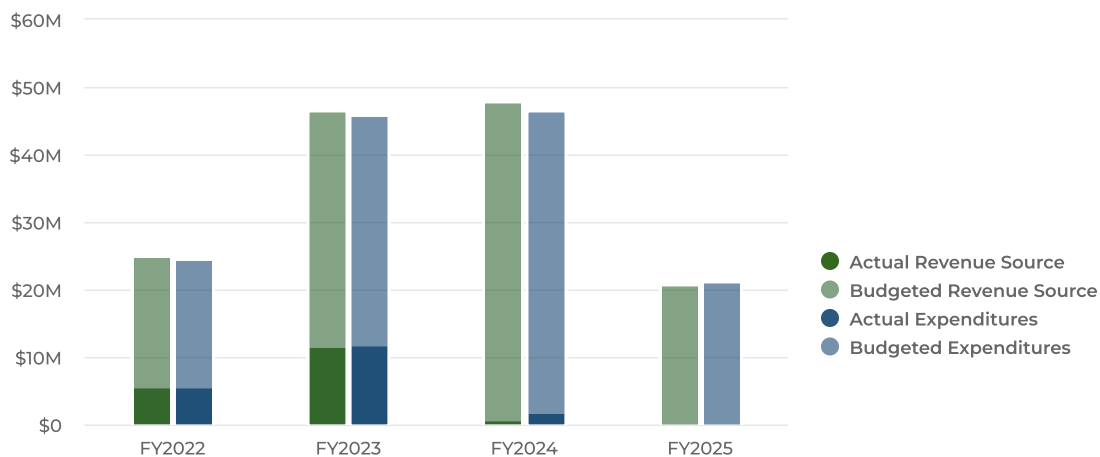
## General Capital Projects Fund

The General Capital Projects Fund is used for construction of governmental capital projects and includes streets and parks projects. Funding sources for these projects come from grants, debt issuance and transfers from the Traffic Impact Fee Fund (TIF), the Park Impact Fee Fund (PIF), Real Estate Excise Tax Fund (REET), Transportation Benefit District Fund (TBD) and the General Fund.

Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its residents for the upcoming fiscal year.

### Summary

The General Capital Project Fund's projected 2025 revenue budget is \$20.9 million, which represents a 56% decrease over the amended 2024 budget. Budgeted expenditures will decrease by \$25.4 million or 54% over the amended 2024 budget. The 2025 expense budget is \$21.4 million. The 2025 capital expenditures are focused on multiple transportation and park projects. Many of the projects began in 2024 and will complete in 2025.

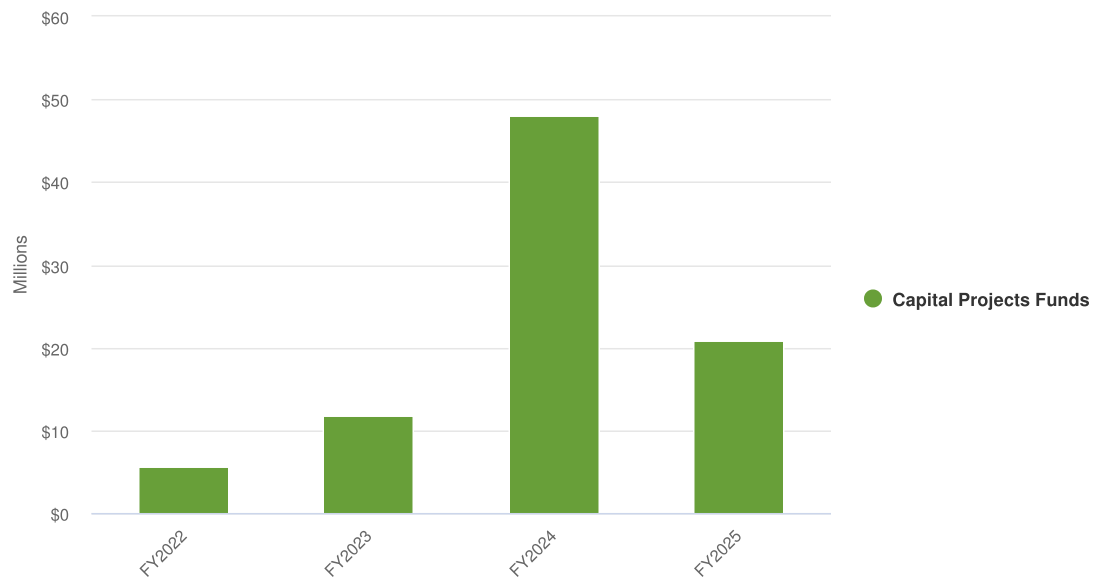


### General Capital Project Fund Revenue

The General Capital Projects revenue budget will see a significant decrease due to a focus on completing the current capital infrastructure projects that were in process in 2024. The City will complete many of these high priority road projects in 2025. The City is budgeting the receipt of \$2.8 million in grant revenue and the use of \$13.8 million in LTGO debt issued in 2024 for existing projects. The City will also begin drawing on a Public Works Board (PWB) loan to complete the design of the final segment of the Royle Road improvement project. The remaining funding comes from a mix of internal transfers and the receipt of funds from partner agencies for joint projects.



## 2025 Budgeted and Historical General Capital Project Fund Revenue

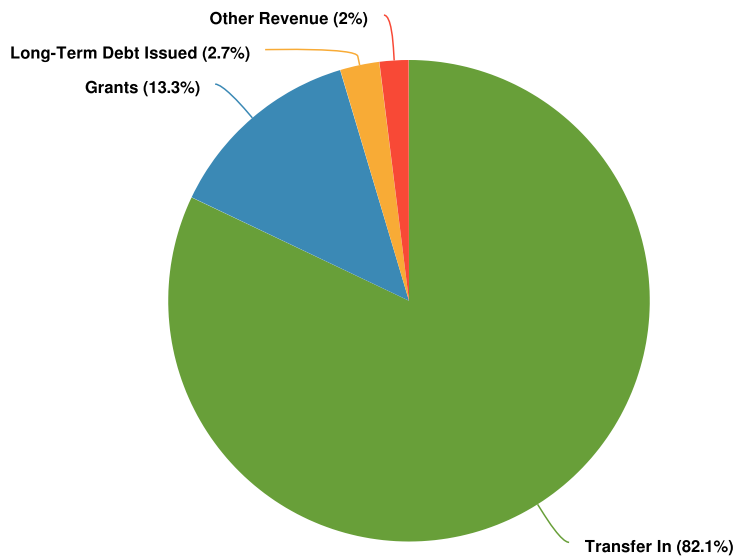


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Capital Projects Funds	\$5,707,383	\$11,855,213	\$47,974,350	\$20,924,600
<b>Total Capital Projects Funds:</b>	<b>\$5,707,383</b>	<b>\$11,855,213</b>	<b>\$47,974,350</b>	<b>\$20,924,600</b>

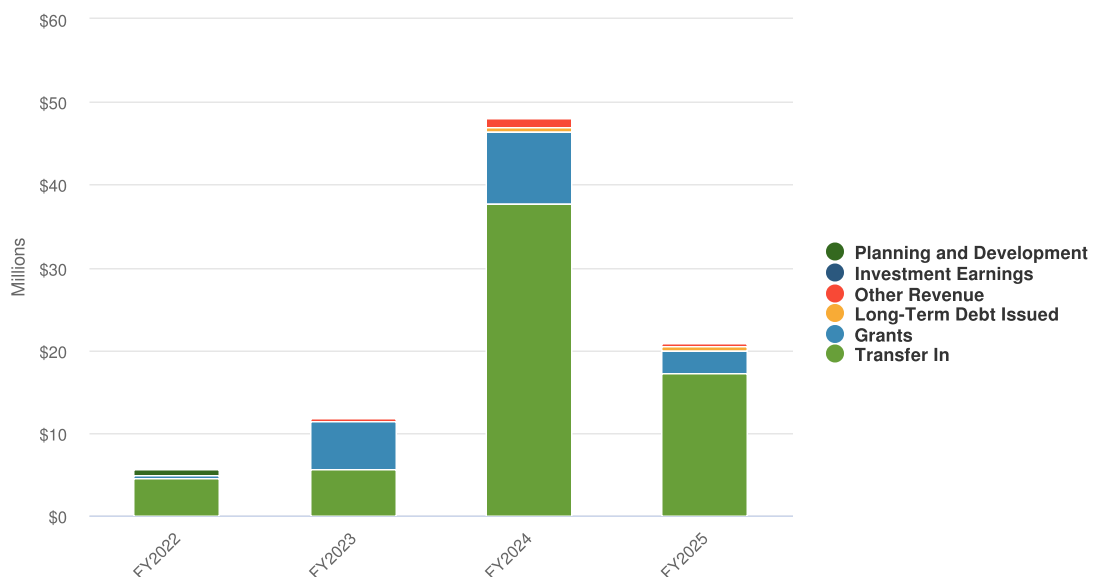
## Revenues by Source

The funding sources for the 2025 capital plan come from grants 13.3%, debt issuance 2.7%, transfers from REET, PIF, TIF, Debt Service Fund, General Fund and the Transportation Benefit District 82.1% and partner agencies 2%. The city expects to spend \$13.8 million in LTGO debt issued in 2024 to complete the Pioneer Street widening and roundabout construction project. The City also received a low interest loan and will spend the remaining \$555,000 from the Public Works Board to complete the design of the remaining section of Royle Road from S 19th to Hillhurst Road. State and Federal grant funding awards have been received for multiple road and trail projects in the amount of \$2.8 million.

### Projected 2025 Revenues by Source



### 2025 Budgeted and Historical Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Other Revenue	\$6,513	\$357,939	\$960,000	\$410,000
Grants	\$358,778	\$5,772,034	\$8,743,370	\$2,787,370
Planning and Development	\$846,454	\$50,695	\$0	\$0
Transfer In	\$4,495,638	\$5,673,716	\$37,645,980	\$17,172,230
Long-Term Debt Issued	\$0	\$0	\$625,000	\$555,000
Investment Earnings		\$830	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$5,707,383</b>	<b>\$11,855,213</b>	<b>\$47,974,350</b>	<b>\$20,924,600</b>

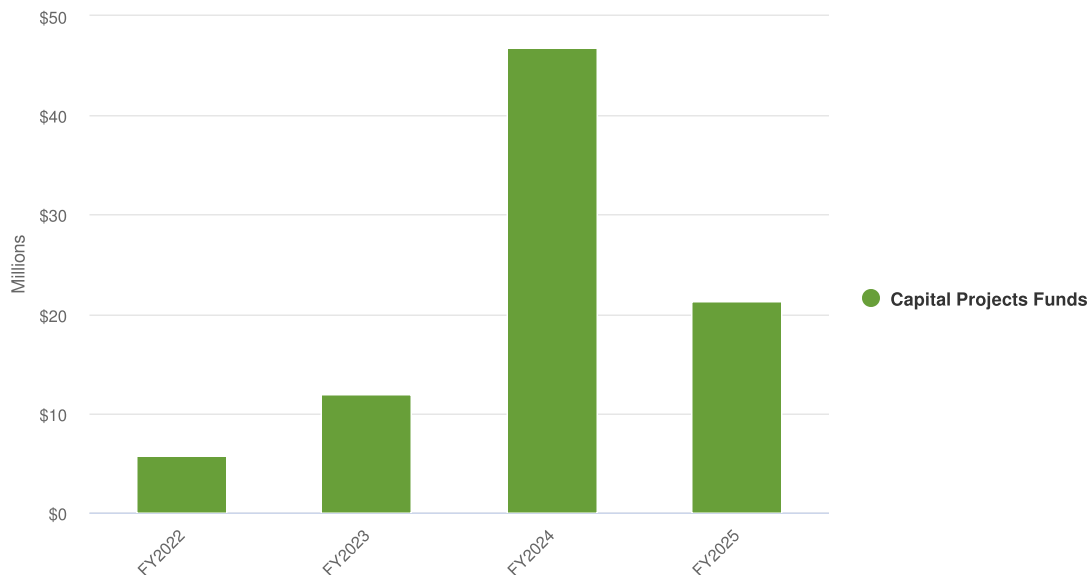
## General Capital Project Fund Expenditures

The capital plan for 2025 includes the completion of several high priority road projects that began construction in 2024. The city will complete construction on the Pioneer widening and roundabout construction project. A design project is in process for Royle Road and is expected to be complete by the end of 2025. The pavement preservation plan in 2025 includes \$895,000 in preservation work including construction of two projects for Gee Creek Loop and Hall & Elm St improvements.

Several park and trail projects will continue design as well as construction of phase one improvements to Boyse park. The City is partnering with the Washington State Department of Ecology to complete an environmental cleanup project on Main Ave and Simons Street. The cleanup is expected to be complete by the end of spring 2025. After cleanup, the parcels will be able to be developed in the downtown core.

Refer to the capital plan for more details.

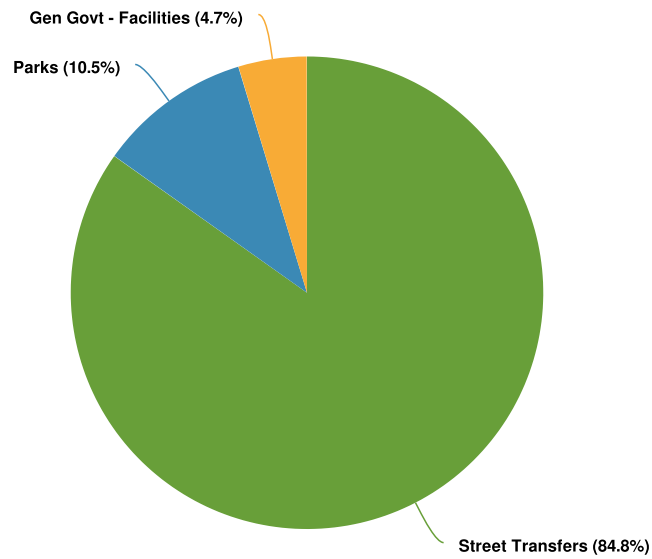
### 2025 Budgeted and Historical General Capital Project Fund Expenditures



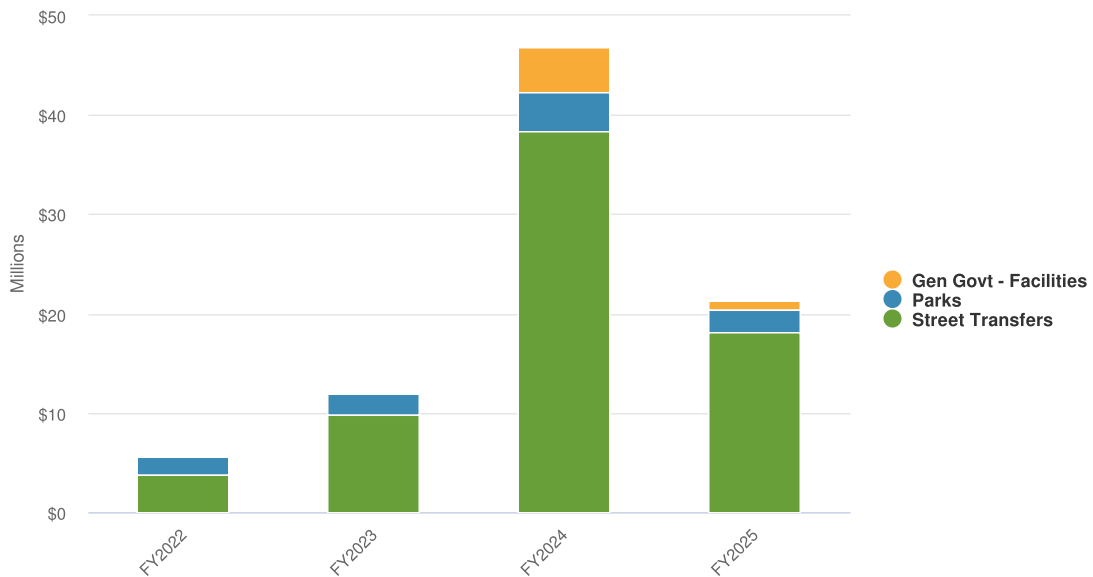
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Capital Projects Funds	\$5,695,415	\$11,942,391	\$46,753,850	\$21,374,600
<b>Total Capital Projects Funds:</b>	<b>\$5,695,415</b>	<b>\$11,942,391</b>	<b>\$46,753,850</b>	<b>\$21,374,600</b>

# Expenditures by Function

## 2025 Budgeted Expenditures by Function



## 2025 Budgeted and Historical Expenditures by Function

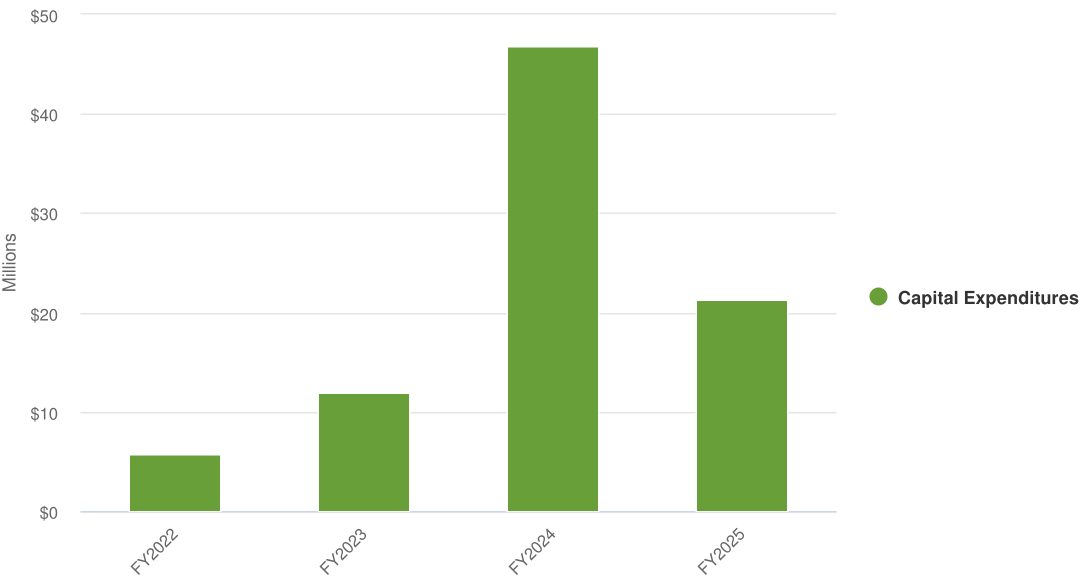


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Gen Govt - Facilities	\$157,792	\$74,416	\$4,532,000	\$1,000,000
Street Transfers	\$3,830,460	\$9,883,049	\$38,335,850	\$18,129,600
Parks	\$1,707,163	\$1,984,926	\$3,886,000	\$2,245,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Total Expenditures:	\$5,695,415	\$11,942,391	\$46,753,850	\$21,374,600

## Expenditures by Expense Type

2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Capital Expenditures	\$5,695,415	\$11,942,391	\$46,753,850	\$21,374,600
Total Expense Objects:	\$5,695,415	\$11,942,391	\$46,753,850	\$21,374,600



## Water Utility Capital Fund

The Water Utility Capital Project Fund is used to account for capital construction projects associated with the water utility fund. Public Works staff is used to manage and oversee the capital projects, and the design, engineering and construction activities are conducted under contractual agreements.

Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its citizens for the upcoming fiscal year.

Funding comes from multiple sources, including grants, low-cost public loans, bond proceeds, system development charges and water utility operating funds.

### Summary

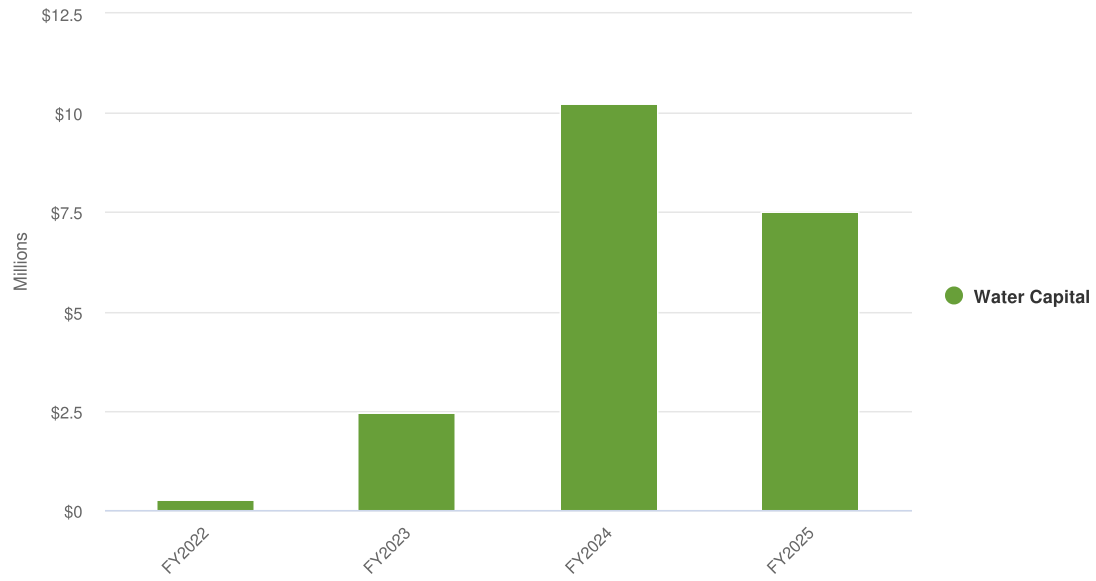
The Water Utility Capital Fund projected 2025 revenue budget is \$7.5 million, which represents a 26.5% decrease over the amended 2024 budget. Budgeted expenditures will also decrease by \$2.7 million or 26.5% compared to the amended 2024 budget. The 2025 expense budget is \$7.5 million.



### 2025 Water Utility Capital Fund Revenue

The Water Utility Capital Fund revenue budget will see a decrease in revenue in 2025 due to capital projects that began in 2024 carrying over to 2025. The 2025 capital budget does not include any new projects. The City Council chose to focus on existing high priority projects in 2025.

## 2025 Budgeted and Historical Water Utility Capital Fund Revenue

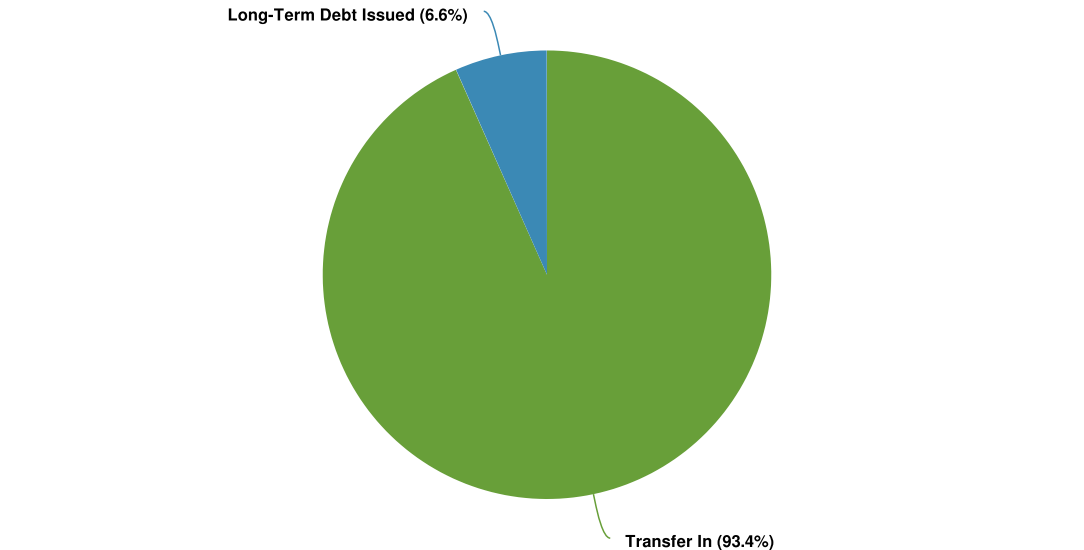


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water Capital	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000
<b>Total Water Capital:</b>	<b>\$272,412</b>	<b>\$2,459,103</b>	<b>\$10,248,000</b>	<b>\$7,531,000</b>

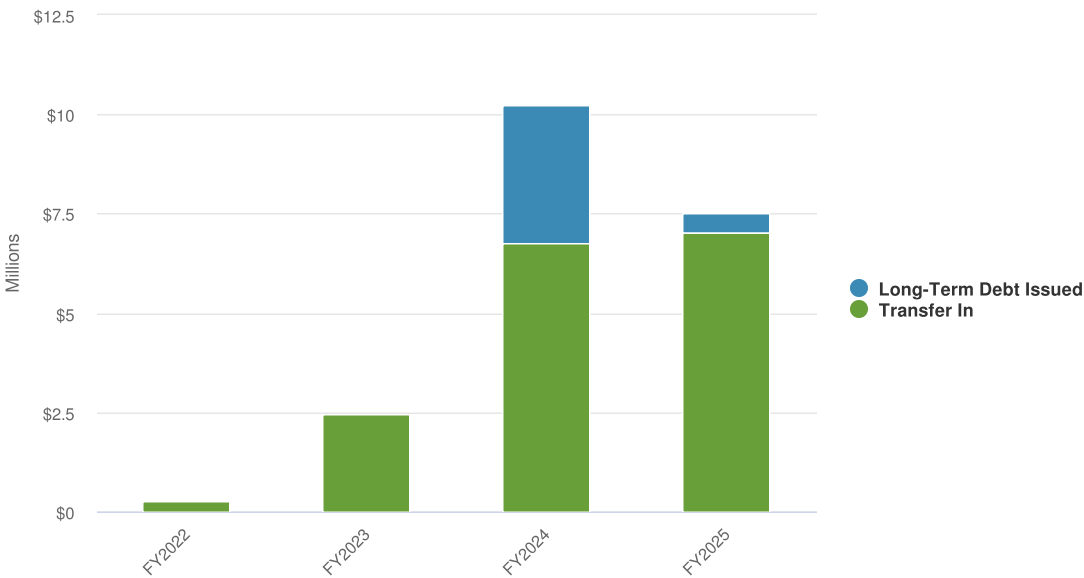
# Revenues by Source

Transfers from the water operating and Water SDC funds make up 93% of the revenue source for the Water Utility Capital Fund. The majority of the transfer funding is related to projects eligible for Water SDC funding. The City received a 0% Drinking Water State Revolving Fund loan for \$500,000 to fund the design of an elevated water reservoir on the east side of I-5.

Projected 2025 Revenues by Source



2025 Budgeted and Historical Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				

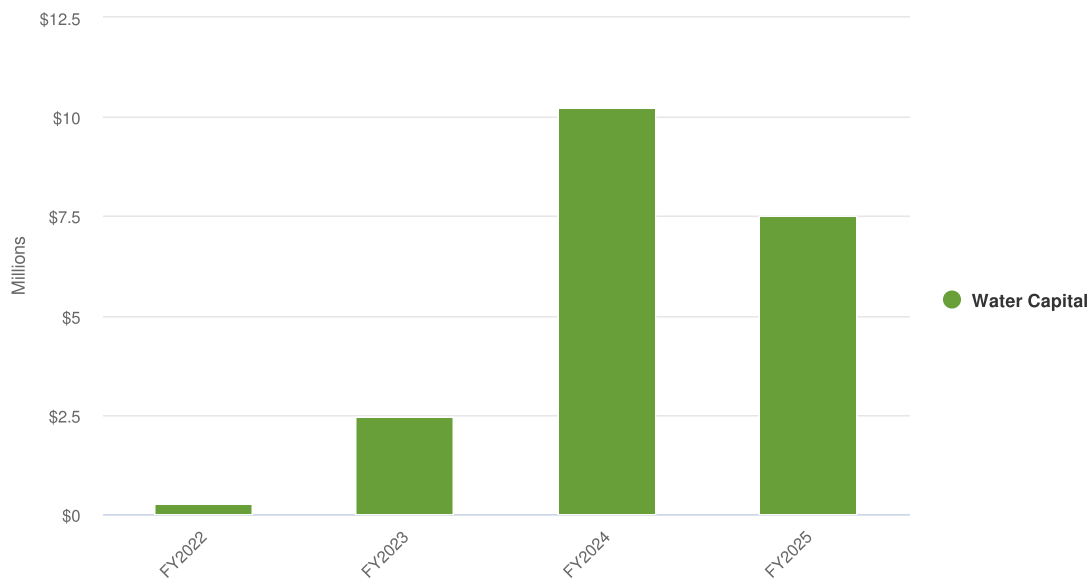


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Transfer In	\$272,412	\$2,459,103	\$6,748,000	\$7,031,000
Long-Term Debt Issued			\$3,500,000	\$500,000
<b>Total Revenue Source:</b>	<b>\$272,412</b>	<b>\$2,459,103</b>	<b>\$10,248,000</b>	<b>\$7,531,000</b>

## 2025 Water Utility Capital Fund Expenditures

The 2025 expenditures include design and initial construction of a new elevated water reservoir on the east side of I-5 in the Union Ridge area of town, a new water line along Pioneer Street and Discovery Drive, completion of design and construction of an upgrade to the downtown water lines that upsizes water lines from 4" to 8" lines, and construction of a new well field in the Sanderling Park area off of Hillhurst Road at the south end of the city limits. Refer to the capital plan for more detail.

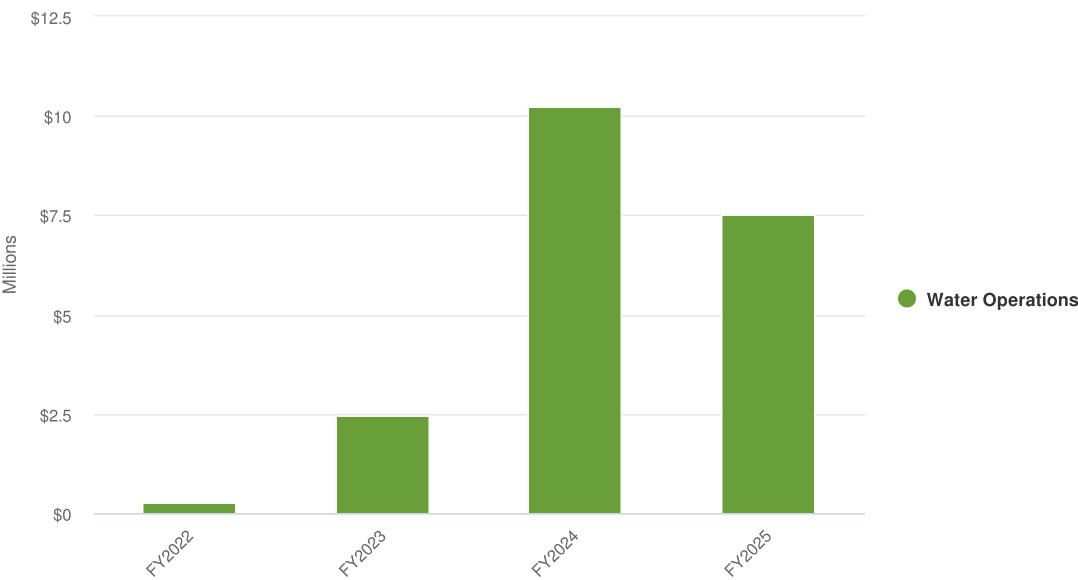
### 2025 Budgeted and Historical Water Utility Capital Fund Expenditures



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water Capital	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000
<b>Total Water Capital:</b>	<b>\$272,412</b>	<b>\$2,459,103</b>	<b>\$10,248,000</b>	<b>\$7,531,000</b>

## Expenditures by Function

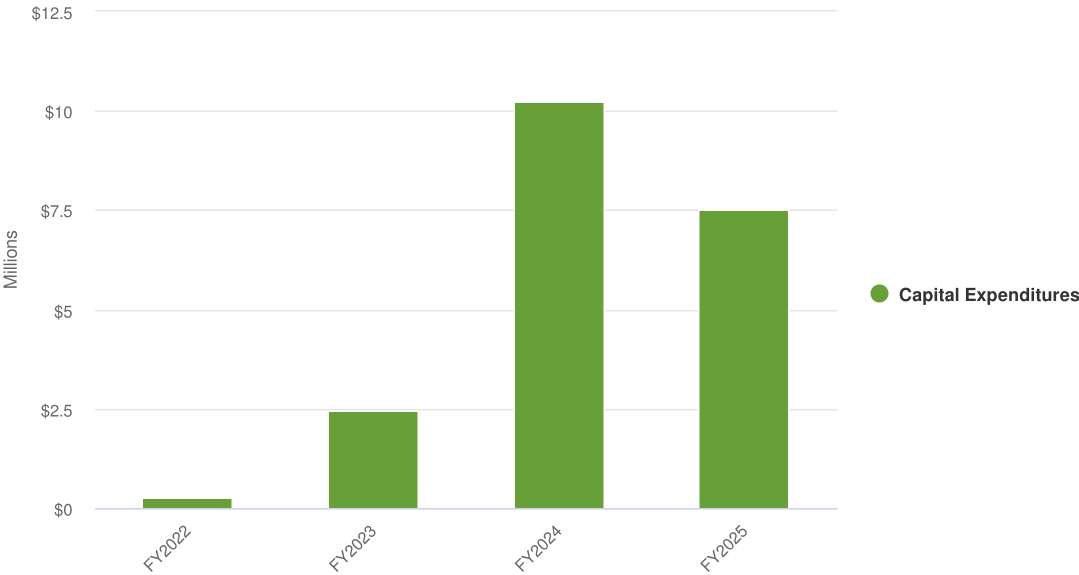
2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Water Operations	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000
Total Expenditures:	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000

Expenditures by Expense Type

2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Capital Expenditures	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000
Total Expense Objects:	\$272,412	\$2,459,103	\$10,248,000	\$7,531,000



## Storm Water Utility Capital Fund

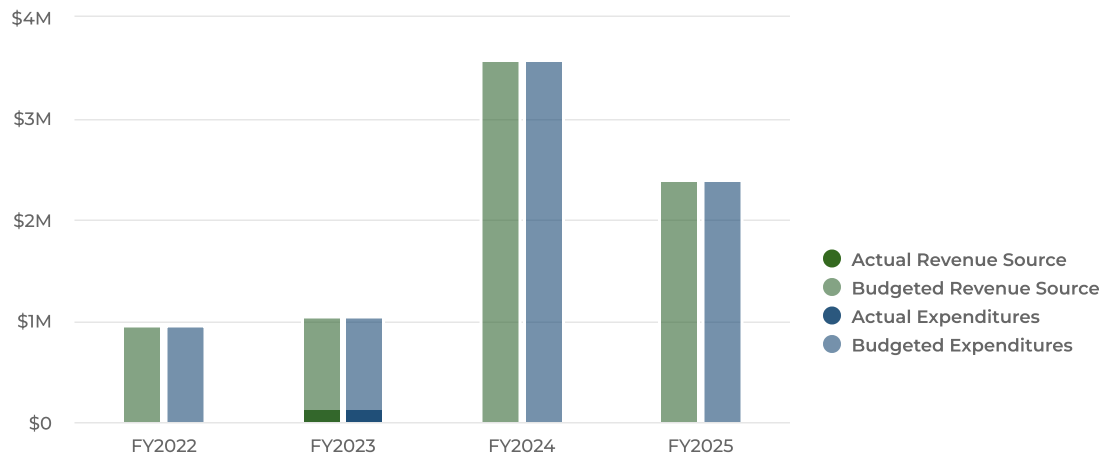
The Stormwater Utility Capital Project Fund is used to account for capital construction projects associated with the Stormwater Utility Fund. Public Works staff is used to manage and oversee the capital projects, and the design, engineering and construction activities are conducted under contractual agreements.

Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its citizens for the upcoming fiscal year.

Funding comes from multiple sources, including grants, low-cost public loans, bond proceeds, and storm water utility operating funds.

### Summary

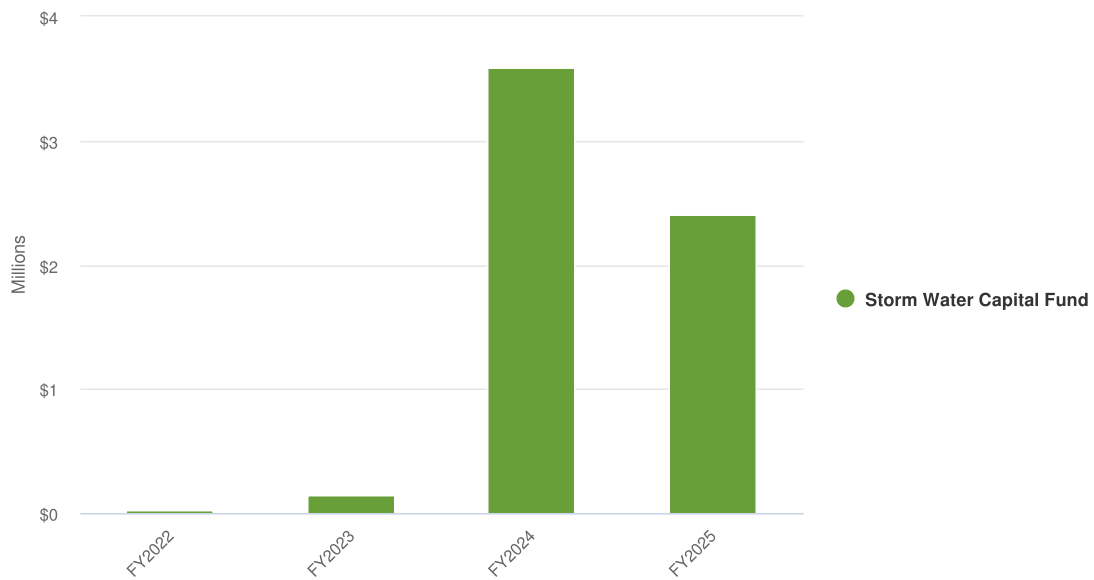
The Stormwater Capital Utility Fund's projected 2025 revenue budget is \$2.4 million, which represents a 33% decrease over the amended 2024 budget. Budgeted expenditures will also decrease \$1.2 million or 33% over the amended 2024 budget. The 2025 expense budget is \$2,404,000. The decrease is due to the purchase and closing of a new parcel and regional stormwater facility at the I-5 junction. The remaining capital projects began in 2024 and will be completed in 2025.



### Stormwater Utility Capital Revenue

The Stormwater Utility Capital Fund revenue budget will see a decrease in revenue in 2025 due to the completion of the regional stormwater facility purchase. Construction of four shovel ready storm projects in the downtown core will continue into 2025. The City Council did not add any new capital projects for stormwater, choosing instead to focus on existing projects.

## 2025 Budgeted and Historical Stormwater Utility Capital Fund Revenue

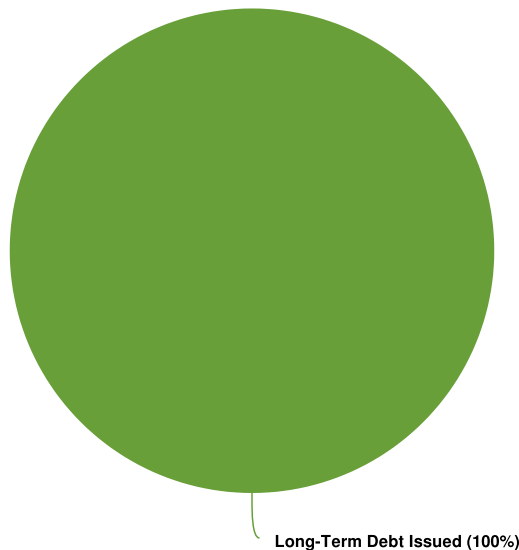


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Storm Water Capital Fund	\$27,158	\$146,400	\$3,589,000	\$2,404,000
<b>Total Storm Water Capital Fund:</b>	<b>\$27,158</b>	<b>\$146,400</b>	<b>\$3,589,000</b>	<b>\$2,404,000</b>

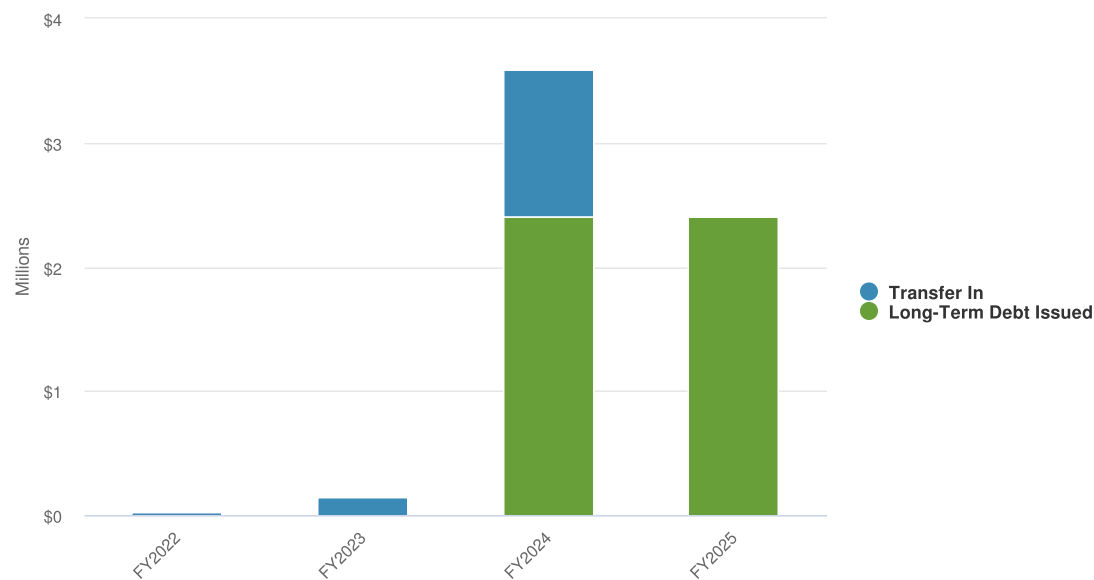
## Revenues by Source

100% of the capital funding comes from a low interest loan the City received from the Public Works Board in the amount of \$2.4 million to complete the stormwater improvement projects in the downtown core.

### Projected 2025 Revenues by Source



2025 Budgeted and Historical Revenues by Source

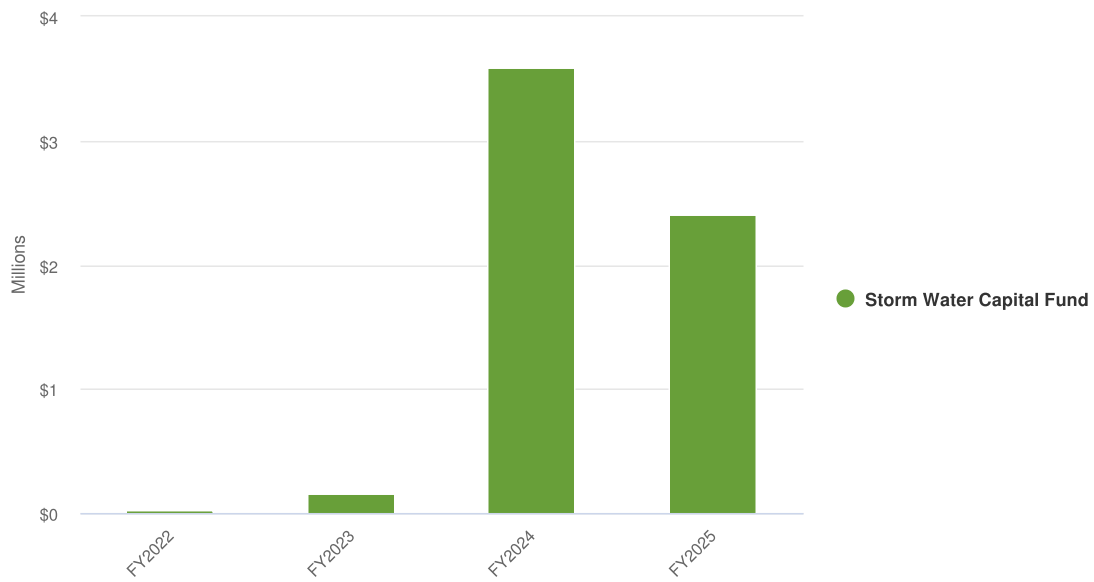


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Transfer In	\$27,158	\$146,400	\$1,185,000	\$0
Long-Term Debt Issued			\$2,404,000	\$2,404,000
Total Revenue Source:	\$27,158	\$146,400	\$3,589,000	\$2,404,000

2025 Stormwater Utility Capital Fund Expenditures

The 2025 capital expenditures include the construction of four stormwater projects to improve treatment of stormwater runoff in the downtown core.

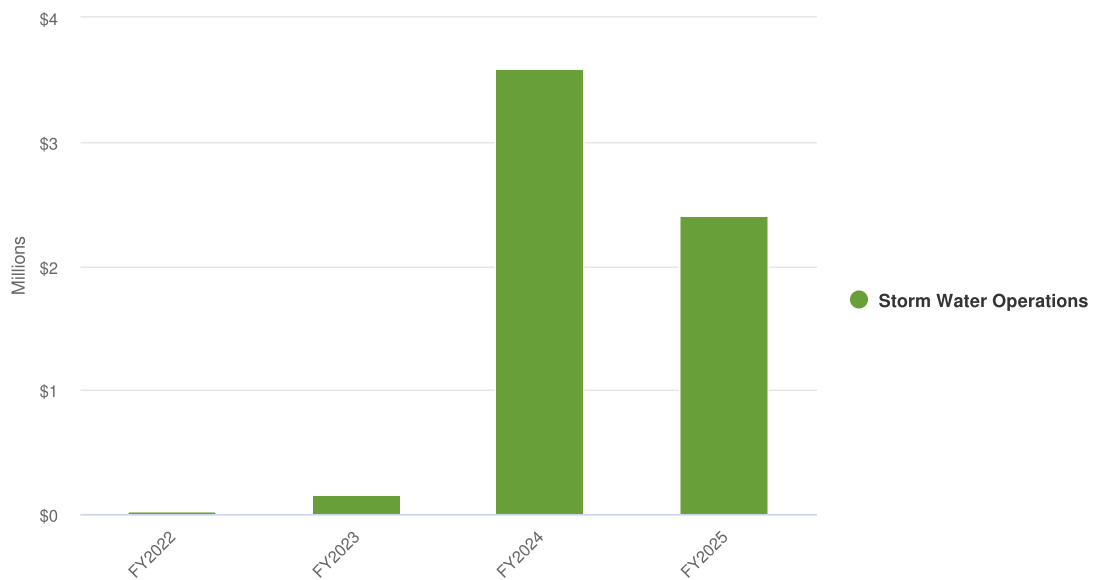
## 2025 Budgeted and Historical Stormwater Utility Capital Fund Expenditures



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Storm Water Capital Fund	\$27,158	\$151,891	\$3,589,000	\$2,404,000
<b>Total Storm Water Capital Fund:</b>	<b>\$27,158</b>	<b>\$151,891</b>	<b>\$3,589,000</b>	<b>\$2,404,000</b>

## Expenditures by Function

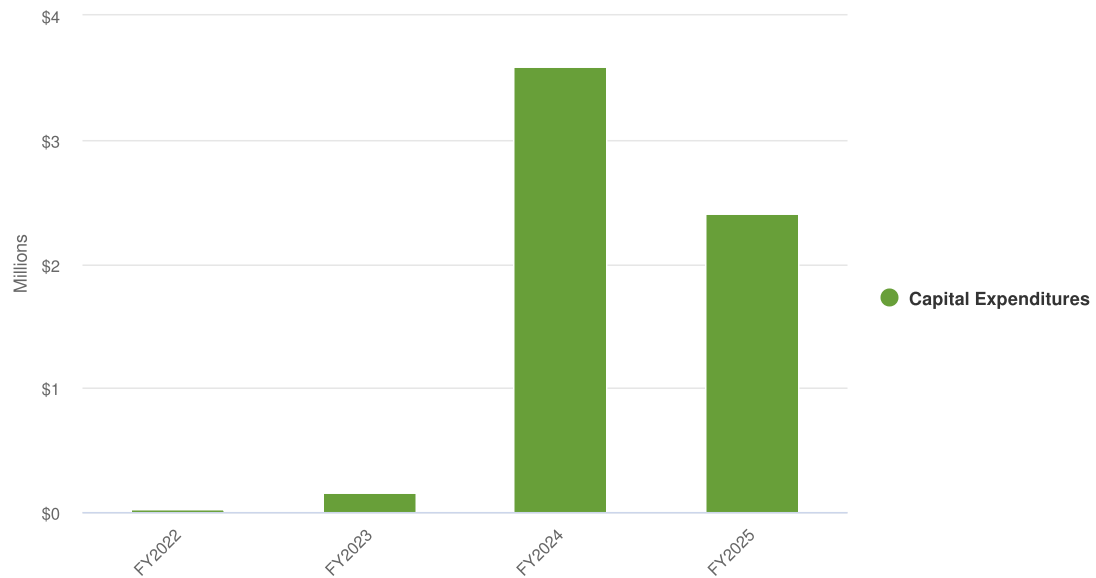
### 2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Storm Water Operations	\$27,158	\$151,891	\$3,589,000	\$2,404,000
<b>Total Expenditures:</b>	<b>\$27,158</b>	<b>\$151,891</b>	<b>\$3,589,000</b>	<b>\$2,404,000</b>

## Expenditures by Expense Type

### 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Capital Expenditures	\$27,158	\$151,891	\$3,589,000	\$2,404,000
<b>Total Expense Objects:</b>	<b>\$27,158</b>	<b>\$151,891</b>	<b>\$3,589,000</b>	<b>\$2,404,000</b>



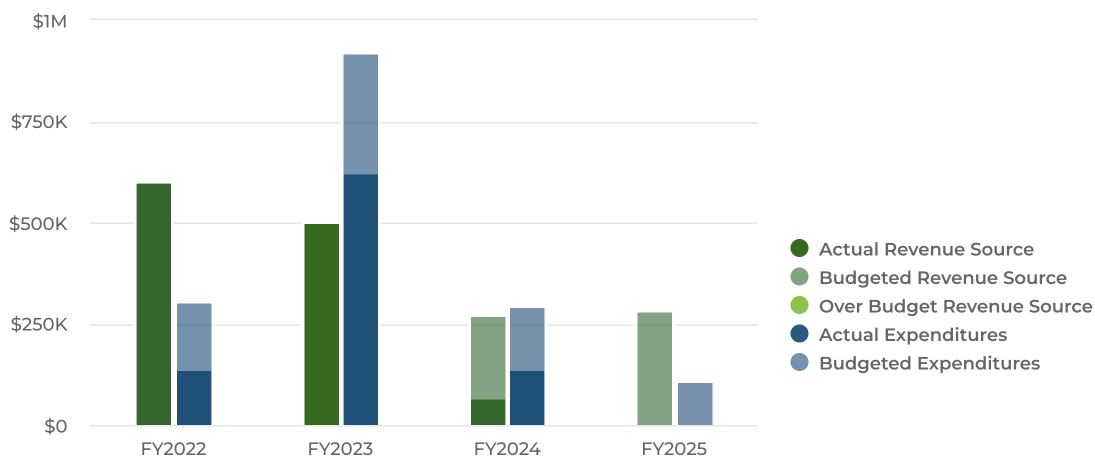


## Equipment Replacement Fund

The Equipment Replacement Fund (ERF) was created in 2012 and will be used to account for transfers made from the operating funds and the expenditures made to purchase replacement vehicles and large equipment items. The amount to transfer and spend on purchases is based on a financial model. The financial model describes the asset, year of purchase, estimated life, associated fund and department that uses the asset, estimated date to replace and the estimated replacement cost.

### Summary

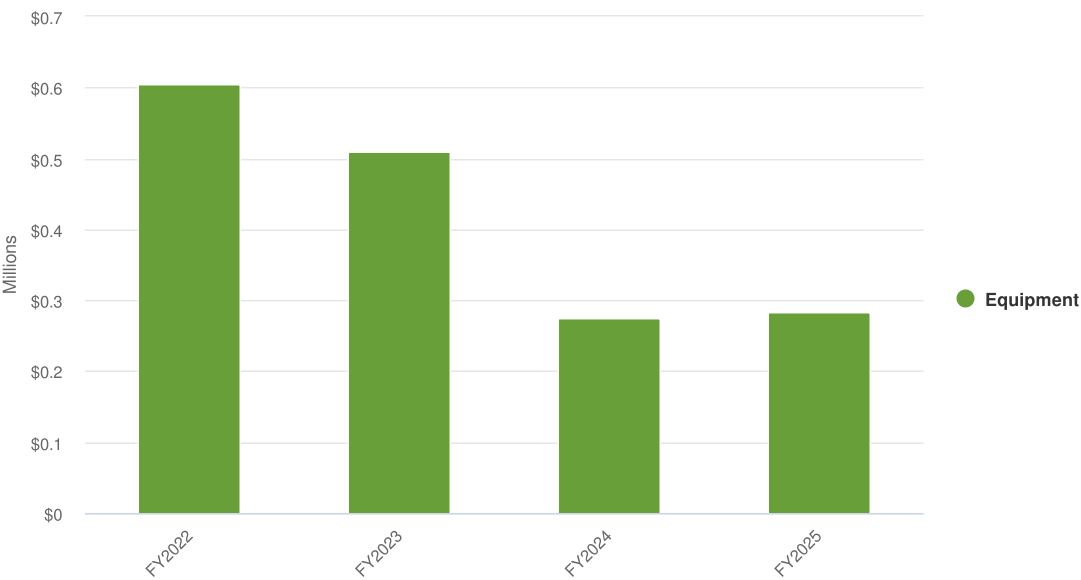
The Equipment Replacement Fund (ERF)'s projected 2025 revenue budget is \$284,100, which represents a 3% increase over the amended 2024 budget. Budgeted expenditures will decrease to \$112,500, a decrease of 62% over the amended 2024 budget. The 2024 expense budget is \$112,500. The decrease in expenditures is due to the City replacing several vehicles earlier than expected in the model. With supply chain issues over the past three years, the City saw an opportunity to purchase multiple vehicles earlier than originally planned. The vehicles became available as other entities canceled their orders. The City has repurposed some of the replaced vehicles to reduce the need for additional fleet replacement through 2025. The replacements include two Ford Escapes and two trailers.



### 2025 ERF Revenue

The 2025 revenue is from transfers from each of the operating funds, General, Streets, Water and Storm Water, along with the Community Development Department for building inspector vehicle replacement.

2025 Budgeted and Historical ERF Revenue

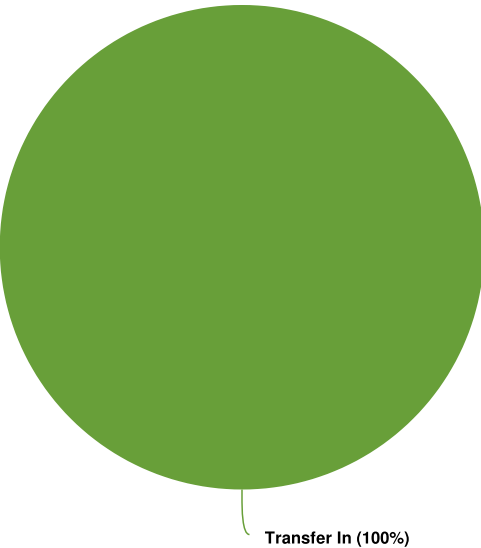


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Equipment	\$604,915	\$509,283	\$275,050	\$284,100
Total Equipment:	\$604,915	\$509,283	\$275,050	\$284,100

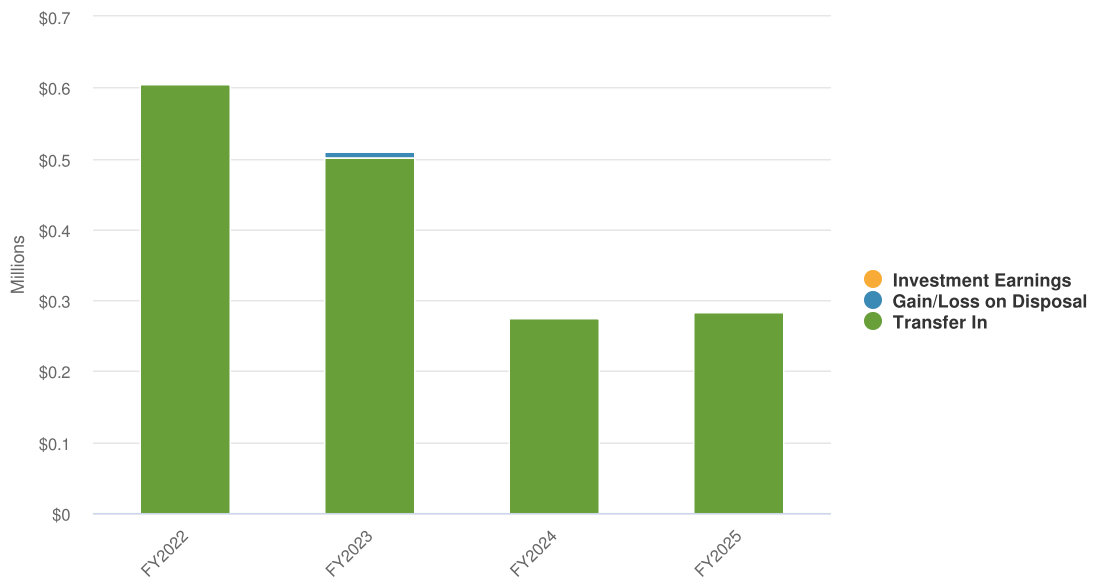
Revenues by Source

The total revenue budget from transfers is \$284,100. The General Fund is \$160,000, the Water fund is \$40,500, the Stormwater Fund is \$33,000, the Street Fund is \$25,000 and the Community Development Department is \$25,600.

Projected 2025 Revenues by Source



## 2025 Budgeted and Historical Revenues by Source

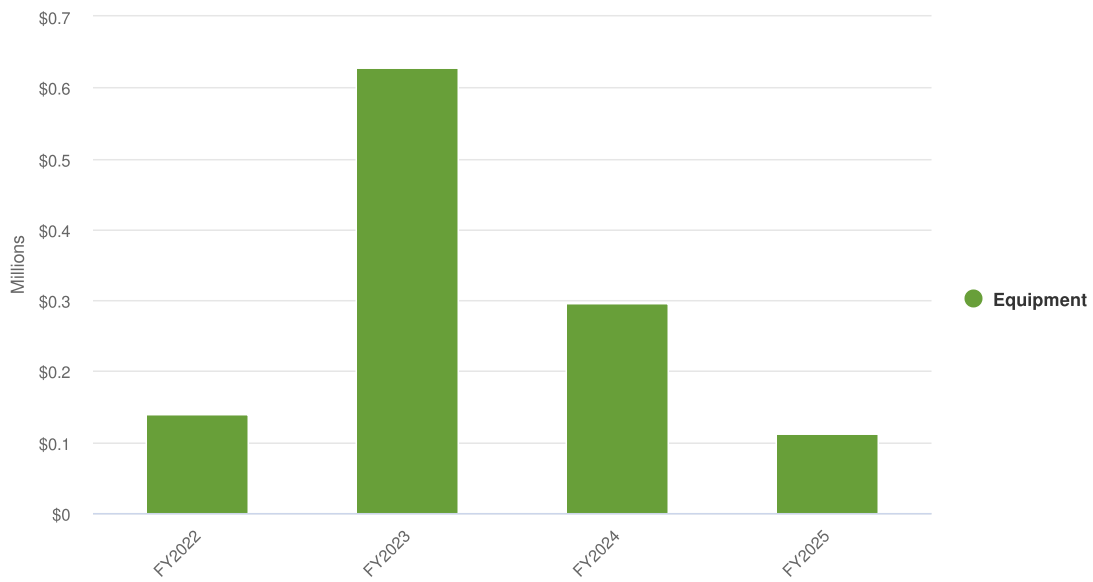


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Revenue Source				
Transfer In	\$604,915	\$502,100	\$275,000	\$284,100
Investment Earnings	\$0	\$0	\$50	\$0
Gain/Loss on Disposal	\$0	\$7,183	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$604,915</b>	<b>\$509,283</b>	<b>\$275,050</b>	<b>\$284,100</b>

## 2025 ERF Expenditures

The 2025 expenditures include the replacement of two Ford Escapes, one for a building inspector and one for the engineering department. Additionally, two trailers for parks and streets are planned to be replaced.

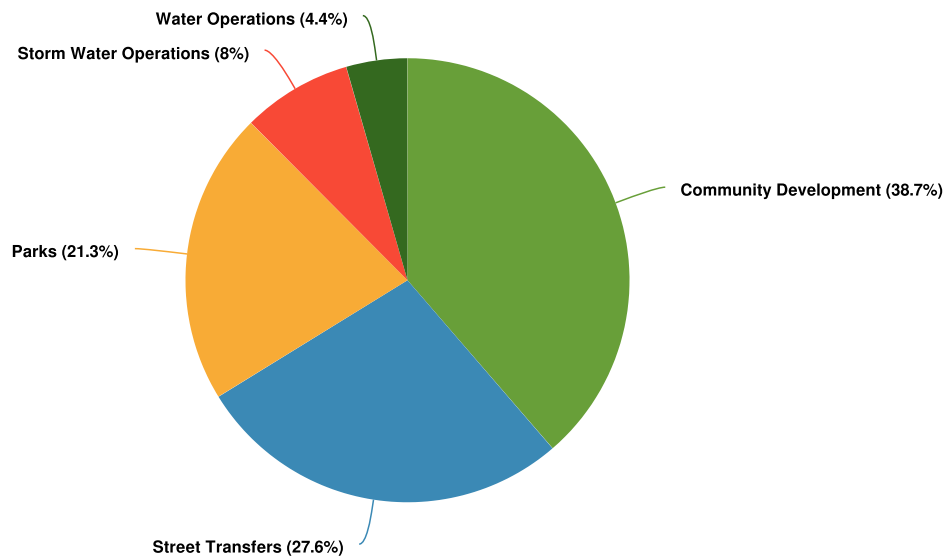
## 2025 Budgeted and Historical ERF Expenditures



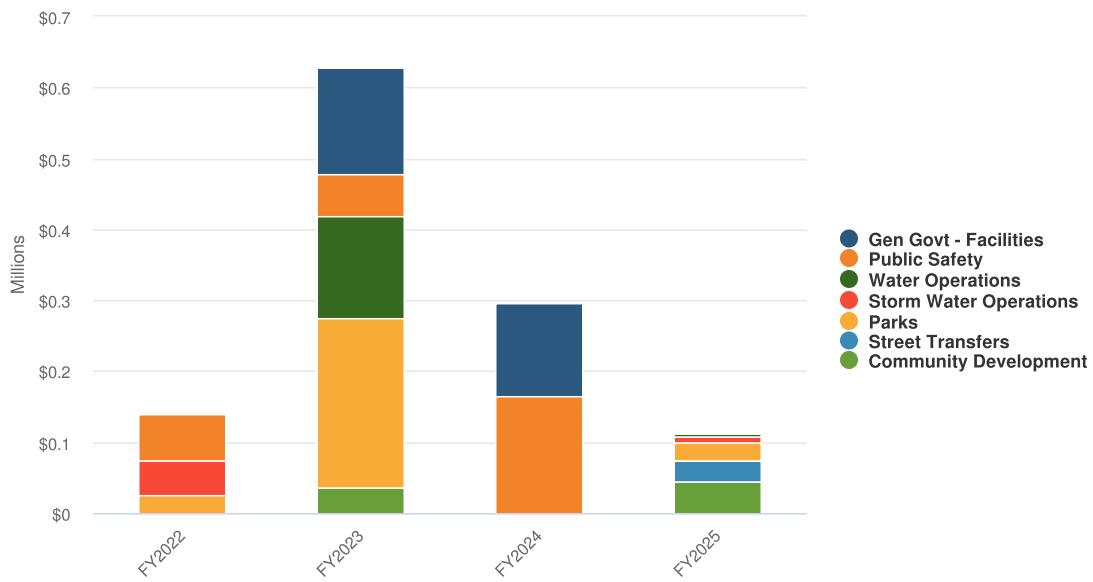
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Equipment	\$139,782	\$627,358	\$296,000	\$112,500
<b>Total Equipment:</b>	<b>\$139,782</b>	<b>\$627,358</b>	<b>\$296,000</b>	<b>\$112,500</b>

## Expenditures by Function

### 2025 Budgeted Expenditures by Function



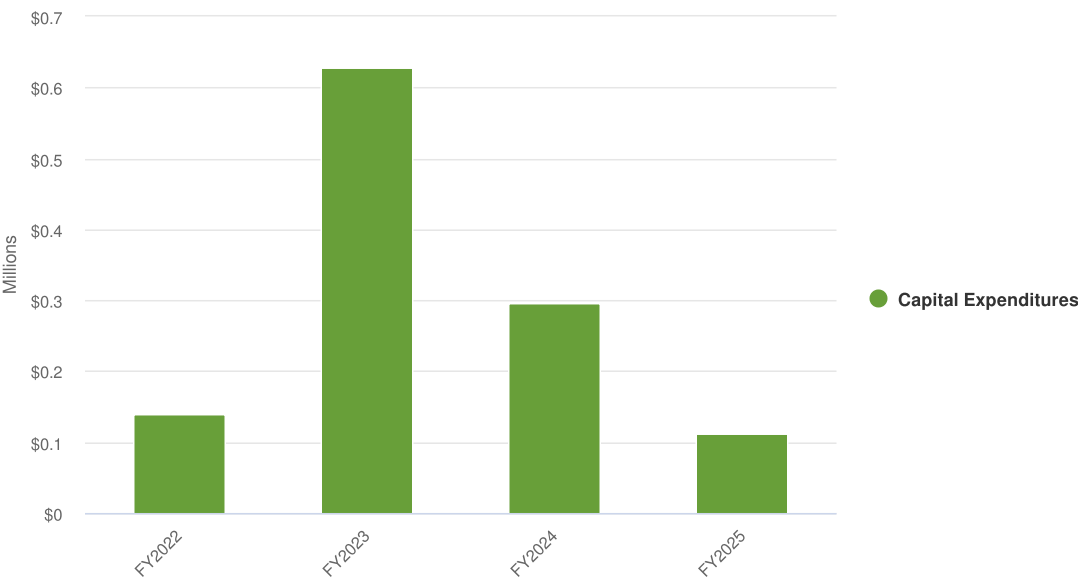
## 2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Gen Govt - Facilities		\$150,234	\$131,000	\$0
Public Safety	\$65,138	\$59,388	\$165,000	\$0
Street Transfers	\$0	\$0	\$0	\$31,000
Community Development		\$35,570	\$0	\$43,500
Parks	\$24,400	\$240,390	\$0	\$24,000
Water Operations		\$141,777	\$0	\$5,000
Storm Water Operations	\$50,244		\$0	\$9,000
<b>Total Expenditures:</b>	<b>\$139,782</b>	<b>\$627,358</b>	<b>\$296,000</b>	<b>\$112,500</b>

## Expenditures by Expense Type

2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Capital Expenditures	\$139,782	\$627,358	\$296,000	\$112,500
Total Expense Objects:	\$139,782	\$627,358	\$296,000	\$112,500

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## FUNDING SOURCES

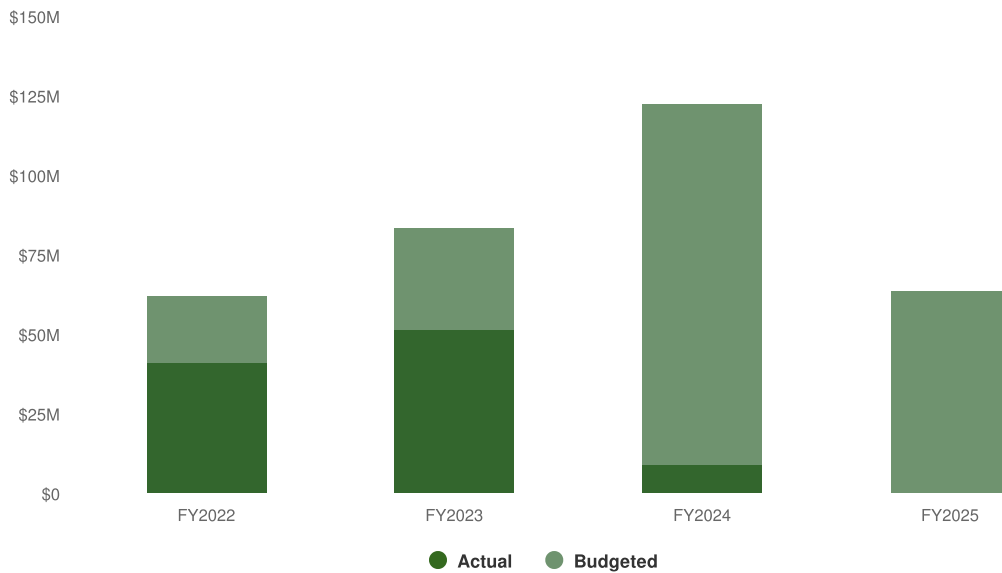
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## 2025 Revenue Source Summary

The 2025 revenue budget is forecast to decrease 47.9% when compared to the amended 2024 budget. The decrease is due to the City issuing approximately \$28 million in new debt in 2024 to complete a project to widen Pioneer Street and construct a new roundabout at Discovery Drive and Pioneer Street. The City will continue to draw on a \$625,000 low interest loan to complete the design of the final segment of Royle Road between S 19th and Hillhurst Rd in 2025. The Storm Water Fund will issue \$2.4 million in new debt to complete construction of four high priority storm water construction projects in the downtown core. The Water Fund will issue \$500,000 in new debt to help fund the design of a new elevated reservoir on the east side of the city. The City has been awarded \$32.8 million in grant funding to continue additional road, park and safety projects within the city. Ongoing revenues such as property tax and utility taxes will continue to see growth due to the increased household growth over the past few years. Retail sales tax is estimated to see an increase of 27.5% compared to the amended 2024 budget. The increase is due to new businesses opening their doors in 2024 and 2025 with continued commercial retail construction ongoing in the I-5 junction area.

**\$63,904,330** **-\$58,706,706**  
(-47.88% vs. prior year)

### Sources Proposed and Historical Budget vs. Actual





# 2025 Revenue by Source

## MAJOR DRIVERS FOR REVENUE VARIANCES

### Property Tax

The expected 6.8% property tax increase for 2025, when compared to the amended 2024 budget, is due to new construction (\$176.9 million assessed value) in single-family residential housing and commercial retail businesses. The city is planning to increase the property tax by the statutory maximum of 1% in 2025. The 1% increase adds \$23,320 to the 2025 levy amount.

### Retail Sales Tax

The projected 27.5% revenue increase in 2025 is related to an anticipated increase in retail sales tax related to new businesses and commercial retail construction. City staff have been projecting a transition from a dependence on one-time sales tax generated from construction activities to more sustainable commercial retail sales. Previous construction related sales tax generated up to 65% of the overall sales tax receipts. The mix of sales tax as of the first quarter of 2024 shows commercial retail sales generating 62.8% of overall receipts and construction activities, the remaining 37.2%. Staff are forecasting additional transition to sustainable retail sales tax over the next three years with the addition of new retail stores such as Costco, Les Schwab, Tractor Supply and multiple national retailers moving into Ridgefield. The City has seen a significant increase in tax receipts generated from online sales and implemented a new public safety related sales tax in January 2023.

### Utility Tax

Utility taxes are expected to increase by 2.8% when compared to the amended 2024 budget. The increase is related to continued growth in new households and commercial business over the past two years. The forecast is for a 5.45% increase in new households along with new commercial businesses opening their doors in 2023-2025.

### Real Estate Excise Tax

Real Estate Excise Tax is expected to increase 18% when compared to the amended 2024 budget. The increase is a result of an expected increase in both new and existing home sales. Property owners who stayed in their homes due to the high mortgage interest rates, reducing additional potential sales of existing homes, are expected to reenter the market in 2025 due to rates stabilizing and going down. Real estate excise tax comes from sales of real property. Market values have increased substantially over the past few years and are expected to stabilize as the housing market slows down but not depreciate in value significantly. The City is forecasting 250 new single family residential permits in 2025 compared to a forecast of 300 in 2024. The building department is expected to issue just under 300 residential permits in 2024. Several commercial parcels are on the market and staff expect to see some sales of these parcels in 2025.

### Planning and Development Revenue

Development revenue is expected to increase 37.9% in 2025 when compared to the amended 2024 budget. The forecast is for single family residential permit applications to be reduced to 250 in 2025. The City is already seeing a reduction in applications for residential permitting. Commercial permitting will stay steady in 2025 as several projects are in for either land use, engineering or under construction. The City expects several commercial projects to be constructed between 2025 and 2026. The Council has approved a cost of service study to review land use, engineering, building and inspection fees related to development. The study began in the third quarter of 2024 and is expected to be presented to the City Council by the end of 2024 with any recommended changes to be implemented in the first quarter of 2025. The current policy is that development pays for development and the City achieves 100% cost recovery.

### Charges for Services

Charges for services are a small part of the General Fund budget, including a few services offered to the public, such as concealed pistol licenses. The main charge for service in the General Fund is related to an indirect cost allocated to the Water and Stormwater Utility Funds and the Community Development Department Building and Permitting Activities. Charges for Services are expected to increase 7.2% when compared to the amended 2024 budget.

Charges for service for both water and stormwater services are user fees charged to the customer to cover the cost of offering the service. Rates are based on a utility rate model that is updated annually to estimate the revenue needs to receive 100% cost recovery for the service provided. City staff completed an updated rate study in 2023 for both utilities. The study factored in growth assumptions, costs to provide the services and capital needs over the next 10 years. In addition, the water rate model was updated to add in an additional tier for usage. The additional tier allowed a reduction in water rates for customers using less than 3,500 cf in average usage, while customers using in excess of 3,500 cf would see increased rates. The goal was to incentivize water conservation in Ridgefield. In the stormwater utility, the study included assumptions for expenses related to new permit requirements the City will be subject to beginning in July 2024.

Charges for service are expected to increase 14.2% and 37.9% in the Water Utility and Stormwater Utility respectively. The increase is due to an increase in household accounts of 5.45%, new commercial accounts and a related increase in water usage. For Stormwater, the rates are based on Equivalent Dwelling Units (EDU) and the increase in additional large commercial buildings will increase the EDU's calculated in the overall fees.

### **Intergovernmental Revenue**

Intergovernmental revenues are state shared revenues received by the City. Intergovernmental revenues are a small portion of the overall budget and are based on a per capita distribution. This revenue source is deposited to the General Fund and the Street Fund to fund certain activities.

The intergovernmental revenue in the General Fund is expected to decrease 18.6% in 2025 when compared to the amended 2024 budget. The decrease is due to the City collecting a \$75,000 excise tax credit for sponsoring the Ridgfield Main Street Program in 2023. The City will not see that credit in 2025. The intergovernmental revenue in the Street Fund, which consists mainly of vehicle motor fuel and multi-modal taxes, is expected to increase 3.6% when compared to the amended 2024 budget.

### **Grants**

Grant revenue is expected to decrease overall by 64% in 2025 when compared to the 2024 grant receipts. The total grant funds received in 2025 is expected to be \$3.4 million. The reason for the reduction is that multiple grant funded transportation projects were completed in 2024. The City will continue to receive multiple grants for transportation projects, park projects and for the update to the comprehensive growth management plan.

### **Debt Issuance**

The 2025 Budget includes a debt issuance of approximately \$3.46 million. The debt issuance includes a Public Works Board loan that will fund the design of the final segment of Royle Road improvements between S 19th and Hillhurst Road. The Stormwater Fund received a \$2.4 million Public Works Board loan to complete construction of four stormwater projects in the downtown core. The Water Fund received a \$500,000 0% interest Drinking Water State Revolving Fund Loan to design an elevated water reservoir on the east side of the city. Staff are currently looking at debt issuance options to fund the construction of the elevated water reservoir. The projected issuance would be in the \$20 - \$24 million range.

### **Impact Fees and System Development Charges**

The 2025 budget is forecasting a continued reduction in the receipt of park and traffic impact fees along with water system development charges. The reduction is due to a continued slow-down in residential construction in 2025. Additionally, the City has issued multiple park and traffic impact fee credits over the past few years. Due to the issuance of credits for work developers have completed on public projects like construction of a road or park, the credits will be used to pay for the impact fee charges when the fee is due. There are limited water system development charge credits outstanding, and they should not impact revenues in 2025.

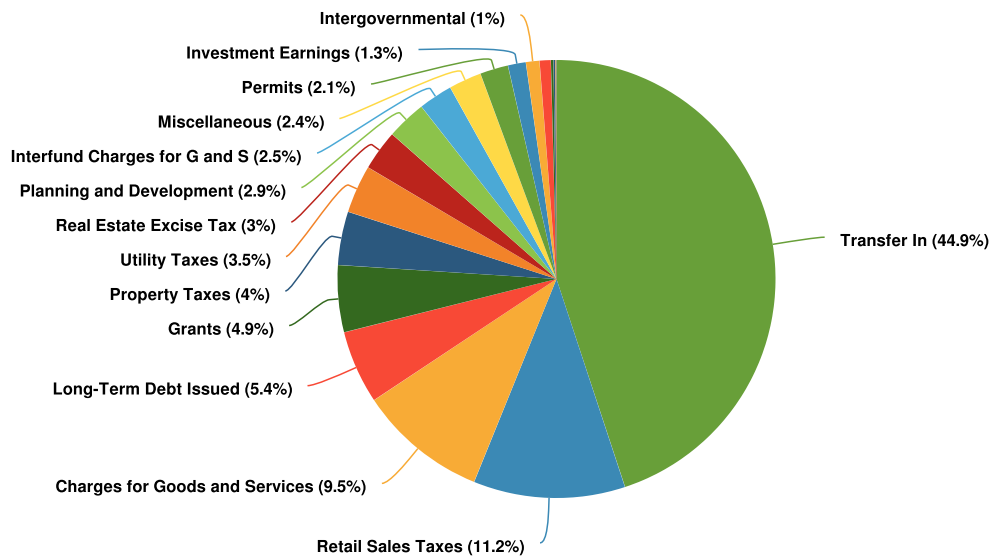
The forecast is for a 14% and 18% reduction in overall revenue for park impact fees and traffic impact fees, while the water system development charge revenues remain flat respectively, when compared to 2024 receipts.

## 2025 Revenues by Source

Interfund transfers at 44.9% make up the majority of revenue. These transfers fund capital projects and street operations. Retail sales taxes are the largest revenue source for ongoing operations at 11.2% of overall revenues with charges for goods and services at 9.5% a close second. The City Council directed staff to begin a transition from a dependence on construction related one-time sales and use tax revenue in 2018 to a more stable ongoing retail sales and use tax structure. Staff began working with a national firm to recruit multiple retail commercial businesses to Ridgefield. The mix of ongoing retail sales tax receipts has gone from a low of 35% ongoing receipts to 62.8% related to ongoing stable tax receipts. The transition is expected to continue through 2026 as more businesses begin construction and open to the public.

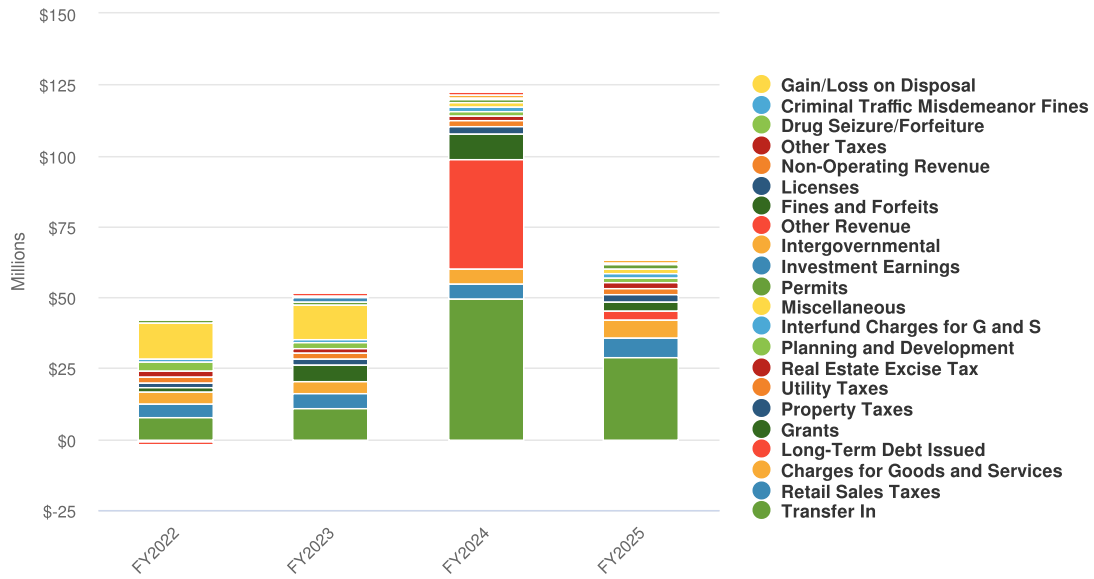
The 2025 revenue budget reflects the continued investment in infrastructure to support the tremendous growth over the past decade. Transfers and debt issuance reflect the funding sources for high priority transportation, water and stormwater infrastructure projects. \$13.8 million of the transfers are related to a 2024 LTGO bond issuance for transportation related projects located in the Tax Increment Area (TIA). The TIA is projected to bring in \$700 million in private development to Ridgefield, creating over 1,900 new jobs and providing \$3.4 million in state and local retail sales tax revenues.

### Projected 2025 Revenues by Source



The 2022 and 2023 actual numbers include accounting entries for unrealized gain/loss on investments. City investments in Municipal Bonds, US Securities or in the Clark County Investment Pool are retained to maturity to reduce or eliminate the potential for a loss on the principal amount of the investment.

## 2025 Budgeted and Historical Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Revenue Source</b>				
<b>Non-Operating Revenue</b>				
Insurance Recoveries	-\$3,726	\$11,128	\$10,000	\$10,000
Insurance Recoveries	\$35,659	\$0	\$25,000	\$25,000
Insurance Recoveries	\$1,000	\$0	\$0	\$0
Insurance Recoveries	\$2,211	\$0	\$0	\$0
<b>Total Non-Operating Revenue:</b>	<b>\$35,145</b>	<b>\$11,128</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Other Revenue</b>				
Community Garden Rentals	\$540	\$580	\$600	\$600
Short Term Rentals	\$20,428	\$11,961	\$20,000	\$10,000
Long Term Leases/Rentals	\$17,640	\$3,250	\$50,000	\$10,000
Comm Event(s) Fees	\$22,952	\$26,660	\$25,000	\$25,000
Private Donation - Community Events	\$15,300	\$2,025	\$25,000	\$10,000
PD Donation - N Pacific Union	\$7,500	\$0	\$0	\$0
Police Study Reimbursement LC	\$0	\$22,702	\$0	\$0
AWC-ARTG Grant - CCFR	\$0	\$57,883	\$0	\$0
Lumen-Interactive Sign	\$0	\$0	\$10,000	\$0
Firehouse Subs-ATV Grant	\$0	\$0	\$37,000	\$0
WSDA - Farmers Market	\$0	\$0	\$7,400	\$0
Paradise Pointe HOA Fee	\$0	\$0	\$0	\$20,000
Cash Adjustments - Over/Short	\$0	\$0	\$0	\$0
Other Revenue	\$43,074	\$43,956	\$25,000	\$30,000
Admin Fees - Non Building	\$481	\$935	\$2,500	\$2,500
Admin Fees - Building	\$12,600	\$10,410	\$0	\$0
Prior Period(s) Adjustments	-\$1,253,162	\$209,474	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Other Revenue	\$50	\$3,261	\$500	\$500
Seizure/Forfeiture Property	\$2,806	\$396	\$0	\$0
Parks Found-Onslow Nature Play	\$0	\$1,778	\$10,000	\$10,000
CRWWD - Sanitary Force Main	\$6,513	\$356,161	\$700,000	\$400,000
Port of Ridge Waterfront Park	\$0	\$0	\$50,000	\$0
RSD - RORC Field Lights	\$0	\$0	\$200,000	\$0
Admin Fees - Building	\$0	\$0	\$15,000	\$15,000
Other Revenue	\$50	\$395	\$1,000	\$1,000
Prior Period(s) Adjustments	\$37,585	\$31,769	\$0	\$0
Other Revenue	\$2,200	\$480	\$0	\$500
Prior Period(s) Adjustments	\$54,835	\$64,310	\$0	\$0
<b>Total Other Revenue:</b>	<b>-\$1,008,608</b>	<b>\$848,384</b>	<b>\$1,179,000</b>	<b>\$535,100</b>
<b>Property Taxes</b>				
Property Tax	\$1,941,010	\$2,213,832	\$2,340,000	\$2,500,000
Property Taxes	\$0	\$0	\$0	\$30,000
<b>Total Property Taxes:</b>	<b>\$1,941,010</b>	<b>\$2,213,832</b>	<b>\$2,340,000</b>	<b>\$2,530,000</b>
<b>Retail Sales Taxes</b>				
Retail Sales Tax	\$4,095,883	\$3,762,745	\$4,200,000	\$5,400,000
Public Safety Sales/Use Tax	\$0	\$230,760	\$230,000	\$250,000
Wildlife Tax	\$0	\$7	\$0	\$0
Hotel/Motel Tax	\$4,465	\$4,587	\$5,000	\$6,000
Local Criminal Justice	\$277,439	\$315,787	\$300,000	\$340,000
Public Transportation Tax	\$710,873	\$882,342	\$850,000	\$1,165,000
<b>Total Retail Sales Taxes:</b>	<b>\$5,088,660</b>	<b>\$5,196,227</b>	<b>\$5,585,000</b>	<b>\$7,161,000</b>
<b>Utility Taxes</b>				
Water Utility Tax	\$170,873	\$185,768	\$192,000	\$210,000
Sewer Franchise Fee	\$316,447	\$304,139	\$339,500	\$340,000
Telephone/Cell Utility Tax	\$93,607	\$103,249	\$120,000	\$120,000
Gas Utility	\$231,447	\$280,300	\$328,000	\$290,000
Garbage	\$263,389	\$303,014	\$334,000	\$380,000
Electricity Utility Tax	\$503,203	\$542,555	\$605,000	\$650,000
Cable TV Franchise Fee	\$116,955	\$119,284	\$134,000	\$120,000
Water Tax	\$48,532	\$61,814	\$64,000	\$73,500
Sewer Franchise Fee	\$57,917	\$63,206	\$85,000	\$85,000
<b>Total Utility Taxes:</b>	<b>\$1,802,371</b>	<b>\$1,963,329</b>	<b>\$2,201,500</b>	<b>\$2,268,500</b>
<b>Other Taxes</b>				
Leasehold Tax	\$11,397	\$15,335	\$12,000	\$12,000
<b>Total Other Taxes:</b>	<b>\$11,397</b>	<b>\$15,335</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Licenses</b>				
Business Licenses	\$70,583	\$80,169	\$86,000	\$92,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Total Licenses:</b>	<b>\$70,583</b>	<b>\$80,169</b>	<b>\$86,000</b>	<b>\$92,000</b>
<b>Permits</b>				
Building Permits-Residential	\$1,103,867	\$879,370	\$0	\$0
Building Permits-Non Resident	\$173,555	\$203,999	\$0	\$0
Sign Permits	\$1,500	\$1,700	\$0	\$0
Animal Licenses	\$5,600	\$3,410	\$5,000	\$5,000
Concealed Pistol Licenses	\$4,504	\$4,963	\$6,000	\$5,000
Golf Cart Registration	\$210	\$240	\$180	\$240
Street/Curb/Excavation Permits	\$13,537	\$17,187	\$20,000	\$20,000
Building Permits-Residential	\$0	\$0	\$520,000	\$1,000,000
Building Permits-Non Resident	\$0	\$0	\$350,000	\$300,000
Sign Permits	\$0	\$0	\$2,000	\$2,000
<b>Total Permits:</b>	<b>\$1,302,773</b>	<b>\$1,110,870</b>	<b>\$903,180</b>	<b>\$1,332,240</b>
<b>Grants</b>				
Depart. of Justice - BVP Grant	\$369	\$1,329	\$2,500	\$2,500
US Treasury - SLFRF Grant	\$1,278,769	\$0	\$0	\$0
DOJ - Body Worn Camera Grant	\$0	\$0	\$0	\$38,000
WASPC Traffic Safety Grant	\$5,131	\$0	\$1,000	\$1,000
WTSC DUI Patrol Grant	\$0	\$1,697	\$1,000	\$1,000
WTSC Distracted Driver Grant	\$1,110	\$1,413	\$1,000	\$1,000
WTSC Seat Belt Patrol Grant	\$0	\$0	\$1,000	\$1,000
WTSC Motorcycle Safety Patrol	\$0	\$588	\$1,000	\$1,000
WTSC Speeding Patrol Grant	\$0	\$3,052	\$1,000	\$1,000
State Capital Grant - PD	\$45,828	\$74,452	\$0	\$0
WSCJ PD Wellness Equip Grant	\$0	\$17,900	\$0	\$0
Commerce Grant-Comp Plan Amend	\$0	\$0	\$125,000	\$62,500
Commerce-Climate Action	\$0	\$0	\$300,000	\$200,000
Excise Tax Refund - Main Stree	\$0	\$0	\$75,000	\$0
ADA Transition Planning Grant	\$0	\$0	\$56,000	\$0
Affordable & Sup Housing	\$24,205	\$23,294	\$25,000	\$25,000
RTC Grant - Cart Rd Trail Ph 1	\$0	\$0	\$0	\$100,000
RTC Grant I-5 S Connector	\$0	\$0	\$0	\$270,000
CDBG - N 8th Ave/Simons St	\$218,718	\$36,282	\$0	\$0
CDBG - Gee Creek Loop	\$0	\$0	\$195,000	\$195,000
CDBG - Hall & Elm	\$0	\$0	\$232,470	\$232,470
Gee Creek Trail - TAP Grant	\$4,151	\$0	\$0	\$0
S Pioneer St Ext/Roundabout	\$0	\$4,912,741	\$920,000	\$0
11th & Timm Rd Safety Grant	\$0	\$0	\$350,000	\$310,000
WSDOT Systemic Safety Imprv	\$0	\$0	\$320,000	\$201,000
Park Laundry Acquisition - EPA	\$0	\$0	\$195,000	\$0
State Capital Grant YMCA	\$110,924	\$0	\$0	\$0
State Capital Grant-Splashpad	\$0	\$250,260	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
State Capital Grant RORC Light	\$0	\$0	\$242,500	\$0
State MLB Grant RORC	\$0	\$0	\$450,000	\$0
N Gee Creek Trail FLAP Grant	\$0	\$4,815	\$228,000	\$200,000
Ecology RAG - Park Laundry	\$0	\$0	\$2,070,000	\$900,000
I-5 Access Grant - Design	\$0	\$0	\$0	\$41,000
TIB-Complete Streets Hillhurst	\$0	\$0	\$260,000	\$17,600
TIB Grant-S Royle Rd-Fielcrest	\$0	\$567,935	\$2,952,100	\$0
Overpass Sfty Screen/Art Grant	\$0	\$0	\$328,300	\$320,300
CPU EV-GO Grant	\$24,985	\$0	\$0	\$0
DOH - Abrams Well Field	\$0	\$0	\$0	\$30,000
WA Dept Ecology - Storm Permit	\$0	\$0	\$130,000	\$0
<b>Total Grants:</b>	<b>\$1,714,189</b>	<b>\$5,895,758</b>	<b>\$9,462,870</b>	<b>\$3,151,370</b>
<b>Intergovernmental</b>				
PUD Privilege Tax	\$52,615	\$62,750	\$70,000	\$75,000
LE & CJ Leg One Time Cost	\$0	\$10,000	\$0	\$0
Crim Justice - Low Population	\$4,296	\$5,146	\$6,000	\$6,320
Crim Justice Special Programs	\$15,215	\$18,140	\$20,500	\$22,125
DUI/Other Crim Justice Asst.	\$883	\$1,429	\$2,500	\$1,500
CC Sex Offendr Resid Verificat	\$10,071	\$2,996	\$7,000	\$7,000
Liquor/Beer Excise Tax	\$86,796	\$98,678	\$110,000	\$103,600
Liquor Control Board Profits	\$92,421	\$104,368	\$115,000	\$116,400
Intergovernmental Revenue	\$46,533	\$51,061	\$0	\$0
Multimodal Transpo City	\$15,695	\$17,724	\$19,500	\$20,100
Vehicle Fuel Tax-Streets	\$224,643	\$256,554	\$277,000	\$287,065
<b>Total Intergovernmental:</b>	<b>\$549,170</b>	<b>\$628,846</b>	<b>\$627,500</b>	<b>\$639,110</b>
<b>Charges for Goods and Services</b>				
Photocopy/Tape/Notary	\$80	\$112	\$500	\$500
Law Enforcement Services	\$34,358	\$54,525	\$25,000	\$25,000
Fingerprints	\$3,276	\$3,776	\$6,000	\$4,000
Detention & Correction Service	\$150	\$0	\$500	\$500
Police Reports	\$335	\$305	\$500	\$500
Plan/Inspect Svc-Other Agency	\$0	\$150	\$0	\$0
Cemetery Lot Sales	\$6,825	\$11,375	\$5,000	\$7,500
TBD Vehicles Fees	\$33,640	\$20	\$0	\$0
Late Fees/Penalties	\$28,085	\$0	\$0	\$0
Water Revenue (Ops)	\$1,906,595	\$2,077,757	\$2,335,000	\$2,739,000
Water Revenue - Commercial	\$596,255	\$717,488	\$864,000	\$913,000
Service/Meter Fees	\$156,600	\$133,042	\$150,000	\$150,000
Late Fees/Penalties	\$10,161	\$0	\$0	\$0
Storm Water (Ops)	\$1,122,561	\$1,212,175	\$1,632,200	\$2,250,000
<b>Total Charges for Goods and Services:</b>	<b>\$3,898,919</b>	<b>\$4,210,726</b>	<b>\$5,018,700</b>	<b>\$6,090,000</b>
<b>Planning and Development</b>				

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Zoning and Development Fees	\$124,850	\$113,775	\$0	\$0
Annexation Fees	\$7,350	\$900	\$0	\$0
Engineering Review-Structural	\$205,775	\$131,475	\$0	\$0
Plan Check Fees	\$755,257	\$675,969	\$0	\$0
Environmental Review Fees	\$5,500	\$4,500	\$0	\$0
Park Impact Fees	\$694,209	\$320,790	\$251,000	\$215,000
Transportation Impact Fees	\$602,941	\$379,221	\$305,000	\$265,000
Transp Imp Fees-Non Resident	\$181,462	\$214,707	\$263,000	\$200,000
9th & Pioneer Contribution	\$0	\$16,130	\$0	\$0
Proportionate Developer Shares	\$0	\$34,565	\$0	\$0
Ridgefield Heights Dev Share	\$846,454	\$0	\$0	\$0
Zoning and Development Fee	\$0	\$0	\$125,000	\$125,000
Annexation Fees	\$0	\$0	\$2,500	\$10,000
Engineering Review-Structural	\$0	\$0	\$200,000	\$225,000
Plan Check Fees	\$0	\$0	\$600,000	\$830,000
Environmental Review Fees	\$0	\$0	\$7,500	\$5,000
<b>Total Planning and Development:</b>	<b>\$3,423,798</b>	<b>\$1,892,032</b>	<b>\$1,754,000</b>	<b>\$1,875,000</b>
<b>Interfund Charges for G and S</b>				
CDD Interfund Services	\$0	\$614,755	\$740,616	\$544,700
Stormwater Interfund Services	\$195,874	\$283,485	\$237,057	\$379,580
Water Interfund Services	\$423,046	\$463,371	\$403,703	\$566,500
Interfund Capital Indirect	\$60,183	\$60,183	\$107,030	\$107,000
<b>Total Interfund Charges for G and S:</b>	<b>\$679,103</b>	<b>\$1,421,794</b>	<b>\$1,488,406</b>	<b>\$1,597,780</b>
<b>Fines and Forfeits</b>				
BG Municipal Court Admin Fees	\$19	\$0	\$100	\$100
Code Enforcemnt Civil Penalty	\$0	\$2,000	\$0	\$0
BG Muni - Traffic Infractions	\$21,828	\$23,393	\$30,000	\$30,000
Other Ciminal Traffic Fines	\$409	\$0	\$500	\$500
Other Criminal NonTraffic Fine	\$545	\$0	\$500	\$500
BG Court - Public Defense Cost	\$32,425	\$34,415	\$40,000	\$40,000
BG Muni-Criminal Cost Recouped	\$300	\$1,201	\$1,000	\$2,000
Late Fees/Penalties	\$0	\$27,142	\$20,000	\$25,000
Late Fees/Penalties	\$0	\$12,636	\$10,000	\$15,000
<b>Total Fines and Forfeits:</b>	<b>\$55,525</b>	<b>\$100,787</b>	<b>\$102,100</b>	<b>\$113,100</b>
<b>Transfer In</b>				
Transfer from Gen Fund	\$737,167	\$733,333	\$1,052,935	\$905,000
Transfers-In Gen Gov Debt Svc	\$0	\$0	\$141,125	\$141,120
Transfers-In REET Debt Svc ST	\$0	\$0	\$650,000	\$1,399,250
Transfers-In REET Debt Service	\$1,414,003	\$1,408,994	\$1,413,555	\$1,409,395
Transfers-In PIF Debt Service	\$0	\$0	\$250,000	\$375,000
Trsfr in from Gen Fund-Fac	\$0	\$0	\$360,000	\$100,000
Transfer from GF - Street Proj	\$157,722	\$244,836	\$994,080	\$362,230



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Transfer from TIF Fund	\$2,393,456	\$2,079,008	\$1,716,000	\$0
Transfer from REET-Street Proj	\$0	\$537,358	\$0	\$0
Transfer from TBD - Street Prj	\$350,000	\$1,082,663	\$1,142,900	\$895,000
Transfer from Debt Serv-Transp	\$0	\$0	\$30,535,000	\$13,780,000
Transfer from PIF Fund	\$1,413,416	\$1,729,851	\$577,000	\$265,000
Transfer from GF-Parks	\$181,045	\$0	\$2,096,000	\$1,270,000
Transfer from REET-Parks	\$0	\$0	\$225,000	\$500,000
Transf from General Fund	\$0	\$200,000	\$0	\$0
Transfer from Water Operating	\$37,901	\$14,581	\$76,000	\$76,000
Transfer from Water SDC	\$234,511	\$2,444,523	\$6,672,000	\$6,955,000
Transfer from Gen Fund	\$0	\$3,600	\$0	\$0
Transfer From Storm Ops	\$22,360	\$77,800	\$20,000	\$0
Transfer from REET Capital	\$4,798	\$65,000	\$0	\$0
Transfer from Debt Serv	\$0	\$0	\$1,165,000	\$0
Transfer in from General Fund	\$400,000	\$338,000	\$150,000	\$160,000
Transfer in from Storm Fund	\$79,000	\$40,600	\$30,000	\$33,000
Transfer in from Water Fund	\$45,915	\$41,900	\$40,000	\$40,500
Transfer in from Street Fund	\$50,000	\$51,000	\$25,000	\$25,000
Transfer in From CDD	\$30,000	\$30,600	\$30,000	\$25,600
<b>Total Transfer In:</b>	<b>\$7,551,294</b>	<b>\$11,123,647</b>	<b>\$49,361,595</b>	<b>\$28,717,095</b>
<b>Real Estate Excise Tax</b>				
Real Estate Excise Tax 1	\$2,081,558	\$1,490,525	\$1,600,000	\$1,900,000
<b>Total Real Estate Excise Tax:</b>	<b>\$2,081,558</b>	<b>\$1,490,525</b>	<b>\$1,600,000</b>	<b>\$1,900,000</b>
<b>Criminal Traffic Misdemeanor Fines</b>				
BG Court - Drug Fund	\$1,245	\$56	\$500	\$500
<b>Total Criminal Traffic Misdemeanor Fines:</b>	<b>\$1,245</b>	<b>\$56</b>	<b>\$500</b>	<b>\$500</b>
<b>Long-Term Debt Issued</b>				
2024 LTGO Bonds	\$0	\$0	\$32,000,000	\$0
PWB - Royle Rd South PreCon	\$0	\$0	\$625,000	\$555,000
DWSRF-Eastside Water Reservoir	\$0	\$0	\$3,500,000	\$500,000
PWB - DT Storm Enhancements	\$0	\$0	\$2,404,000	\$2,404,000
<b>Total Long-Term Debt Issued:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,529,000</b>	<b>\$3,459,000</b>
<b>Miscellaneous</b>				
<b>Donated Capital</b>				
Donated Capital	\$9,271,142	\$5,772,505	\$0	\$0
Donated Capital	\$593,833	\$1,533,023	\$0	\$0
Donated Capital	\$1,537,026	\$3,631,424	\$0	\$0
<b>Total Donated Capital:</b>	<b>\$11,402,002</b>	<b>\$10,936,952</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Connection Fees</b>				
Water Connection Fees-NonResid	\$0	\$22,070	\$200,000	\$200,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water Connection Fees	\$1,316,707	\$810,327	\$1,350,000	\$1,350,000
<b>Total Water Connection Fees:</b>	<b>\$1,316,707</b>	<b>\$832,397</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>
<b>Total Miscellaneous:</b>	<b>\$12,718,709</b>	<b>\$11,769,349</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>
<b>Drug Seizure/Forfeiture</b>				
Drug Seizure/Forfeiture-State Portion	\$0	\$0	\$1,000	\$1,000
<b>Total Drug Seizure/Forfeiture:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Investment Earnings</b>				
Investment Interest	\$86,077	\$283,404	\$250,000	\$300,000
Investment Interest - Bond	\$46,932	\$130,262	\$125,000	\$100,000
Gain/Loss in Investment	-\$320,191	\$252,048	\$0	\$0
Interest on Local Sales & A/R	\$6,110	\$15,051	\$10,000	\$15,000
Investment Interest	\$0	\$0	\$25	\$25
Investment Interest	\$41,541	\$108,564	\$100,000	\$100,000
Investment Interest - Bond	\$14,980	\$72,096	\$25,000	\$40,000
Gain/Loss in Investment	-\$163,857	\$124,225	\$0	\$0
Investment Interest	\$5	\$12	\$10	\$10
Gain/Loss in Investment	-\$18	\$25	\$0	\$0
Investment Interest	\$0	\$0	\$250	\$250
Investment Interest - Bond	\$16,156	\$41,234	\$0	\$0
Gain/Loss in Investment	-\$64,946	\$50,683	\$0	\$0
Investment Interest	\$77	-\$8,605	\$250	\$250
Investment Interest - Bond	\$15,338	\$31,559	\$0	\$0
Gain/Loss in Investment	-\$57,737	\$39,465	\$0	\$0
Investment Interest	\$0	\$618	\$100	\$3,000
Gain/Loss on Investment	\$0	\$2,457	\$0	\$0
Investment Interest - Bond	\$0	\$22,348	\$0	\$0
Gain/Loss on Investment	\$0	-\$21,518	\$0	\$0
Investment Interest	\$11,428	\$58,711	\$50,000	\$50,000
Investment Interest - Bond	\$17,006	\$40,191	\$2,500	\$25,000
Gain/Loss in Investment	-\$57,718	\$25,807	\$0	\$0
Investment Interest	\$2,372	\$9,839	\$10,000	\$10,000
Investment Interest - Bond	\$1,670	\$3,338	\$500	\$1,000
Gain/Loss in Investment	-\$6,528	\$6,961	\$0	\$0
Investment Interest	\$38,563	\$179,613	\$150,000	\$150,000
Investment Interest - Bond	\$29,233	\$151,340	\$50,000	\$50,000
Gain/Loss in Investment	-\$207,485	\$90,317	\$0	\$0
Investment Interest-Gen Fund	\$0	\$0	\$10	\$0
Investment Interest-Stormwater	\$0	\$0	\$10	\$0
Investment Interest-Water Fund	\$0	\$0	\$10	\$0
Investment Interest-Street Fund	\$0	\$0	\$10	\$0
Invest Interest-Comm Dev	\$0	\$0	\$10	\$0
<b>Total Investment Earnings:</b>	<b>-\$550,991</b>	<b>\$1,710,047</b>	<b>\$773,685</b>	<b>\$844,535</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Gain/Loss on Disposal</b>				
Gain/Loss on Disposal of Asset	\$0	\$8,875	\$0	\$0
Gain/Loss on Disposal of Asset	-\$101,882	-\$45,262	\$0	\$0
Gain/Loss on Disposal of Asset	\$0	\$10,000	\$0	\$0
Gain/Loss on Disposal of Asset	\$0	-\$8,891	\$0	\$0
Gain/Loss on Disposal of Asset	-\$16,850	-\$32,518	\$0	\$0
Gain/Loss on Disposal of Asset	\$0	\$7,183	\$0	\$0
<b>Total Gain/Loss on Disposal:</b>	<b>-\$118,732</b>	<b>-\$60,613</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue Source:</b>	<b>\$41,247,119</b>	<b>\$51,622,228</b>	<b>\$122,611,036</b>	<b>\$63,904,330</b>

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# DEPARTMENTS

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# City of Ridgefield Mayor and City Council



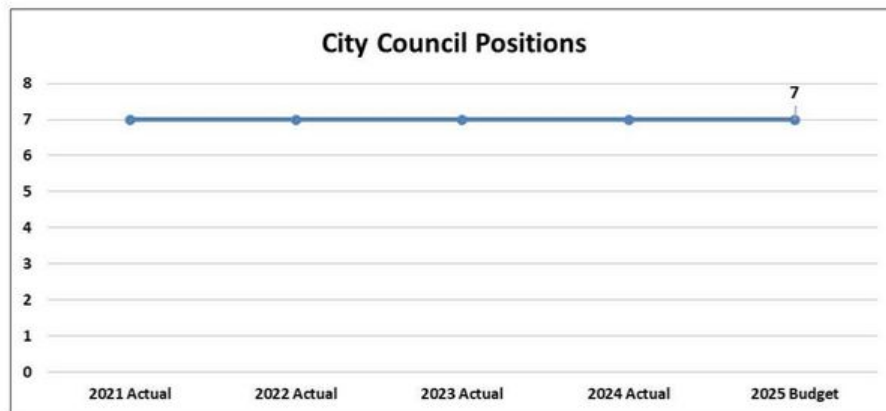
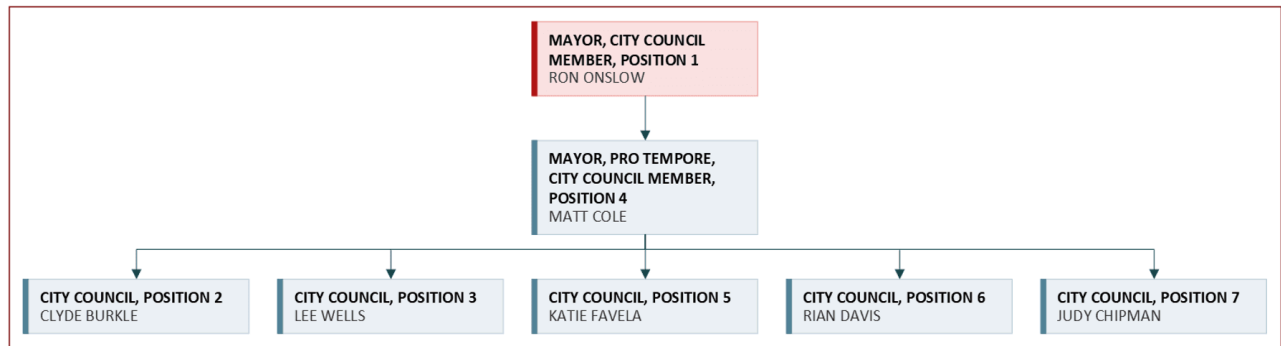
Ron Onslow  
Mayor

The City Council's overall goal is to effectively represent the residents of the City of Ridgefield and to provide leadership as the policy-making body for the City.

## Key Objectives

- Adopt City policy through ordinances and resolutions.
- Adopt annual budgets that finance City services, reflect Council goals, objectives, and community vision.
- Serve as ambassadors of the City by maintaining effective communications with residents.
- Advocate for the City and maintain relationships with other governmental agencies and legislative bodies whose programs and policies affect the City.

## Organizational Chart

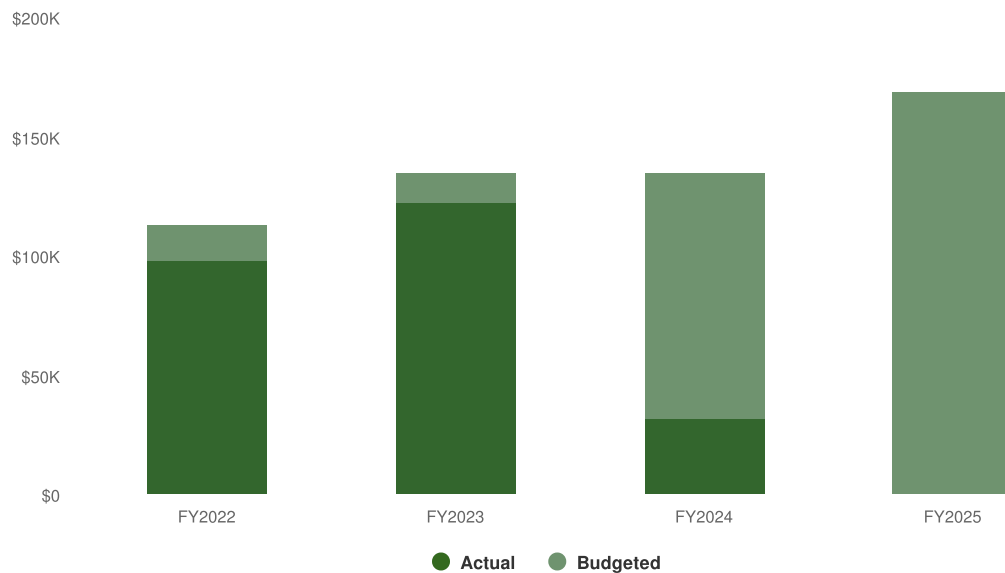


Activity	2020	2021	2022	2023	2024
Artwork Downtown	20	21	23	25	27
Performing Arts Locations	3	3	3	3	3
Historic Projects	N/A	6	7	6	4

## Mayor and City Council Expenditures Summary

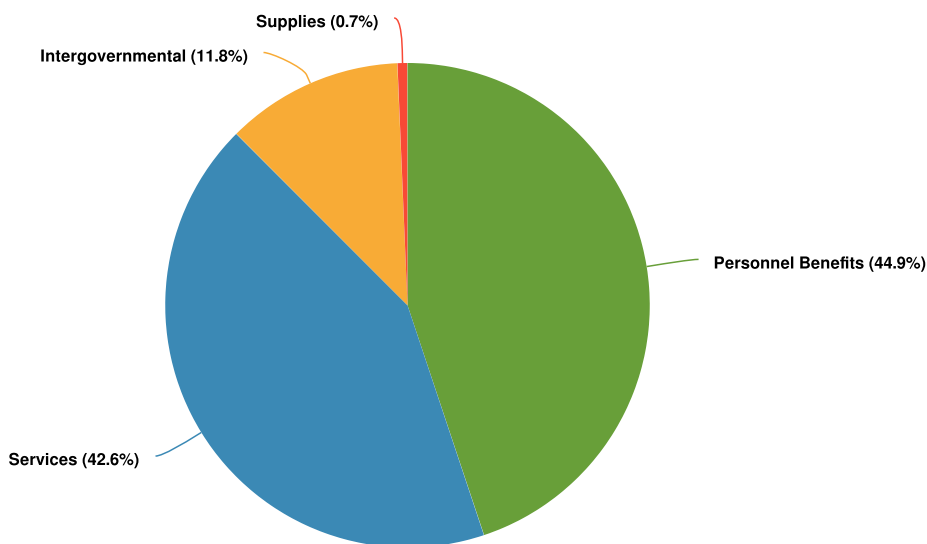
**\$168,950** **\$33,950**  
(25.15% vs. prior year)

### Mayor and City Council Proposed and Historical Budget vs. Actual

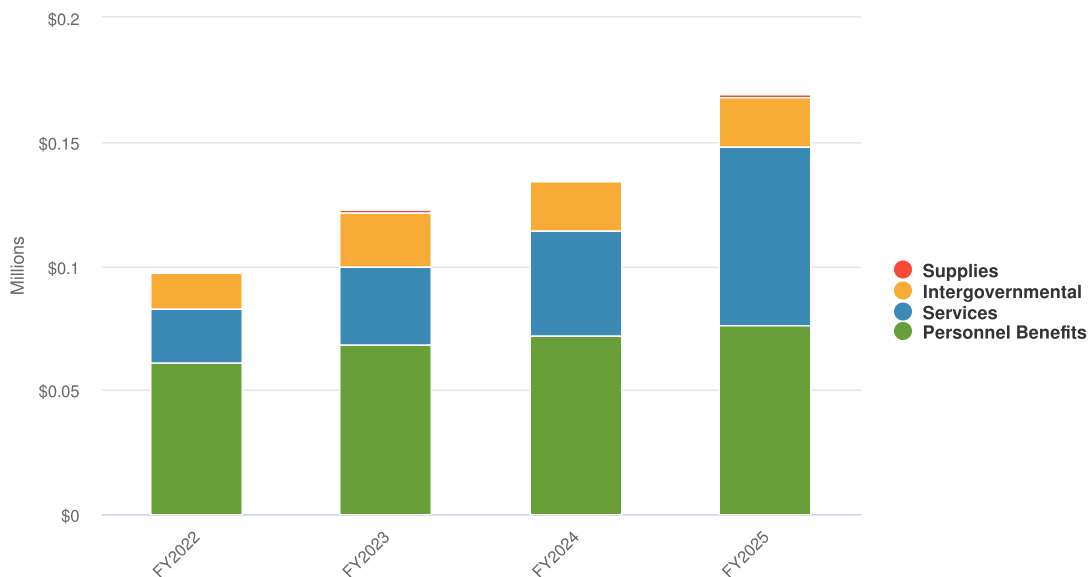


# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Expense Objects</b>				
<b>Personnel Benefits</b>				
Salaries	\$55,800	\$62,400	\$64,800	\$69,000
Medicare	\$846	\$905	\$1,000	\$1,050
Workers Comp	\$859	\$1,014	\$1,800	\$1,200
Benefits	\$173	\$249	\$200	\$300
Social Security	\$3,468	\$3,869	\$4,100	\$4,300
<b>Total Personnel Benefits:</b>	<b>\$61,147</b>	<b>\$68,436</b>	<b>\$71,900</b>	<b>\$75,850</b>
<b>Supplies</b>				
Office Supplies	\$0	\$68	\$100	\$100
Operational Supplies	\$778	\$980	\$1,000	\$1,000
<b>Total Supplies:</b>	<b>\$778</b>	<b>\$1,048</b>	<b>\$1,100</b>	<b>\$1,100</b>
<b>Services</b>				
Adv Official Publication	\$0	\$0	\$2,000	\$2,000
Advertising	\$43	\$43	\$0	\$0
Communications	\$6,625	\$6,735	\$7,000	\$7,000
Registration/Training Costs	\$4,465	\$4,050	\$10,000	\$10,000
Other Operations/Maintenance	\$844	\$0	\$500	\$500
Travel Expenses	\$7,401	\$15,592	\$15,000	\$15,000
State of the City	\$0	\$0	\$0	\$30,000
Council Retreat	\$1,500	\$2,239	\$2,500	\$2,500
Mayors Expenses	\$719	\$2,401	\$5,000	\$5,000
<b>Total Services:</b>	<b>\$21,597</b>	<b>\$31,060</b>	<b>\$42,000</b>	<b>\$72,000</b>
<b>Intergovernmental</b>				
Election Expenses	\$14,663	\$22,058	\$20,000	\$20,000
<b>Total Intergovernmental:</b>	<b>\$14,663</b>	<b>\$22,058</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Total Expense Objects:</b>	<b>\$98,185</b>	<b>\$122,602</b>	<b>\$135,000</b>	<b>\$168,950</b>



# City of Ridgefield Executive Department



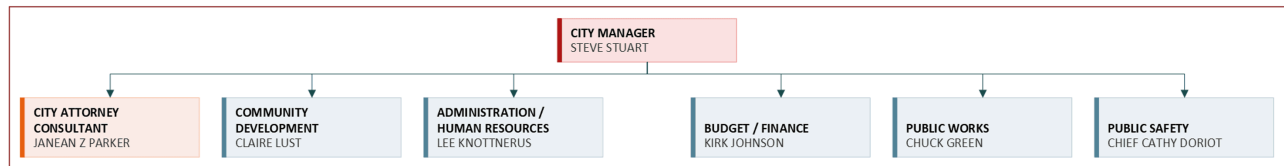
Steve Stuart  
City Manager

The City Manager is appointed by the City Council as the chief administrator for the City of Ridgefield. The City Manager is responsible to the Mayor and Council for the proper administration of all City business.

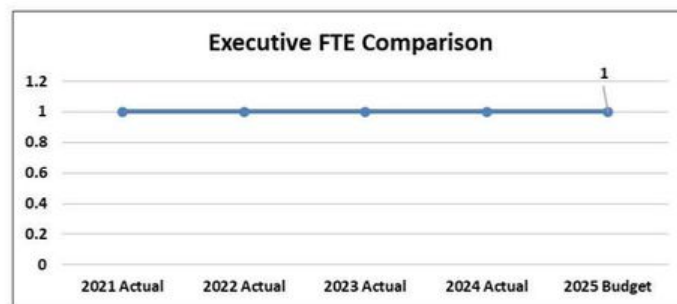
## Key Objectives

- Report and make recommendations to the Mayor and Council about the needs of the City.
- Administer and enforce all City ordinances, resolutions, franchise agreements, leases, contracts, permits, and other City business.
- Organize City department and administrative structure.
- Prepare and administer the annual City budget.
- Encourage and support regional and intergovernmental cooperation.
- Promote cooperation among the Council, staff and residents in developing City policies and building a sense of community.
- Provide Council and staff with leadership and advice while implementing best practices to achieve adopted goals and deliver high quality services to the community.
- Administer economic development programs for the City.

## Executive Organizational Chart



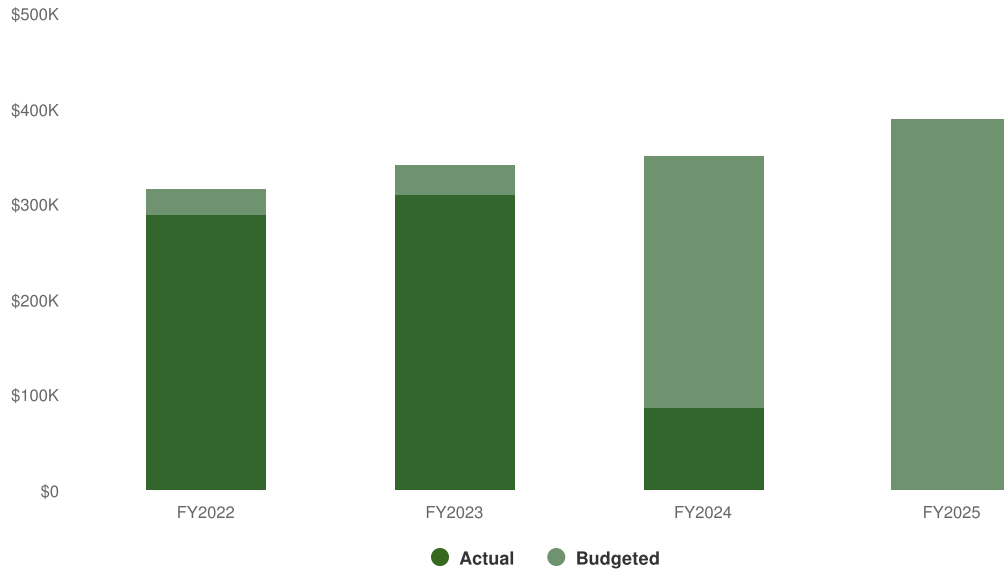
## Department FTEs



## Executive Expenditures Summary

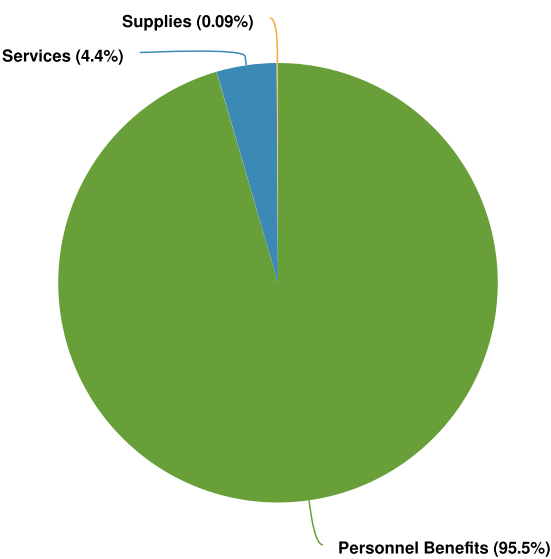
**\$390,400** **\$39,600**  
(11.29% vs. prior year)

### Executive Proposed and Historical Budget vs. Actual

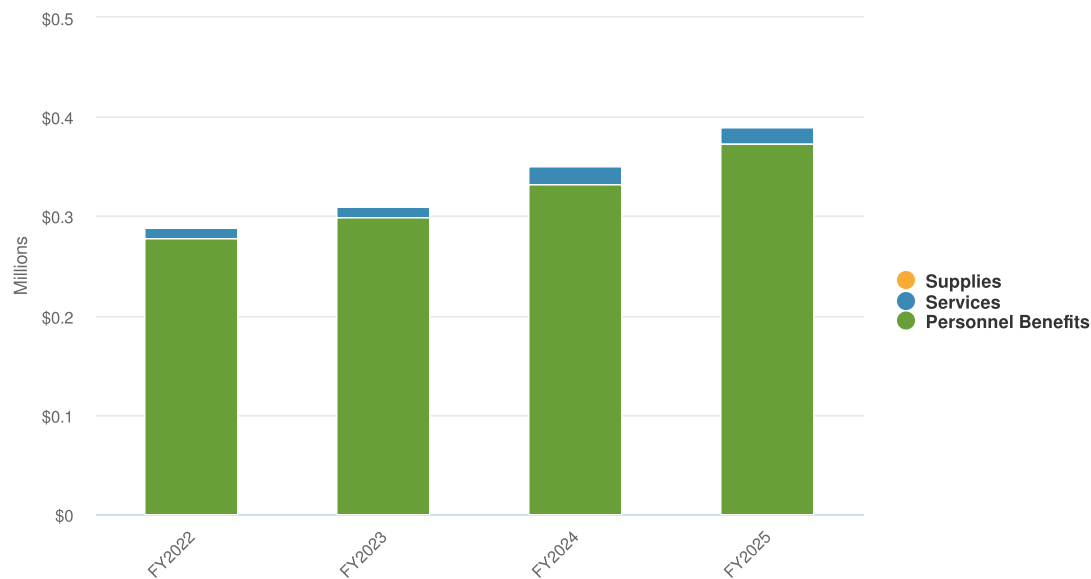


# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits				
Salaries	\$216,922	\$230,708	\$253,000	\$287,550
Medicare	\$3,140	\$3,346	\$4,000	\$4,200

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Workers Comp	\$250	\$288	\$525	\$400
State Unemployment	\$445	\$472	\$525	\$600
Pension	\$21,064	\$21,657	\$24,100	\$26,200
Health Care	\$19,526	\$24,702	\$26,000	\$25,800
Benefits	\$7,168	\$7,366	\$9,200	\$10,200
Social Security	\$9,150	\$9,966	\$15,700	\$17,850
<b>Total Personnel Benefits:</b>	<b>\$277,665</b>	<b>\$298,506</b>	<b>\$333,050</b>	<b>\$372,800</b>
<b>Supplies</b>				
Office Supplies	\$0	\$3	\$250	\$100
Operational Supplies	\$0	\$128	\$250	\$250
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$130</b>	<b>\$500</b>	<b>\$350</b>
<b>Services</b>				
Communications	\$564	\$563	\$750	\$750
Dues and Permits	\$945	\$937	\$1,500	\$1,500
Registration/Training Costs	\$1,860	\$2,405	\$2,500	\$2,500
Travel Expenses	\$7,497	\$7,830	\$10,000	\$10,000
Professional Services	\$0	\$0	\$2,500	\$2,500
<b>Total Services:</b>	<b>\$10,865</b>	<b>\$11,735</b>	<b>\$17,250</b>	<b>\$17,250</b>
<b>Total Expense Objects:</b>	<b>\$288,530</b>	<b>\$310,372</b>	<b>\$350,800</b>	<b>\$390,400</b>

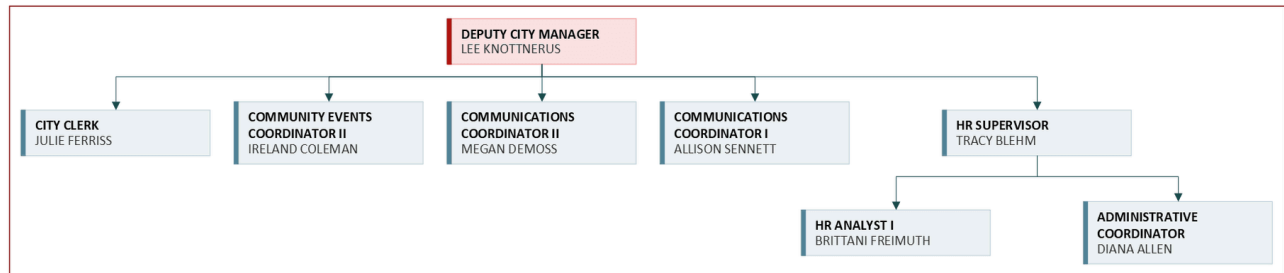
# City of Ridgefield Administration / Human Resources Department



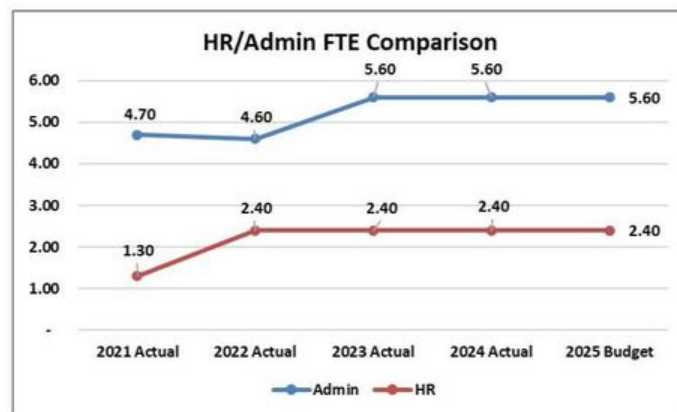
Lee Knottnerus  
Deputy City Manager

The Administration Department is responsible for professional and informational services to the City Council, City Manager and other City Departments as well as for community engagement and events. Personnel in the department oversee and manage City Clerk functions, public records, human resources, labor relations, payroll, information technology, community engagement, events, risk management and Title VI civil rights compliance.

## Administrative / Human Resources Organizational Chart



## Department FTEs



# Administration / Human Resources: Priorities and Accomplishments

## 2025 Department Priorities

- Complete and implement a Diversity, Equity and Inclusion policy and program for the workplace.
- Complete process improvement for onboarding employees, Councilmembers and members of City boards and commissions.
- Begin implementation of the new rule on “Accessibility of Web Content and Mobile Apps” for Title II of the Americans with Disabilities. (multi-year project to be complete in 2027)
- Complete labor negotiations for Teamsters, Local 58.

### Status

### 2024 Accomplishments

Completed	Implement software to process public records requests for City Clerk and Public Safety.
Completed	Complete update of the 2023-2028 Business Plan.
Completed and ongoing	Implement Action Plan resulting from the 2023 Employee Engagement Survey.
Completed	Perform Compensation and Classification Study to update compensation plan, job descriptions and structured opportunities for career advancement. – <i>Job descriptions to be distributed in January 2025.</i>
In progress	Complete labor negotiations for Teamsters, Local 58 and RPOA.

## Metrics

Administration / Human Resources Measures						
Measure	2021	2022	2023	2024 Target	2024 Year End Estimate	2025 Target
% of employees who participate in Wellness	38%	53%	58%	Above National Average of 50%	68%	Above National Average of 50%
Number of Grievances, ULPs, Internal Complaints	1	3	1	Zero	1	Zero
Workers' Compensation Claims	1	2	2	Zero	4	Zero
Public Volunteer Hours	142	184	215	Increase by 5% over previous year	311	Increase by 5% over previous year
Public Website engagement	100,075	201,812	189,076**	Increase by 5% over previous year	477,808	Increase by 5% over previous year
Avg. Time to Respond to Records Request in Days	6	5	4	5	5	5
Public Social Media views	94,593	168,414	218,903	Increase by 5% over previous year		
Diversity of Workforce by %	N/A	N/A	5.72%	13%	8.86%	13%
Percentage of First Saturday Vendor Spots Filled	47%	83%	97%	90%	100%	90%

\*\*We implemented a new website in 2023. This number only reflects the new website platform, from June 26 - December 31.

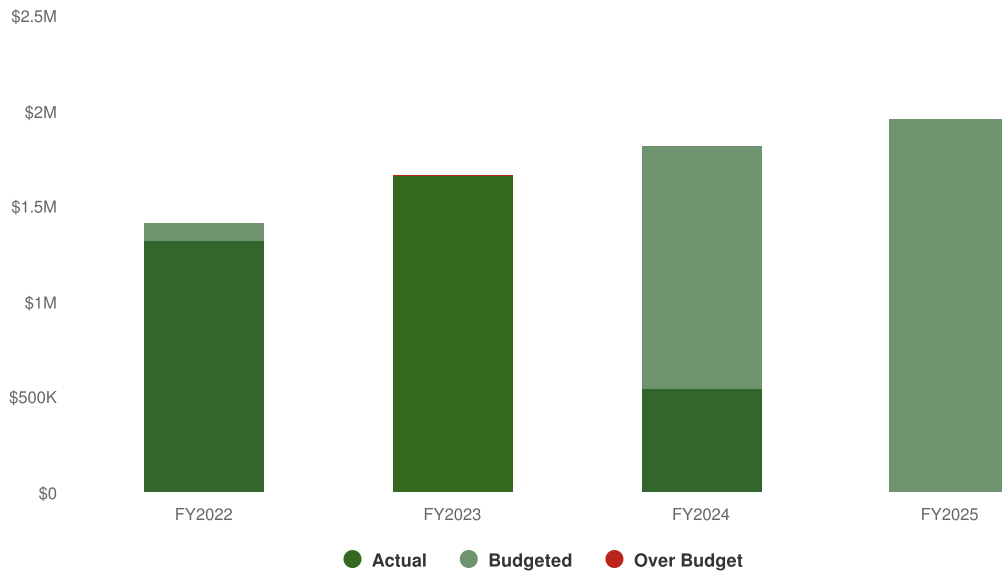
## Activity

Administration / Human Resources Activity					
Activity	2020	2021	2022	2023	2024 Year End Estimate
Job Vacancies Filled (not including temps)	N/A	16	27	25	18
Job Vacancies Filled by Promotion	5	3	6	3	4
Number Public Records Requests	39	65	83	80	90
First Saturday Vendor Attendance	19	197	361	404	427
Ridgefield Roundtable page visits	N/A	N/A	N/A	22,600	45,369

## Administration and Human Resources Expenditures Summary

**\$1,956,700** **\$138,500**  
(7.62% vs. prior year)

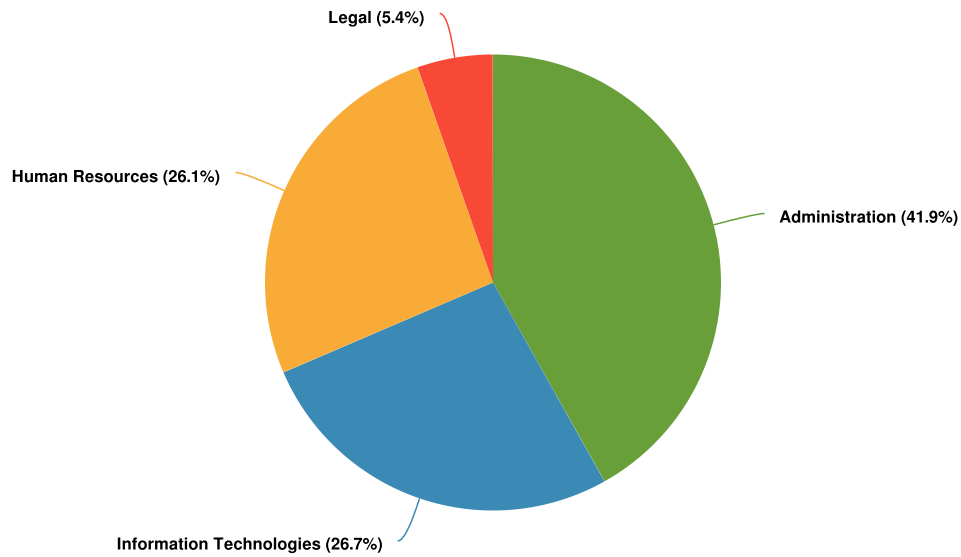
### Administration/Human Resources Proposed and Historical Budget vs. Actual



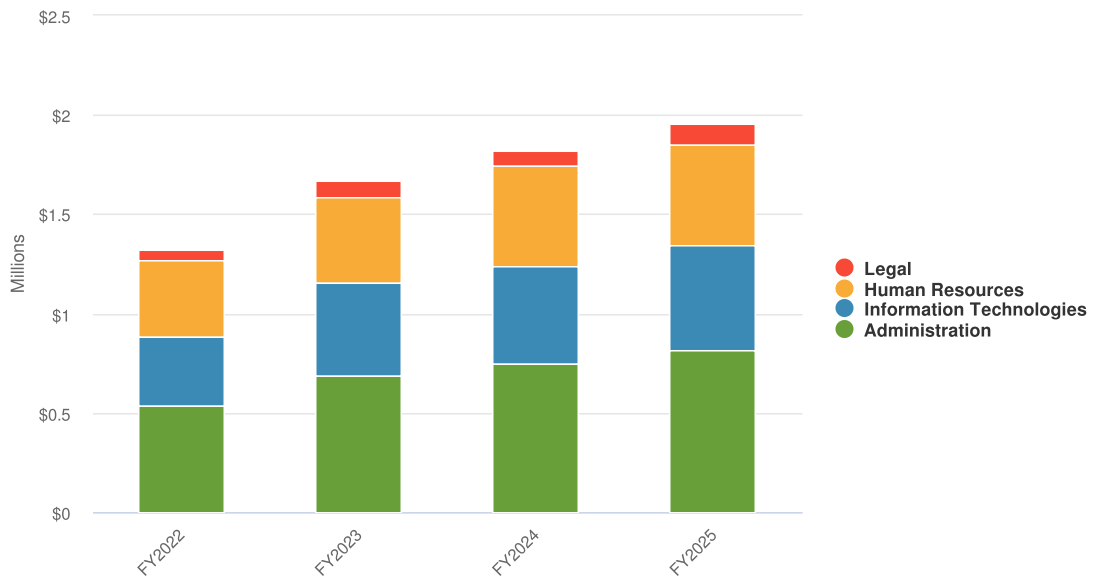


# Expenditures by Function

## 2025 Budgeted Expenditures by Function



## 2025 Budgeted and Historical Expenditures by Function



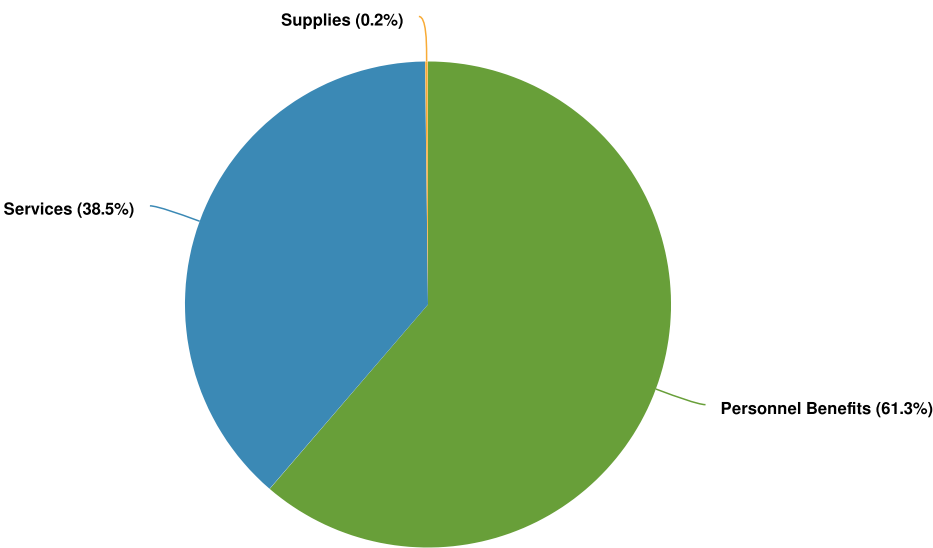
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Legal				
Legal Activities				
Legal Services	\$47,194	\$82,596	\$60,000	\$100,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Labor/Employee Relations	\$1,250	\$0	\$10,000	\$5,000
<b>Total Legal Activities:</b>	<b>\$48,444</b>	<b>\$82,596</b>	<b>\$70,000</b>	<b>\$105,000</b>
<b>Total Legal:</b>	<b>\$48,444</b>	<b>\$82,596</b>	<b>\$70,000</b>	<b>\$105,000</b>
<b>Human Resources</b>				
<b>Centralized Services</b>				
Salaries	\$205,249	\$249,037	\$259,600	\$285,950
Overtime	\$887	\$714	\$5,000	\$5,000
Medicare	\$2,860	\$3,568	\$3,900	\$4,250
Workers Comp	\$510	\$706	\$1,300	\$900
State Unemployment	\$413	\$510	\$600	\$600
Pension	\$20,786	\$24,054	\$25,300	\$26,550
Health Care	\$41,646	\$52,792	\$54,200	\$55,450
Benefits	\$2,609	\$3,299	\$4,100	\$5,050
Social Security	\$12,083	\$14,934	\$16,500	\$18,050
Office Supplies	\$376	\$212	\$500	\$500
Operational Supplies	\$685	\$765	\$500	\$750
Dues and Permits	\$1,482	\$2,143	\$2,000	\$2,500
Registration/Training Costs	\$2,312	\$1,450	\$2,500	\$2,500
Travel Expenses	\$2,017	\$3,379	\$4,000	\$4,000
Classification & Comp Study			\$32,500	\$0
Wellness Program	\$48,159	\$48,509	\$46,800	\$50,000
Professional Services	\$453	\$0	\$1,000	\$1,000
Recruitment	\$24,105	\$3,129	\$5,000	\$5,000
Employee Relations	\$21,134	\$22,719	\$31,200	\$32,000
Tuition Reimbursement	\$1,347	\$0	\$10,000	\$10,000
<b>Total Centralized Services:</b>	<b>\$389,114</b>	<b>\$431,921</b>	<b>\$506,500</b>	<b>\$510,050</b>
<b>Total Human Resources:</b>	<b>\$389,114</b>	<b>\$431,921</b>	<b>\$506,500</b>	<b>\$510,050</b>
<b>Administration</b>				
<b>Centralized Services</b>				
Salaries	\$366,294	\$466,704	\$504,000	\$560,350
Overtime	\$8,524	\$6,639	\$10,000	\$10,000
Medicare	\$5,334	\$6,722	\$7,500	\$8,300
Workers Comp	\$1,099	\$1,491	\$3,000	\$2,050
State Unemployment	\$751	\$947	\$1,100	\$1,150
Pension	\$32,489	\$43,073	\$49,000	\$52,000
Health Care	\$83,793	\$108,608	\$112,700	\$118,650
Benefits	\$5,086	\$6,170	\$7,900	\$9,900
Social Security	\$22,588	\$28,261	\$31,900	\$35,400
Office Supplies	\$104	\$159	\$500	\$250
Operational Supplies	\$2,697	\$1,700	\$2,000	\$2,000
Advertising	\$0	\$0	\$100	\$100
Communications	\$4,261	\$6,651	\$5,000	\$7,000

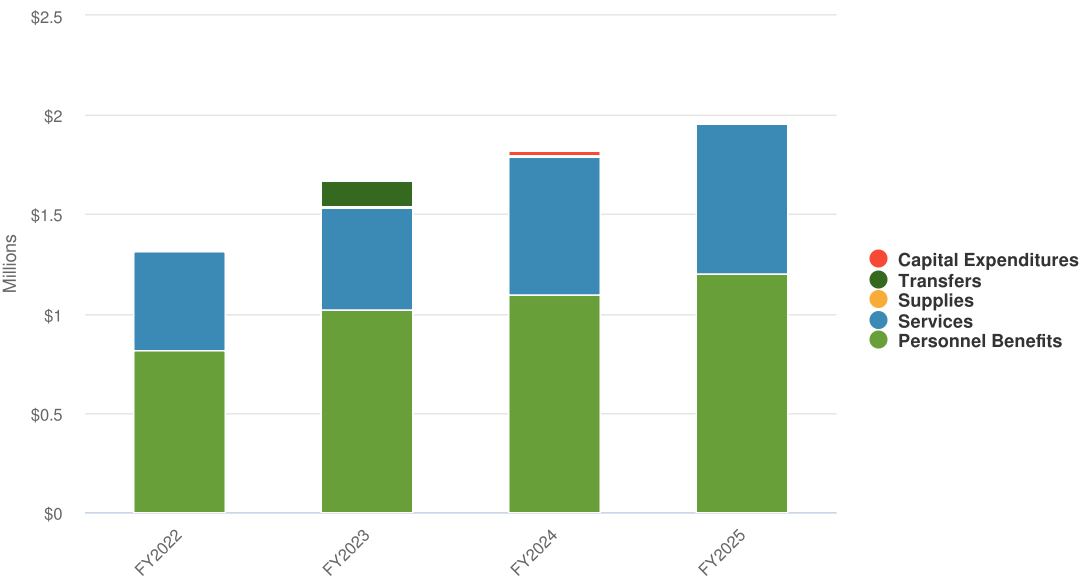
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Dues and Permits	\$2,117	\$2,645	\$1,500	\$2,500
Registration/Training Costs	\$2,777	\$3,113	\$4,000	\$4,000
Other Operations/Maintenance	\$0	\$250	\$500	\$500
Travel Expenses	\$1,981	\$2,579	\$4,000	\$4,000
Professional Services	\$40	\$80	\$1,000	\$1,000
<b>Total Centralized Services:</b>	<b>\$539,933</b>	<b>\$685,793</b>	<b>\$745,700</b>	<b>\$819,150</b>
<b>Total Administration:</b>	<b>\$539,933</b>	<b>\$685,793</b>	<b>\$745,700</b>	<b>\$819,150</b>
<b>Information Technologies</b>				
<b>Centralized Services</b>				
Computer Equip/Hardware	\$42,514	\$106,115	\$63,000	\$85,000
Website Updates	\$8,803	\$3,727	\$10,000	\$7,500
Professional Services	\$0	\$4,500	\$25,000	\$15,000
Computer Software	\$206,078	\$117,473	\$279,000	\$315,000
Computer Maint/Service	\$84,765	\$104,993	\$97,000	\$100,000
Outdoor Sound System			\$22,000	\$0
<b>Total Centralized Services:</b>	<b>\$342,160</b>	<b>\$336,808</b>	<b>\$496,000</b>	<b>\$522,500</b>
<b>Redemption of Long-Term Debt</b>				
SBITA - Principal		\$119,798	\$0	\$0
<b>Total Redemption of Long-Term Debt:</b>		<b>\$119,798</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Other Debt Service Costs</b>				
SBITA - Interest		\$3,958	\$0	\$0
SBITA - Interest		\$5,946		\$0
<b>Total Interest and Other Debt Service Costs:</b>		<b>\$9,904</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Information Technologies:</b>	<b>\$342,160</b>	<b>\$466,509</b>	<b>\$496,000</b>	<b>\$522,500</b>
<b>Total Expenditures:</b>	<b>\$1,319,651</b>	<b>\$1,666,819</b>	<b>\$1,818,200</b>	<b>\$1,956,700</b>

# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits				
Salaries	\$205,249	\$249,037	\$259,600	\$285,950
Overtime	\$887	\$714	\$5,000	\$5,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Medicare	\$2,860	\$3,568	\$3,900	\$4,250
Workers Comp	\$510	\$706	\$1,300	\$900
State Unemployment	\$413	\$510	\$600	\$600
Pension	\$20,786	\$24,054	\$25,300	\$26,550
Health Care	\$41,646	\$52,792	\$54,200	\$55,450
Benefits	\$2,609	\$3,299	\$4,100	\$5,050
Social Security	\$12,083	\$14,934	\$16,500	\$18,050
Salaries	\$366,294	\$466,704	\$504,000	\$560,350
Overtime	\$8,524	\$6,639	\$10,000	\$10,000
Medicare	\$5,334	\$6,722	\$7,500	\$8,300
Workers Comp	\$1,099	\$1,491	\$3,000	\$2,050
State Unemployment	\$751	\$947	\$1,100	\$1,150
Pension	\$32,489	\$43,073	\$49,000	\$52,000
Health Care	\$83,793	\$108,608	\$112,700	\$118,650
Benefits	\$5,086	\$6,170	\$7,900	\$9,900
Social Security	\$22,588	\$28,261	\$31,900	\$35,400
<b>Total Personnel Benefits:</b>	<b>\$813,001</b>	<b>\$1,018,229</b>	<b>\$1,097,600</b>	<b>\$1,199,600</b>
<b>Supplies</b>				
Office Supplies	\$376	\$212	\$500	\$500
Operational Supplies	\$685	\$765	\$500	\$750
Office Supplies	\$104	\$159	\$500	\$250
Operational Supplies	\$2,697	\$1,700	\$2,000	\$2,000
<b>Total Supplies:</b>	<b>\$3,862</b>	<b>\$2,836</b>	<b>\$3,500</b>	<b>\$3,500</b>
<b>Services</b>				
Legal Services	\$47,194	\$82,596	\$60,000	\$100,000
Labor/Employee Relations	\$1,250	\$0	\$10,000	\$5,000
Dues and Permits	\$1,482	\$2,143	\$2,000	\$2,500
Registration/Training Costs	\$2,312	\$1,450	\$2,500	\$2,500
Travel Expenses	\$2,017	\$3,379	\$4,000	\$4,000
Classification & Comp Study			\$32,500	\$0
Wellness Program	\$48,159	\$48,509	\$46,800	\$50,000
Professional Services	\$453	\$0	\$1,000	\$1,000
Recruitment	\$24,105	\$3,129	\$5,000	\$5,000
Employee Relations	\$21,134	\$22,719	\$31,200	\$32,000
Tuition Reimbursement	\$1,347	\$0	\$10,000	\$10,000
Advertising	\$0	\$0	\$100	\$100
Communications	\$4,261	\$6,651	\$5,000	\$7,000
Dues and Permits	\$2,117	\$2,645	\$1,500	\$2,500
Registration/Training Costs	\$2,777	\$3,113	\$4,000	\$4,000
Other Operations/Maintenance	\$0	\$250	\$500	\$500
Travel Expenses	\$1,981	\$2,579	\$4,000	\$4,000
Professional Services	\$40	\$80	\$1,000	\$1,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Computer Equip/Hardware	\$42,514	\$106,115	\$63,000	\$85,000
Website Updates	\$8,803	\$3,727	\$10,000	\$7,500
Professional Services	\$0	\$4,500	\$25,000	\$15,000
Computer Software	\$206,078	\$117,473	\$279,000	\$315,000
Computer Maint/Service	\$84,765	\$104,993	\$97,000	\$100,000
<b>Total Services:</b>	<b>\$502,789</b>	<b>\$516,052</b>	<b>\$695,100</b>	<b>\$753,600</b>
<b>Capital Expenditures</b>				
Outdoor Sound System			\$22,000	\$0
<b>Total Capital Expenditures:</b>		<b>\$0</b>	<b>\$22,000</b>	<b>\$0</b>
<b>Transfers</b>				
SBITA - Principal		\$119,798	\$0	\$0
SBITA - Interest		\$3,958	\$0	\$0
SBITA - Interest		\$5,946		\$0
<b>Total Transfers:</b>		<b>\$129,701</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$1,319,651</b>	<b>\$1,666,819</b>	<b>\$1,818,200</b>	<b>\$1,956,700</b>

# City of Ridgefield Budget / Finance Department



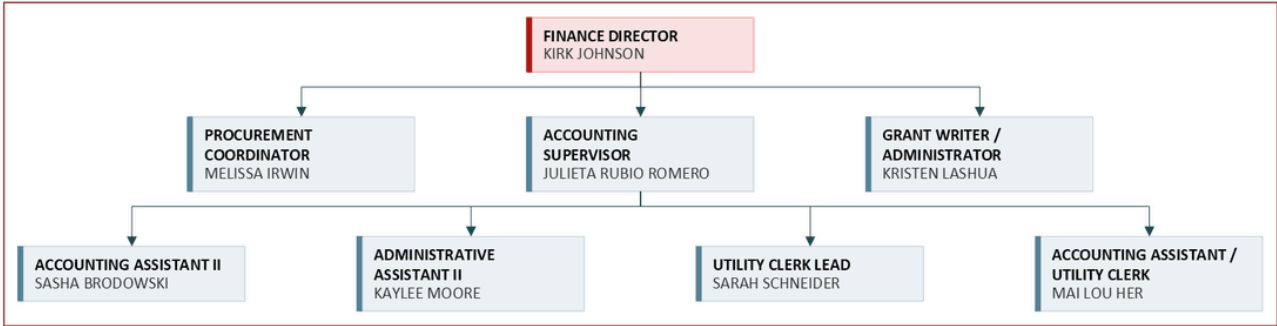
**Kirk Johnson**  
Finance and Budget Director

The Finance Department is responsible for compliance with generally accepted accounting principles (GAAP) and applicable State and Federal regulations. The Finance Department's role includes responsibility for the City's financial stability, preparation of the City's annual budget, financial reporting, investment activities, daily accounting processes, payroll processing, utility billing and account management, procurement, grant writing, and grant management. The Finance Department provides support to the City Manager and City departments to ensure fiscal sustainability for the City of Ridgefield.

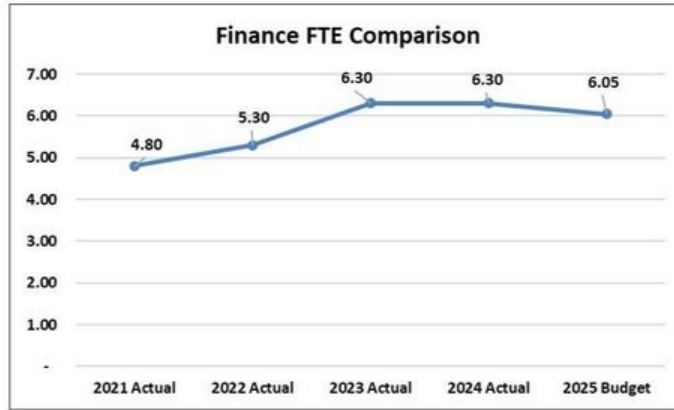
### Key Objectives

- Ensure City financial policies and procedures are implemented and carried out.
- Assist department management and staff to provide financial and budgetary support.
- Support and oversee the development of the annual budget.
- Contract and procurement services.
- Grant writing and grant management.
- Provide timely and accurate monthly, quarterly, and annual financial reports.
- Oversee fee schedules and ensure proper utilization and processing of charges.
- Process and pay vendors timely and accurately.
- Create an efficient process for utility billing and receipting of payments.
- Perform phone and walk-in customer service and support.
- Manage investments.

## Finance Organizational Chart



## Department FTEs





# Finance Department: Priorities and Accomplishments

## 2025 Department Priorities

### Accounting/Finance

- Carryforward the completion of Title Records Management - including process for ongoing management/updates & procedures.
- Carryforward the completion of small and attractive procedures.
- Carryforward to establish a review and update procedures rotation schedule.
- Implement Personnel and Clear Plans budgeting modules.
- Carryforward the completion of Collection Policy.
- Carryforward the completion of Cash Policy update.

### Procurement

- Procurement to conduct a vendor outreach program/event.
- Procurement to make a public facing portal available for contracts/projects.
  - i. Documents/information on the City and OpenGov Procurement sites to stay current.
- Prepare training materials to educate other departments and keep them up to date with current procurement policies (move forward from 2024).

### Utility Billing

- Update Hydrant Meter Rental Process to ensure compliance with backflow requirements.
- Restructure meter read data export/import format to accommodate for longer meter IDs.

### Grants

- Create a schedule to track grants' submission deadlines to establish a proactive approach to grant application process.
- Establish a guideline for prioritizing grant applications.

### Status

### 2024 Accomplishments

Completed	Develop a grant program, including a policy and matrix.
In progress	Review and update the Cash Policy. - Council Approval in 2025
In progress	Create small and attractive procedures.
Completed	Create procedures for damaged city property billing.
Completed	Explore options for electronic services request from utility billing to public works.
Completed	Develop a local procurement outreach program.
In progress	Review and update the procurement manual and policy documents.
In Progress	Review and update the procurement internal web page.

## Measures

Finance Measures						
Measure	2020	2021	2022	2023	2024 Target	2024 Year End Est.
Electronic Utility Payments	77.14%	77.32%	82.84%	89.34%	80.00%	89.50%
Electronic Invoice Payment to Vendors	34.51%	51.15%	59.03%	60.09%	50.00%	61.67%
Water Service Shut-off Percentage	0.40%	0.33%	0.84%	0.68%	Not to exceed 1.5%	0.70%
AP Turnaround Time (days)*	24.65	24.29	18.57	24.08	Net 30	22.96
Grant Application Success Rate	N/A	N/A	N/A	75.00%	40.00%	47.83%

\*Days from invoice issuance date to paid date

## Department Workload Activity

Finance Department Activity					
Activity	2020	2021	2022	2023	2024 Year End Est.
Amount of Invoices Paid	3,519	3,815	3,419	3,241	3,665
Utility New Accounts*	1,451	1,829	1,251	942	850
Number of Contracts & Purchase Orders	91	78	91	169	148
Number of Grant Applications Submitted	N/A	N/A	N/A	8	23
Number of City Property Damage Claims Closed	N/A	N/A	N/A	8	18

\* These numbers have been updated to reflect only brand new accounts

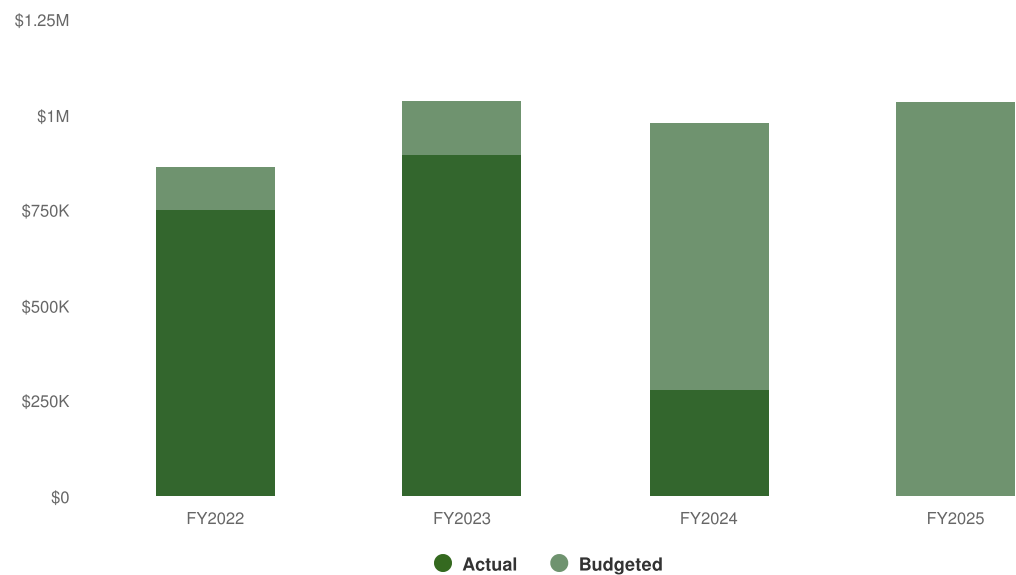
# Finance Expenditures Summary

\$1,033,250

\$55,650

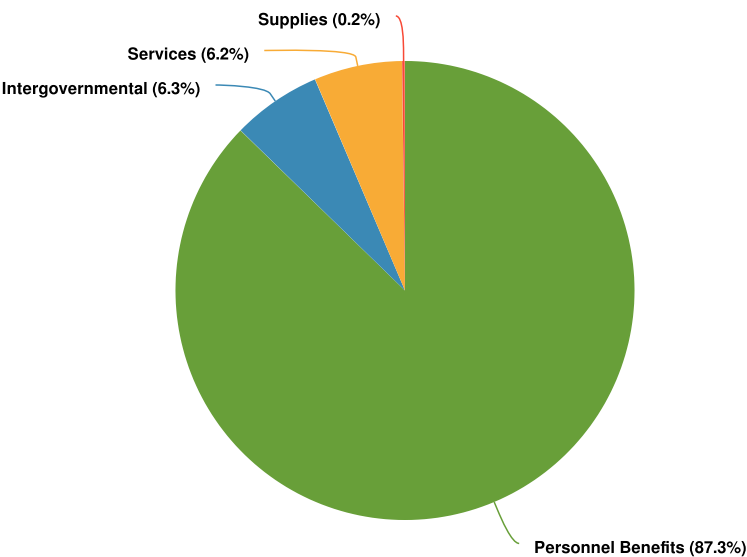
(5.69% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

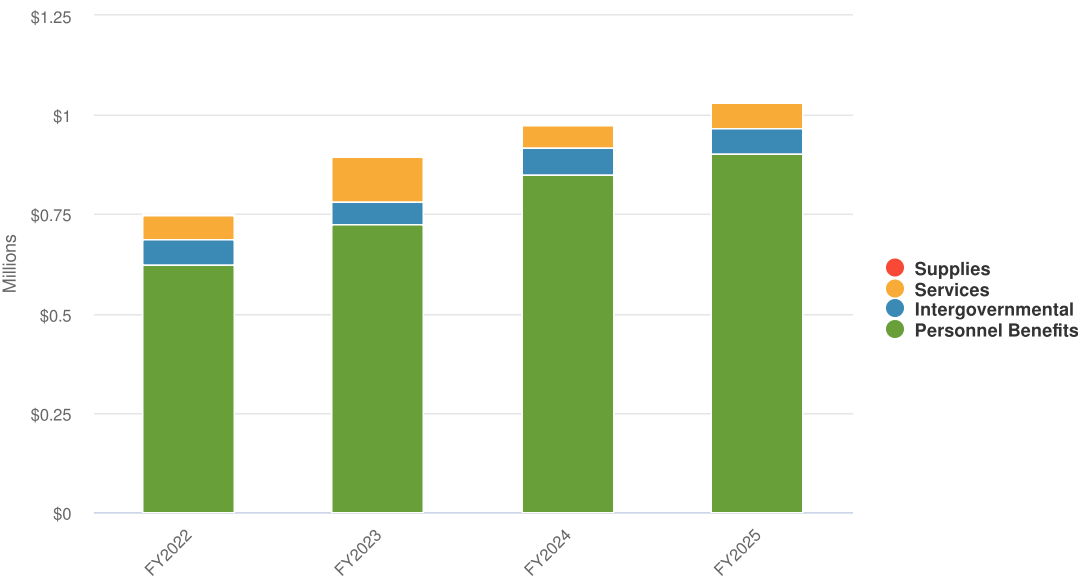


# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits				
Salaries	\$435,204	\$503,924	\$585,600	\$632,400
Overtime	\$5,429	\$924	\$5,000	\$5,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Medicare	\$6,100	\$7,001	\$8,600	\$9,250
Workers Comp	\$1,268	\$1,528	\$3,500	\$2,250
State Unemployment	\$882	\$1,011	\$1,200	\$1,300
Pension	\$43,962	\$48,219	\$56,300	\$58,100
Health Care	\$100,202	\$124,795	\$145,000	\$142,800
Benefits	\$5,764	\$6,948	\$9,650	\$11,650
Social Security	\$26,082	\$29,936	\$36,400	\$39,250
<b>Total Personnel Benefits:</b>	<b>\$624,894</b>	<b>\$724,286</b>	<b>\$851,250</b>	<b>\$902,000</b>
<b>Supplies</b>				
Office Supplies	\$381	\$235	\$1,000	\$500
Operational Supplies	\$1,810	\$1,678	\$1,500	\$1,500
<b>Total Supplies:</b>	<b>\$2,191</b>	<b>\$1,913</b>	<b>\$2,500</b>	<b>\$2,000</b>
<b>Services</b>				
Advertising	\$349	\$401	\$250	\$400
Communications	\$564	\$563	\$1,000	\$750
Dues and Permits	\$2,696	\$2,300	\$2,500	\$3,000
Registration/Training Costs	\$836	\$2,110	\$5,000	\$5,000
Other Operations/Maintenance	\$0	\$0	\$100	\$100
Travel Expenses	\$1,253	\$2,579	\$5,000	\$5,000
Bank/Investment Fees	\$3,854	\$1,958	\$5,000	\$5,000
Professional Services	\$51,693	\$101,334	\$40,000	\$45,000
<b>Total Services:</b>	<b>\$61,245</b>	<b>\$111,245</b>	<b>\$58,850</b>	<b>\$64,250</b>
<b>Intergovernmental</b>				
State Auditor	\$61,350	\$58,465	\$65,000	\$65,000
<b>Total Intergovernmental:</b>	<b>\$61,350</b>	<b>\$58,465</b>	<b>\$65,000</b>	<b>\$65,000</b>
<b>Total Expense Objects:</b>	<b>\$749,680</b>	<b>\$895,909</b>	<b>\$977,600</b>	<b>\$1,033,250</b>

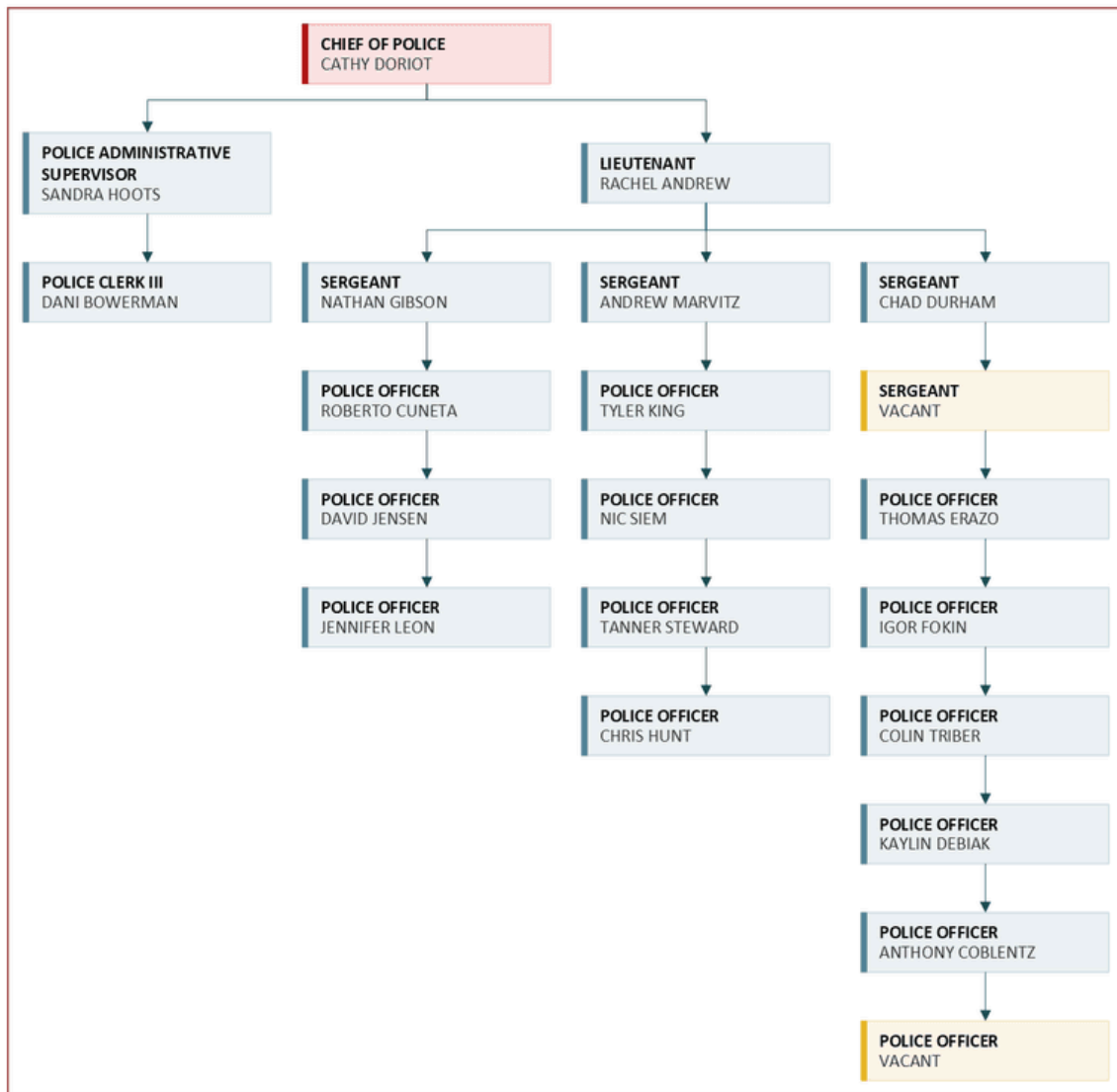
# City of Ridgefield Public Safety Department



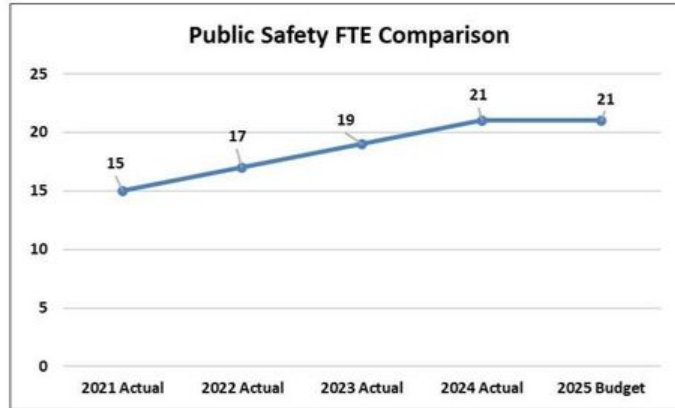
Cathy Doriot  
Chief of Police

Public Safety performs essential law enforcement services for the residents of Ridgefield, the local businesses and their employees and patrons, and to others visiting or traveling through the City of Ridgefield. Public Safety also creates partnerships that enhance safety education for the community and oversees the emergency management function for the City, maintaining and updating the emergency response procedures and providing ongoing training to staff and other involved stakeholders.

## Public Safety Organizational Chart



## Department FTEs



## Public Safety: Priorities and Accomplishments

### 2025 Department Priorities

- Conduct sergeant's promotional exam and fill the final sergeant position by the end of January 2025.
- Fill vacant officer position and backfill if /when a sergeant is promoted
- Adopt Body Worn Camera policy and equip all uniformed commissioned with BWC in 2025
- Transition RPD Policy to Lexipol Policy.
- Conduct a LEAN process improvement for RPD Quarter Master system for purchasing and tracking equipment, supplies, uniforms, etc.

#### Status

#### 2024 Accomplishments

Completed	Sergeant's promotional exam and hiring. Accomplished with hiring of Sergeant Chad Durham.
In Progress	Hire, train, and fill officer vacancies. As of October 2024, all vacancies were filled except for an open sergeant position. We have since released one recruit officer for failing the academy. We currently have one officer vacancy and one sergeant vacancy as we approach 2025.
Completed	Establish Drone program. Drone program is active, there are five trained pilots, and one additional pilot is pending final test.
Completed	Select a Detective. Detective test was performed, Officer Tyler King was selected to be the new detective. Transition to new position will occur in 2025.
Completed	Guardian tracker and Quetel both online and in use <ul style="list-style-type: none"> <li>a. Guardian Tracker – employee recognition /counseling/ evaluation software program</li> <li>b. Quetel – Digital Evidence storage program</li> </ul> Both programs are in place and are being actively used.

## Measures

Public Safety Measures						
Measure	2021	2022	2023	2024 Target	2024 Year End Estimate	2025 Target
Crime Rate	43.80	31.20	30.76	30.06	24.90	30
Response Time to Priority Calls	6:08	10:29	8:05	8:17	7:29	7:45
Average Calls for Service per Officer	602	810	594	602	597	650



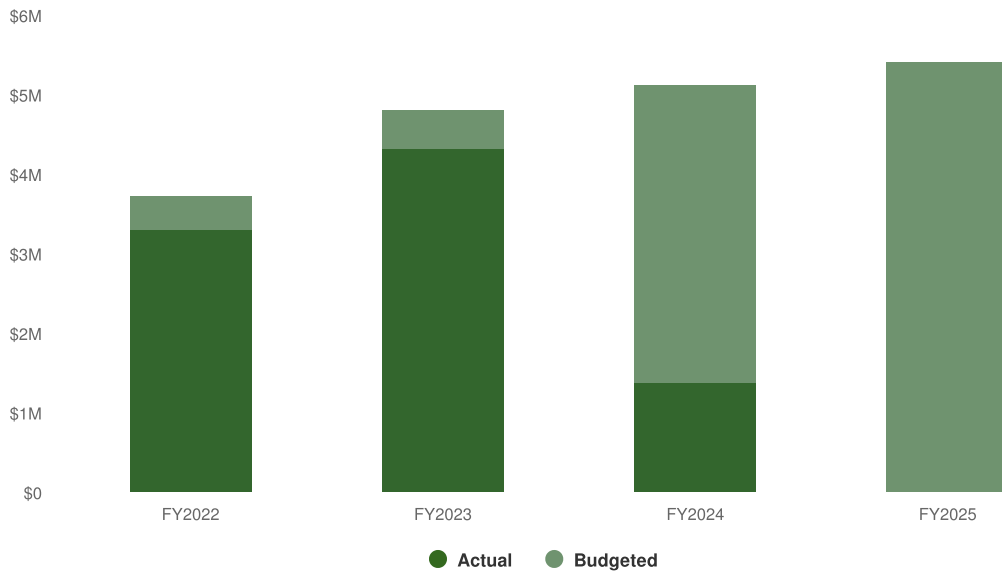
## Activity

Public Safety Activity					
Activity	2020	2021	2022	2023	2024 Year End Estimate
Volunteer Hours	100	652	968	831	720
Concealed Pistol License	153	305	321	347	230
Firearm transfers	290	410	620	448	No longer process
Case management	1038	1190	1255	1303	1261
Public Disclosure releases	141	188	274	346	394
Dog Licenses	37	55	120	72	110

## Public Safety Expenditures Summary

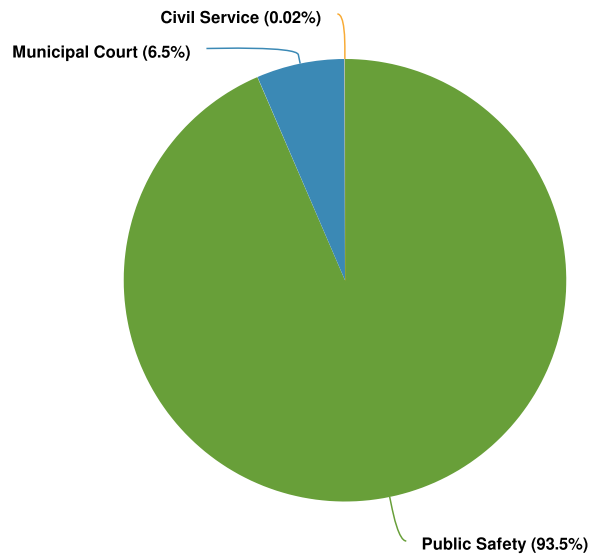
**\$5,420,825** **\$295,925**  
(5.77% vs. prior year)

### Public Safety Proposed and Historical Budget vs. Actual

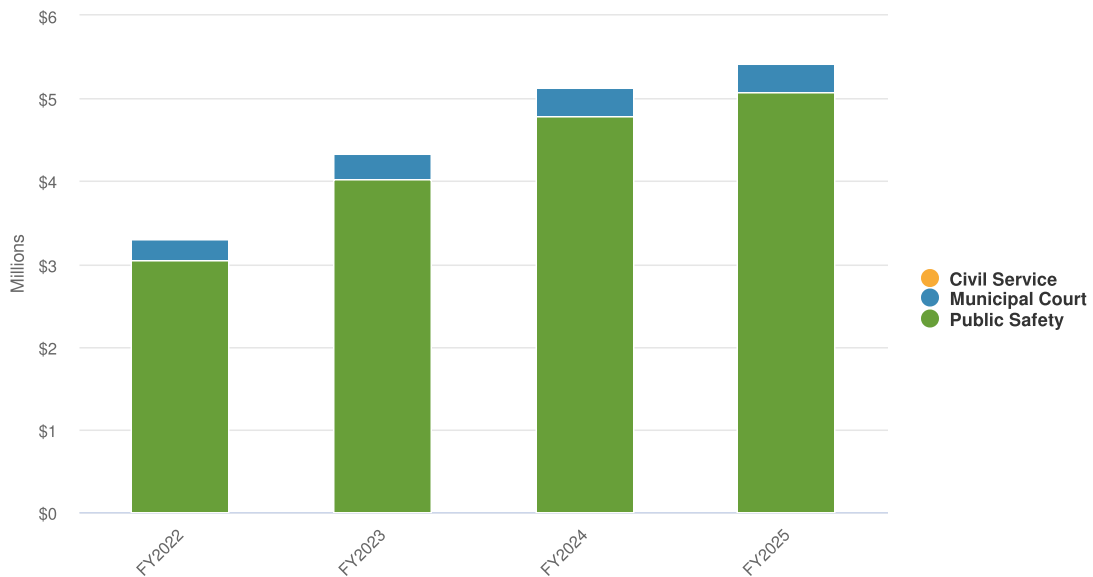


# Expenditures by Function

## 2025 Budgeted Expenditures by Function



## 2025 Budgeted and Historical Expenditures by Function



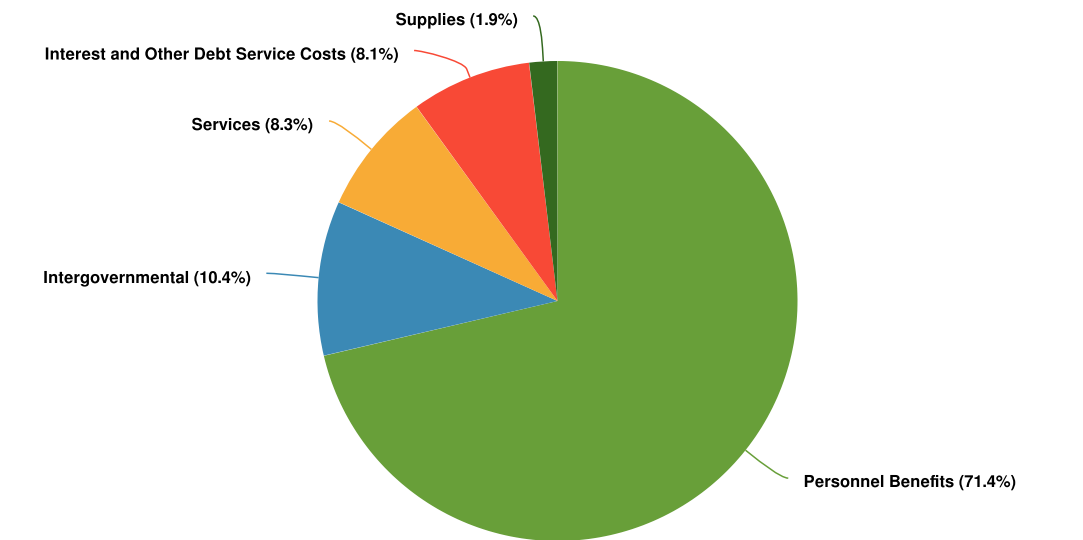
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Municipal Court				
Judicial Activities				
Interpreter/Indigent Defense	\$30,271	\$31,842	\$35,000	\$50,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Court Costs & Services-BG-CC	\$217,540	\$261,943	\$300,000	\$300,000
<b>Total Judicial Activities:</b>	<b>\$247,811</b>	<b>\$293,785</b>	<b>\$335,000</b>	<b>\$350,000</b>
<b>Total Municipal Court:</b>	<b>\$247,811</b>	<b>\$293,785</b>	<b>\$335,000</b>	<b>\$350,000</b>
<b>Public Safety</b>				
<b>Law Enforcement Activities</b>				
Salaries	\$1,573,319	\$1,696,313	\$2,319,350	\$2,590,000
Overtime	\$166,903	\$243,652	\$200,000	\$200,000
Medicare	\$25,455	\$28,431	\$36,575	\$40,550
Workers Comp	\$34,449	\$47,782	\$87,200	\$97,100
State Unemployment	\$3,636	\$3,924	\$5,400	\$5,600
Pension	\$100,721	\$107,942	\$159,050	\$170,100
Health Care	\$263,240	\$294,175	\$420,150	\$500,000
Benefits	\$45,292	\$44,217	\$76,050	\$91,100
Social Security	\$108,841	\$121,253	\$156,225	\$173,350
Office Supplies	\$2,756	\$2,326	\$2,500	\$2,000
Operational Supplies	\$28,870	\$38,754	\$40,000	\$30,000
Small Tools & Equipment	\$35,096	\$72,476	\$50,000	\$25,000
Fuel	\$42,279	\$40,765	\$45,000	\$45,000
Advertising	\$0	\$155	\$100	\$100
Communications	\$23,131	\$25,317	\$25,000	\$25,000
Computer Equip/Hardware	\$71,213	\$77,788	\$23,000	\$29,575
Dues and Permits	\$3,220	\$4,980	\$5,000	\$5,000
Facilities	\$1,813	\$5,894	\$2,500	\$4,000
Postage	\$383	\$484	\$600	\$750
Registration/Training Costs	\$15,966	\$18,971	\$25,000	\$25,000
Electricity	\$2,801	\$4,211	\$5,000	\$4,000
Natural Gas	\$678	\$1,872	\$1,000	\$2,000
Sewer	\$573	\$1,280	\$1,000	\$1,200
Storm Water	\$487	\$504	\$1,000	\$1,000
Water	\$419	\$694	\$1,000	\$1,000
Photocopy Machine	\$3,187	\$5,515	\$4,000	\$6,000
Other Operations/Maintenance	\$2,031	\$13,176	\$5,000	\$5,000
Travel Expenses	\$15,466	\$7,781	\$10,000	\$10,000
Uniforms	\$11,460	\$25,922	\$25,400	\$15,000
Volunteer Program	\$0	\$1,860	\$1,500	\$1,000
Vehicle/Equipment Maintenance	\$14,335	\$20,438	\$20,000	\$20,000
Professional Services	\$26,210	\$98,021	\$25,000	\$25,000
Recruitment	\$0	\$852	\$1,000	\$1,000
Janitorial	\$7,800	\$6,460	\$7,500	\$8,000
Staffing Study	\$45,975		\$0	\$0
Lexipol Policy Program				\$37,000
Computer Software	\$22,384	\$34,061	\$44,000	\$60,000
Computer Maint/Service	\$74,191	\$91,212	\$92,000	\$110,000

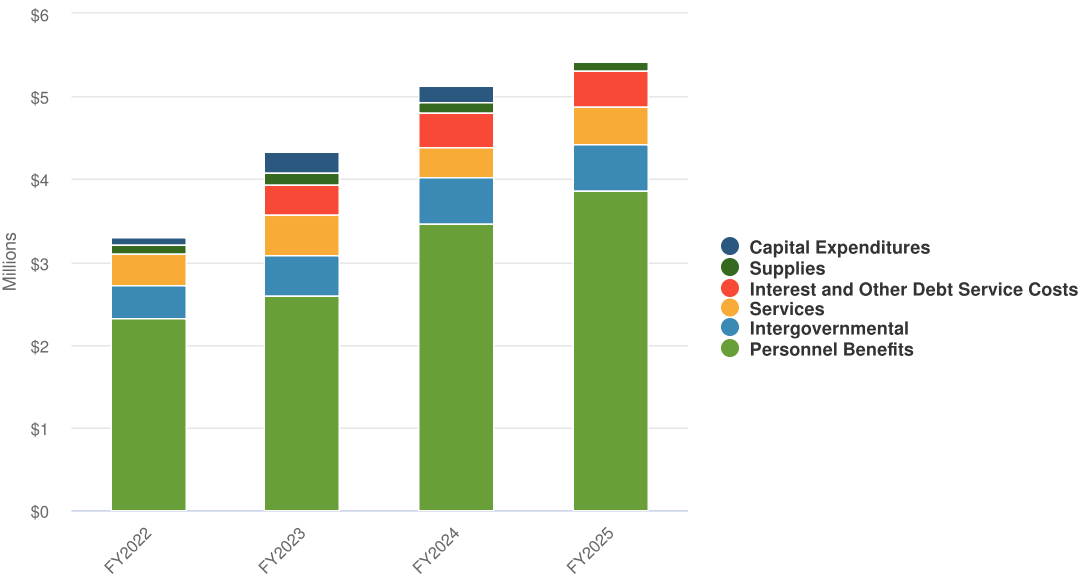
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
CCSO Evidence Handling	\$7,900	\$7,900	\$10,000	\$10,000
Animal Control	\$4,900	\$6,375	\$6,400	\$6,400
CRESA	\$98,554	\$114,261	\$160,100	\$160,100
Emergency Service-CC	\$12,254	\$15,140	\$17,500	\$17,500
CCSO Records - NCIC	\$11,524	\$15,486	\$17,800	\$17,800
Jail Beds	\$32,736	\$48,174	\$25,000	\$25,000
CC Children's Justice Ctr		\$225	\$5,000	\$5,000
Mutual Aid Agreements	\$18,807	\$28,138	\$22,000	\$22,000
Pub Safety Tenant Improvements	\$0	\$113,796	\$0	\$0
Police Vehicle/Outfit	\$87,666	\$100,226	\$0	\$0
<b>Total Law Enforcement Activities:</b>	<b>\$3,048,922</b>	<b>\$3,639,178</b>	<b>\$4,186,900</b>	<b>\$4,630,225</b>
<b>Redemption of Long-Term Debt</b>				
Capital Lease Building - Princ	\$0	\$368,342	\$415,000	\$305,400
Body Worn Camera Lease				\$79,500
Capital Lease Building-Interest				\$54,700
<b>Total Redemption of Long-Term Debt:</b>	<b>\$0</b>	<b>\$368,342</b>	<b>\$415,000</b>	<b>\$439,600</b>
<b>Capital Expenditures</b>				
Drone Program		\$24,175	\$0	\$0
<b>Total Capital Expenditures:</b>		<b>\$24,175</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Public Safety:</b>	<b>\$3,048,922</b>	<b>\$4,031,695</b>	<b>\$4,601,900</b>	<b>\$5,069,825</b>
<b>Civil Service</b>				
<b>Law Enforcement Activities</b>				
Operational Supplies	\$0	\$0	\$100	\$100
Registration/Training Costs	\$0	\$0	\$350	\$350
Travel Expenses	\$0	\$0	\$350	\$350
Professional Services	\$156	\$166	\$200	\$200
<b>Total Law Enforcement Activities:</b>	<b>\$156</b>	<b>\$166</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Civil Service:</b>	<b>\$156</b>	<b>\$166</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Total Expenditures:</b>	<b>\$3,296,889</b>	<b>\$4,325,646</b>	<b>\$4,937,900</b>	<b>\$5,420,825</b>

# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits				
Salaries	\$1,573,319	\$1,696,313	\$2,319,350	\$2,590,000
Overtime	\$166,903	\$243,652	\$200,000	\$200,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Medicare	\$25,455	\$28,431	\$36,575	\$40,550
Workers Comp	\$34,449	\$47,782	\$87,200	\$97,100
State Unemployment	\$3,636	\$3,924	\$5,400	\$5,600
Pension	\$100,721	\$107,942	\$159,050	\$170,100
Health Care	\$263,240	\$294,175	\$420,150	\$500,000
Benefits	\$45,292	\$44,217	\$76,050	\$91,100
Social Security	\$108,841	\$121,253	\$156,225	\$173,350
<b>Total Personnel Benefits:</b>	<b>\$2,321,856</b>	<b>\$2,587,688</b>	<b>\$3,460,000</b>	<b>\$3,867,800</b>
<b>Supplies</b>				
Office Supplies	\$2,756	\$2,326	\$2,500	\$2,000
Operational Supplies	\$28,870	\$38,754	\$40,000	\$30,000
Small Tools & Equipment	\$35,096	\$72,476	\$50,000	\$25,000
Fuel	\$42,279	\$40,765	\$45,000	\$45,000
Operational Supplies	\$0	\$0	\$100	\$100
<b>Total Supplies:</b>	<b>\$109,002</b>	<b>\$154,320</b>	<b>\$137,600</b>	<b>\$102,100</b>
<b>Services</b>				
Interpreter/Indigent Defense	\$30,271	\$31,842	\$35,000	\$50,000
Advertising	\$0	\$155	\$100	\$100
Communications	\$23,131	\$25,317	\$25,000	\$25,000
Computer Equip/Hardware	\$71,213	\$77,788	\$23,000	\$29,575
Dues and Permits	\$3,220	\$4,980	\$5,000	\$5,000
Facilities	\$1,813	\$5,894	\$2,500	\$4,000
Postage	\$383	\$484	\$600	\$750
Registration/Training Costs	\$15,966	\$18,971	\$25,000	\$25,000
Electricity	\$2,801	\$4,211	\$5,000	\$4,000
Natural Gas	\$678	\$1,872	\$1,000	\$2,000
Sewer	\$573	\$1,280	\$1,000	\$1,200
Storm Water	\$487	\$504	\$1,000	\$1,000
Water	\$419	\$694	\$1,000	\$1,000
Photocopy Machine	\$3,187	\$5,515	\$4,000	\$6,000
Other Operations/Maintenance	\$2,031	\$13,176	\$5,000	\$5,000
Travel Expenses	\$15,466	\$7,781	\$10,000	\$10,000
Uniforms	\$11,460	\$25,922	\$25,400	\$15,000
Volunteer Program	\$0	\$1,860	\$1,500	\$1,000
Vehicle/Equipment Maintenance	\$14,335	\$20,438	\$20,000	\$20,000
Professional Services	\$26,210	\$98,021	\$25,000	\$25,000
Recruitment	\$0	\$852	\$1,000	\$1,000
Janitorial	\$7,800	\$6,460	\$7,500	\$8,000
Staffing Study	\$45,975		\$0	\$0
Lexipol Policy Program				\$37,000
Computer Software	\$22,384	\$34,061	\$44,000	\$60,000
Computer Maint/Service	\$74,191	\$91,212	\$92,000	\$110,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Registration/Training Costs	\$0	\$0	\$350	\$350
Travel Expenses	\$0	\$0	\$350	\$350
Professional Services	\$156	\$166	\$200	\$200
<b>Total Services:</b>	<b>\$374,150</b>	<b>\$479,456</b>	<b>\$361,500</b>	<b>\$447,525</b>
<b>Intergovernmental</b>				
Court Costs & Services-BG-CC	\$217,540	\$261,943	\$300,000	\$300,000
CCSO Evidence Handling	\$7,900	\$7,900	\$10,000	\$10,000
Animal Control	\$4,900	\$6,375	\$6,400	\$6,400
CRESA	\$98,554	\$114,261	\$160,100	\$160,100
Emergency Service-CC	\$12,254	\$15,140	\$17,500	\$17,500
CCSO Records - NCIC	\$11,524	\$15,486	\$17,800	\$17,800
Jail Beds	\$32,736	\$48,174	\$25,000	\$25,000
CC Children's Justice Ctr		\$225	\$5,000	\$5,000
Mutual Aid Agreements	\$18,807	\$28,138	\$22,000	\$22,000
<b>Total Intergovernmental:</b>	<b>\$404,215</b>	<b>\$497,643</b>	<b>\$563,800</b>	<b>\$563,800</b>
<b>Capital Expenditures</b>				
Pub Safety Tenant Improvements	\$0	\$113,796	\$0	\$0
Police Vehicle/Outfit	\$87,666	\$100,226	\$0	\$0
Drone Program		\$24,175	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$87,666</b>	<b>\$238,196</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest and Other Debt Service Costs</b>				
Capital Lease Building - Princ	\$0	\$368,342	\$415,000	\$305,400
Body Worn Camera Lease				\$79,500
Capital Lease Building-Interest				\$54,700
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$0</b>	<b>\$368,342</b>	<b>\$415,000</b>	<b>\$439,600</b>
<b>Total Expense Objects:</b>	<b>\$3,296,889</b>	<b>\$4,325,646</b>	<b>\$4,937,900</b>	<b>\$5,420,825</b>

# City of Ridgefield Community Development Department



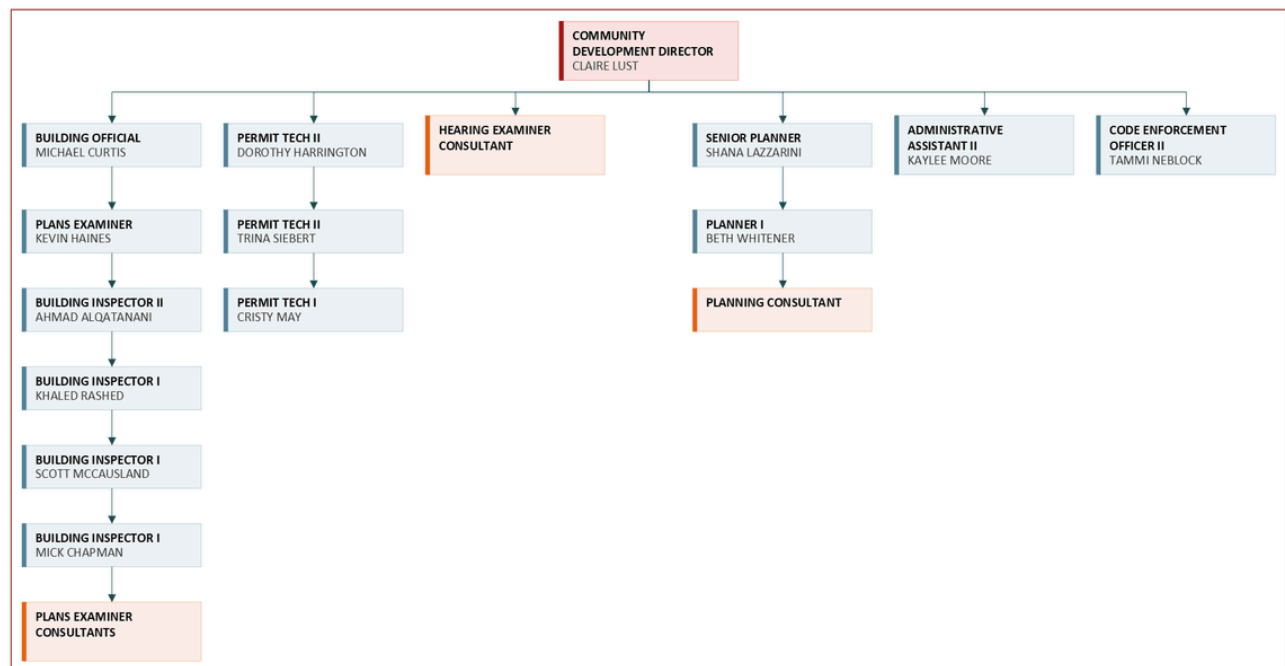
**Claire Lust**  
Community Development Director

The Community Development Department is responsible for managing growth in the City through long-range planning and development review. The permitting group works directly with customers to process development applications. The building group reviews construction plans and inspects residential and commercial buildings in compliance with local, state and federal regulations to ensure they are safe for all occupants. The land use group updates and implements the Ridgefield Urban Area Comprehensive Plan, a document guiding land use, housing, economic development, transportation, and other growth-related policy areas over a 20-year planning horizon. Land use reviews plans for private development for compliance with the comprehensive plan and implementing code. The Community Development department also regulates the abatement of public nuisances, including development code violations.

## Key Objectives

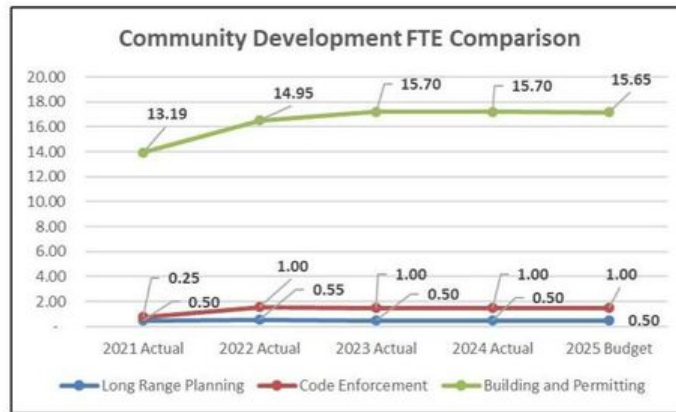
- Implement the City of Ridgefield Comprehensive Plan to ensure compliance with the State's Growth Management Act.
- Ensure the City's Development Code is up-to-date and in alignment with the City of Ridgefield Comprehensive Plan.
- Provide efficient land use development and building permit processes to serve the Ridgefield community.
- Coordinate and collaborate with internal and external stakeholders and agencies.
- Ensure the building of an economically, environmentally, and socially sustainable community.

## Community Development Organizational Chart





## Department FTEs



# Community Development: Priorities and Accomplishments

## 2025 Department Priorities

- Finish implementation of commercial development review process improvements identified through lean training.
- Commercial, TI, and Residential building review.
- Complete updates to the Ridgefield Development Code including annual general updates, updates to the commercial design code, updates required to implement the 2025-2045 Comprehensive Plan, and updates to the critical areas ordinance.
- Complete the remaining tasks in the 2025-2045 Comprehensive Growth Management Plan Update scope of work and adopt the plan by December 31, 2025.

### Status

### 2024 Accomplishments

Completed	<p>Implement commercial development review process improvements identified through lean training.</p> <p>Completed improvements include establishing an expedited review process for commercial tenant improvements, creating a framework in Smartgov for engineering development inspections, and consolidating land use applications for site plan review.</p> <p>In process improvements include establishing a fully electronic process for final occupancy inspections, tracking conditions of approval through multiple commercial project phases, and going live on engineering development inspections.</p>
In Progress	Reduce commercial new building review times to an average of 16 weeks from submittal to approval.
In Progress	Reduce commercial tenant improvement review times to an average of 12 weeks from submittal to approval.
Completed & Ongoing	Maintain a 4-week average review time for residential building permits.
Completed	<p>Complete periodic updates to the Ridgefield Development Code to address housekeeping updates, minor policy changes, and major policy changes, including provisions for food cart pods.</p> <p>2024 housekeeping updates, policy changes, and food cart provisions are complete.</p>
Complete & Ongoing	<p>Make appropriate progress towards adoption of the 2025-2045 Comprehensive Growth Management Plan as established in the project scope of work, including adoption of a public participation plan and community vision document, completion of the Department of Commerce periodic review checklist, completion of existing conditions analyses, and community engagement.</p> <p>Appropriate progress is complete including adoption of a public participation plan, completion of the periodic review checklist, completion of existing conditions analyses, and community engagement.</p>

## Measures

Community Development Measures						
Measure **	2021	2022	2023	2024 Target	2024 Year End Estimate	2025 Target
Median SFR review time, weeks	8.4	3.9	2.4	4	3.3	4
Median plan review time for new commercial buildings, weeks	22.1	14.9	24.14	16	20	16
Median plan review time for commercial tenant improvements, weeks	14.5	9.3	5.3	12	5	6
Single-family detached share of new units	0.76	0.65	0.83	0.75	0.62	0.75

\*\* Changes across all years in the metrics

1. SFR: Changed average SFR review time (weeks) to median SFR review time (weeks) to minimize the distorting effect of outliers.

2. COM New Building:

a. Changed average COM new building review time (weeks) to median COM new building review time (weeks) to minimize the distorting effect of outliers.

b. Changed the metric from total permit review time to building plan review time. Often commercial building plans get approved then we must wait for other departments' and agencies' concurrent reviews to catch up before we can actually issue the building permit. This extra time is out of our department's control, so I am limiting our measure to building plan review time (date submitted to date plans are approved).

3. COM Tenant Improvement:

a. Changed average COM tenant improvement review time (weeks) to median COM tenant improvement review time (weeks) to minimize the distorting effect of outliers.

b. Changed the metric from total permit review time to building plan review time. Often commercial building plans get approved then we must wait for other departments' and agencies' concurrent reviews to catch up before we can actually issue the building permit. This extra time is out of our department's control, so I am limiting our measure to building plan review time (date submitted to date plans are approved).

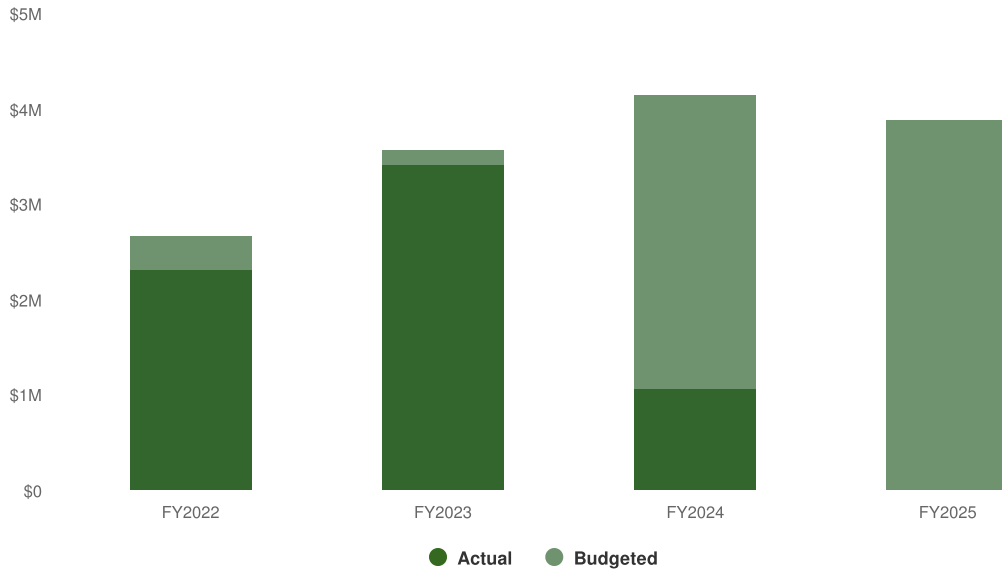
## Activity

Community Development Activity					
Activity	2020	2021	2022	2023	2024 Year End Estimate
Building Inspections - Average per Day	117	155	111	58	56
New commercial and industrial space, SQFT	201,643	122,672	151,484	86,058	320,000
New single-family detached residential units	481	610	433	202	241
New single-family attached (townhouse) residential units	4	65	156	42	0
Single-family attached share of new units	0.01	0.08	0.24	0.17	0
New multifamily residential units	220	123	74	0	148
Multifamily share of new units	0.31	0.15	0.11	0	0.38

## Community Development Expenditures Summary

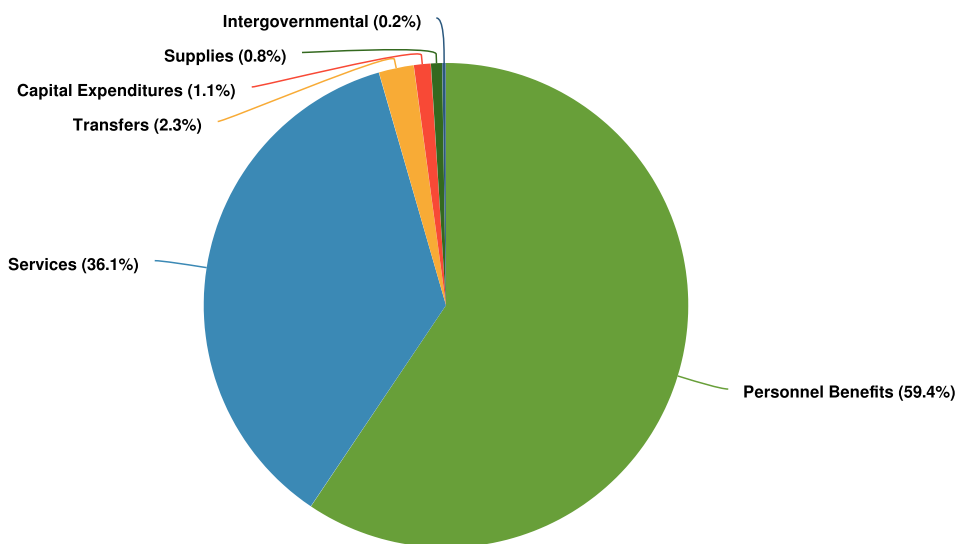
**\$3,885,250** **-\$267,966**  
(-6.45% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

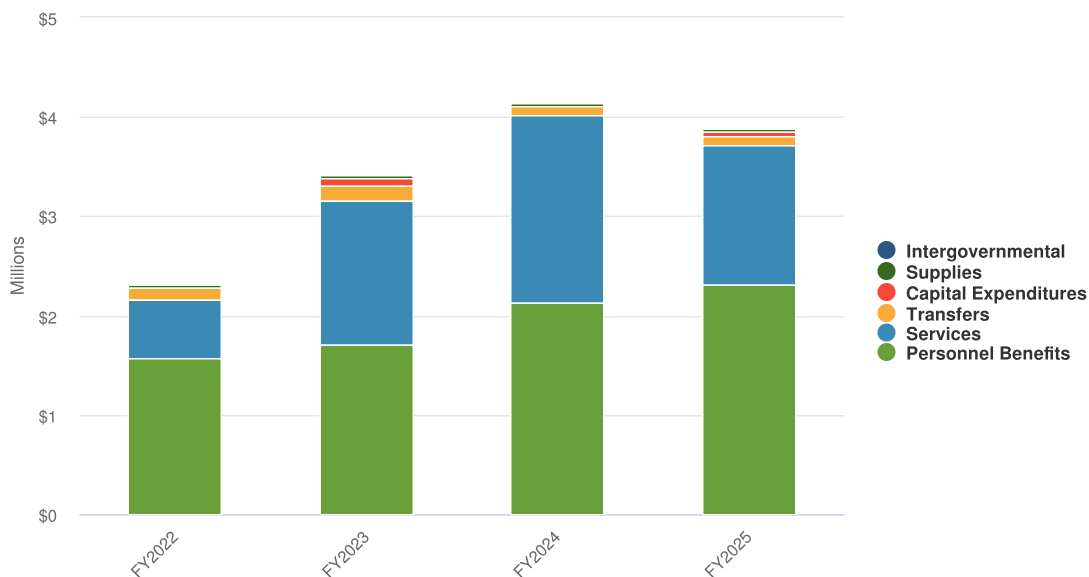


# Expenditures by Expense Type

## 2025 Budgeted Expenditures by Expense Type



## 2025 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expense Objects				
Personnel Benefits				
Salaries	\$1,097,433	\$1,170,086	\$1,443,000	\$163,350
Overtime	\$5,796	\$8,019	\$10,000	\$2,500

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Medicare	\$15,576	\$16,730	\$21,100	\$2,450
Workers Comp	\$15,430	\$19,935	\$35,600	\$3,750
State Unemployment	\$2,306	\$2,357	\$3,000	\$350
Pension	\$107,576	\$115,149	\$138,500	\$15,150
Health Care	\$250,504	\$293,983	\$340,900	\$32,250
Benefits	\$12,473	\$15,150	\$22,400	\$2,900
Social Security	\$66,596	\$71,171	\$90,100	\$10,300
Salaries		\$0		\$1,436,900
Overtime		\$0		\$10,000
Medicare		\$0		\$21,000
Workers Comp		\$0		\$30,000
State Unemployment		\$0		\$2,900
Pension		\$0		\$131,850
Health Care		\$0		\$328,200
Benefits		\$0		\$25,250
Social Security		\$0		\$89,750
<b>Total Personnel Benefits:</b>	<b>\$1,573,690</b>	<b>\$1,712,580</b>	<b>\$2,104,600</b>	<b>\$2,308,850</b>
<b>Supplies</b>				
Office Supplies	\$1,766	\$1,262	\$2,000	\$100
Operational Supplies	\$14,535	\$14,307	\$15,000	\$250
Small Tools & Equipment	\$249	\$1,876	\$1,000	\$500
Fuel	\$8,006	\$8,439	\$8,500	\$1,500
Office Supplies		\$0		\$2,000
Operational Supplies		\$0		\$15,000
Small Tools & Equipment		\$0		\$1,000
Fuel		\$0		\$9,000
<b>Total Supplies:</b>	<b>\$24,557</b>	<b>\$25,884</b>	<b>\$26,500</b>	<b>\$29,350</b>
<b>Services</b>				
Advertising	\$3,375	\$3,779	\$6,000	\$100
Communications	\$13,201	\$11,536	\$13,000	\$500
Computer Equip/Hardware	\$18,495	\$58,101	\$13,000	\$0
Dues and Permits	\$2,215	\$1,357	\$2,500	\$1,000
Facilities	\$10,714	\$1,672	\$2,500	\$500
Interfund Admin Services		\$614,755	\$740,616	\$0
Postage	\$606	\$488	\$2,000	\$500
Registration/Training Costs	\$3,938	\$1,738	\$4,000	\$1,000
Legal Services	\$17,750	\$20,969	\$25,000	\$0
Electricity	\$13,827	\$14,089	\$15,000	\$500
Natural Gas	\$99	\$85	\$100	\$500
Sewer	\$567	\$610	\$1,000	\$500
Storm Water	\$580	\$549	\$500	\$500
Water	\$2,186	\$2,305	\$2,200	\$500

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Photocopy Machine	\$4,409	\$5,766	\$6,500	\$500
Other Operations/Maintenance	\$4,190	\$2,946	\$3,500	\$500
Travel Expenses	\$1,176	\$2,336	\$3,000	\$500
Uniforms	\$2,730	\$2,885	\$2,500	\$500
Vehicle/Equipment Maintenance	\$15,007	\$10,581	\$10,000	\$0
Building & Planning Fee Review			\$50,000	\$0
Business Recruitment	\$35,000	\$25,685	\$0	\$0
Classification & Comp Study			\$10,000	\$0
Plans Checks and Inspections	\$33,101	\$5,156	\$40,000	\$0
Professional Services	\$201,554	\$363,082	\$200,000	\$6,000
Carty Road Subarea Plan	\$10,170		\$0	\$0
Janitorial	\$9,689	\$16,430	\$15,000	\$1,000
Planning Comm-Travel/Training	\$0	\$0	\$500	\$500
Planning Consultant	\$62,955	\$52,200	\$60,000	\$0
Engineering Development	\$7,543	\$45,540	\$25,000	\$0
Comp Plan & System Plan Update		\$68,541	\$150,000	\$100,000
Hearings Examiner	\$3,630	\$8,254	\$20,000	\$0
Comp Plan Climate Action				\$200,000
Computer Software	\$33,132	\$41,863	\$65,000	\$0
Computer Maint/Service	\$39,032	\$45,919	\$45,000	\$0
Structural Engineering	\$36,172	\$16,981	\$50,000	\$0
Internet Services	\$1,921	\$1,775	\$2,000	\$500
Advertising		\$0		\$5,000
Communications		\$0		\$13,000
Computer Equip/Hardware		\$0		\$19,850
Dues and Permits		\$0		\$2,500
Facilities		\$0		\$2,500
Interfund Admin Services		\$0		\$544,700
Postage		\$0		\$2,000
Registration/Training Costs		\$0		\$4,000
Legal Services		\$0		\$25,000
Electricity		\$0		\$15,000
Natural Gas		\$0		\$600
Sewer		\$0		\$600
Water		\$0		\$2,500
Photocopy Machine		\$0		\$7,000
Other Operations/Maintenance		\$0		\$3,500
Travel Expenses		\$0		\$3,000
Uniforms		\$0		\$2,500
Vehicle/Equipment Maintenance		\$0		\$10,000
Plans Checks and Inspections		\$0		\$75,000
Professional Services		\$0		\$40,000
Janitorial		\$0		\$16,000
Planning Comm-Travel/Training		\$0		\$500

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Planning Consultant		\$0		\$54,000
Engineering Development		\$0		\$50,000
Hearings Examiner		\$0		\$10,000
Computer Software		\$0		\$66,000
Computer Maint/Service		\$0		\$60,000
Structural Engineering		\$0		\$50,000
Internet Services		\$0		\$2,000
<b>Total Services:</b>	<b>\$588,965</b>	<b>\$1,447,972</b>	<b>\$1,585,416</b>	<b>\$1,402,850</b>
<b>Intergovernmental</b>				
Permits - State Agencies	\$5,275	\$6,551	\$8,000	\$0
Permits - State Agencies		\$0		\$9,500
<b>Total Intergovernmental:</b>	<b>\$5,275</b>	<b>\$6,551</b>	<b>\$8,000</b>	<b>\$9,500</b>
<b>Capital Expenditures</b>				
Vehicle - Bldg Inspector		\$38,700	\$0	\$0
Capital Purchases		\$35,570	\$0	\$43,500
<b>Total Capital Expenditures:</b>		<b>\$74,270</b>	<b>\$0</b>	<b>\$43,500</b>
<b>Transfers</b>				
Capital Lease RACC - Principal	\$57,517	\$44,844	\$46,500	\$0
SBITA - Principal		\$1,179	\$0	\$0
Capital Lease RACC - Interest	\$29,395	\$20,627	\$19,100	\$0
SBITA - Interest		\$92	\$0	\$0
Transfer to Equip Replacement	\$30,000	\$30,600	\$30,000	\$0
Depreciation - Economic Env	\$22,638	\$26,497		\$0
Amortization Expense - SBITA		\$1,087		\$0
Comp Adsence Adj - Econ Envir	-\$9,040	\$24,539		\$0
SBITA - Interest		\$35		\$0
Capital Lease - RACC Interest	-\$7,252			\$0
Capital Lease RACC - Principal		\$0		\$46,500
Capital Lease RACC - Interest		\$0		\$19,100
Transfer to Equip Replacement		\$0		\$25,600
<b>Total Transfers:</b>	<b>\$123,259</b>	<b>\$149,500</b>	<b>\$95,600</b>	<b>\$91,200</b>
<b>Total Expense Objects:</b>	<b>\$2,315,745</b>	<b>\$3,416,757</b>	<b>\$3,820,116</b>	<b>\$3,885,250</b>



## Public Works



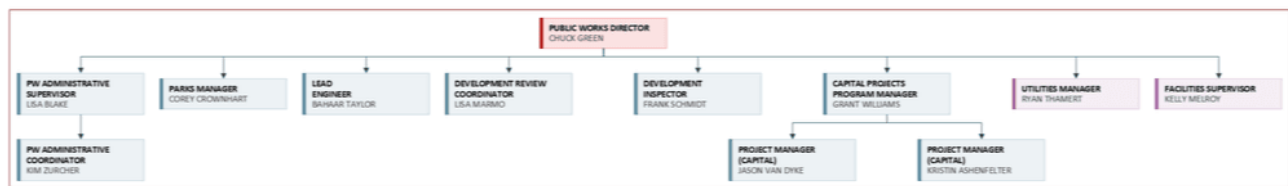
**Chuck Green**  
Public Works Director

The Public Works Department oversees the design, construction, operation, and maintenance of all City-owned public infrastructure. This includes streets, sidewalks, water utility, stormwater system, parks, trails and the city cemetery.

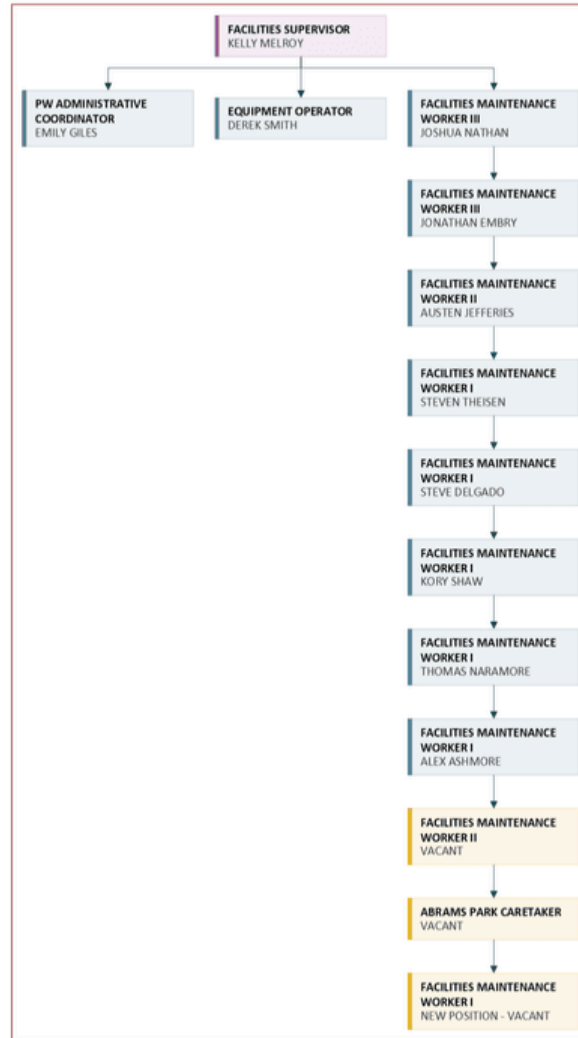
### Key Objectives

- Effectively operate and maintain the City's infrastructure.
- Manage the City's capital improvement projects.
- Develop and implement standards and Capital Facilities plans for all areas of Public Works: transportation, parks and trails, facilities, drinking water, and stormwater drainage.
- Review and inspect development projects in coordination with planning and building.
- Coordinate the City's activities with regional partners, including Clark Regional Wastewater District, Clark Public Utilities, Regional Transportation Council and Clark County; and local partners including Ridgefield School District and the Port of Ridgefield.
- Manage parkland, trails, developed parks, and natural areas.

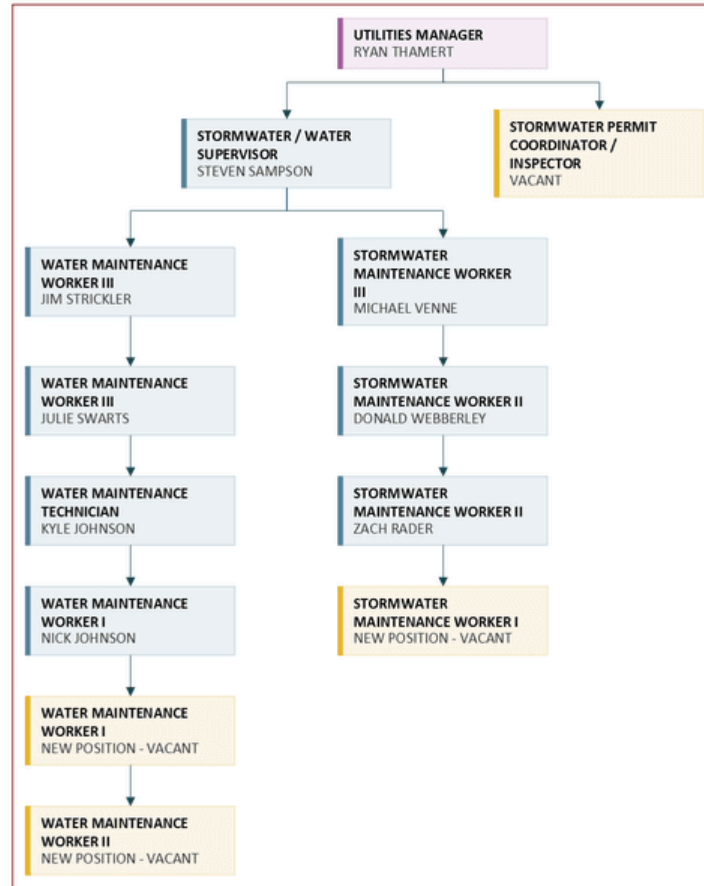
## Public Works Organizational Chart



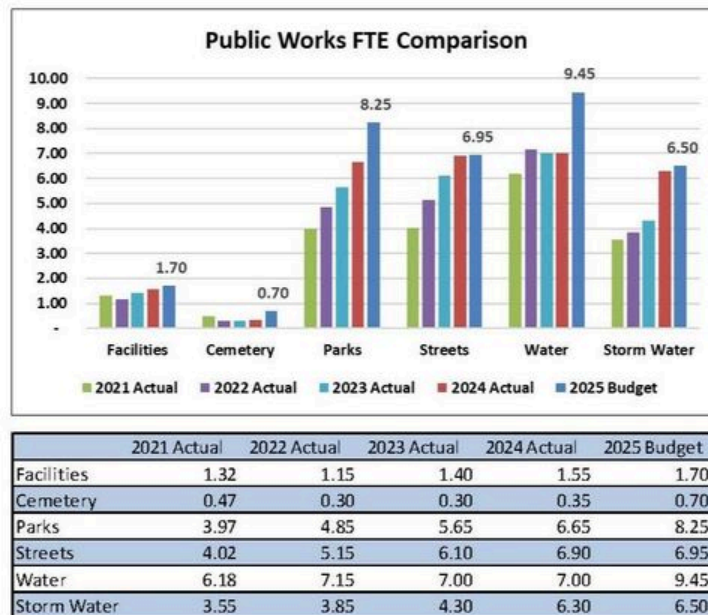
## Facilities Organizational Chart



## Utilities Organizational Chart



## Department FTEs



## Public Works : Priorities

### 2025 Department Priorities

- Complete Pioneer Widening.
- Final Design and ROW plus funding grants for Royle Road South Culvert and Widening.
- Undertake Parks Revenue Plan Study.
- Demolition of Abrams Park Caretaker House.
- Complete Phase 1 of Boyse Park.
- Coordinate with Paradise Pointe developer to complete Paradise Pointe Park Construction.
- Begin Construction of Eastside Water Reservoir.
- Design and build Kennedy Well facility and water main connection.
- Complete Comprehensive Plan and CFP Updates.
- Complete Pioneer/35<sup>th</sup> Avenue and Pioneer/Discovery Drive roundabout center projects. (Based on Roundabout Committee recommendations)
- Advance Ridgefield South Connector Project to a preferred alternative.
- Begin design of Carty Road Multimodal Trail Phase 1: Hillhurst Enhanced Crosswalk.
- Designate S Hillhurst Road a Safety Corridor and begin seeking funding for enhanced crosswalks.
- Complete ADA Transition and Mobility/Access Plan.
- Begin final design for S 10<sup>th</sup>/11<sup>th</sup> Overcrossing.
- Continue compliance with MS4 Phase II Municipal Discharge Permit.
- New positions to respond to growth and new requirements.
  - i. Hire one new FTE in Water
  - ii. Hire one new FTE in Stormwater/Permit Compliance
  - iii. Hire one new FTE in Parks/Facilities Maintenance for Paradise Pointe Park and other new parks

## Public Works: Accomplishments

Status	2024 Accomplishments
Completed	Hire two new FTEs in Facilities/Parks maintenance.
Completed	Hire two new FTEs in Stormwater.
Completed	Complete Pioneer Street East Extension.
Completed	Complete Royle Road S. 15 <sup>th</sup> to S. 5 <sup>th</sup> Street project – Physically Complete.
In progress	Complete Pioneer Widening - Project to be 20-25% complete by end of 2024.
In progress	Assess and implement a formal asset management program. - Development of structure and incorporation into Asset Essentials underway.
In Progress	Final Design and ROW plus funding grants for Royle Road South. - Potential earmark for culvert awaiting Congressional action. Culvert design approximately 60% complete. Remaining widening project design approximately 50% complete.
In Progress	Complete Phase 1 of Boyse and Horns Corner Parks. - Boyse Park Phase 1 (Pump Track) project planning underway. Horns Corner removed from 2024 Capital program.
Completed	Complete Abrams Park Master Plan. - Council approved.
Completed	Complete Waterfront Park Master Plan. - Council approved.
Completed	Complete Paradise Found/Pointe Park Master Plan. - Council approval anticipated December 2024.
In Progress	Design and funding for Eastside Water Reservoir. - Design approximately 60% complete. Seeking funding and financing options through Bureau of Reclamation, Drinking Water State Revolving Fund, and other options.
In Progress	Comprehensive Plan and CFP Updates. - Water System Plan Update approved by Council October 2024. Other System Plans anticipated to be completed 1 <sup>st</sup> quarter 2025
In Progress	Advance Ridgefield South Connector Project to a preferred alternative. - Grant received from RTC for preferred alternative and Phase 1 environmental studies; expected consultant procurement early 2025.
Completed	RORC Field 4/5 Lights. - Official turning-on celebration November 19.
In Progress	Construct Onslow Nature Play Area. - Awaiting a concept plan to be developed. Sanfilippo property acquisition nearly completed.
In Progress	ADA Transition and Mobility/Access Plan. - Received grant agreement late October 2024. Consultant procurement anticipated November-December 2024.
In Progress	Cemetery Mapping and History Project. - Historic preservation grant received for mapping inventory portion only. Ground penetrating radar mapping underway. Database expected by end of 2024.

## Measures

Water and Stormwater Measures						
Measure	2021	2022	2023 Actual	2024 Target	2024 Year End Estimate	2025 Target
Culverts Inspected	100%	95%	2%	100%	100%	90%
Private Stormwater Treatment Facilities Inspected	100%	10%	3%	100%	16%	50%
City Stormwater Treatment Facilities Inspected	100%	100%	100%	100%	100%	100%
Catch Basins Inspected	57%	50%	70%	50%	60%	50%
Water loss	3.90%	4.90%	2%	Less than 10%	7%	Less than 10%
Streets Measures						
Measure	2021	2022	2023 Actual	2024 Target	2024 Year End Estimate	2025 Target
Street Sweeping - Curb Miles	N/A	N/A	590	375	812	600
Street resurfacing (miles)	17.2	15.1	2.53	6	5.76	TBD

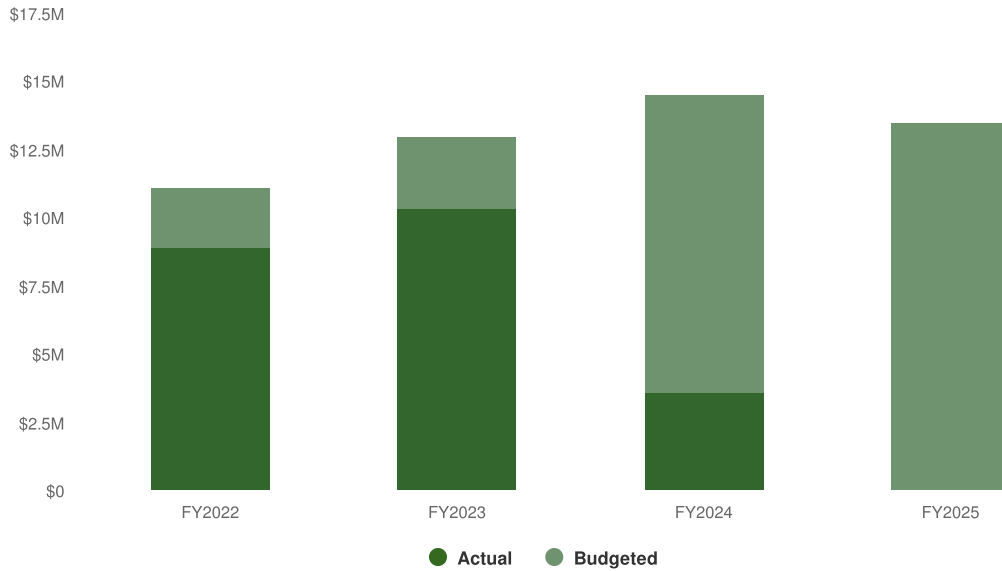
## Department Workload Activity

Water and Stormwater Activity					
Activity	2020	2021	2022	2023	2024 Year End Estimate
Public Stormwater Treatment Facilities Maintained	80	96	111	125	163
City Stormwater Treatment Facilities	189	233	366	450	475
Catch Basins	1454	1585	1800	2000	2076
Number of illicit discharge response - oil spills	4	2	6	7	3
Water main breaks	0	2	0	0	2
Water Meters Installed	600	625	267	169	192
Parks Activity					
Activity	2020	2021	2022	2023	2024 Year End Estimate
# Parks Acreage	151	158	165	175	175
# Playgrounds	11.5	14	15	15	15
Facilities Department Activity					
Activity	2020	2021	2022	2023	2024 Year End Estimate
# of work orders completed	216	445	527	403	560

## 2025 Public Works Expenditures Summary

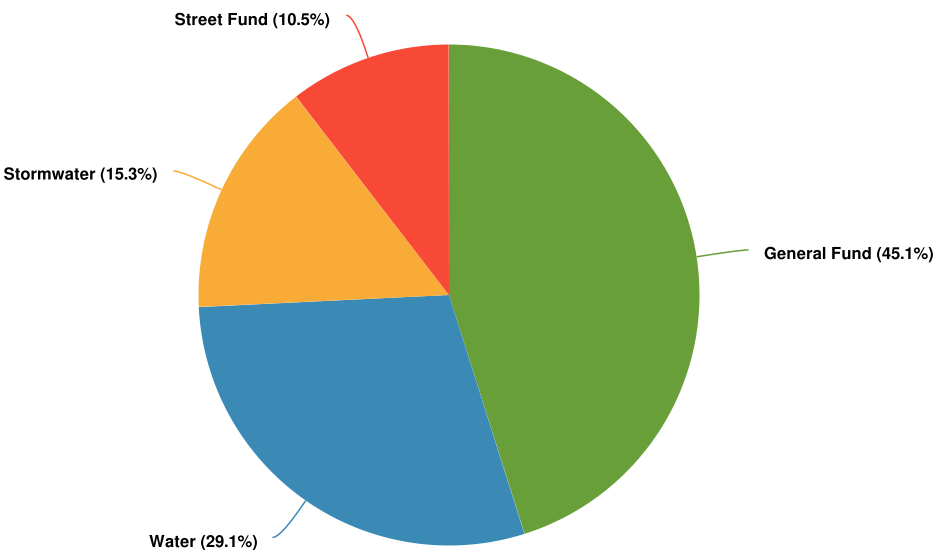
**\$13,508,680** **-\$1,025,050**  
(-7.05% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

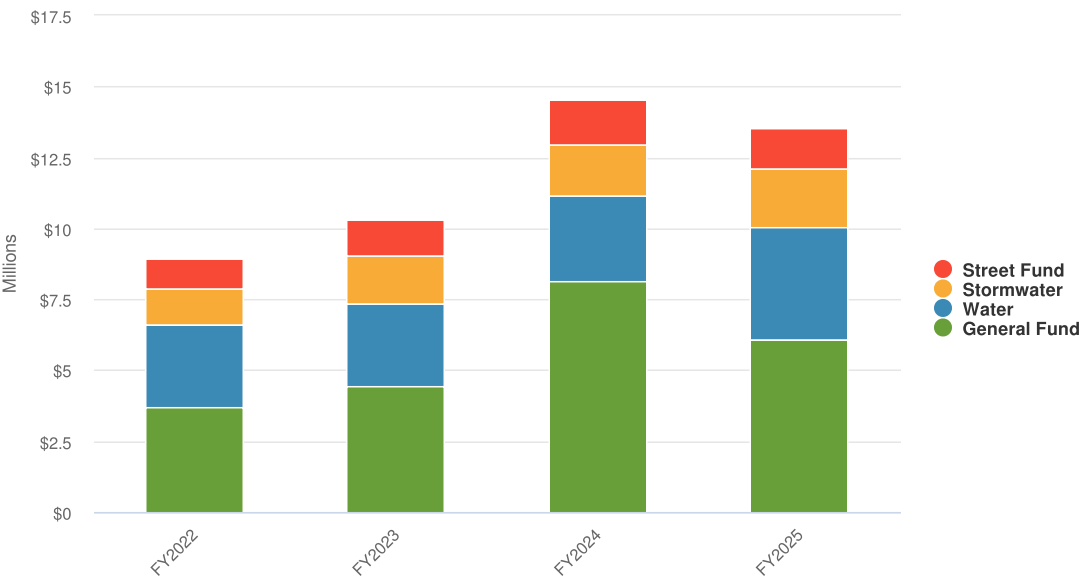


# 2025 Expenditures by Fund

## 2025 Public Works Expenditures by Fund



## 2025 Budgeted and Historical Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
General Fund				
General Fund Budget				
Salaries	\$216,658	\$279,849	\$267,025	\$136,300
Overtime	\$3,745	\$3,291	\$5,000	\$5,000
Medicare	\$3,114	\$3,995	\$3,980	\$2,050
Workers Comp	\$4,140	\$5,991	\$7,430	\$4,350



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
State Unemployment	\$588	\$568	\$645	\$300
Pension	\$21,841	\$27,202	\$26,025	\$12,900
Health Care	\$50,790	\$62,925	\$58,600	\$36,000
Benefits	\$3,603	\$5,429	\$4,250	\$2,500
Social Security	\$13,392	\$17,038	\$16,920	\$8,800
Office Supplies	\$1,580	\$1,482	\$2,000	\$2,000
Operational Supplies	\$13,004	\$10,726	\$12,000	\$11,000
Small Tools & Equipment	\$348	\$1,419	\$1,000	\$1,000
Fuel	\$5,354	\$5,046	\$6,000	\$6,000
Safety Education & Supplies	\$9,988	\$4,551	\$10,000	\$10,000
Advertising	\$1,444	\$907	\$1,200	\$1,200
Communications	\$9,018	\$11,987	\$10,000	\$10,000
Dues and Permits	\$12,872	\$19,329	\$20,000	\$20,000
Facilities	\$30,654	\$5,163	\$25,000	\$15,000
Postage	\$11,221	\$13,460	\$12,000	\$14,000
Registration/Training Costs	\$4,593	\$1,147	\$2,000	\$2,000
Electricity	\$6,412	\$15,568	\$7,500	\$10,000
Natural Gas	\$2,704	\$4,829	\$4,000	\$5,000
Sewer	\$4,586	-\$172	\$5,000	\$2,500
Storm Water	\$1,479	\$1,442	\$2,000	\$1,500
Water	\$4,438	\$3,241	\$4,000	\$5,000
Liability Insurance	\$329,477	\$447,880	\$600,000	\$750,000
Photocopy Machine	\$9,438	-\$9,669	\$10,000	\$10,000
Other Operations/Maintenance	\$22,269	\$33,045	\$40,000	\$30,000
Travel Expenses	\$753	\$299	\$1,000	\$500
Uniforms	\$900	\$1,524	\$1,500	\$2,000
Vehicle/Equipment Maintenance	\$2,278	\$4,069	\$10,000	\$5,000
City Partners	\$6,000	\$28,800	\$30,000	\$30,000
Codification	\$4,205	\$6,102	\$7,500	\$5,000
Professional Services	\$14,359	\$16,857	\$15,000	\$10,000
Janitorial	\$13,423	\$8,883	\$15,000	\$12,500
PW Staffing Study		\$24,032	\$0	\$0
Community Events	\$101,910	\$108,590	\$100,000	\$100,000
Community Survey	\$18,235		\$0	\$0
City Newsletter	\$10,877	\$13,148	\$15,000	\$15,000
Park Laundry - Prof Serv	\$24,890	\$46,942	\$50,000	\$0
Economic Development	\$15,000	\$5,000	\$5,000	\$6,700
General Facilities Plan		\$0	\$20,000	\$5,000
CCFR - ARTG Grant Subrecipient		\$52,711	\$0	\$0
Asset Mgmnt Consultant Svc			\$17,500	\$0
Lobbyists	\$95,400	\$95,400	\$105,000	\$100,000
Watershed Engage/Plantings	\$2,528	\$47,532	\$50,000	\$20,000
Tourism	\$0	\$0	\$2,500	\$0
Internet Services	\$6,817	\$5,651	\$7,500	\$7,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Records Management	\$14,820	\$11,983	\$15,000	\$14,000
COVID-19 Expenditures	\$9,388		\$0	\$0
2% Liquor Tax-Drug/Alcohol Prg	\$3,533	\$4,002	\$2,500	\$4,000
Other Prof Svcs-Intergov	\$0	\$0	\$1,000	\$0
Facilities Vehicle		\$7,183	\$0	\$0
Ridgefield Main St Program		\$100,000	\$0	\$0
Bad Debt Expense	\$23,116	-\$34,779	\$0	\$0
Capital Lease Equip-Principal	\$17,514	\$32,931	\$20,000	\$20,000
Cap Lease Vac Truck-Principal	\$72,317	\$60,914	\$0	\$0
Capital Lease RACC-Principal	\$18,497	\$33,830	\$35,100	\$35,100
Capital Lease Sweeper-Prin		\$63,829	\$0	\$0
Bluffs Lease Comm Space - Prin				\$90,000
Capital Lease Equip-Interest	\$1,499	\$2,842	\$1,500	\$1,500
Cap Lease Vac Truck-Interest	\$2,911	\$14,315	\$0	\$0
Capital Lease RACC-Interest	\$9,453	\$15,561	\$16,800	\$16,800
Capital Lease Sweeper-Interest		\$2,055	\$0	\$0
Sander/Deicer Unit Hook Truck		\$0	\$91,000	\$0
Changeable Message Sign		\$18,813	\$0	\$0
Demo of 116 N Main Ave			\$50,000	\$0
Events Box Trailer	\$0	\$30,225	\$0	\$0
Sweeper Attachment		\$22	\$0	\$0
Transfer to Debt Service			\$141,125	\$141,120
Transfer to Capital Facilities			\$170,000	\$100,000
Transfer to Equip Replacement	\$400,000	\$340,000	\$150,000	\$160,000
Transfer to Storm Capital	\$0	\$3,600	\$850,000	\$0
Transfer to Storm Ops		\$200,000	\$0	\$0
Salaries	\$16,281	\$28,332	\$25,475	\$50,000
Overtime	\$733	\$941	\$1,000	\$2,000
Medicare	\$238	\$412	\$410	\$750
Workers Comp	\$311	\$558	\$760	\$1,350
State Unemployment	\$34	\$58	\$65	\$150
Pension	\$1,682	\$2,678	\$2,575	\$4,750
Health Care	\$4,247	\$6,802	\$6,700	\$13,900
Benefits	\$199	\$365	\$450	\$950
Social Security	\$1,019	\$1,761	\$1,690	\$3,250
Office Supplies	\$25	\$112	\$50	\$100
Operational Supplies	\$972	\$880	\$1,000	\$1,000
Small Tools & Equipment	\$109	\$467	\$500	\$500
Fuel	\$1,772	\$1,508	\$2,000	\$2,000
Communications	\$954	\$882	\$1,000	\$1,000
Dues and Permits	\$52	\$52	\$100	\$100
Facilities	\$522	\$240	\$500	\$500
Postage	\$1	\$2	\$0	\$0
Registration/Training Costs	\$398	\$80	\$250	\$300

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Electricity	\$191	\$210	\$250	\$300
Natural Gas	\$29	\$645	\$250	\$300
Sewer	\$16	\$13	\$100	\$100
Storm Water	\$87	\$92	\$100	\$100
Water	\$300	\$305	\$500	\$500
Photocopy Machine	-\$138	-\$24	\$100	\$100
Other Operations/Maintenance	\$2,649	\$1,823	\$2,000	\$2,000
Travel Expenses	\$30	\$42	\$100	\$100
Uniforms	\$249	\$351	\$500	\$500
Vehicle/Equipment Maintenance	\$721	\$1,674	\$2,000	\$2,000
Professional Services	\$29	\$594	\$1,000	\$1,000
Janitorial	\$786	\$143	\$500	\$500
Transfer to Street Fund	\$737,167	\$733,333	\$739,935	\$905,000
Transfer to Cap - Streets	\$157,722	\$244,836	\$1,632,250	\$362,230
Salaries	\$311,553	\$423,043	\$507,855	\$657,850
Overtime	\$13,279	\$24,485	\$10,000	\$20,000
Medicare	\$4,575	\$6,317	\$7,590	\$9,875
Workers Comp	\$6,932	\$10,640	\$16,690	\$22,200
State Unemployment	\$650	\$897	\$1,220	\$1,500
Pension	\$31,416	\$40,402	\$47,065	\$59,500
Health Care	\$71,269	\$97,239	\$118,070	\$172,900
Benefits	\$3,751	\$5,410	\$8,455	\$12,550
Social Security	\$19,563	\$27,011	\$32,220	\$42,125
Office Supplies	\$320	\$926	\$500	\$1,000
Operational Supplies	\$28,152	\$47,275	\$40,000	\$40,000
Community Garden Supplies	\$150	\$76	\$500	\$500
Small Tools & Equipment	\$4,184	\$35,646	\$8,500	\$8,500
Fuel	\$19,599	\$19,238	\$20,000	\$20,000
Communications	\$10,898	\$10,338	\$10,000	\$11,000
Dues and Permits	\$1,028	\$1,182	\$1,500	\$1,500
Facilities	\$6,116	\$4,107	\$5,000	\$5,000
Postage	\$13	\$34	\$50	\$100
Registration/Training Costs	\$3,833	\$6,091	\$5,000	\$7,500
Electricity	\$7,302	\$8,100	\$7,500	\$9,000
Natural Gas	\$431	\$7,746	\$2,500	\$5,000
Sewer	\$2,540	\$20,493	\$3,000	\$3,500
Storm Water	\$5,619	\$5,936	\$5,000	\$6,000
Water	\$21,398	\$37,462	\$40,000	\$40,000
Photocopy Machine	-\$2,121	-\$816	\$1,000	\$2,000
Other Operations/Maintenance	\$44,311	\$25,875	\$40,000	\$40,000
Travel Expenses	\$1,297	\$2,832	\$2,500	\$2,500
Uniforms	\$2,462	\$4,194	\$3,500	\$4,000
Trails Maintenance	\$0	\$138	\$0	\$3,500
Vehicle/Equipment Maintenance	\$14,145	\$22,115	\$20,000	\$20,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Larch Corrections Services	\$908	\$266	\$0	\$0
Professional Services	\$27,637	\$40,372	\$25,000	\$25,000
Janitorial	\$8,694	\$1,891	\$5,000	\$3,500
Park Signs	\$0	\$432	\$20,000	\$15,000
RORC Operations & Maintenance	\$51,607	\$54,731	\$50,000	\$65,000
Peak Season Landscaping Svcs			\$10,000	\$0
Park Comp Plan Update			\$0	\$5,000
Community Garden Water	\$374	\$371	\$500	\$500
Abrams Park Master Plan		\$11,475	\$60,000	\$0
Paradise Pointe Pk Master Plan			\$30,000	\$0
Parks Revenue Program				\$50,000
Abrams Park Caretaker Demo				\$60,000
10k Capacity Dump Trailer	\$14,148		\$0	\$0
7x12 Flatbed Trailer	\$3,954		\$0	\$0
John Deere Gator	\$28,172		\$0	\$0
Facilities Vehicle		\$37,673	\$0	\$0
Heron Trail Realignment	\$4,394		\$0	\$0
Gee Creek Emerg Erosion Ctrl	\$122,868		\$0	\$0
Ventrac Mower Attachment			\$10,000	\$0
Trailer & Mower Setup			\$24,500	\$0
Transfer to Capital - Parks	\$181,045		\$91,000	\$1,270,000
<b>Total General Fund Budget:</b>	<b>\$3,697,226</b>	<b>\$4,422,341</b>	<b>\$6,875,425</b>	<b>\$6,096,050</b>
<b>Total General Fund:</b>	<b>\$3,697,226</b>	<b>\$4,422,341</b>	<b>\$6,875,425</b>	<b>\$6,096,050</b>
<b>Street Fund</b>				
Salaries	\$320,492	\$447,773	\$492,645	\$555,600
Overtime	\$30,287	\$26,547	\$25,000	\$30,000
Medicare	\$4,930	\$6,689	\$7,645	\$8,500
Workers Comp	\$6,716	\$9,811	\$16,270	\$16,650
State Unemployment	\$732	\$956	\$1,220	\$1,200
Pension	\$34,845	\$45,365	\$47,085	\$51,000
Health Care	\$79,862	\$107,870	\$118,330	\$129,300
Benefits	\$4,163	\$5,904	\$7,970	\$10,250
Social Security	\$21,079	\$28,601	\$32,270	\$36,350
Office Supplies	\$259	\$852	\$250	\$750
Operational Supplies	\$26,387	\$21,854	\$25,000	\$25,000
Small Tools & Equipment	\$3,007	\$9,029	\$5,000	\$10,000
Fuel	\$17,712	\$18,680	\$15,000	\$17,500
Advertising	\$139	\$491	\$1,000	\$500
Communications	\$11,164	\$11,336	\$10,000	\$12,500
Computer Equip/Hardware	\$2,801	\$18,659	\$2,000	\$4,600
Dues and Permits	\$10,939	\$354	\$1,000	\$1,000
Facilities	\$5,274	\$2,620	\$2,500	\$3,000
Postage	\$16	\$84	\$100	\$250

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Registration/Training Costs	\$3,990	\$2,219	\$3,500	\$5,000
Electricity	\$8,171	\$10,744	\$6,000	\$10,000
Natural Gas	\$390	\$7,308	\$500	\$4,000
Sewer	\$321	\$351	\$500	\$500
Storm Water	\$2,678	\$2,892	\$2,500	\$3,000
Water	\$4,838	\$5,412	\$7,500	\$5,000
Street Lights - CPU Service	\$102,991	\$111,583	\$150,000	\$130,000
Street Lights Install/Repairs	\$58,926	\$38,961	\$50,000	\$60,000
Photocopy Machine	-\$1,456	-\$945	\$1,500	\$1,500
Other Operations/Maintenance	\$90,303	\$106,127	\$50,000	\$60,000
Travel Expenses	\$443	\$888	\$750	\$1,000
Uniforms	\$2,751	\$4,278	\$3,000	\$3,500
Vehicle/Equipment Maintenance	\$23,237	\$29,917	\$25,000	\$20,000
Larch Corrections Services	\$5,201	\$431	\$0	\$0
Professional Services	\$21,197	\$32,362	\$10,000	\$20,000
Janitorial	\$7,857	\$1,865	\$5,000	\$3,500
Peak Season Landscaping Svcs			\$10,000	\$0
Transport Cap Facilities Plan				\$15,000
Pavement Condition IndexUpdate	\$3,104	\$0	\$5,000	\$0
Traffic Calming Program	\$7,979	\$0	\$20,000	\$0
Street Signs			\$50,000	\$40,000
Roundabout Committee-Prof Serv				\$40,000
Computer Software	\$6,438	\$8,190	\$20,500	\$21,000
Striping	\$33,929	\$26,592	\$50,000	\$0
Computer Maint/Service	\$10,850	\$12,571	\$13,000	\$25,000
Trees	\$4,352	\$0	\$10,000	\$5,000
Bad Debt Expense	\$221	-\$221	\$0	\$0
Hillhurst Crossing Signals	\$22,471	\$7,561	\$0	\$0
Facilities Vehicle		\$37,673	\$0	\$0
Transfer to Equip Replacement	\$50,000	\$51,000	\$25,000	\$25,000
<b>Total Street Fund:</b>	<b>\$1,051,988</b>	<b>\$1,261,237</b>	<b>\$1,329,535</b>	<b>\$1,411,950</b>
<b>Water</b>				
<b>Water Operating Fund</b>				
Depreciation - Water	\$469,439	\$500,550	\$0	\$0
Amortization Expense	\$7,815	\$8,281	\$0	\$0
Amortization Expense - SBITA		\$10,586	\$0	\$0
Salaries	\$542,444	\$595,942	\$651,500	\$908,800
Overtime	\$49,686	\$54,725	\$50,000	\$60,000
Medicare	\$8,413	\$9,257	\$10,200	\$14,200
Workers Comp	\$6,222	\$8,848	\$13,200	\$20,750
State Unemployment	\$1,224	\$1,303	\$1,500	\$2,300
Pension	\$1,728	-\$5,710	\$66,900	\$88,400
Health Care	\$119,658	\$130,377	\$143,300	\$203,250

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Benefits	\$6,817	\$7,506	\$10,800	\$16,900
Social Security	\$35,975	\$39,582	\$43,500	\$60,150
Office Supplies	\$452	\$1,293	\$1,000	\$1,500
Operational Supplies	\$46,373	\$39,557	\$50,000	\$50,000
Small Tools & Equipment	\$6,824	\$9,471	\$10,000	\$37,000
Fuel	\$20,150	\$21,540	\$25,000	\$25,000
Chemicals	\$15,180	\$20,767	\$20,000	\$25,000
Water Meters	\$158,340	\$110,691	\$250,000	\$250,000
Advertising	\$105	\$122	\$250	\$250
Communications	\$13,086	\$14,062	\$15,000	\$17,500
Computer Equip/Hardware	\$2,374	\$2,417	\$5,000	\$9,000
Dues and Permits	\$2,609	\$1,412	\$3,000	\$3,000
Facilities	\$6,145	\$2,962	\$5,000	\$5,000
Interfund Admin Services	\$423,046	\$463,371	\$403,703	\$566,500
Postage	\$9,480	\$13,335	\$12,000	\$15,000
Registration/Training Costs	\$2,234	\$3,443	\$10,000	\$10,000
Legal Services	\$2,625	\$2,681	\$5,000	\$5,000
Electricity	\$95,267	\$102,841	\$100,000	\$100,000
Natural Gas	\$437	\$8,285	\$5,000	\$10,000
Sewer	\$1,041	\$1,111	\$1,500	\$1,500
Storm Water	\$3,320	\$3,623	\$3,000	\$4,000
Water	\$241,387	\$277,446	\$200,000	\$400,000
Interfund Capital Indirect	\$22,569	\$22,569	\$22,570	\$22,600
Photocopy Machine	-\$1,433	-\$913	\$5,000	\$5,000
Other Operations/Maintenance	\$61,531	\$49,051	\$50,000	\$50,000
Travel Expenses	\$1,488	\$4,306	\$5,000	\$5,000
Uniforms	\$3,295	\$3,266	\$3,000	\$5,000
Vehicle/Equipment Maintenance	\$4,785	\$11,676	\$20,000	\$20,000
Telemetry Annual Maintenance	\$18,848	\$5,369	\$20,000	\$20,000
Well Maintenance/Repair	\$67,003	\$16,307	\$50,000	\$100,000
Classification & CompStudy			\$4,500	\$0
Professional Services	\$16,828	\$20,110	\$25,000	\$25,000
Water System Plan Update	\$0	\$0	\$0	\$10,000
Janitorial	\$8,810	\$2,138	\$7,500	\$7,500
PW Staffing Study		\$12,016	\$0	\$0
Asset Mgmnt Consultant Svc			\$8,750	\$0
Hydrant Repair & Replacement	\$78,056	\$13,335	\$30,000	\$30,000
Lab Analysis	\$10,346	\$9,804	\$15,000	\$15,000
Utility Rate Study		\$25,167	\$0	\$0
Abrams Well Field Study				\$41,000
Computer Software	\$26,241	\$13,352	\$36,000	\$42,000
Computer Maint/Service	\$15,750	\$19,515	\$21,000	\$30,000
Utility Pmt - CC/ACH Fees	\$30,172	\$33,372	\$30,000	\$40,000
Low Income Assistance		\$388	\$12,000	\$12,000

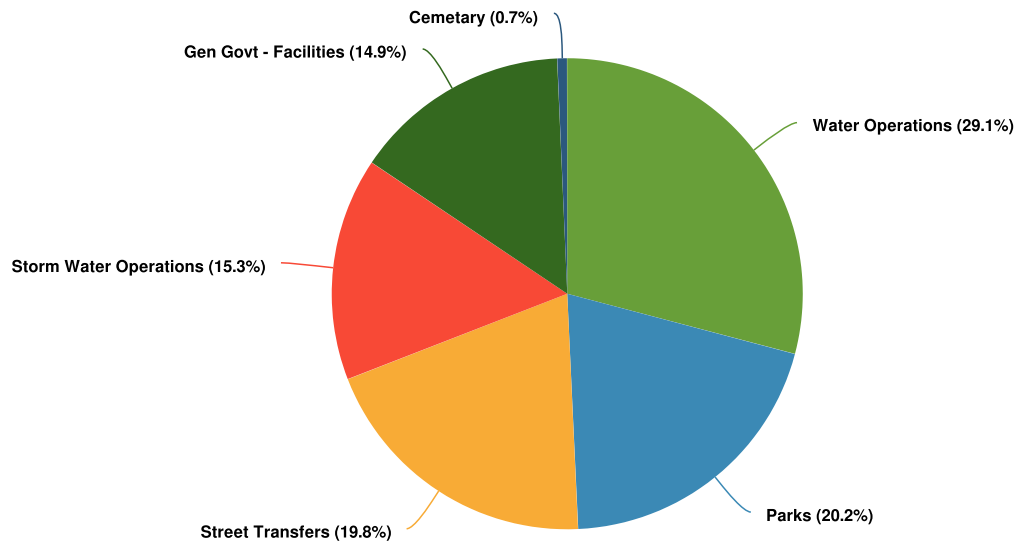
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Watershed Engagement				\$30,000
Statement Mailing	\$5,471	\$6,838	\$10,000	\$7,500
Pahlisch Easement Agreement			\$100,000	\$100,000
Excise Tax	\$129,974	\$141,826	\$130,000	\$150,000
Permits - State Agencies	\$6,042	\$6,042	\$7,000	\$7,500
Bad Debt Expense	-\$87	\$1,035	\$0	\$0
Water Tower Lease - Principal	\$439	\$455	\$455	\$475
SBITA - Interest		\$1,050	\$0	\$0
Water Tower Lease-Interest	\$1,361	\$1,345	\$1,345	\$1,325
Utility Pickup	\$0		\$0	\$130,000
Transfer to Utility Capital	\$37,901	\$14,581	\$76,000	\$76,000
Transfer to Equip Replacement	\$45,915	\$41,900	\$40,000	\$40,500
<b>Total Water Operating Fund:</b>	<b>\$2,891,200</b>	<b>\$2,937,573</b>	<b>\$2,845,473</b>	<b>\$3,933,400</b>
<b>Total Water:</b>	<b>\$2,891,200</b>	<b>\$2,937,573</b>	<b>\$2,845,473</b>	<b>\$3,933,400</b>
<b>Stormwater</b>				
<b>Stormwater Operating Fund</b>				
Depreciation - Storm	\$304,630	\$350,500	\$0	\$0
Amortization Expense - SBITA		\$6,005	\$0	\$0
Salaries	\$300,378	\$394,560	\$676,975	\$712,350
Overtime	\$14,517	\$18,554	\$15,000	\$25,000
Medicare	\$4,484	\$5,892	\$10,075	\$10,750
Workers Comp	\$5,412	\$7,501	\$19,525	\$16,800
State Unemployment	\$654	\$828	\$1,725	\$1,700
Pension	\$475	-\$11,492	\$61,075	\$62,400
Health Care	\$57,212	\$80,689	\$137,200	\$145,550
Benefits	\$3,210	\$5,313	\$10,425	\$12,700
Social Security	\$19,171	\$25,192	\$43,100	\$45,750
Office Supplies	\$643	\$912	\$1,000	\$1,000
Operational Supplies	\$15,618	\$16,006	\$27,500	\$35,000
Small Tools & Equipment	\$14,812	\$13,839	\$15,000	\$20,000
Fuel	\$13,077	\$13,506	\$15,000	\$30,000
Advertising	\$132	\$227	\$500	\$500
Communications	\$7,367	\$7,142	\$7,000	\$10,000
Computer Equip/Hardware	\$2,307	\$7,265	\$6,000	\$8,000
Dues and Permits	\$229	\$130	\$500	\$2,500
Facilities	\$3,895	\$1,908	\$2,000	\$2,000
Interfund Admin Services	\$195,874	\$283,485	\$237,057	\$379,580
Postage	\$8,638	\$10,492	\$7,500	\$10,000
Registration/Training Costs	\$1,185	\$2,507	\$5,000	\$7,500
Legal Services	\$250	\$1,719	\$2,500	\$3,000
Electricity	\$3,799	\$4,493	\$4,000	\$5,000
Natural Gas	\$288	\$5,294	\$1,000	\$7,500
Sewer	\$282	\$307	\$500	\$500

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Storm Water	\$1,111	\$1,205	\$1,000	\$2,000
Water	\$275	\$333	\$500	\$500
Interfund Capital Indirect	\$37,614	\$37,614	\$70,560	\$70,600
Photocopy Machine	-\$1,005	-\$613	\$1,000	\$2,000
Other Operations/Maintenance	\$29,905	\$20,664	\$25,000	\$25,000
Travel Expenses	\$257	\$948	\$1,000	\$1,000
Uniforms	\$2,967	\$4,281	\$4,000	\$5,000
Storm Ditch Maintenance	\$8,125	\$7,138	\$7,500	\$7,500
Vehicle/Equipment Maintenance	\$24,379	\$23,746	\$20,000	\$50,000
Larch Corrections Services	\$2,853	\$57	\$0	\$0
Classification & CompStudy			\$3,000	\$0
Professional Services	\$6,446	\$9,385	\$25,000	\$28,600
Janitorial	\$5,800	\$1,326	\$5,000	\$5,000
PW Staffing Study		\$12,016	\$0	\$0
Ph 2 Storm Permit Audit		\$29,087	\$0	\$0
Filter Vault Maintenance	\$4,618	\$8,346	\$10,000	\$15,000
Stormwater System Plan				\$5,000
Stormwater Partners				\$20,000
Asset Mgmnt Consultant Svc			\$8,750	\$0
Utility Rate Study		\$25,167	\$0	\$0
Computer Software	\$10,066	\$7,379	\$37,500	\$44,000
Computer Maint/Service	\$9,700	\$11,076	\$13,000	\$25,000
Utility Pmt - CC/ACH Fees	\$30,172	\$33,372	\$30,000	\$40,000
Low Income Assistance		\$90	\$6,000	\$6,000
Statement Mailing	\$5,471	\$5,319	\$6,500	\$7,500
Excise Tax	\$18,816	\$20,677	\$20,000	\$25,000
Permits - State Agencies	\$780	\$780	\$5,000	\$5,000
Storm Pickup		\$51,033	\$0	\$70,000
Bad Debt Expense	\$427	-\$464	\$0	\$0
Loan Offset Account	-\$15,423	-\$15,423	\$0	\$0
Principal DT Stormwater Design	\$15,423	\$15,423	\$15,500	\$15,500
SBITA - Interest		\$523	\$0	\$0
Interest DT Stormwater Design	\$3,397	\$4,000	\$4,000	\$4,000
Confined Space Entry Equip	\$14,890		\$0	\$0
6 x 12 Dump Trailer		\$13,144	\$0	\$0
Transfer to Utility Capital	\$22,360	\$77,800	\$0	\$0
Transfer to Equip Replacement	\$79,000	\$40,600	\$30,000	\$33,000
<b>Total Stormwater Operating Fund:</b>	<b>\$1,296,964</b>	<b>\$1,698,804</b>	<b>\$1,656,967</b>	<b>\$2,067,280</b>
<b>Total Stormwater:</b>	<b>\$1,296,964</b>	<b>\$1,698,804</b>	<b>\$1,656,967</b>	<b>\$2,067,280</b>
<b>Total:</b>	<b>\$8,937,377</b>	<b>\$10,319,955</b>	<b>\$12,707,400</b>	<b>\$13,508,680</b>

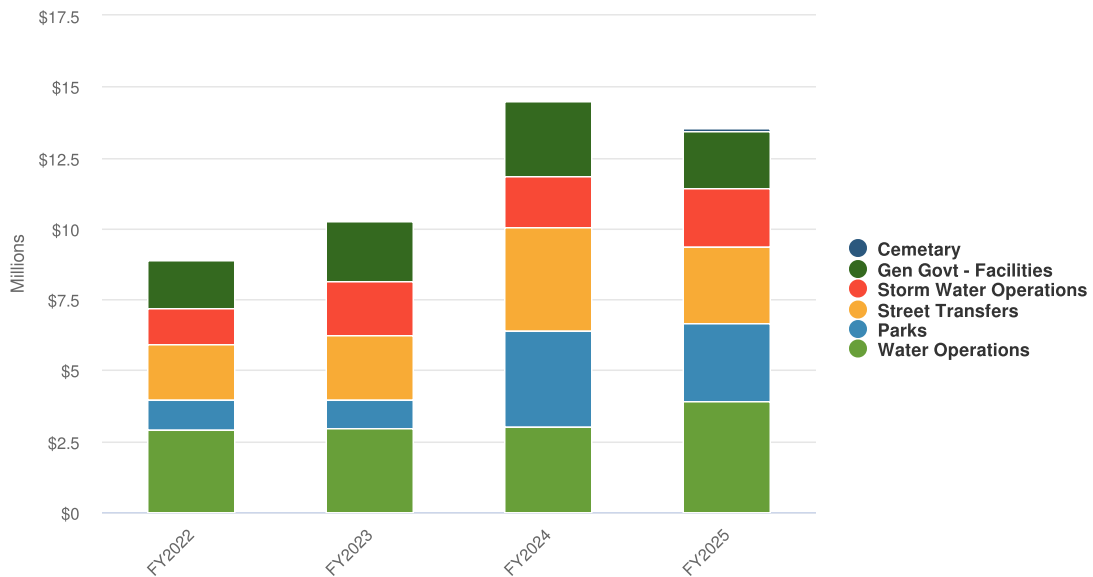


# Expenditures by Function

## 2025 Budgeted Expenditures by Function



## 2025 Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Expenditures				
Gen Govt - Facilities				
Redemption of Long-Term Debt				
Capital Lease Equip-Principal	\$17,514	\$32,931	\$20,000	\$20,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Cap Lease Vac Truck-Principal	\$72,317	\$60,914	\$0	\$0
Capital Lease RACC-Principal	\$18,497	\$33,830	\$35,100	\$35,100
Capital Lease Sweeper-Prin		\$63,829	\$0	\$0
Bluffs Lease Comm Space - Prin				\$90,000
<b>Total Redemption of Long-Term Debt:</b>	<b>\$108,328</b>	<b>\$191,504</b>	<b>\$55,100</b>	<b>\$145,100</b>
<b>Transfers</b>				
Transfer to Debt Service			\$141,125	\$141,120
Transfer to Capital Facilities			\$170,000	\$100,000
Transfer to Equip Replacement	\$400,000	\$340,000	\$150,000	\$160,000
<b>Total Transfers:</b>	<b>\$400,000</b>	<b>\$340,000</b>	<b>\$461,125</b>	<b>\$401,120</b>
<b>Centralized Services</b>				
Salaries	\$216,658	\$279,849	\$267,025	\$136,300
Overtime	\$3,745	\$3,291	\$5,000	\$5,000
Medicare	\$3,114	\$3,995	\$3,980	\$2,050
Workers Comp	\$4,140	\$5,991	\$7,430	\$4,350
State Unemployment	\$588	\$568	\$645	\$300
Pension	\$21,841	\$27,202	\$26,025	\$12,900
Health Care	\$50,790	\$62,925	\$58,600	\$36,000
Benefits	\$3,603	\$5,429	\$4,250	\$2,500
Social Security	\$13,392	\$17,038	\$16,920	\$8,800
Office Supplies	\$1,580	\$1,482	\$2,000	\$2,000
Operational Supplies	\$13,004	\$10,726	\$12,000	\$11,000
Small Tools & Equipment	\$348	\$1,419	\$1,000	\$1,000
Fuel	\$5,354	\$5,046	\$6,000	\$6,000
Safety Education & Supplies	\$9,988	\$4,551	\$10,000	\$10,000
Advertising	\$1,444	\$907	\$1,200	\$1,200
Communications	\$9,018	\$11,987	\$10,000	\$10,000
Dues and Permits	\$12,872	\$19,329	\$20,000	\$20,000
Facilities	\$30,654	\$5,163	\$25,000	\$15,000
Postage	\$11,221	\$13,460	\$12,000	\$14,000
Registration/Training Costs	\$4,593	\$1,147	\$2,000	\$2,000
Electricity	\$6,412	\$15,568	\$7,500	\$10,000
Natural Gas	\$2,704	\$4,829	\$4,000	\$5,000
Sewer	\$4,586	-\$172	\$5,000	\$2,500
Storm Water	\$1,479	\$1,442	\$2,000	\$1,500
Water	\$4,438	\$3,241	\$4,000	\$5,000
Liability Insurance	\$329,477	\$447,880	\$600,000	\$750,000
Photocopy Machine	\$9,438	-\$9,669	\$10,000	\$10,000
Other Operations/Maintenance	\$22,269	\$33,045	\$40,000	\$30,000
Travel Expenses	\$753	\$299	\$1,000	\$500
Uniforms	\$900	\$1,524	\$1,500	\$2,000
Vehicle/Equipment Maintenance	\$2,278	\$4,069	\$10,000	\$5,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
City Partners	\$6,000	\$28,800	\$30,000	\$30,000
Codification	\$4,205	\$6,102	\$7,500	\$5,000
Professional Services	\$14,359	\$16,857	\$15,000	\$10,000
Janitorial	\$13,423	\$8,883	\$15,000	\$12,500
PW Staffing Study		\$24,032	\$0	\$0
Community Events	\$101,910	\$108,590	\$100,000	\$100,000
Community Survey	\$18,235		\$0	\$0
City Newsletter	\$10,877	\$13,148	\$15,000	\$15,000
Park Laundry - Prof Serv	\$24,890	\$46,942	\$50,000	\$0
Economic Development	\$15,000	\$5,000	\$5,000	\$6,700
General Facilities Plan		\$0	\$20,000	\$5,000
CCFR - ARTG Grant Subrecipient		\$52,711	\$0	\$0
Asset Mgmnt Consultant Svc			\$17,500	\$0
Lobbyists	\$95,400	\$95,400	\$105,000	\$100,000
Watershed Engage/Plantings	\$2,528	\$47,532	\$50,000	\$20,000
Tourism	\$0	\$0	\$2,500	\$0
Internet Services	\$6,817	\$5,651	\$7,500	\$7,000
Records Management	\$14,820	\$11,983	\$15,000	\$14,000
COVID-19 Expenditures	\$9,388		\$0	\$0
2% Liquor Tax-Drug/Alcohol Prg	\$3,533	\$4,002	\$2,500	\$4,000
Other Prof Svcs-Intergov	\$0	\$0	\$1,000	\$0
Facilities Vehicle		\$7,183	\$0	\$0
Ridgefield Main St Program		\$100,000	\$0	\$0
<b>Total Centralized Services:</b>	<b>\$1,144,064</b>	<b>\$1,566,374</b>	<b>\$1,634,575</b>	<b>\$1,451,100</b>
<b>Interest and Other Debt Service Costs</b>				
Capital Lease Equip-Interest	\$1,499	\$2,842	\$1,500	\$1,500
Cap Lease Vac Truck-Interest	\$2,911	\$14,315	\$0	\$0
Capital Lease RACC-Interest	\$9,453	\$15,561	\$16,800	\$16,800
Capital Lease Sweeper-Interest		\$2,055	\$0	\$0
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$13,863</b>	<b>\$34,772</b>	<b>\$18,300</b>	<b>\$18,300</b>
<b>Capital Expenditures</b>				
Bad Debt Expense	\$23,116	-\$34,779	\$0	\$0
Sander/Deicer Unit Hook Truck		\$0	\$91,000	\$0
Changeable Message Sign		\$18,813	\$0	\$0
Demo of 116 N Main Ave			\$50,000	\$0
Events Box Trailer	\$0	\$30,225	\$0	\$0
Sweeper Attachment		\$22	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$23,116</b>	<b>\$14,281</b>	<b>\$141,000</b>	<b>\$0</b>
<b>Total Gen Govt - Facilities:</b>	<b>\$1,689,371</b>	<b>\$2,146,931</b>	<b>\$2,310,100</b>	<b>\$2,015,620</b>
<b>Cemetery</b>				
<b>536</b>				
Salaries	\$16,281	\$28,332	\$25,475	\$50,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Overtime	\$733	\$941	\$1,000	\$2,000
Medicare	\$238	\$412	\$410	\$750
Workers Comp	\$311	\$558	\$760	\$1,350
State Unemployment	\$34	\$58	\$65	\$150
Pension	\$1,682	\$2,678	\$2,575	\$4,750
Health Care	\$4,247	\$6,802	\$6,700	\$13,900
Benefits	\$199	\$365	\$450	\$950
Social Security	\$1,019	\$1,761	\$1,690	\$3,250
Office Supplies	\$25	\$112	\$50	\$100
Operational Supplies	\$972	\$880	\$1,000	\$1,000
Small Tools & Equipment	\$109	\$467	\$500	\$500
Fuel	\$1,772	\$1,508	\$2,000	\$2,000
Communications	\$954	\$882	\$1,000	\$1,000
Dues and Permits	\$52	\$52	\$100	\$100
Facilities	\$522	\$240	\$500	\$500
Postage	\$1	\$2	\$0	\$0
Registration/Training Costs	\$398	\$80	\$250	\$300
Electricity	\$191	\$210	\$250	\$300
Natural Gas	\$29	\$645	\$250	\$300
Sewer	\$16	\$13	\$100	\$100
Storm Water	\$87	\$92	\$100	\$100
Water	\$300	\$305	\$500	\$500
Photocopy Machine	-\$138	-\$24	\$100	\$100
Other Operations/Maintenance	\$2,649	\$1,823	\$2,000	\$2,000
Travel Expenses	\$30	\$42	\$100	\$100
Uniforms	\$249	\$351	\$500	\$500
Vehicle/Equipment Maintenance	\$721	\$1,674	\$2,000	\$2,000
Professional Services	\$29	\$594	\$1,000	\$1,000
Janitorial	\$786	\$143	\$500	\$500
<b>Total 536:</b>	<b>\$34,499</b>	<b>\$51,997</b>	<b>\$51,925</b>	<b>\$90,100</b>
<b>Total Cemetary:</b>	<b>\$34,499</b>	<b>\$51,997</b>	<b>\$51,925</b>	<b>\$90,100</b>
<b>Street Transfers</b>				
<b>Transfers</b>				
Transfer to Street Fund	\$737,167	\$733,333	\$739,935	\$905,000
Transfer to Cap - Streets	\$157,722	\$244,836	\$1,632,250	\$362,230
Transfer to Equip Replacement	\$50,000	\$51,000	\$25,000	\$25,000
<b>Total Transfers:</b>	<b>\$944,889</b>	<b>\$1,029,169</b>	<b>\$2,397,185</b>	<b>\$1,292,230</b>
<b>Capital Expenditures</b>				
Bad Debt Expense	\$221	-\$221	\$0	\$0
Hillhurst Crossing Signals	\$22,471	\$7,561	\$0	\$0
Facilities Vehicle		\$37,673	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$22,692</b>	<b>\$45,013</b>	<b>\$0</b>	<b>\$0</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Roads/Streets Ordinary Maintenance</b>				
Salaries	\$320,492	\$447,773	\$492,645	\$555,600
Overtime	\$30,287	\$26,547	\$25,000	\$30,000
Medicare	\$4,930	\$6,689	\$7,645	\$8,500
Workers Comp	\$6,716	\$9,811	\$16,270	\$16,650
State Unemployment	\$732	\$956	\$1,220	\$1,200
Pension	\$34,845	\$45,365	\$47,085	\$51,000
Health Care	\$79,862	\$107,870	\$118,330	\$129,300
Benefits	\$4,163	\$5,904	\$7,970	\$10,250
Social Security	\$21,079	\$28,601	\$32,270	\$36,350
Office Supplies	\$259	\$852	\$250	\$750
Operational Supplies	\$26,387	\$21,854	\$25,000	\$25,000
Small Tools & Equipment	\$3,007	\$9,029	\$5,000	\$10,000
Fuel	\$17,712	\$18,680	\$15,000	\$17,500
Advertising	\$139	\$491	\$1,000	\$500
Communications	\$11,164	\$11,336	\$10,000	\$12,500
Computer Equip/Hardware	\$2,801	\$18,659	\$2,000	\$4,600
Dues and Permits	\$10,939	\$354	\$1,000	\$1,000
Facilities	\$5,274	\$2,620	\$2,500	\$3,000
Postage	\$16	\$84	\$100	\$250
Registration/Training Costs	\$3,990	\$2,219	\$3,500	\$5,000
Electricity	\$8,171	\$10,744	\$6,000	\$10,000
Natural Gas	\$390	\$7,308	\$500	\$4,000
Sewer	\$321	\$351	\$500	\$500
Storm Water	\$2,678	\$2,892	\$2,500	\$3,000
Water	\$4,838	\$5,412	\$7,500	\$5,000
Street Lights - CPU Service	\$102,991	\$111,583	\$150,000	\$130,000
Street Lights Install/Repairs	\$58,926	\$38,961	\$50,000	\$60,000
Photocopy Machine	-\$1,456	-\$945	\$1,500	\$1,500
Other Operations/Maintenance	\$90,303	\$106,127	\$50,000	\$60,000
Travel Expenses	\$443	\$888	\$750	\$1,000
Uniforms	\$2,751	\$4,278	\$3,000	\$3,500
Vehicle/Equipment Maintenance	\$23,237	\$29,917	\$25,000	\$20,000
Larch Corrections Services	\$5,201	\$431	\$0	\$0
Professional Services	\$21,197	\$32,362	\$10,000	\$20,000
Janitorial	\$7,857	\$1,865	\$5,000	\$3,500
Peak Season Landscaping Svcs			\$10,000	\$0
Transport Cap Facilities Plan				\$15,000
Pavement Condition IndexUpdate	\$3,104	\$0	\$5,000	\$0
Traffic Calming Program	\$7,979	\$0	\$20,000	\$0
Street Signs			\$50,000	\$40,000
Roundabout Committee-Prof Serv				\$40,000
Computer Software	\$6,438	\$8,190	\$20,500	\$21,000
Striping	\$33,929	\$26,592	\$50,000	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Computer Maint/Service	\$10,850	\$12,571	\$13,000	\$25,000
Trees	\$4,352	\$0	\$10,000	\$5,000
<b>Total Roads/Streets Ordinary Maintenance:</b>	<b>\$979,296</b>	<b>\$1,165,224</b>	<b>\$1,304,535</b>	<b>\$1,386,950</b>
<b>Total Street Transfers:</b>	<b>\$1,946,877</b>	<b>\$2,239,406</b>	<b>\$3,701,720</b>	<b>\$2,679,180</b>
<b>Parks</b>				
<b>Transfers</b>				
Transfer to Capital - Parks	\$181,045		\$91,000	\$1,270,000
<b>Total Transfers:</b>	<b>\$181,045</b>		<b>\$91,000</b>	<b>\$1,270,000</b>
<b>Capital Expenditures</b>				
10k Capacity Dump Trailer	\$14,148		\$0	\$0
7x12 Flatbed Trailer	\$3,954		\$0	\$0
John Deere Gator	\$28,172		\$0	\$0
Facilities Vehicle		\$37,673	\$0	\$0
Heron Trail Realignment	\$4,394		\$0	\$0
Gee Creek Emerg Erosion Ctrl	\$122,868		\$0	\$0
Ventrac Mower Attachment			\$10,000	\$0
Trailer & Mower Setup			\$24,500	\$0
<b>Total Capital Expenditures:</b>	<b>\$173,536</b>	<b>\$37,673</b>	<b>\$34,500</b>	<b>\$0</b>
<b>Park Facilities</b>				
Salaries	\$311,553	\$423,043	\$507,855	\$657,850
Overtime	\$13,279	\$24,485	\$10,000	\$20,000
Medicare	\$4,575	\$6,317	\$7,590	\$9,875
Workers Comp	\$6,932	\$10,640	\$16,690	\$22,200
State Unemployment	\$650	\$897	\$1,220	\$1,500
Pension	\$31,416	\$40,402	\$47,065	\$59,500
Health Care	\$71,269	\$97,239	\$118,070	\$172,900
Benefits	\$3,751	\$5,410	\$8,455	\$12,550
Social Security	\$19,563	\$27,011	\$32,220	\$42,125
Office Supplies	\$320	\$926	\$500	\$1,000
Operational Supplies	\$28,152	\$47,275	\$40,000	\$40,000
Community Garden Supplies	\$150	\$76	\$500	\$500
Small Tools & Equipment	\$4,184	\$35,646	\$8,500	\$8,500
Fuel	\$19,599	\$19,238	\$20,000	\$20,000
Communications	\$10,898	\$10,338	\$10,000	\$11,000
Dues and Permits	\$1,028	\$1,182	\$1,500	\$1,500
Facilities	\$6,116	\$4,107	\$5,000	\$5,000
Postage	\$13	\$34	\$50	\$100
Registration/Training Costs	\$3,833	\$6,091	\$5,000	\$7,500
Electricity	\$7,302	\$8,100	\$7,500	\$9,000
Natural Gas	\$431	\$7,746	\$2,500	\$5,000
Sewer	\$2,540	\$20,493	\$3,000	\$3,500
Storm Water	\$5,619	\$5,936	\$5,000	\$6,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Water	\$21,398	\$37,462	\$40,000	\$40,000
Photocopy Machine	-\$2,121	-\$816	\$1,000	\$2,000
Other Operations/Maintenance	\$44,311	\$25,875	\$40,000	\$40,000
Travel Expenses	\$1,297	\$2,832	\$2,500	\$2,500
Uniforms	\$2,462	\$4,194	\$3,500	\$4,000
Trails Maintenance	\$0	\$138	\$0	\$3,500
Vehicle/Equipment Maintenance	\$14,145	\$22,115	\$20,000	\$20,000
Larch Corrections Services	\$908	\$266	\$0	\$0
Professional Services	\$27,637	\$40,372	\$25,000	\$25,000
Janitorial	\$8,694	\$1,891	\$5,000	\$3,500
Park Signs	\$0	\$432	\$20,000	\$15,000
RORC Operations & Maintenance	\$51,607	\$54,731	\$50,000	\$65,000
Peak Season Landscaping Svcs			\$10,000	\$0
Park Comp Plan Update			\$0	\$5,000
Community Garden Water	\$374	\$371	\$500	\$500
Abrams Park Master Plan		\$11,475	\$60,000	\$0
Paradise Pointe Pk Master Plan			\$30,000	\$0
Parks Revenue Program				\$50,000
Abrams Park Caretaker Demo				\$60,000
<b>Total Park Facilities:</b>	<b>\$723,885</b>	<b>\$1,003,971</b>	<b>\$1,165,715</b>	<b>\$1,453,100</b>
<b>Total Parks:</b>	<b>\$1,078,466</b>	<b>\$1,041,644</b>	<b>\$1,291,215</b>	<b>\$2,723,100</b>
<b>Water Operations</b>				
<b>Water Utilities</b>				
<b>Centralized Services</b>				
Depreciation - Water	\$469,439	\$500,550	\$0	\$0
Amortization Expense	\$7,815	\$8,281	\$0	\$0
Amortization Expense - SBITA		\$10,586	\$0	\$0
<b>Total Centralized Services:</b>	<b>\$477,254</b>	<b>\$519,417</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Utilities</b>				
Salaries	\$542,444	\$595,942	\$651,500	\$908,800
Overtime	\$49,686	\$54,725	\$50,000	\$60,000
Medicare	\$8,413	\$9,257	\$10,200	\$14,200
Workers Comp	\$6,222	\$8,848	\$13,200	\$20,750
State Unemployment	\$1,224	\$1,303	\$1,500	\$2,300
Pension	\$1,728	-\$5,710	\$66,900	\$88,400
Health Care	\$119,658	\$130,377	\$143,300	\$203,250
Benefits	\$6,817	\$7,506	\$10,800	\$16,900
Social Security	\$35,975	\$39,582	\$43,500	\$60,150
Office Supplies	\$452	\$1,293	\$1,000	\$1,500
Operational Supplies	\$46,373	\$39,557	\$50,000	\$50,000
Small Tools & Equipment	\$6,824	\$9,471	\$10,000	\$37,000
Fuel	\$20,150	\$21,540	\$25,000	\$25,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Chemicals	\$15,180	\$20,767	\$20,000	\$25,000
Water Meters	\$158,340	\$110,691	\$250,000	\$250,000
Advertising	\$105	\$122	\$250	\$250
Communications	\$13,086	\$14,062	\$15,000	\$17,500
Computer Equip/Hardware	\$2,374	\$2,417	\$5,000	\$9,000
Dues and Permits	\$2,609	\$1,412	\$3,000	\$3,000
Facilities	\$6,145	\$2,962	\$5,000	\$5,000
Interfund Admin Services	\$423,046	\$463,371	\$403,703	\$566,500
Postage	\$9,480	\$13,335	\$12,000	\$15,000
Registration/Training Costs	\$2,234	\$3,443	\$10,000	\$10,000
Legal Services	\$2,625	\$2,681	\$5,000	\$5,000
Electricity	\$95,267	\$102,841	\$100,000	\$100,000
Natural Gas	\$437	\$8,285	\$5,000	\$10,000
Sewer	\$1,041	\$1,111	\$1,500	\$1,500
Storm Water	\$3,320	\$3,623	\$3,000	\$4,000
Water	\$241,387	\$277,446	\$200,000	\$400,000
Interfund Capital Indirect	\$22,569	\$22,569	\$22,570	\$22,600
Photocopy Machine	-\$1,433	-\$913	\$5,000	\$5,000
Other Operations/Maintenance	\$61,531	\$49,051	\$50,000	\$50,000
Travel Expenses	\$1,488	\$4,306	\$5,000	\$5,000
Uniforms	\$3,295	\$3,266	\$3,000	\$5,000
Vehicle/Equipment Maintenance	\$4,785	\$11,676	\$20,000	\$20,000
Telemetry Annual Maintenance	\$18,848	\$5,369	\$20,000	\$20,000
Well Maintenance/Repair	\$67,003	\$16,307	\$50,000	\$100,000
Classification & CompStudy			\$4,500	\$0
Professional Services	\$16,828	\$20,110	\$25,000	\$25,000
Water System Plan Update	\$0	\$0	\$0	\$10,000
Janitorial	\$8,810	\$2,138	\$7,500	\$7,500
PW Staffing Study		\$12,016	\$0	\$0
Asset Mgmnt Consultant Svc			\$8,750	\$0
Hydrant Repair & Replacement	\$78,056	\$13,335	\$30,000	\$30,000
Lab Analysis	\$10,346	\$9,804	\$15,000	\$15,000
Utility Rate Study		\$25,167	\$0	\$0
Abrams Well Field Study				\$41,000
Computer Software	\$26,241	\$13,352	\$36,000	\$42,000
Computer Maint/Service	\$15,750	\$19,515	\$21,000	\$30,000
Utility Pmt - CC/ACH Fees	\$30,172	\$33,372	\$30,000	\$40,000
Low Income Assistance		\$388	\$12,000	\$12,000
Watershed Engagement				\$30,000
Statement Mailing	\$5,471	\$6,838	\$10,000	\$7,500
Pahlisch Easement Agreement			\$100,000	\$100,000
Excise Tax	\$129,974	\$141,826	\$130,000	\$150,000
Permits - State Agencies	\$6,042	\$6,042	\$7,000	\$7,500
<b>Total Water Utilities:</b>	<b>\$2,328,416</b>	<b>\$2,357,790</b>	<b>\$2,727,673</b>	<b>\$3,685,100</b>



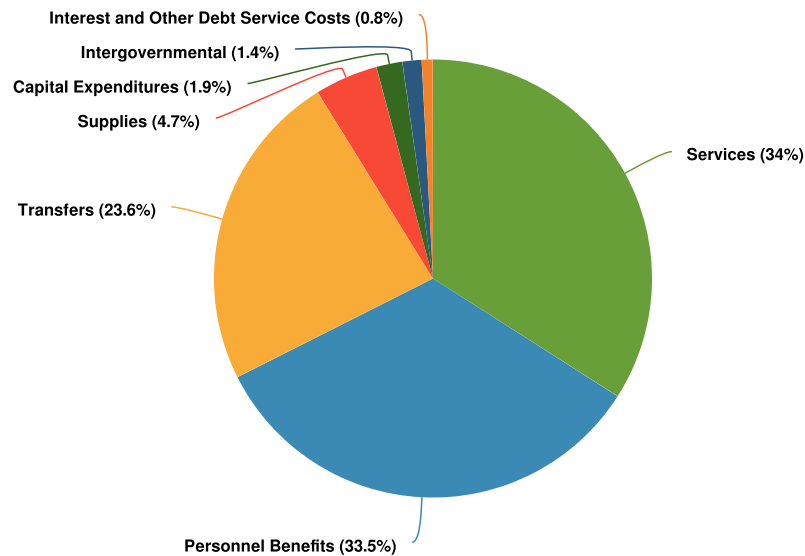
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
<b>Total Water Utilities:</b>	<b>\$2,805,670</b>	<b>\$2,877,207</b>	<b>\$2,727,673</b>	<b>\$3,685,100</b>
<b>Redemption of Long-Term Debt</b>				
Water Tower Lease - Principal	\$439	\$455	\$455	\$475
<b>Total Redemption of Long-Term Debt:</b>	<b>\$439</b>	<b>\$455</b>	<b>\$455</b>	<b>\$475</b>
<b>Transfers</b>				
Transfer to Utility Capital	\$37,901	\$14,581	\$76,000	\$76,000
Transfer to Equip Replacement	\$45,915	\$41,900	\$40,000	\$40,500
<b>Total Transfers:</b>	<b>\$83,816</b>	<b>\$56,481</b>	<b>\$116,000</b>	<b>\$116,500</b>
<b>Interest and Other Debt Service Costs</b>				
SBITA - Interest		\$1,050	\$0	\$0
Water Tower Lease-Interest	\$1,361	\$1,345	\$1,345	\$1,325
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$1,361</b>	<b>\$2,395</b>	<b>\$1,345</b>	<b>\$1,325</b>
<b>Capital Expenditures</b>				
Bad Debt Expense	-\$87	\$1,035	\$0	\$0
Utility Pickup	\$0		\$0	\$130,000
<b>Total Capital Expenditures:</b>	<b>-\$87</b>	<b>\$1,035</b>	<b>\$0</b>	<b>\$130,000</b>
<b>Total Water Operations:</b>	<b>\$2,891,200</b>	<b>\$2,937,573</b>	<b>\$2,845,473</b>	<b>\$3,933,400</b>
<b>Storm Water Operations</b>				
<b>Capital Expenditure</b>				
Bad Debt Expense	\$427	-\$464	\$0	\$0
Loan Offset Account	-\$15,423	-\$15,423	\$0	\$0
Confined Space Entry Equip	\$14,890		\$0	\$0
6 x 12 Dump Trailer		\$13,144	\$0	\$0
<b>Total Capital Expenditure:</b>	<b>-\$106</b>	<b>-\$2,742</b>	<b>\$0</b>	<b>\$0</b>
<b>Storm Drainage Utilities</b>				
Depreciation - Storm	\$304,630	\$350,500	\$0	\$0
Amortization Expense - SBITA		\$6,005	\$0	\$0
Salaries	\$300,378	\$394,560	\$676,975	\$712,350
Overtime	\$14,517	\$18,554	\$15,000	\$25,000
Medicare	\$4,484	\$5,892	\$10,075	\$10,750
Workers Comp	\$5,412	\$7,501	\$19,525	\$16,800
State Unemployment	\$654	\$828	\$1,725	\$1,700
Pension	\$475	-\$11,492	\$61,075	\$62,400
Health Care	\$57,212	\$80,689	\$137,200	\$145,550
Benefits	\$3,210	\$5,313	\$10,425	\$12,700
Social Security	\$19,171	\$25,192	\$43,100	\$45,750
Office Supplies	\$643	\$912	\$1,000	\$1,000
Operational Supplies	\$15,618	\$16,006	\$27,500	\$35,000
Small Tools & Equipment	\$14,812	\$13,839	\$15,000	\$20,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Fuel	\$13,077	\$13,506	\$15,000	\$30,000
Advertising	\$132	\$227	\$500	\$500
Communications	\$7,367	\$7,142	\$7,000	\$10,000
Computer Equip/Hardware	\$2,307	\$7,265	\$6,000	\$8,000
Dues and Permits	\$229	\$130	\$500	\$2,500
Facilities	\$3,895	\$1,908	\$2,000	\$2,000
Interfund Admin Services	\$195,874	\$283,485	\$237,057	\$379,580
Postage	\$8,638	\$10,492	\$7,500	\$10,000
Registration/Training Costs	\$1,185	\$2,507	\$5,000	\$7,500
Legal Services	\$250	\$1,719	\$2,500	\$3,000
Electricity	\$3,799	\$4,493	\$4,000	\$5,000
Natural Gas	\$288	\$5,294	\$1,000	\$7,500
Sewer	\$282	\$307	\$500	\$500
Storm Water	\$1,111	\$1,205	\$1,000	\$2,000
Water	\$275	\$333	\$500	\$500
Interfund Capital Indirect	\$37,614	\$37,614	\$70,560	\$70,600
Photocopy Machine	-\$1,005	-\$613	\$1,000	\$2,000
Other Operations/Maintenance	\$29,905	\$20,664	\$25,000	\$25,000
Travel Expenses	\$257	\$948	\$1,000	\$1,000
Uniforms	\$2,967	\$4,281	\$4,000	\$5,000
Storm Ditch Maintenance	\$8,125	\$7,138	\$7,500	\$7,500
Vehicle/Equipment Maintenance	\$24,379	\$23,746	\$20,000	\$50,000
Larch Corrections Services	\$2,853	\$57	\$0	\$0
Classification & CompStudy			\$3,000	\$0
Professional Services	\$6,446	\$9,385	\$25,000	\$28,600
Janitorial	\$5,800	\$1,326	\$5,000	\$5,000
PW Staffing Study		\$12,016	\$0	\$0
Ph 2 Storm Permit Audit		\$29,087	\$0	\$0
Filter Vault Maintenance	\$4,618	\$8,346	\$10,000	\$15,000
Stormwater System Plan				\$5,000
Stormwater Partners				\$20,000
Asset Mgmnt Consultant Svc			\$8,750	\$0
Utility Rate Study		\$25,167	\$0	\$0
Computer Software	\$10,066	\$7,379	\$37,500	\$44,000
Computer Maint/Service	\$9,700	\$11,076	\$13,000	\$25,000
Utility Pmt - CC/ACH Fees	\$30,172	\$33,372	\$30,000	\$40,000
Low Income Assistance		\$90	\$6,000	\$6,000
Statement Mailing	\$5,471	\$5,319	\$6,500	\$7,500
Excise Tax	\$18,816	\$20,677	\$20,000	\$25,000
Permits - State Agencies	\$780	\$780	\$5,000	\$5,000
Storm Pickup		\$51,033	\$0	\$70,000
<b>Total Storm Drainage Utilities:</b>	<b>\$1,176,889</b>	<b>\$1,563,200</b>	<b>\$1,607,467</b>	<b>\$2,014,780</b>
<b>Redemption of Long-Term Debt</b>				

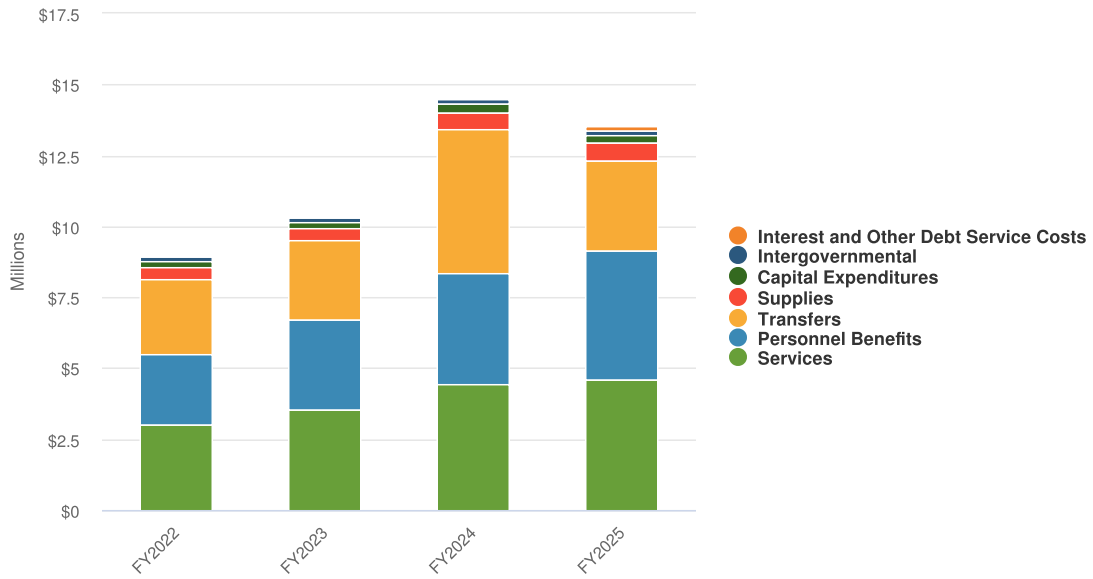
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
Principal DT Stormwater Design	\$15,423	\$15,423	\$15,500	\$15,500
<b>Total Redemption of Long-Term Debt:</b>	<b>\$15,423</b>	<b>\$15,423</b>	<b>\$15,500</b>	<b>\$15,500</b>
<b>Transfers</b>				
Transfer to Storm Capital	\$0	\$3,600	\$850,000	\$0
Transfer to Storm Ops		\$200,000	\$0	\$0
Transfer to Utility Capital	\$22,360	\$77,800	\$0	\$0
Transfer to Equip Replacement	\$79,000	\$40,600	\$30,000	\$33,000
<b>Total Transfers:</b>	<b>\$101,360</b>	<b>\$322,000</b>	<b>\$880,000</b>	<b>\$33,000</b>
<b>Interest and Other Debt Service Costs</b>				
SBITA - Interest		\$523	\$0	\$0
Interest DT Stormwater Design	\$3,397	\$4,000	\$4,000	\$4,000
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$3,397</b>	<b>\$4,524</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>Total Storm Water Operations:</b>	<b>\$1,296,964</b>	<b>\$1,902,404</b>	<b>\$2,506,967</b>	<b>\$2,067,280</b>
<b>Total Expenditures:</b>	<b>\$8,937,377</b>	<b>\$10,319,955</b>	<b>\$12,707,400</b>	<b>\$13,508,680</b>

## Expenditures by Expense Type

### 2024 Budgeted Expenditures by Expense Type



## 2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
<b>Expense Objects</b>				
<b>Personnel Benefits</b>				
Salaries	\$216,658	\$279,849	\$267,025	\$297,625
Overtime	\$3,745	\$3,291	\$5,000	\$5,000
Medicare	\$3,114	\$3,995	\$3,980	\$3,980
Workers Comp	\$4,140	\$5,991	\$7,430	\$7,430
State Unemployment	\$588	\$568	\$645	\$645
Pension	\$21,841	\$27,202	\$26,025	\$26,025
Health Care	\$50,790	\$62,925	\$58,600	\$58,600
Benefits	\$3,603	\$5,429	\$4,250	\$4,250
Social Security	\$13,392	\$17,038	\$16,920	\$16,920
Salaries	\$16,281	\$28,332	\$25,475	\$25,475
Overtime	\$733	\$941	\$1,000	\$1,000
Medicare	\$238	\$412	\$410	\$410
Workers Comp	\$311	\$558	\$760	\$760
State Unemployment	\$34	\$58	\$65	\$65
Pension	\$1,682	\$2,678	\$2,575	\$2,575
Health Care	\$4,247	\$6,802	\$6,700	\$6,700
Benefits	\$199	\$365	\$450	\$450
Social Security	\$1,019	\$1,761	\$1,690	\$1,690
Salaries	\$311,553	\$423,043	\$507,855	\$507,855
Overtime	\$13,279	\$24,485	\$10,000	\$10,000
Medicare	\$4,575	\$6,317	\$7,590	\$7,590
Workers Comp	\$6,932	\$10,640	\$16,690	\$16,690
State Unemployment	\$650	\$897	\$1,220	\$1,220

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Pension	\$31,416	\$40,402	\$47,065	\$47,065
Health Care	\$71,269	\$97,239	\$118,070	\$118,070
Benefits	\$3,751	\$5,410	\$8,455	\$8,455
Social Security	\$19,563	\$27,011	\$32,220	\$32,220
Salaries	\$320,492	\$447,773	\$492,645	\$492,645
Overtime	\$30,287	\$26,547	\$25,000	\$25,000
Medicare	\$4,930	\$6,689	\$7,645	\$7,645
Workers Comp	\$6,716	\$9,811	\$16,270	\$16,270
State Unemployment	\$732	\$956	\$1,220	\$1,220
Pension	\$34,845	\$45,365	\$47,085	\$47,085
Health Care	\$79,862	\$107,870	\$118,330	\$118,330
Benefits	\$4,163	\$5,904	\$7,970	\$7,970
Social Security	\$21,079	\$28,601	\$32,270	\$32,270
Salaries	\$542,444	\$595,942	\$651,500	\$651,500
Overtime	\$49,686	\$54,725	\$50,000	\$50,000
Medicare	\$8,413	\$9,257	\$10,200	\$10,200
Workers Comp	\$6,222	\$8,848	\$13,200	\$13,200
State Unemployment	\$1,224	\$1,303	\$1,500	\$1,500
Pension	\$1,728	-\$5,710	\$66,900	\$66,900
Health Care	\$119,658	\$130,377	\$143,300	\$143,300
Benefits	\$6,817	\$7,506	\$10,800	\$10,800
Social Security	\$35,975	\$39,582	\$43,500	\$43,500
Salaries	\$300,378	\$394,560	\$676,975	\$676,975
Overtime	\$14,517	\$18,554	\$15,000	\$15,000
Medicare	\$4,484	\$5,892	\$10,075	\$10,075
Workers Comp	\$5,412	\$7,501	\$19,525	\$19,525
State Unemployment	\$654	\$828	\$1,725	\$1,725
Pension	\$475	-\$11,492	\$61,075	\$61,075
Health Care	\$57,212	\$80,689	\$137,200	\$137,200
Benefits	\$3,210	\$5,313	\$10,425	\$10,425
Social Security	\$19,171	\$25,192	\$43,100	\$43,100
<b>Total Personnel Benefits:</b>	<b>\$2,486,393</b>	<b>\$3,132,019</b>	<b>\$3,892,600</b>	<b>\$3,923,200</b>
<b>Supplies</b>				
Office Supplies	\$1,580	\$1,482	\$2,000	\$2,000
Operational Supplies	\$13,004	\$10,726	\$12,000	\$14,500
Small Tools & Equipment	\$348	\$1,419	\$1,000	\$1,000
Fuel	\$5,354	\$5,046	\$6,000	\$6,000
Safety Education & Supplies	\$9,988	\$4,551	\$10,000	\$10,000
Office Supplies	\$25	\$112	\$50	\$50
Operational Supplies	\$972	\$880	\$1,000	\$1,000
Small Tools & Equipment	\$109	\$467	\$500	\$500
Fuel	\$1,772	\$1,508	\$2,000	\$2,000
Office Supplies	\$320	\$926	\$500	\$500

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Operational Supplies	\$28,152	\$47,275	\$40,000	\$40,000
Community Garden Supplies	\$150	\$76	\$500	\$500
Small Tools & Equipment	\$4,184	\$35,646	\$8,500	\$8,500
Fuel	\$19,599	\$19,238	\$20,000	\$20,000
Office Supplies	\$259	\$852	\$250	\$250
Operational Supplies	\$26,387	\$21,854	\$25,000	\$25,000
Small Tools & Equipment	\$3,007	\$9,029	\$5,000	\$5,000
Fuel	\$17,712	\$18,680	\$15,000	\$15,000
Office Supplies	\$452	\$1,293	\$1,000	\$1,000
Operational Supplies	\$46,373	\$39,557	\$50,000	\$50,000
Small Tools & Equipment	\$6,824	\$9,471	\$10,000	\$10,000
Fuel	\$20,150	\$21,540	\$25,000	\$25,000
Chemicals	\$15,180	\$20,767	\$20,000	\$20,000
Water Meters	\$158,340	\$110,691	\$250,000	\$250,000
Office Supplies	\$643	\$912	\$1,000	\$1,000
Operational Supplies	\$15,618	\$16,006	\$27,500	\$27,500
Small Tools & Equipment	\$14,812	\$13,839	\$15,000	\$15,000
Fuel	\$13,077	\$13,506	\$15,000	\$15,000
<b>Total Supplies:</b>	<b>\$424,392</b>	<b>\$427,349</b>	<b>\$563,800</b>	<b>\$566,300</b>
<b>Services</b>				
Advertising	\$1,444	\$907	\$1,200	\$1,200
Communications	\$9,018	\$11,987	\$10,000	\$10,000
Dues and Permits	\$12,872	\$19,329	\$20,000	\$20,000
Facilities	\$30,654	\$5,163	\$25,000	\$25,000
Postage	\$11,221	\$13,460	\$12,000	\$12,000
Registration/Training Costs	\$4,593	\$1,147	\$2,000	\$2,000
Electricity	\$6,412	\$15,568	\$7,500	\$7,500
Natural Gas	\$2,704	\$4,829	\$4,000	\$4,000
Sewer	\$4,586	-\$172	\$5,000	\$5,000
Storm Water	\$1,479	\$1,442	\$2,000	\$2,000
Water	\$4,438	\$3,241	\$4,000	\$4,000
Liability Insurance	\$329,477	\$447,880	\$600,000	\$665,000
Photocopy Machine	\$9,438	-\$9,669	\$10,000	\$10,000
Other Operations/Maintenance	\$22,269	\$33,045	\$40,000	\$40,000
Travel Expenses	\$753	\$299	\$1,000	\$1,000
Uniforms	\$900	\$1,524	\$1,500	\$1,500
Vehicle/Equipment Maintenance	\$2,278	\$4,069	\$10,000	\$10,000
City Partners	\$6,000	\$28,800	\$30,000	\$30,000
Codification	\$4,205	\$6,102	\$7,500	\$7,500
Professional Services	\$14,359	\$16,857	\$15,000	\$15,000
Janitorial	\$13,423	\$8,883	\$15,000	\$15,000
PW Staffing Study		\$24,032	\$0	\$0
Community Events	\$101,910	\$108,590	\$100,000	\$100,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Community Survey	\$18,235		\$0	\$0
City Newsletter	\$10,877	\$13,148	\$15,000	\$15,000
Park Laundry - Prof Serv	\$24,890	\$46,942	\$50,000	\$50,000
Economic Development	\$15,000	\$5,000	\$5,000	\$5,000
General Facilities Plan		\$0	\$20,000	\$20,000
CCFR - ARTG Grant Subrecipient		\$52,711	\$0	\$0
Asset Mgmnt Consultant Svc			\$17,500	\$17,500
Lobbyists	\$95,400	\$95,400	\$105,000	\$105,000
Watershed Engage/Plantings	\$2,528	\$47,532	\$50,000	\$50,000
Tourism	\$0	\$0	\$2,500	\$2,500
Internet Services	\$6,817	\$5,651	\$7,500	\$7,500
Records Management	\$14,820	\$11,983	\$15,000	\$15,000
COVID-19 Expenditures	\$9,388		\$0	\$0
Ridgefield Main St Program		\$100,000	\$0	\$0
Communications	\$954	\$882	\$1,000	\$1,000
Dues and Permits	\$52	\$52	\$100	\$100
Facilities	\$522	\$240	\$500	\$500
Postage	\$1	\$2	\$0	\$0
Registration/Training Costs	\$398	\$80	\$250	\$250
Electricity	\$191	\$210	\$250	\$250
Natural Gas	\$29	\$645	\$250	\$250
Sewer	\$16	\$13	\$100	\$100
Storm Water	\$87	\$92	\$100	\$100
Water	\$300	\$305	\$500	\$500
Photocopy Machine	-\$138	-\$24	\$100	\$100
Other Operations/Maintenance	\$2,649	\$1,823	\$2,000	\$2,000
Travel Expenses	\$30	\$42	\$100	\$100
Uniforms	\$249	\$351	\$500	\$500
Vehicle/Equipment Maintenance	\$721	\$1,674	\$2,000	\$2,000
Professional Services	\$29	\$594	\$1,000	\$1,000
Janitorial	\$786	\$143	\$500	\$500
Communications	\$10,898	\$10,338	\$10,000	\$10,000
Dues and Permits	\$1,028	\$1,182	\$1,500	\$1,500
Facilities	\$6,116	\$4,107	\$5,000	\$5,000
Postage	\$13	\$34	\$50	\$50
Registration/Training Costs	\$3,833	\$6,091	\$5,000	\$5,000
Electricity	\$7,302	\$8,100	\$7,500	\$7,500
Natural Gas	\$431	\$7,746	\$2,500	\$2,500
Sewer	\$2,540	\$20,493	\$3,000	\$3,000
Storm Water	\$5,619	\$5,936	\$5,000	\$5,000
Water	\$21,398	\$37,462	\$40,000	\$40,000
Photocopy Machine	-\$2,121	-\$816	\$1,000	\$1,000
Other Operations/Maintenance	\$44,311	\$25,875	\$40,000	\$40,000
Travel Expenses	\$1,297	\$2,832	\$2,500	\$2,500

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Uniforms	\$2,462	\$4,194	\$3,500	\$3,500
Trails Maintenance	\$0	\$138	\$0	\$0
Vehicle/Equipment Maintenance	\$14,145	\$22,115	\$20,000	\$20,000
Larch Corrections Services	\$908	\$266	\$0	\$0
Professional Services	\$27,637	\$40,372	\$25,000	\$25,000
Janitorial	\$8,694	\$1,891	\$5,000	\$5,000
Park Signs	\$0	\$432	\$20,000	\$20,000
RORC Operations & Maintenance	\$51,607	\$54,731	\$50,000	\$50,000
Peak Season Landscaping Svcs			\$10,000	\$10,000
Park Comp Plan Update			\$0	\$16,500
Community Garden Water	\$374	\$371	\$500	\$500
Abrams Park Master Plan		\$11,475	\$60,000	\$60,000
Paradise Pointe Pk Master Plan			\$30,000	\$35,000
Advertising	\$139	\$491	\$1,000	\$1,000
Communications	\$11,164	\$11,336	\$10,000	\$10,000
Computer Equip/Hardware	\$2,801	\$18,659	\$2,000	\$2,000
Dues and Permits	\$10,939	\$354	\$1,000	\$1,000
Facilities	\$5,274	\$2,620	\$2,500	\$2,500
Postage	\$16	\$84	\$100	\$100
Registration/Training Costs	\$3,990	\$2,219	\$3,500	\$3,500
Electricity	\$8,171	\$10,744	\$6,000	\$6,000
Natural Gas	\$390	\$7,308	\$500	\$500
Sewer	\$321	\$351	\$500	\$500
Storm Water	\$2,678	\$2,892	\$2,500	\$2,500
Water	\$4,838	\$5,412	\$7,500	\$7,500
Street Lights - CPU Service	\$102,991	\$111,583	\$150,000	\$150,000
Street Lights Install/Repairs	\$58,926	\$38,961	\$50,000	\$100,000
Photocopy Machine	-\$1,456	-\$945	\$1,500	\$1,500
Other Operations/Maintenance	\$90,303	\$106,127	\$50,000	\$50,000
Travel Expenses	\$443	\$888	\$750	\$750
Uniforms	\$2,751	\$4,278	\$3,000	\$3,000
Vehicle/Equipment Maintenance	\$23,237	\$29,917	\$25,000	\$25,000
Larch Corrections Services	\$5,201	\$431	\$0	\$0
Professional Services	\$21,197	\$32,362	\$10,000	\$10,000
Janitorial	\$7,857	\$1,865	\$5,000	\$5,000
Peak Season Landscaping Svcs			\$10,000	\$10,000
Transport Cap Facilities Plan				\$99,000
Pavement Condition IndexUpdate	\$3,104	\$0	\$5,000	\$5,000
Traffic Calming Program	\$7,979	\$0	\$20,000	\$20,000
Street Signs			\$50,000	\$50,000
Roundabout Committee-Prof Serv				\$50,000
Computer Software	\$6,438	\$8,190	\$20,500	\$20,500
Striping	\$33,929	\$26,592	\$50,000	\$50,000
Computer Maint/Service	\$10,850	\$12,571	\$13,000	\$13,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Trees	\$4,352	\$0	\$10,000	\$10,000
ADA Transition Plan				\$70,000
Advertising	\$105	\$122	\$250	\$250
Communications	\$13,086	\$14,062	\$15,000	\$15,000
Computer Equip/Hardware	\$2,374	\$2,417	\$5,000	\$5,000
Dues and Permits	\$2,609	\$1,412	\$3,000	\$3,000
Facilities	\$6,145	\$2,962	\$5,000	\$5,000
Interfund Admin Services	\$423,046	\$463,371	\$403,703	\$403,703
Postage	\$9,480	\$13,335	\$12,000	\$12,000
Registration/Training Costs	\$2,234	\$3,443	\$10,000	\$10,000
Legal Services	\$2,625	\$2,681	\$5,000	\$5,000
Electricity	\$95,267	\$102,841	\$100,000	\$100,000
Natural Gas	\$437	\$8,285	\$5,000	\$5,000
Sewer	\$1,041	\$1,111	\$1,500	\$1,500
Storm Water	\$3,320	\$3,623	\$3,000	\$3,000
Water	\$241,387	\$277,446	\$200,000	\$200,000
Interfund Capital Indirect	\$22,569	\$22,569	\$22,570	\$22,570
Photocopy Machine	-\$1,433	-\$913	\$5,000	\$5,000
Other Operations/Maintenance	\$61,531	\$49,051	\$50,000	\$50,000
Travel Expenses	\$1,488	\$4,306	\$5,000	\$5,000
Uniforms	\$3,295	\$3,266	\$3,000	\$3,000
Vehicle/Equipment Maintenance	\$4,785	\$11,676	\$20,000	\$20,000
Telemetry Annual Maintenance	\$18,848	\$5,369	\$20,000	\$20,000
Well Maintenance/Repair	\$67,003	\$16,307	\$50,000	\$125,000
Classification & CompStudy			\$4,500	\$4,500
Professional Services	\$16,828	\$20,110	\$25,000	\$25,000
Water System Plan Update	\$0	\$0	\$0	\$112,500
Janitorial	\$8,810	\$2,138	\$7,500	\$7,500
PW Staffing Study		\$12,016	\$0	\$0
Asset Mgmnt Consultant Svc			\$8,750	\$8,750
Hydrant Repair & Replacement	\$78,056	\$13,335	\$30,000	\$30,000
Lab Analysis	\$10,346	\$9,804	\$15,000	\$15,000
Utility Rate Study		\$25,167	\$0	\$0
Computer Software	\$26,241	\$13,352	\$36,000	\$36,000
Computer Maint/Service	\$15,750	\$19,515	\$21,000	\$21,000
Utility Pmt - CC/ACH Fees	\$30,172	\$33,372	\$30,000	\$30,000
Low Income Assistance		\$388	\$12,000	\$12,000
Statement Mailing	\$5,471	\$6,838	\$10,000	\$10,000
Pahlisch Easement Agreement			\$100,000	\$100,000
Advertising	\$132	\$227	\$500	\$500
Communications	\$7,367	\$7,142	\$7,000	\$7,000
Computer Equip/Hardware	\$2,307	\$7,265	\$6,000	\$6,000
Dues and Permits	\$229	\$130	\$500	\$500
Facilities	\$3,895	\$1,908	\$2,000	\$2,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Interfund Admin Services	\$195,874	\$283,485	\$237,057	\$237,057
Postage	\$8,638	\$10,492	\$7,500	\$7,500
Registration/Training Costs	\$1,185	\$2,507	\$5,000	\$5,000
Legal Services	\$250	\$1,719	\$2,500	\$2,500
Electricity	\$3,799	\$4,493	\$4,000	\$4,000
Natural Gas	\$288	\$5,294	\$1,000	\$1,000
Sewer	\$282	\$307	\$500	\$500
Storm Water	\$1,111	\$1,205	\$1,000	\$1,000
Water	\$275	\$333	\$500	\$500
Interfund Capital Indirect	\$37,614	\$37,614	\$70,560	\$70,560
Photocopy Machine	-\$1,005	-\$613	\$1,000	\$1,000
Other Operations/Maintenance	\$29,905	\$20,664	\$25,000	\$25,000
Travel Expenses	\$257	\$948	\$1,000	\$1,000
Uniforms	\$2,967	\$4,281	\$4,000	\$4,000
Storm Ditch Maintenance	\$8,125	\$7,138	\$7,500	\$7,500
Vehicle/Equipment Maintenance	\$24,379	\$23,746	\$20,000	\$20,000
Larch Corrections Services	\$2,853	\$57	\$0	\$0
Classification & CompStudy			\$3,000	\$3,000
Professional Services	\$6,446	\$9,385	\$25,000	\$25,000
Janitorial	\$5,800	\$1,326	\$5,000	\$5,000
PW Staffing Study		\$12,016	\$0	\$0
Ph 2 Storm Permit Audit		\$29,087	\$0	\$0
Filter Vault Maintenance	\$4,618	\$8,346	\$10,000	\$10,000
Stormwater System Plan				\$33,000
Asset Mgmnt Consultant Svc			\$8,750	\$8,750
Utility Rate Study		\$25,167	\$0	\$0
Computer Software	\$10,066	\$7,379	\$37,500	\$37,500
Computer Maint/Service	\$9,700	\$11,076	\$13,000	\$13,000
Utility Pmt - CC/ACH Fees	\$30,172	\$33,372	\$30,000	\$30,000
Low Income Assistance		\$90	\$6,000	\$6,000
Statement Mailing	\$5,471	\$5,319	\$6,500	\$6,500
<b>Total Services:</b>	<b>\$3,012,491</b>	<b>\$3,561,141</b>	<b>\$3,869,990</b>	<b>\$4,445,990</b>
<b>Intergovernmental</b>				
2% Liquor Tax-Drug/Alcohol Prg	\$3,533	\$4,002	\$2,500	\$2,500
Other Prof Svcs-Intergov	\$0	\$0	\$1,000	\$1,000
Excise Tax	\$129,974	\$141,826	\$130,000	\$130,000
Permits - State Agencies	\$6,042	\$6,042	\$7,000	\$7,000
Excise Tax	\$18,816	\$20,677	\$20,000	\$20,000
Permits - State Agencies	\$780	\$780	\$5,000	\$5,000
<b>Total Intergovernmental:</b>	<b>\$159,144</b>	<b>\$173,327</b>	<b>\$165,500</b>	<b>\$165,500</b>
<b>Capital Expenditures</b>				
Facilities Vehicle		\$7,183	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Sander/Deicer Unit Hook Truck		\$0	\$91,000	\$91,000
Changeable Message Sign		\$18,813	\$0	\$0
Demo of 116 N Main Ave			\$50,000	\$50,000
Farmers Market Enhancements				\$7,400
Events Box Trailer	\$0	\$30,225	\$0	\$0
Sweeper Attachment		\$22	\$0	\$0
10k Capacity Dump Trailer	\$14,148		\$0	\$0
7x12 Flatbed Trailer	\$3,954		\$0	\$0
John Deere Gator	\$28,172		\$0	\$0
Facilities Vehicle		\$37,673	\$0	\$0
Heron Trail Realignment	\$4,394		\$0	\$0
Gee Creek Emerg Erosion Ctrl	\$122,868		\$0	\$0
Ventrac Mower Attachment			\$10,000	\$10,000
Trailer & Mower Setup			\$24,500	\$24,500
Idesign Interactive Sign-Ovrk				\$30,000
Sanfilippo Property Purchase				\$25,000
Hillhurst Crossing Signals	\$22,471	\$7,561	\$0	\$0
Facilities Vehicle		\$37,673	\$0	\$0
Storm Pickup		\$51,033	\$0	\$0
Confined Space Entry Equip	\$14,890		\$0	\$0
6 x 12 Dump Trailer		\$13,144	\$0	\$0
Portable Inspection System				\$70,000
<b>Total Capital Expenditures:</b>	<b>\$210,897</b>	<b>\$203,327</b>	<b>\$175,500</b>	<b>\$307,900</b>
<b>Interest and Other Debt Service Costs</b>				
Bluffs Lease Comm Space - Prin				\$45,000
Principal DT Stormwater Design	\$15,423	\$15,423	\$15,500	\$15,500
Interest DT Stormwater Design	\$3,397	\$4,000	\$4,000	\$4,000
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$18,820</b>	<b>\$19,424</b>	<b>\$19,500</b>	<b>\$64,500</b>
<b>Transfers</b>				
Bad Debt Expense	\$23,116	-\$34,779	\$0	\$0
Capital Lease Equip-Principal	\$17,514	\$32,931	\$20,000	\$20,000
Cap Lease Vac Truck-Principal	\$72,317	\$60,914	\$0	\$0
Capital Lease RACC-Principal	\$18,497	\$33,830	\$35,100	\$35,100
Capital Lease Sweeper-Prin		\$63,829	\$0	\$0
Capital Lease Equip-Interest	\$1,499	\$2,842	\$1,500	\$1,500
Cap Lease Vac Truck-Interest	\$2,911	\$14,315	\$0	\$0
Capital Lease RACC-Interest	\$9,453	\$15,561	\$16,800	\$16,800
Capital Lease Sweeper-Interest		\$2,055	\$0	\$0
Transfer to Debt Service			\$141,125	\$141,125
Transfer to Capital Facilities			\$170,000	\$360,000
Transfer to Equip Replacement	\$400,000	\$340,000	\$150,000	\$150,000
Transfer to Storm Capital	\$0	\$3,600	\$850,000	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Budgeted
Transfer to Storm Ops		\$200,000	\$0	\$0
Transfer to Street Fund	\$737,167	\$733,333	\$739,935	\$1,052,935
Transfer to Cap - Streets	\$157,722	\$244,836	\$1,632,250	\$994,080
Transfer to Capital - Parks	\$181,045		\$91,000	\$2,096,000
Bad Debt Expense	\$221	-\$221	\$0	\$0
Transfer to Equip Replacement	\$50,000	\$51,000	\$25,000	\$25,000
Depreciation - Water	\$469,439	\$500,550	\$0	\$0
Amortization Expense	\$7,815	\$8,281	\$0	\$0
Amortization Expense - SBITA		\$10,586	\$0	\$0
Bad Debt Expense	-\$87	\$1,035	\$0	\$0
Water Tower Lease - Principal	\$439	\$455	\$455	\$455
SBITA - Interest		\$1,050	\$0	\$0
Water Tower Lease-Interest	\$1,361	\$1,345	\$1,345	\$1,345
Transfer to Utility Capital	\$37,901	\$14,581	\$76,000	\$76,000
Transfer to Equip Replacement	\$45,915	\$41,900	\$40,000	\$40,000
Depreciation - Storm	\$304,630	\$350,500	\$0	\$0
Amortization Expense - SBITA		\$6,005	\$0	\$0
Bad Debt Expense	\$427	-\$464	\$0	\$0
Loan Offset Account	-\$15,423	-\$15,423	\$0	\$0
SBITA - Interest		\$523	\$0	\$0
Transfer to Utility Capital	\$22,360	\$77,800	\$0	\$20,000
Transfer to Equip Replacement	\$79,000	\$40,600	\$30,000	\$30,000
<b>Total Transfers:</b>	<b>\$2,625,240</b>	<b>\$2,803,369</b>	<b>\$4,020,510</b>	<b>\$5,060,340</b>
<b>Total Expense Objects:</b>	<b>\$8,937,377</b>	<b>\$10,319,955</b>	<b>\$12,707,400</b>	<b>\$14,533,730</b>

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# DEBT

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# Municipal Debt

## *Debt Management Policies*

The City has a formal debt management policy adopted by the Council. The policy guides all aspects of the City's debt issuance and post-issuance compliance. The City updated the detailed post issuance compliance procedures in 2024..

## *Municipal Debt Capacity*

There are four types of General Obligation Debt that the City is currently authorized to use for financing purposes. They each have statutory limitations and require approval by either the City Council or City voters.

1. **General Purpose Councilmanic Debt:** The City Council may approve bond issues without voter approval of up to 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, councilmanic debt was available for lease-purchase contracts only (RCW 35.43.200). This statutory authority can be used for any municipal purpose now, including using the entire 1.5% for bonds. Councilmanic debt must be approved by a majority of the City Council and must be repaid from existing revenue sources. In July of 2017, the City Council authorized the issuance of bonds to construct the Ridgefield Outdoor Recreation Complex. In October 2017, the City issued \$9,455,000 in bonds that will be repaid over 30 years. In May of 2018, the City Council authorized the issuance of bonds totaling \$6,705,000 to complete construction of the Ridgefield Outdoor Recreation Complex. The bonds will be repaid over 20 years. On May 14, 2020, the City Council authorized the issuance of bonds up to \$4,400,000 to purchase land and a commercial building for a new Public Works Operations Center and complete needed tenant improvements and equipment purchases in 2021 and 2022. The final issuance up to the full amount of \$4,400,000 occurred in May 2021. The bonds will be repaid over 15 years. In January 2022, City Council approved a lease to own contract for a new Vacuum Excavation Truck for \$472,118. The contract is for 7 years. In February 2023, City Council approved a lease to own contract for a new Street Sweeper for \$377,965. The contract is for 7 years. In May 2024, the City Council authorized the issuance of bonds totaling, \$27,985,000 to complete construction of several infrastructure projects related to the tax increment area. The bonds will be repaid over 25 years. In 2025, the City Council could levy up to an estimated \$60,804,374, or 1.5%, of the City's estimated assessed value. Because the City currently has outstanding Councilmanic debt of \$44,743,648, the remaining Councilmanic Debt Capacity for 2025 is \$16,060,726.
2. **General Purpose Voted Debt:** As authorized by the Revised Code of Washington (RCW) 39.36.020(2), the public may vote to approve bond issues for the general government in an amount not to exceed 2.5% of the value of all taxable property within the City. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% from the last State general election. The debt would be repaid by an increase to the City's existing property tax levy. An amount up to 2.5% of the City's assessed value can be levied or an estimated \$101,340,624 for 2025. Because the City currently has outstanding Councilmanic debt of \$44,743,648 (as noted above), the remaining Voted Debt Capacity for 2025 is \$56,596,976..

### **The total General Purpose Voted Debt and Councilmanic Debt cannot exceed 2.5% of the City's assessed value.**

Under RCW 39.36.030(4), the public may also vote to approve park facilities and utility bond issues, each of which is also limited to no more than 2.5% of the City's assessed valuation.

1. **Parks and Open Space Debt:** The City is authorized to issue debt and increase the property tax levy for acquiring or developing open space and park facilities. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% from the last State general election. Debt is repaid by the increased property tax levy. An amount up to 2.5% of the City's estimated assessed value, less outstanding debt, can be levied at \$101,340,624 for 2025. The City has no outstanding voted Parks and Open Space Debt.
2. **Utility Purpose Debt:** The City is authorized to issue debt and increase the property tax levy for utility purposes if a utility is owned and controlled by the City. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% from the last State general election. Debt is repaid by the increased property tax levy. An amount up to 2.5% of the City's estimated assessed value, less outstanding debt, can be levied or \$101.340.624 for 2025. The City has no outstanding voted utility purpose debt.

The City's estimated legal debt margin for the fiscal year 2025 is calculated below:

<b>Estimated Legal Debt Margin Calculation for Fiscal Year 2025</b>	
Assessed Value	4,053,624,940
Debt limit (7.5% of total assessed value)	304,021,871
Debt applicable to limit:	
General obligation bonds	45,121,000
Less: Amount set aside for repayment	
of general obligation debt	1,298,355
Notes	921,003
Total net debt applicable to limit	44,743,648
<b>Legal Debt Margin</b>	<b>259,278,223</b>

## Long Term Debt

Total outstanding debt as of the end of 2024 was \$46.3 million, with \$46 million of this debt associated with general government projects and \$231,346 associated with stormwater utility projects. The City has a debt reserve policy requiring the City to set aside debt service payments for the following year in the amount of \$141,113 in the General Fund, \$2,350,435 in General Government (Real Estate Excise Tax) and \$19,323 in stormwater utility funds. The City Council made a one-time policy decision in the General Government debt reserve to reduce the reserve amount from \$2.8 million to \$2.3 million to use the funds for strategic investment in a capital project. The General Government debt reserve in 2025 will be at 82% of the 2026 debt service payments.

The City has multiple types of long-term liabilities that were used to fund City Capital Projects. The City pays annual principal and interest payments for each of these outstanding liabilities.

The City issued councilmanic General Obligation bonds in 2017 for \$9,455,000 and 2018 for \$6,705,000 to fund the construction of the Ridgefield Outdoor Recreation Complex (RORC). Debt service for the bonds will be paid from Real Estate Excise Taxes. In 2018, the City began making interest payments on the General Obligation bonds issued for RORC. The City began making principal payments on the 2017 issuance in 2019 and principal payments on the 2018 issuance in 2021. The 2017 issuance is for a term of 30 years and the 2018 issuance is for a term of 20 years.

The City issued councilmanic General Obligation bonds in 2020 for up to \$4,400,000 to purchase land and a commercial building and complete needed tenant improvements for a new Public Works Operations Center. The City issued \$3,935,000 in 2020 for the purchase and took the final \$465,000 draw in May 2021. The term of the bond is for 15 years.

The City purchased park land in 2021 for \$1 million from a local resident. The City entered into a private real estate contract with the seller at 0% interest for four equal payments of \$250,000. The City made the final payment of \$250,000 in 2024.

The City purchased a vacuum excavation truck on a seven-year lease to own contract in 2022. The total contract is \$472,119 and will be paid in full in 2028.

The City purchased a street sweeper on a seven-year lease to own contract in 2023. The total contract is \$377,965 and will be paid in full in 2029.

The City issued councilmanic General Obligation bonds in 2024 for \$27,985,000 as part of the City's tax increment financing plan to fund construction of several infrastructure projects that will facilitate an estimated \$700 million in private investment. The City will make interest-only payments for the first six years and begin principal payments in 2030. The term of the bond is for 25 years.

The City purchased park land in 2024 for \$750,000 in cash and \$975,000 in park impact fees from a local developer. The City entered into a private real estate contract with the seller at 0% interest for two equal payments of \$375,000. Park impact fees were issued in 2024 to complete the sale. The City will make the final payment of \$375,000 in 2025.

The City obtained a public works board loan in the amount of \$625,000 to fund the remaining design of the Royle Road improvements project from S 19th Street to Hillhurst Rd. The project is expected to be complete by the end of 2025 and debt service payments should begin in 2026 or 2027. The interest rate is 0.86% and the term of the loan is 5 years. The debt service will be paid from the Real Estate Excise Tax fund or General Fund.

The Water Utility Department obtained Drinking Water State Revolving Fund loans to fund two projects at the I-5 junction. The projects constructed a new well and transmission system and a 1-million-gallon reservoir to support the growth within the city. Debt service for both loans was paid from Water System Development Charges. The City paid the loans off in 2021, fifteen years earlier than scheduled.

The Water Utility Department obtained a Drinking Water State Revolving Fund loan for \$510,000 at 0% interest which included a \$10,000 loan fee added on to the principal amount to fund the design of a new elevated water reservoir on the east side of I-5. The project is currently in process and debt service payments are estimated to begin in 2026. The annual principal payments are estimated to be \$51,000 and the term of the loan is 10 years. The debt service will be paid by the water system development charge fund.



The Stormwater Utility Department obtained a Public Works Trust Fund (PWTF) loan to fund design and pre-construction for multiple storm treatment projects in the downtown core. The City completed the project in September 2021. The term of the contract is for 18 years.

The Stormwater Utility Department obtained a Public Works Board loan in the amount of \$2.4 million to fund the construction of the storm treatment projects in the downtown core. The project is expected to be complete by 2026 and debt service should begin in 2027. The interest rate is 1.72% and the term of the loan is 20 years. Debt service will be paid from the storm water operating fund.

The City entered into a long-term lease with the Ridgefield School District in 2019 to lease office space at the Ridgefield Administrative and Civic Center (RACC). The lease is for 30 years with the lease payments front loaded over the first 15 years. The annual lease payment through 2033 is \$114,862. The City will have no lease payment for the remaining term of the contract through 2047.

The City entered into a ten-year lease with a local developer in 2022 to lease office space for a new police department. The lease commenced in 2023 and will run through 2033. The City has options to renew the lease for two additional 5 year terms.

The City entered into a ten-year lease with a local developer in 2024 to lease space for community and city staff meetings. The lease commenced in 2024 and will run through 2034. The City has the first right to purchase the property if the developer elects to sell.

The City budgets annual debt service based on the amortization schedule. For additional information, refer to the schedule of debt service below.

<b><i>Schedule of Debt Service</i></b>		
<b><i>Debt Type</i></b>	<b><i>Description</i></b>	<b><i>Budget Amount</i></b>
<b><i>General Government Debt Service</i></b>		
Parks	RORC General Obligation Bonds - 2017	\$ 533,325
Parks	RORC General Obligation Bonds - 2018	\$ 525,000
Parks	Greely Farms - Park Land Purchase	\$ 375,000
Facilities	PW Op Center General Obligation Bonds - 2020	\$ 351,066
Transportation	2024 General Obligation Bonds - Tax Increment Area Projects	\$ 1,399,250
Public Works	Street Sweeper - Lease to Own Contract	\$ 65,884
Public Works	Vacuum Excavation Truck - Lease to Own Contract	\$ 75,229
<b><i>General Government Debt Service</i></b>		<b><i>\$ 3,324,754</i></b>
<b><i>Storm Water Drainage Utility Debt Service</i></b>		
Stormwater Utility	PWTF Loan Downtown Stormwater Enhancements Design	19,078
<b><i>Stormwater Utility Debt Service</i></b>		<b><i>\$ 19,078</i></b>
<b><i>Total 2024 Debt Service</i></b>		<b><i>\$ 3,343,832</i></b>

2017 General Obligation Bonds – Ridgefield Outdoor Recreation Center  
Amortization Schedule:

Year	Due Date	Principal		Interest Rate	Interest Pmt	Total Debt
		Amount	Balance			Service
2018	12/1/2018		\$ 9,455,000		\$ 388,757.78	\$ 388,757.78
2019	12/1/2019	195,000	9,260,000	3.00%	\$ 336,425.00	\$ 531,425.00
2020	12/1/2020	200,000	9,060,000	3.00%	\$ 330,575.00	\$ 530,575.00
2021	12/1/2021	210,000	8,850,000	3.00%	\$ 324,575.00	\$ 534,575.00
2022	12/1/2022	215,000	8,635,000	3.00%	\$ 318,275.00	\$ 533,275.00
2023	12/1/2023	220,000	8,415,000	3.00%	\$ 311,825.00	\$ 531,825.00
2024	12/1/2024	230,000	8,185,000	3.00%	\$ 305,225.00	\$ 535,225.00
2025	12/1/2025	235,000	7,950,000	4.00%	\$ 298,325.00	\$ 533,325.00
2026	12/1/2026	245,000	7,705,000	4.00%	\$ 288,925.00	\$ 533,925.00
2027	12/1/2027	255,000	7,450,000	4.00%	\$ 279,125.00	\$ 534,125.00
2028	12/1/2028	265,000	7,185,000	3.00%	\$ 268,925.00	\$ 533,925.00
2029	12/1/2029	270,000	6,915,000	3.00%	\$ 260,975.00	\$ 530,975.00
2030	12/1/2030	280,000	6,635,000	3.00%	\$ 252,875.00	\$ 532,875.00
2031	12/1/2031	290,000	6,345,000	3.00%	\$ 244,475.00	\$ 534,475.00
2032	12/1/2032	295,000	6,050,000	3.00%	\$ 235,775.00	\$ 530,775.00
2033	12/1/2033	305,000	5,745,000	3.00%	\$ 226,925.00	\$ 531,925.00
2034	12/1/2034	315,000	5,430,000	4.00%	\$ 217,775.00	\$ 532,775.00
2035	12/1/2035	330,000	5,100,000	4.00%	\$ 205,175.00	\$ 535,175.00
2036	12/1/2036	340,000	4,760,000	4.00%	\$ 191,975.00	\$ 531,975.00
2037	12/1/2037	355,000	4,405,000	4.00%	\$ 178,375.00	\$ 533,375.00
2038	12/1/2038	370,000	4,035,000	4.00%	\$ 164,175.00	\$ 534,175.00
2039	12/1/2039	385,000	3,650,000	4.00%	\$ 149,375.00	\$ 534,375.00
2040	12/1/2040	400,000	3,250,000	4.00%	\$ 133,975.00	\$ 533,975.00
2041	12/1/2041	415,000	2,835,000	4.00%	\$ 117,975.00	\$ 532,975.00
2042	12/1/2042	430,000	2,405,000	4.00%	\$ 101,375.00	\$ 531,375.00
2043	12/1/2043	450,000	1,955,000	3.50%	\$ 84,175.00	\$ 534,175.00
2044	12/1/2044	465,000	1,490,000	3.50%	\$ 68,425.00	\$ 533,425.00
2045	12/1/2045	480,000	1,010,000	3.50%	\$ 52,150.00	\$ 532,150.00
2046	12/1/2046	495,000	515,000	3.50%	\$ 35,350.00	\$ 530,350.00
2047	12/1/2047	515,000	-	3.50%	\$ 18,025.00	\$ 533,025.00
		\$ 9,455,000			\$ 6,390,282.78	\$ 15,845,282.78

2018 General Obligation Bonds – Ridgefield Outdoor Recreation Center  
Amortization Schedule:

Year	Due Date	Principal		Interest Rate	Interest Pmt	Total Debt
		Amount	Balance			Service
2018	12/1/2018		\$ 6,705,000		\$ 125,571.11	\$ 125,571.11
2019	12/1/2019	-	6,705,000		\$ 256,850.00	\$ 256,850.00
2020	12/1/2020	-	6,705,000		\$ 256,850.00	\$ 256,850.00
2021	12/1/2021	270,000	6,435,000	3.00%	\$ 256,850.00	\$ 526,850.00
2022	12/1/2022	280,000	6,155,000	3.00%	\$ 248,750.00	\$ 528,750.00
2023	12/1/2023	285,000	5,870,000	3.00%	\$ 240,350.00	\$ 525,350.00
2024	12/1/2024	295,000	5,575,000	4.00%	\$ 231,800.00	\$ 526,800.00
2025	12/1/2025	305,000	5,270,000	4.00%	\$ 220,000.00	\$ 525,000.00
2026	12/1/2026	320,000	4,950,000	4.00%	\$ 207,800.00	\$ 527,800.00
2027	12/1/2027	330,000	4,620,000	4.00%	\$ 195,000.00	\$ 525,000.00
2028	12/1/2028	345,000	4,275,000	4.00%	\$ 181,800.00	\$ 526,800.00
2029	12/1/2029	360,000	3,915,000	**%	\$ 168,000.00	\$ 528,000.00
2030	12/1/2030	370,000	3,545,000	4.00%	\$ 156,600.00	\$ 526,600.00
2031	12/1/2031	385,000	3,160,000	4.00%	\$ 141,800.00	\$ 526,800.00
2032	12/1/2032	400,000	2,760,000	4.00%	\$ 126,400.00	\$ 526,400.00
2033	12/1/2033	415,000	2,345,000	4.00%	\$ 110,400.00	\$ 525,400.00
2034	12/1/2034	435,000	1,910,000	4.00%	\$ 93,800.00	\$ 528,800.00
2035	12/1/2035	450,000	1,460,000	4.00%	\$ 76,400.00	\$ 526,400.00
2036	12/1/2036	470,000	990,000	4.00%	\$ 58,400.00	\$ 528,400.00
2037	12/1/2037	485,000	505,000	4.00%	\$ 39,600.00	\$ 524,600.00
2038	12/1/2038	505,000	-	4.00%	\$ 20,200.00	\$ 525,200.00
		\$ 6,705,000			\$ 3,413,221.11	\$ 10,118,221.11



2020 General Obligation Bonds – Public Works Operations Center

Amortization Schedule: The City made the final draw on the bond amount in May 2021 for a total bond of \$4,400,000:

Year	Due Date	Principal Amount	Balance	Interest Rate	Interest Pmt	Total Debt Service
2020	12/1/2020		\$ 3,935,000	2.42%	\$ 3,722.76	\$ 3,722.76
2021	5/30/2021	(465,000)	\$ 4,400,000	2.42%	\$ -	\$ -
2021	6/1/2021	124,000	4,276,000	2.42%	\$ 47,613.50	\$ 171,613.50
2021	12/1/2021	123,000	4,153,000	2.42%	\$ 51,739.60	\$ 174,739.60
2022	6/1/2022	126,000	4,027,000	2.42%	\$ 50,251.30	\$ 176,251.30
2022	12/1/2022	127,000	3,900,000	2.42%	\$ 48,726.70	\$ 175,726.70
2023	6/1/2023	129,000	3,771,000	2.42%	\$ 47,190.00	\$ 176,190.00
2023	12/1/2023	130,000	3,641,000	2.42%	\$ 45,629.10	\$ 175,629.10
2024	6/1/2024	131,000	3,510,000	2.42%	\$ 44,056.10	\$ 175,056.10
2024	12/1/2024	134,000	3,376,000	2.42%	\$ 42,471.00	\$ 176,471.00
2025	6/1/2025	135,000	3,241,000	2.42%	\$ 40,849.60	\$ 175,849.60
2025	12/1/2025	136,000	3,105,000	2.42%	\$ 39,216.10	\$ 175,216.10
2026	6/1/2026	139,000	2,966,000	2.42%	\$ 37,570.50	\$ 176,570.50
2026	12/1/2026	139,000	2,827,000	2.42%	\$ 35,888.60	\$ 174,888.60
2027	6/1/2027	142,000	2,685,000	2.42%	\$ 34,206.70	\$ 176,206.70
2027	12/1/2027	143,000	2,542,000	2.42%	\$ 32,488.50	\$ 175,488.50
2028	6/1/2028	145,000	2,397,000	2.42%	\$ 30,758.20	\$ 175,758.20
2028	12/1/2028	146,000	2,251,000	2.42%	\$ 29,003.70	\$ 175,003.70
2029	6/1/2029	148,000	2,103,000	2.42%	\$ 27,237.10	\$ 175,237.10
2029	12/1/2029	150,000	1,953,000	2.42%	\$ 25,446.30	\$ 175,446.30
2030	6/1/2030	154,000	1,799,000	2.42%	\$ 23,631.30	\$ 177,631.30
2030	12/1/2030	153,000	1,646,000	2.42%	\$ 21,767.90	\$ 174,767.90
2031	6/1/2031	157,000	1,489,000	2.42%	\$ 19,916.60	\$ 176,916.60
2031	12/1/2031	157,000	1,332,000	2.42%	\$ 18,016.90	\$ 175,016.90
2032	6/1/2032	160,000	1,172,000	2.42%	\$ 16,117.20	\$ 176,117.20
2032	12/1/2032	161,000	1,011,000	2.42%	\$ 14,181.20	\$ 175,181.20
2033	6/1/2033	164,000	847,000	2.42%	\$ 12,233.10	\$ 176,233.10
2033	12/1/2033	165,000	682,000	2.42%	\$ 10,248.70	\$ 175,248.70
2034	6/1/2034	168,000	514,000	2.42%	\$ 8,252.20	\$ 176,252.20
2034	12/1/2034	169,000	345,000	2.42%	\$ 6,219.40	\$ 175,219.40
2035	6/1/2035	172,000	173,000	2.42%	\$ 4,174.50	\$ 176,174.50
2035	12/1/2035	173,000	-	2.42%	\$ 2,093.30	\$ 175,093.30
		\$ 4,400,000			\$ 870,917.66	\$ 5,270,917.66

2024 General Obligation Bonds – Tax Increment Area Projects

Amortization Schedule:

Year	Due Date	Principal Amount	Balance	Coupon	Interest Pmt	Total Debt Service
2024	12/1/2024	\$ -	\$ 27,985,000		\$ 579,134.03	\$ 579,134.03
2025	12/1/2025	-	\$ 27,985,000		\$ 1,399,250.00	\$ 1,399,250.00
2026	12/1/2026	-	\$ 27,985,000		\$ 1,399,250.00	\$ 1,399,250.00
2027	12/1/2027	-	\$ 27,985,000		\$ 1,399,250.00	\$ 1,399,250.00
2028	12/1/2028	-	\$ 27,985,000		\$ 1,399,250.00	\$ 1,399,250.00
2029	12/1/2029	-	\$ 27,985,000		\$ 1,399,250.00	\$ 1,399,250.00
2030	12/1/2030	70,000	\$ 27,915,000	5.00%	\$ 1,399,250.00	\$ 1,469,250.00
2031	12/1/2031	160,000	\$ 27,755,000	5.00%	\$ 1,395,750.00	\$ 1,555,750.00
2032	12/1/2032	260,000	\$ 27,495,000	5.00%	\$ 1,387,750.00	\$ 1,647,750.00
2033	12/1/2033	360,000	\$ 27,135,000	5.00%	\$ 1,374,750.00	\$ 1,734,750.00
2034	12/1/2034	470,000	\$ 26,665,000	5.00%	\$ 1,356,750.00	\$ 1,826,750.00
2035	12/1/2035	590,000	\$ 26,075,000	5.00%	\$ 1,333,250.00	\$ 1,923,250.00
2036	12/1/2036	715,000	\$ 25,360,000	5.00%	\$ 1,303,750.00	\$ 2,018,750.00
2037	12/1/2037	855,000	\$ 24,505,000	5.00%	\$ 1,268,000.00	\$ 2,123,000.00
2038	12/1/2038	995,000	\$ 23,510,000	5.00%	\$ 1,225,250.00	\$ 2,220,250.00
2039	12/1/2039	1,150,000	\$ 22,360,000	5.00%	\$ 1,175,500.00	\$ 2,325,500.00
2040	12/1/2040	1,310,000	\$ 21,050,000	5.00%	\$ 1,118,000.00	\$ 2,428,000.00
2041	12/1/2041	1,485,000	\$ 19,565,000	5.00%	\$ 1,052,500.00	\$ 2,537,500.00
2042	12/1/2042	1,670,000	\$ 17,895,000	5.00%	\$ 978,250.00	\$ 2,648,250.00
2043	12/1/2043	1,870,000	\$ 16,025,000	5.00%	\$ 894,750.00	\$ 2,764,750.00
2044	12/1/2044	2,075,000	\$ 13,950,000	5.00%	\$ 801,250.00	\$ 2,876,250.00
2045	12/1/2045	2,295,000	\$ 11,655,000	5.00%	\$ 697,500.00	\$ 2,992,500.00
2046	12/1/2046	2,530,000	\$ 9,125,000	5.00%	\$ 582,750.00	\$ 3,112,750.00
2047	12/1/2047	2,775,000	\$ 6,350,000	5.00%	\$ 456,250.00	\$ 3,231,250.00
2048	12/1/2048	3,035,000	\$ 3,315,000	5.00%	\$ 317,500.00	\$ 3,352,500.00
2049	12/1/2049	3,315,000	\$ -	5.00%	\$ 165,750.00	\$ 3,480,750.00
		\$ 27,985,000			\$ 27,859,884.03	\$ 55,844,884.03

2024 Private Real Estate Contract – Greely Farms Park Land Purchase  
Amortization Schedule:

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2024		-	-	-	-	750,000.00
2024	11/30/2024	375,000.00	-	-	375,000.00	375,000.00
2025	2/28/2024	375,000.00	-	-	375,000.00	-
		\$ 750,000.00	\$ -	\$ -	\$ 750,000.00	

2022 Equipment Lease to Own Contract – Vacuum Excavation Truck  
Amortization Schedule:

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2022						472,118.22
2022	2/28/2022	72,317.17	-	2,911.27	75,228.44	399,801.05
2023	2/28/2023	60,913.60		14,314.84	75,228.44	338,887.45
2024	2/28/2024	63,094.61		12,133.83	75,228.44	275,792.84
2025	2/28/2025	65,353.70		9,874.74	75,228.44	210,439.14
2026	2/28/2026	67,693.69		7,534.75	75,228.44	142,745.45
2027	2/28/2027	70,117.45		5,110.99	75,228.44	72,628.00
2028	2/28/2028	72,628.00		2,600.44	75,228.44	-
		\$ 472,118.22	\$ -	\$ 54,480.86	\$ 526,599.08	

2023 Equipment Lease to Own Contract – Street Sweeper  
Amortization Schedule:

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2023						377,965.01
2023	3/17/2023	63,829.17	-	2,054.87	65,884.04	314,135.84
2024	3/17/2024	43,925.94		21,958.10	65,884.04	270,209.90
2025	3/17/2025	46,996.36		18,887.68	65,884.04	223,213.54
2026	3/17/2026	50,281.41		15,602.63	65,884.04	172,932.13
2027	3/17/2027	53,796.08		12,087.96	65,884.04	119,136.05
2028	3/17/2028	57,556.43		8,327.61	65,884.04	61,579.62
2029	3/17/2029	61,579.62		4,304.42	65,884.04	-
		\$ 377,965.01	\$ -	\$ 83,223.27	\$ 461,188.28	

2019 Public Works Trust Fund Loan – Downtown Stormwater Enhancements  
Amortization Schedule:

Year	Due Date	<u>Principal</u> Amount	<u>Accrued</u> Interest	Interest	Payment Due	Loan Balance
2020	6/1/2020	-	-	-	-	126,943.19
2021	6/1/2021	31,735.80	501.01	501.01	32,236.81	95,207.39
2021	9/30/2021	(182,408.36)	-	-	-	277,615.75
2022	6/1/2022	15,423.10	3,397.21	3,397.21	18,820.31	262,192.65
2023	6/1/2023	15,423.10	4,142.65	4,142.65	19,565.75	246,769.55
2024	6/1/2024	15,423.10	3,898.95	3,898.95	19,322.05	231,346.45
2025	6/1/2025	15,423.11	3,655.27	3,655.27	19,078.38	215,923.34
2026	6/1/2026	15,423.11	3,411.58	3,411.58	18,834.69	200,500.23
2027	6/1/2027	15,423.10	3,167.90	3,167.90	18,591.00	185,077.13
2028	6/1/2028	15,423.08	2,924.21	2,924.21	18,347.29	169,654.05
2029	6/1/2029	15,423.11	2,680.54	2,680.54	18,103.65	154,230.94
2030	6/1/2030	15,423.09	2,436.85	2,436.85	17,859.94	138,807.85
2031	6/1/2031	15,423.10	2,193.17	2,193.17	17,616.27	123,384.75
2032	6/1/2032	15,423.08	1,949.48	1,949.48	17,372.56	107,961.67
2033	6/1/2033	15,423.11	1,705.80	1,705.80	17,128.91	92,538.56
2034	6/1/2034	15,423.08	1,462.11	1,462.11	16,885.19	77,115.48
2035	6/1/2035	15,423.11	1,218.42	1,218.42	16,641.53	61,692.37
2036	6/1/2036	15,423.08	974.73	974.73	16,397.81	46,269.29
2037	6/1/2037	15,423.11	731.06	731.06	16,154.17	30,846.18
2038	6/1/2038	15,423.08	487.37	487.37	15,910.45	15,423.10
2039	6/1/2039	15,423.10	243.69	243.69	15,666.79	0.00
		<b>\$ 309,351.55</b>	<b>\$ 41,182.00</b>	<b>\$ 41,182.00</b>	<b>\$ 350,533.55</b>	

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# CAPITAL IMPROVEMENTS

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## Capital Improvements: One-year Plan

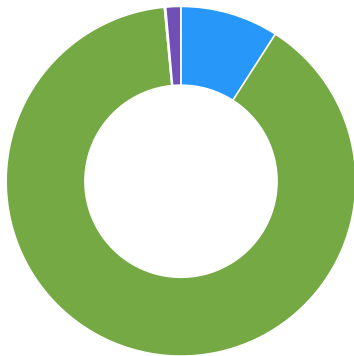
The 2025 one-year capital plan includes multiple projects that began in 2024 and will carry forward to 2025. The City Council directed staff to focus on existing capital projects, while adding a few new projects for road and multi-modal capital design, construction and right of way purchase projects. The majority of the capital expenditures are for road improvements, including projects that will spur significant private development, such as the Pioneer Street widening and roundabout construction project, the S Royle Road - 19th Street to Hillhurst final design, and the east side elevated water reservoir and Kennedy well field water projects.

The 2025 capital plan includes a total of \$32.2 million in design, construction, equipment, facility and professional service expenses. Street projects are \$18.1 million, parks and trails \$2.2 million, the final payment for the purchase of park land at \$375,000, Park Laundry cleanup project \$1 million, the water system \$7.5 million, stormwater \$2.4 million, professional service expenses at approximately \$150,000, equipment purchases at \$312,500 and a body worn camera program for \$79,500.

### Total Capital Requested \$32,177,600

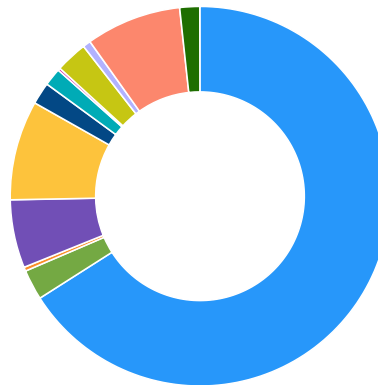
#### 40 Capital Improvement Projects

Total Funding Requested by Department



Capital Expenditure (9%)	\$2,925,000.00
Capital Expenditures (89%)	\$28,761,600.00
Expenditures (0%)	\$41,000.00
Roads/Streets and Other Infr: Imp and Constr (1%)	\$450,000.00
<b>TOTAL</b>	<b>\$32,177,600.00</b>

Total Funding Requested by Source



Debt Issuance (66%)	\$21,809,000.00
Developer Fees (3%)	\$850,000.00
Equipment Replacement Fund (0%)	\$112,500.00
General Fund (6%)	\$1,918,730.00
Grant Funding (8%)	\$2,805,370.00
Park Impact Fees (2%)	\$620,000.00
Real Estate Excise Tax (2%)	\$500,000.00
Storm Water Fund (0%)	\$70,000.00
Transportation Benefit District (3%)	\$895,000.00
Water Fund (1%)	\$217,000.00
Water SDC (8%)	\$2,690,000.00
Water SDC Fees (2%)	\$565,000.00
<b>TOTAL</b>	<b>\$33,052,600.00</b>

### ***Operating Fund Impacts:***

The City is projecting impacts to ongoing operating expenses for 2025 projects. The City is hiring four public works maintenance workers, including one in facilities for a parks' maintenance position. This position will dedicate 0.5 FTE to Paradise Pointe Park, which will be dedicated to the City in 2025. The remaining time will be split between the new Overlook Park splash pad and new parks and trails constructed or dedicated in 2023 and 2024. The three additional positions will be utility maintenance workers, including two water maintenance workers. The first water maintenance position will be dedicated to deferred maintenance and water distribution and the additional water position will be dedicated to water quality. The final position will be a stormwater tech position. The estimated additional personnel expense is \$93,200 for parks, \$203,500 for water personnel expense and \$142,000 for equipment. The stormwater position includes \$115,000 for personnel expenses and \$75,000 for equipment to support the job duties. Each of these positions will be a union position and will receive a cost of living adjustment and step increase annually per labor agreement.

Staff are expecting limited additional expenses in the near term related to the road projects, mainly doing right of way maintenance. Current staffing is expected to be able to absorb the additional right of way maintenance work, street sweeping etc. Additional expenses will occur around the 10-year term for pavement preservation. The new staffing has been allocated based on expected maintenance needs. The new park maintenance position includes funding from the Paradise Pointe HOA to ensure maintenance of the new 15 acre park can be completed. The position will also maintain the new splash pad that should go online in 2025 as well as maintain the new Greely Farms park purchased in 2024. Staff will review maintenance needs during the preparation of the updated 6-year business plan to determine the additional labor and supply implications related to the City projects.

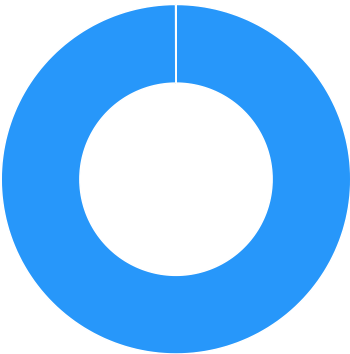
Additional expense is expected from the City's 2025 water and stormwater capital projects. The water positions will assist in catching up deferred maintenance and preparing for the new elevated water reservoir and Kennedy well field to come online. The sunset position will be reviewed in 2026 for the 2027 budget to determine if the position should be extended as these assets come online. The stormwater tech position is needed to continue to implement the requirements of the new Phase II Municipal Stormwater Permit. This position will assist with new facilities dedicated to the city by developers in addition to the facilities constructed by the city. Additional maintenance expense is expected on the junction regional storm water facility. Staff will be monitoring the maintenance needs of the new facility and will identify additional budget requirements going into 2026.

Initial estimates have not been calculated to date on increased energy costs as a result of the new well field or reservoir. Staff are expecting an increase despite using energy efficient pumps for the project. Prior wells added in 2020 were estimated to increase energy cost by \$2,200 annually. The well fields are expected to be outfitted and placed into use as early as 2026. Staff will need to add additional telemetry monitoring to the ongoing contract with our engineering contractor. The operating budget was previously increased \$5,000 annually to absorb the additional quarterly monitoring as the City was expected to begin construction in 2022-2023. The Pioneer to Shobert water main and Pioneer Widening water main work are expected to improve water system reliability on the west side of the City. This should reduce the need for on-call staff to work additional hours during the high usage months. Replacement of the water lines in the downtown area from 4" and 6" lines that are close or past their useful lives to 8" lines will reduce maintenance and water leakage and add capacity for new development and fire flow in an area that has the oldest remaining water lines in the City. The design of the reservoir on the east side of I-5 will not result in additional ongoing expenses in 2025. Construction is expected to occur late in 2025 and continue into 2026. The addition of the new Kennedy well field is expected to reduce the need to purchase additional water from Clark Public Utilities and should reduce utility costs in the water fund.

The City is expecting additional expenses related to record review and storage related to the new body worn cameras. Staff will review in 2025 and make suggestions for the 2026 budget cycle.



Capital Costs Breakdown



Capital Costs (100%)	\$32,177,600.00
Operational Costs (0%)	\$5,000.00
<b>TOTAL</b>	<b>\$32,182,600.00</b>

Capital Expenditures Requests

Itemized Requests for 2025

Replace 2013 Ford Escape - Building Inspector	\$43,500
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Replace 2013 Ford Escape per equipment replacement model. The vehicle is at the end of its useful life and has begun seeing increased maintenance costs.

Total: \$43,500

Capital Expenditures Requests

Itemized Requests for 2025

Body Worn Camera and Taser Bundle	\$79,500
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The purpose of this budget initiative is to request the allocation of funds to purchase AXON Body-Worn Cameras(BWCs) and Taser 10s for the Ridgefield Police Department.The goal of the BWC program:1. Effectively document in-person law enforcement...

Total: \$79,500

## Capital Expenditures Requests

### Itemized Requests for 2025

<b>Park Laundry Site Cleanup</b>	<b>\$1,000,000</b>
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Park Laundry Site CleanupThe Park Laundry Site is located at 122 N Main Avenue. Dry cleaning operations on the property from 1965-1977 resulted in contamination of the soil and groundwater on the laundry property and surrounding Source Area. The...

<b>Replace 2013 Ford Escape - Public Works</b>	<b>\$43,500</b>
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Replace 2013 Ford Escape per equipment replacement model. The vehicle is at the end of its useful life and has begun seeing increased maintenance costs.

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**Total: \$1,043,500**

## Capital Expenditure Requests

### Itemized Requests for 2025

<b>Gee Creek Loop Improvements - Final Design and Construction</b>	<b>\$855,000</b>
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The project will design and construct improvements along the S Gee Creek Loop as well as construct a pedestrian crossing on Pioneer Street (State HWY 501). The work will consist of evaluation of the stormwater system, pavement surface and...

<b>Lake River Outfall Improvements</b>	<b>\$463,000</b>
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Lake River Outfall stormwater enhancement and treatment.Designed and "construction-ready" in 2021, it has been determined that the scope of the Lake River Outfall Project design shall be significantly restructured. Lake River does not require flow...

<b>Old Pioneer Way Improvements</b>	<b>\$442,000</b>
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Old Pioneer Way includes stormwater facilities and pavement repairs.The Old Pioneer Way project was fully designed and construction-ready in 2021. A consultant will be selected to modify the current design to meet the 2019 WA DOE Stormwater...

<b>Riverview Drive Improvements</b>	<b>\$1,095,000</b>
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Riverview Drive improvements to the existing water line, stormwater and pavement repairs.The Riverview Drive Project was designed to be 90% in 2022. The awarded consultant will be provided the existing AutoCAD plans at 90% completion for...

<b>Stormwater Truck</b>	<b>\$70,000</b>
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The 2025 operating budget includes the addition of a new stormwater tech position. The position request includes the purchase of a new truck to support the tasks the tech will be performing.

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**Total: \$2,925,000**

# Capital Expenditures Requests

## Itemized Requests for 2025

### Eastside Elevated Water Reservoir

\$4,200,000

The Eastside Elevated Water Reservoir project will design and construct a new elevated water storage tank on the east side of Interstate 5 in Ridgefield. Purpose and Need This project is critical to addressing the short- and long-term water supply...

### Hydrogeologist Study - Water Rights

\$1,100,000

Consultant expense to research and acquire additional water rights for the Ridgefield water system. The project includes construction management services to oversee the drilling and testing of the Kennedy test well and eventual installation of a...

### Kennedy Well Field

\$640,000

The Kennedy Well Field project includes construction, development, testing and disinfection of one (1) new municipal water supply test well and one (1) new monitoring well at the Kennedy Farms site for the City of Ridgefield. Aquifer testing will...

### Pioneer to Shobert Water Line Replacement

\$950,000

Scope of Work The project will design and construct improvements to a four-block area of downtown Ridgefield. The improvements will include installing to current standards approximately 1100' of 8" ductile iron pipe, 560' of 6" ductile iron pipe...

### Water Maintenance Worker Truck - Water Distribution

\$80,000

The 2025 operating budget includes the addition of a new water maintenance worker position for water distribution. The position request includes the purchase of a new truck to support the tasks the maintenance worker will be performing.

### Water Maintenance Worker Truck - Water Quality

\$50,000

The 2025 operating budget includes the addition of a new water maintenance worker position for water quality. The position request includes the purchase of a new truck to support the tasks the maintenance worker will be performing.

**Total: \$7,020,000**

# Capital Expenditures Requests

## Itemized Requests for 2025

<b>Abrams Park Caretaker House Demolition</b>	<b>\$60,000</b>
The Caretaker House Demolition project at Abrams Park will demolish and remove the deteriorating caretaker house. This project is necessary to eliminate safety hazards and prevent vandalism or illicit activities.	
<b>Boyse Park - Planning/Design/Construction</b>	<b>\$245,000</b>
Boyse Park Boyse Park is a 9-acre neighborhood park located off of N. 32nd Avenue that sits alongside a tributary of Gee Creek and currently includes informal foot and mountain bike trails. Formal development of the park is planned with Phase...	
<b>Gee Creek Trail - North Segment</b>	<b>\$220,000</b>
The Gee Creek Trail project is a multi-year design and construction project to connect the Ridgefield National Wildlife Refuge Headquarters and Carty Unit south to the Ridgefield Downtown core and nearby areas with a multimodal trail. It will...	
<b>Greely Farms Parkland Purchase</b>	<b>\$375,000</b>
The city's parks and recreation plan has identified locations throughout the city that meet the needs for available parkland to service residents within walking distance. The city entered into a development agreement with the Developer of the...	
<b>Onslow Nature Play Area - Design and Construction</b>	<b>\$25,000</b>
Finalize the concept plan, design and construction of the Onslow nature play area. Funding comes from a Parks Foundation grant of \$10,000 and the General Fund.	
<b>Replace 2005 Big Landscape Trailer</b>	<b>\$15,500</b>
Replace a 2005 landscape trailer at the end of its useful life.	
<b>Replace 2005 LoadT Utility Trailer</b>	<b>\$10,000</b>
Replace 2005 LoadT utility trailer at the end of its useful life.	
<b>Ridgefield Recreation and Community Center</b>	<b>\$1,500,000</b>
The project consists of professional services to complete design and engineering to complete construction ready plans for the Ridgefield Recreation and Community Center project. The scope includes the following services:ArchitecturalProvide basic...	
<b>RORC Fieldhouse</b>	<b>\$240,000</b>
This project is for the installation of a new custom shed/Fieldhouse at the Ridgefield Outdoor Recreation Complex. The components are as follows and are shown on the concept plans:1. Custom Shed for Fieldhouse and Umpire Changing...	
<b>Skate Park Alternatives Analysis</b>	<b>\$15,000</b>
The project will conduct a study of potential locations for a new skate park, with a high-level concept and cost estimate for each. The City's 2020 Parks, Recreation and Open Space Plan (PROS) identified that a permanent concrete skate park was...	
<b>Total: \$2,705,500</b>	

# Capital Expenditures Requests

## Itemized Requests for 2025

<b>11th Street &amp; Timm Road Safety Improvements</b>	<b>\$310,000</b>
The project work includes pre-design study, design, environmental documentation and bid documents for signing, pavement markings and street lighting at the intersection of S. 11th Street and S Timm Road. The contract may be supplemented for...	
<b>Carty Road Multi-Purpose Trail Ph 1 (Hillhurst Crosswalk)</b>	<b>\$115,600</b>
This project will be Phase 1 of the development of the Carty Road Multi-Purpose Trail project. Phase 1 will be the construction of an enhanced crosswalk at the S Hillhurst Road and Carty Road intersection.	
<b>Hall &amp; Elm Improvement Project</b>	<b>\$615,000</b>
Scope of WorkThe project will design and construct improvements to a three-block area of downtown Ridgefield. The improvements will include upgrading an undersized water line to current standards, stormwater improvements to mitigate ponding on...	
<b>Hillhurst School Zone Pedestrian and Bike Safety Project - Design and Construction</b>	<b>\$22,000</b>
Hillhurst School Zone Pedestrian and Bike Safety Improvements A new Pedestrian and Bike Safety Infrastructure is coming to the Hillhurst School Zone this year.For the past several years the City of Ridgefield has been partnering with the...	
<b>Overpass Safety Screen and Artwork</b>	<b>\$590,000</b>
Overpass Art A series of colorful steel sandhill cranes in different stages of flight will be installed on screening along the overpasses located in downtown Ridgefield and at the Ridgefield exit on I-5. This artwork will serve to visually...	
<b>Pavement Preservation Program</b>	<b>\$600,000</b>
2025 Pavement Preservation work will include asphalt repairs, ADA sidewalk construction, striping and slurry sealing.Project BackgroundRidgefield's livability, economic vitality, and public safety depend on a healthy, viable street system. This...	
<b>Pioneer Street Widening and Discovery Drive Roundabout Construction</b>	<b>\$13,700,000</b>
Pioneer Widening and Discovery Drive Roundabout The City's Pioneer Widening and Discovery Drive Roundabout project will widen Pioneer Street, construct a new roundabout at Discovery Drive, and build N Discovery Drive to a new portion of...	
<b>Purchase ROW for North-South Connector at Clark College</b>	<b>\$780,000</b>
This is a project from the Tax Increment Area (TIA) project list. The city is working with Clark College to complete road improvements for the project that will construct a section of road that will eventually connect Union Ridge Parkway to N 10th...	
<b>Ridgefield/I-5 South Connector Project Stage 2</b>	<b>\$311,000</b>
Planning study to complete an alternatives analysis and select a preferred alternative for the Ridgefield/I-5 South Connector Project (known as Stage 2).	
<b>Royle Road South Final Design</b>	<b>\$555,000</b>
Royle Road Corridor Royle Road is being planned with a traffic lane in each direction, a center turn lane at intersections (except at roundabouts), bike lanes in each direction, and sidewalks on each side. When completed, bicyclists and...	
<b>Sidewalk Replacement Program</b>	<b>\$20,000</b>
Annual ongoing project to repair and replace public sidewalks as a companion to the pavement preservation program and/or public transportation projects.	
<b>Systemic Safety Improvements</b>	<b>\$201,000</b>
Road Curve Safety ProjectThis Safety Project will evaluate and recommend improvements to areas in Ridgefield with heightened risk of vehicles leaving the road.The City of Ridgefield, in partnership with the Regional Transportation Council,...	
<b>Welcome to Ridgefield Entrance/Gateway Signs</b>	<b>\$50,000</b>
Funding to match grants/donations from community service organizations to place up to three (3) "Welcome to Ridgefield" gateway signs at three major gateways into town: S Hillhurst, Pioneer west of I-5, and Royle Road coming from the north. These...	

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Total: \$17,869,600

## Roads/Streets and Other Infr: Imp and Constr Requests

### Itemized Requests for 2025

#### S 35th Avenue Extension Alternatives Analysis

\$450,000

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South 35th Avenue Corridor Extension ProjectThis project intends to provide a new connection between NW 259th Street and Pioneer Street.Purpose and NeedDuring this project, the City of Ridgefield and its consultant team are engaging the community...

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Total: \$450,000

## Expenditures Requests

### Itemized Requests for 2025

#### Abrams Park Well Field Study

\$41,000

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This project will evaluate the existing performance conditions of the City's Abrams Park wellfield wells and aquifer source. The City has observed recent declines in wellfield production rates at Abrams Park and this project would hire a...

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Total: \$41,000

## Capital Facility Plan Summaries

The City has Capital Facility Plans for water, stormwater drainage, transportation, and parks and trails. Each plan is completed by the Public Works Department in coordination with a third-party consultant who specializes in the specific plan they work on. All procurement for consultant contractors is completed through a request for qualifications process. These plans are updated every six years. The City has approximately \$185.4 million net investment in capital assets. The City is GAAP basis and has a formal capitalization policy (refer to financial policies). The City uses straight line depreciation to depreciate assets over their estimated life expectancy per the capitalization policy.

The City does not have a formal Facilities Capital Facility Plan currently. Staff has been working with a consultant in 2024 to complete a policy and present it to the City Council for adoption. The plan is estimated to go to Council in the first quarter of 2025 for adoption. The City is currently in the process of updating the City's Comprehensive Growth Management Plan and expects it to be completed in 2025. As a part of the update process, the City will update all the Capital Facility Plans for water, stormwater drainage, transportation and parks and trails. Each of these updates will be presented to Council by the first quarter of 2025.

As staff complete the updates to the Capital Facility Plans, they will also complete a six-year capital budget to integrate with the plans and the financial sustainability model. Both the Finance and Public Works Directors identified this as a goal in their respective six-year business plans. Completion of the six-year capital budget will allow City Council and staff to have a more comprehensive look forward to critical infrastructure needs and effects on the budget.

In 2021, Council sent a ballot proposition to the voters to adopt a 0.2% sales tax to fund the Ridgefield Transportation Benefit District (TBD). The voters approved the measure overwhelmingly. As a result of the vote, the Council repealed the previous TBD funding source for a vehicle licensing fee. The sales tax will fund street repair and maintenance projects included in the City's transportation capital facilities plan.

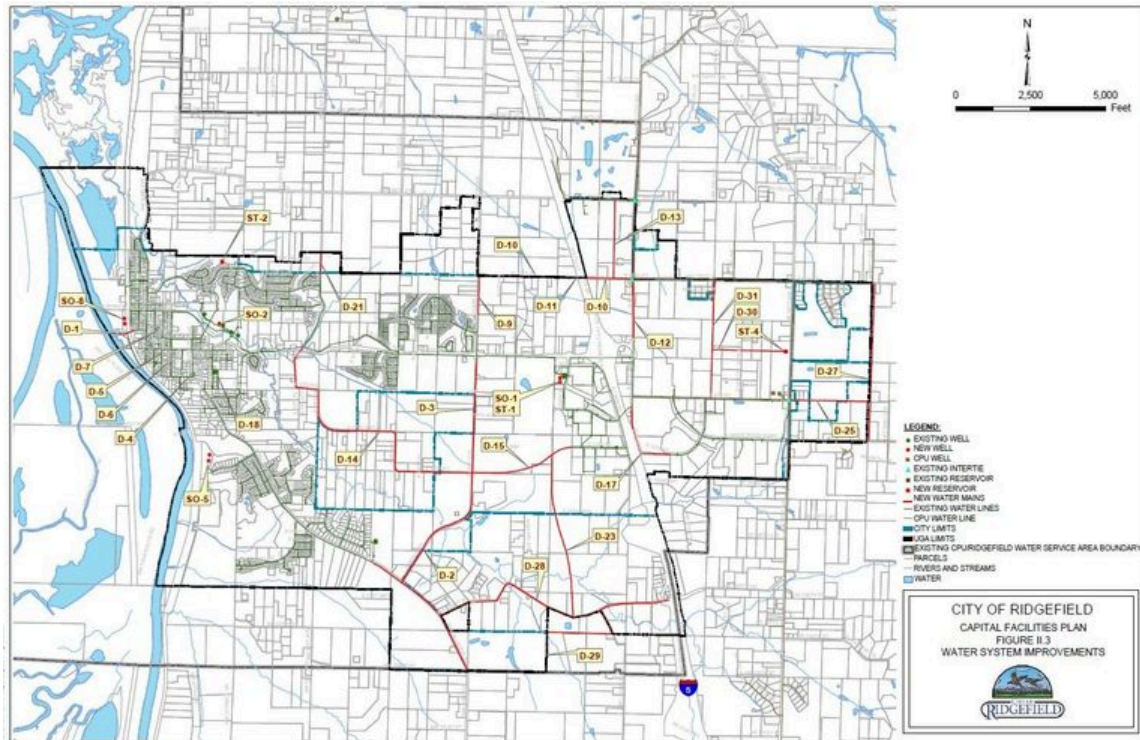
## Water Capital Facility Plan

The City last updated the Water System Capital Facility Plan in 2015. The plan includes a summary and description of the existing wells, storage facilities, service area, and interties with Clark Public Utilities. A source capacity analysis and comparison of existing water rights to future water demand is included. The capital improvement program, which outlines planned improvements to the system, is included with cost estimates and rough timetables. Several projects, most notably the Junction Reservoir and Well Improvement Project, have been completed since the 2015 update. The City is currently updating the Water Capital Facility Plan with an anticipated adoption in the 4th quarter of 2024.

No.	Description	2016-2020	2021-2025	2026-2030	2031-2035
SO-1	Equip Junction Well	\$1,213,890			
SO-2	Replace Well No 7	\$271,000			
SO-3	Conduct Hydrogeologic Study	\$56,807			
SO-4	Obtain Additional Water Rights	\$1,420,182			
SO-5	Drill 2 New Wells (West of S. Hillhurst)	\$5,269,500			
SO-8	Drill 2 New Wells near Railroad			\$4,771,000	
ST-1	Junction Reservoir	\$1,938,000			
ST-2	New Heron Ridge/Bellwood reservoir		\$4,199,100		
ST-4	New 10 <sup>th</sup> Ave. Reservoir			\$4,478,000	
D-1	Mill Street - Railroad Avenue to West	\$98,771			
D-2	Royle Road - High School to Gee Creek		\$374,189		
D-3	45th Avenue - Gee Creek to Pioneer		\$222,163		
D-7	Mill Street - Main to 5th	\$188,942			
D-9	45th Avenue - Pioneer to N. 10th Street	\$229,238			
D-10	NW 279th - 45th Ave. to N. 65th Ave.			\$231,121	
D-11	NW 279th Street Boring			\$305,480	
D-12	N. 65 <sup>th</sup> Ave. - Pioneer St. to NW 279th	\$153,593			
D-13	Future Street, NW 279 <sup>th</sup> to NW 289 <sup>th</sup>	\$128,795			
D-14	Bertsinger Road - Pioneer to 45th Avenue			\$267,096	\$267,096
D-15	Future Street, S. 45 <sup>th</sup> Ave to 11 <sup>th</sup> St.		\$161,684		
D-17	East Side of I-5 - S. Dolan to S. 6th		\$118,031		
D-18	Cemetery Booster Station Upgrade	\$395,567			
D-21	NW 51st Ave - Heron Dr. to NW 281st St.		\$38,811		
D-23	Future Street to NW Carty Rd.		\$307,408		
D-25	S. 5th St. - NE 10th Ave. to NE 20th Ave.				\$178,566
D-27	Future Rd. - NE 259th to NE 279th				\$291,517
D-28	Carty Rd. - Hillhurst to I-5			\$561,880	
D-29	Hillhurst Rd. - NW 219th - Carty Rd. Lp.			\$607,243	
D-30	Future Street to New Reservoir			\$137,447	
D-31	Future Street - NW 279th to S. 5th St.			\$219,119	
D-32	High Priority Minor Distribution System Improvements	\$594,431.24			
D-33	Minor Distribution System Improvements				\$891,306
SU-1	Hydrant Replacement Program	\$85,211	\$85,211	\$85,211	\$85,211
SU-2	Water Meter Replacement Program	\$284,036	\$284,036	\$284,036	\$284,036
<b>Yearly Totals</b>		<b>\$12,327,962</b>	<b>\$5,790,632</b>	<b>\$11,947,633</b>	<b>\$1,997,732</b>

(1) This table is adapted from the 2013 Water System Plan, Tables 8-6 and 8-7, costs are converted to 2015 dollars in accordance with the ENR construction cost indices.

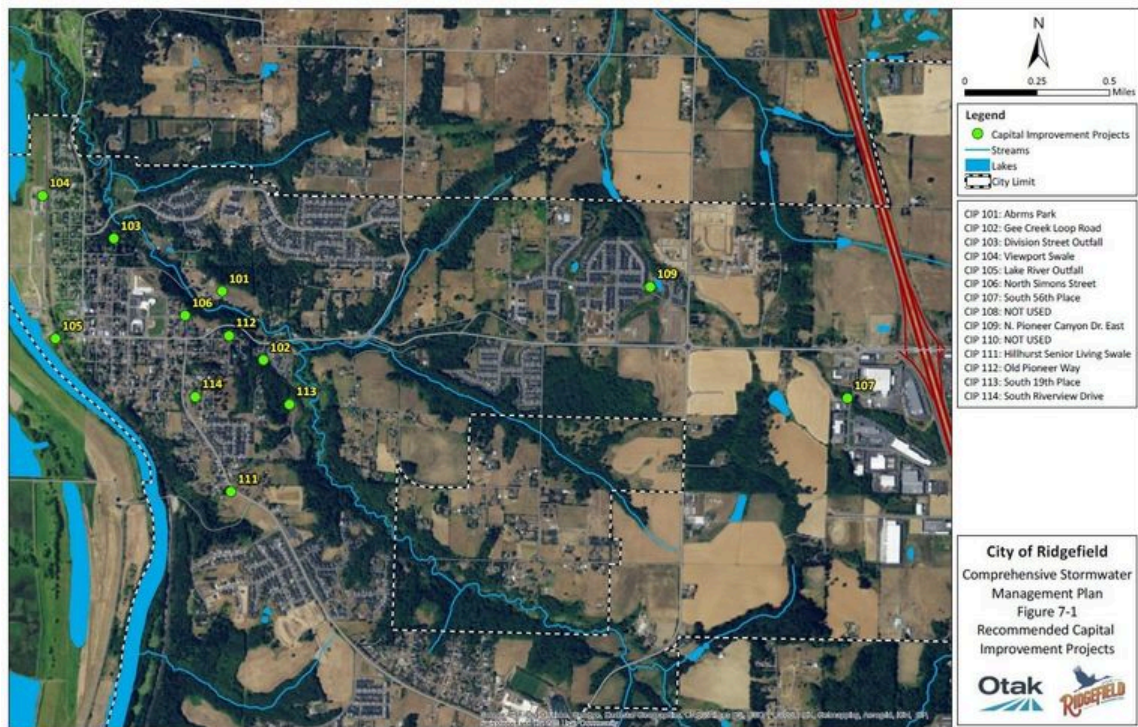




## Stormwater Capital Facility Plan

The City's current Stormwater Management Plan, which includes the Capital Facility Plan, was last updated in 2018. The purpose of this plan is to characterize the drainage basins, identify existing and potential problems, develop alternative solutions for stormwater quantity and quality control, and recommend a stormwater management program and a plan for financing the recommended maintenance and improvement program. The Stormwater Management Plan is expected to be updated in 2024 and presented to the Council for adoption in the 1st quarter of 2025. In August 2024, the City was subject to new permitting requirements for Phase II Municipal Stormwater Discharge. The updated capital plan will address new permit requirements for the City's stormwater drainage system.

Project ID	Project Name	Estimated Total Project Cost	Estimated Construction
1	Division Street Outfall - Completed	\$355,000	2018
2	Hillhurst Swale - Completed	\$197,100	2019
3	South 56 <sup>th</sup> Place - Scheduled 2023	\$38,500	2020
4	Old Pioneer Way – Design Complete	\$230,500	2020
5	South Riverview Drive – Design Complete	\$238,340	2023
6	North Pioneer Canyon Drive, East Culvert - Completed	\$60,000	2021
7	Viewport Swale – Design Complete	\$166,500	2021
8	North Simons St – Under Construction	\$165,000	2022
9	Gee Creek Loop – Design Complete	\$253,500	2024
10	Lake River Outfall – Design Complete	\$484,325	2025
11	Abrams Park – Design Complete	\$162,000	2027



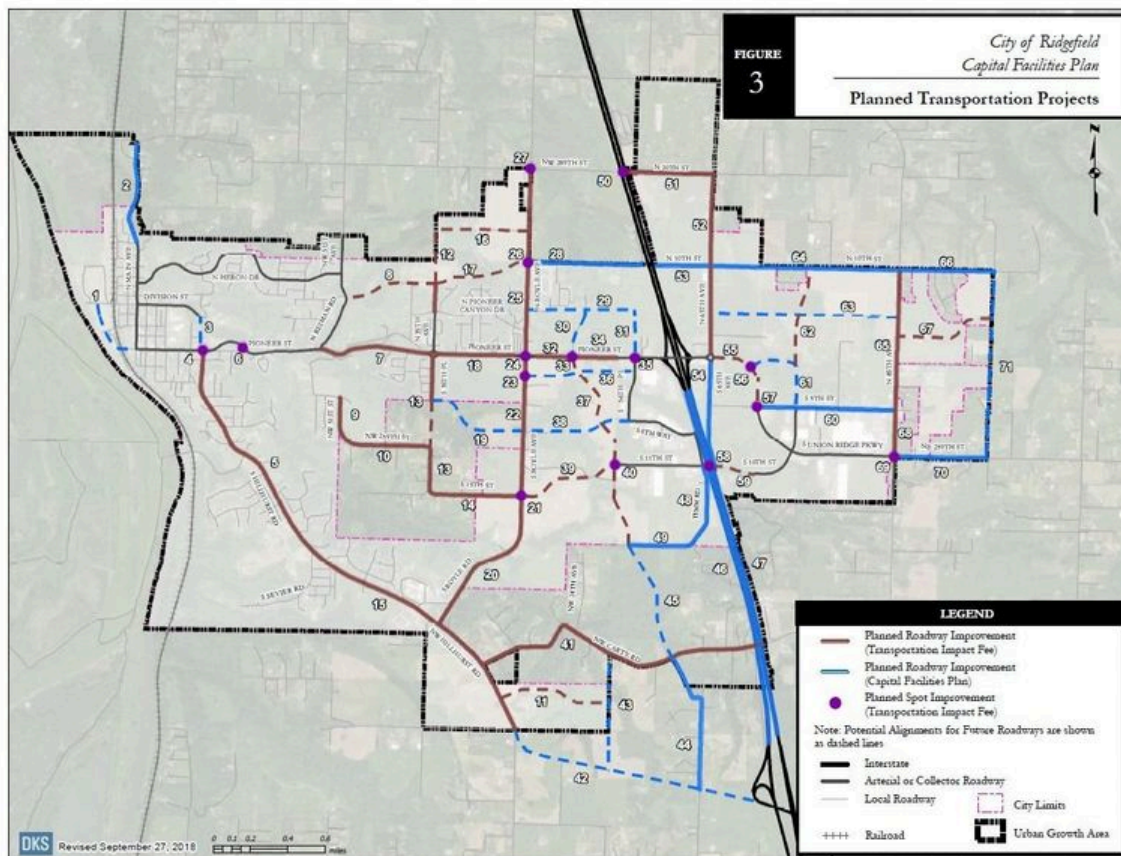


# Transportation Capital Facility Plan

The Transportation Capital Facilities Plan (CFP) is a long-range plan that sets the vision for a community's transportation system for the next 20 years. The 2018 plan prepares Ridgefield for accommodating traffic within its Urban Growth Area (UGA) in the best manner possible through 2040. The Transportation CFP's big picture view allows it to guide the City in developing and maintaining acceptable transportation network performance more efficiently than a piecemeal or unorganized approach.

The Transportation CFP embodies the community's vision for an equitable and efficient transportation system. It outlines strategies and projects that are important for protecting and enhancing mobility in Ridgefield through the next 20 years. The Transportation CFP is a collection of current inventory, forecasts, past and current project ideas, decisions, and standards in a single document. The City, Clark County, private developers, and state or federal agencies all have a role in implementing elements of the Transportation CFP.

By setting priorities for available and anticipated funds in the 20-year planning period, the Transportation CFP provides a foundation for budgeting, grant writing, and requiring public improvements with private development. The plan also identifies and advocates the projects and services that the City would like to implement but cannot reasonably expect to fund. The update to the Transportation Capital Facility Plan is expected to be presented to the council in the 1st quarter of 2025 for adoption.



Project ID	Description	From	To	Estimated cost (2018 dollars)
1	Extend Pioneer Street (SR 501) to Port of Ridgefield as minor arterial (3 lanes)	Division Street	Main Street	\$14,660,000
2	Upgrade Main Avenue to minor arterial (3 lanes)	Depot Street	North UGB	\$450,000
3	Extend Division Street as collector (2 lanes)	Pioneer Street (SR 501)	N Abrams Park Road	\$4,650,000
4	Construct signal at Pioneer Street (SR 501) and Hillhurst Road (9th Avenue)	-	-	\$400,000
5	Widen Hillhurst Road to minor arterial (3 lanes)	Pioneer Street (SR 501)	Sevier Road	\$6,350,000
6	Replace Pioneer Street (SR 501) bridge over Gee Creek	-	-	\$3,130,000
7	Build bridge at Reiman and Pioneer Canyon Dr connection	Pioneer Canyon Dr	Reiman Road	\$2,000,000
8	Build Pioneer Canyon Dr as collector (2 lanes)	32nd Avenue	Reiman Road	\$3,480,000
9	Rebuild S 25th Place as collector (2 lanes)	S 10th Way	S 4th Way	\$1,020,000
10	Rebuild S 10th Way as collector (2 lanes)	S 35th Place	S 25th Place	\$3,610,000
11	Build new east-west collector (2 lanes)	Hillhurst Road	new rural minor collector roadway	\$4,300,000
12	Extend N 35th Avenue as collector (2 lanes)	N Pioneer Canyon Drive	N 14th Street	\$3,300,000
13	Build/Rebuild S 35th Ave as collector (3 lanes)	Pioneer Street (SR 501)	S 15th Street	\$7,420,000
14	Rebuild S 15th Street (2 lanes)	S Royle Road (45th Avenue)	S 35th Avenue	\$4,830,000
15	Upgrade Hillhurst Road to principal arterial (5 lanes)	Sevier Road	UGA/Williams Rd	\$10,000,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
16	Build N 14th Street as a collector (2 lanes)	N 35th Avenue	Royle Road (45th Avenue)	\$8,240,000
17	Build N 10th Street as collector (2 lanes)	Royle Road (45th Avenue)	35th Avenue	\$4,000,000
18	Widen Pioneer Street (SR 501) (4 lanes)	35th Avenue Roundabout	Royle Road (45th Avenue) Roundabout	\$4,140,000
19	Extend S 6th Way as collector (2 lanes)	Royle Road (45th Avenue)	35th Avenue	\$6,500,000
20	Widen S Royle Road to minor arterial (3 lanes)	Hillhurst Road	S 15th Street	\$3,500,000
21	Build a roundabout at Royle Road (45th Avenue) and S 15th Street	-	-	\$2,250,000
22	Widen Royle Road (45th Avenue) to minor arterial (3 lanes)	S 15th Street	Pioneer Street (SR 501)	\$4,200,000
23	Build roundabout at Royle Road (45th Avenue) and new collector south of Pioneer Street (SR 501)	-	-	\$2,250,000
24	Construct 2-lane roundabout at Pioneer Street (SR 501) at Royle Road (45th Avenue)	-	-	\$100,000
25	Widen Royle Road (45th Avenue) to minor arterial (3 lanes)	Pioneer Street (SR 501)	N 10th Street	\$3,300,000
26	Build a signal or roundabout at N 10th Street and Royle Road (45th Avenue)	-	-	\$2,250,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
27	Construct signal or roundabout at N 20th Street (NW 289th Street) and N Royle Road (45th Avenue)/NW 31st Avenue	-	-	\$1,030,000
28	Widen N 10th St to industrial/commercial collector (3 lanes)	Royle Road (45th Avenue)	west side of I-5	\$4,000,000
29	Build N 5th Street as industrial/commercial collector (3 lanes)	Royle Road (45th Avenue)	N 56th Place	\$3,700,000
30	Build N 51st Avenue as industrial/commercial collector (3 lanes)	Pioneer Street (SR 501)	N 5th Street	\$2,000,000
31	Build N 56th Avenue as industrial/commercial collector (3 lanes)	Pioneer Street (SR 501)	N 5th Street	\$1,590,000
32	Widen Pioneer Street (SR 501) (4 lanes)	Royle Road (45th Avenue) Roundabout	51st Avenue	\$2,570,000
33	Construct 2-lane roundabout at Pioneer Street (SR 501) at 51st Avenue	-	-	\$1,490,000
34	Widen Pioneer Street (SR 501) (4 lanes)	51st Avenue	56th Avenue	\$2,570,000
35	Build second northbound lane (right turn lane) at Pioneer Street (SR 501) and 56th Ave roundabout	-	-	\$800,000
36	Build new east-west collector roadway south of Pioneer Street (SR 501) (2 lanes)	Royle Road (45th Avenue)	56th Avenue	\$4,300,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
37	Build S 51st Avenue as minor arterial (3 lanes)	Pioneer Street (SR 501)	S 20th Way	\$5,150,000
38	Extend S 6th Way as industrial/commercial collector (3 lanes)	S 56th Place	Royle Road (45th Avenue)	\$5,250,000
39	Build S 15th St as a minor arterial (3 lanes)	S Royle Road (45th Avenue)	S 11th Street	\$4,570,000
40	Construct roundabout at S 11th Street and S 51st Avenue extension	-	-	\$1,030,000
41	Upgrade Carty Road to minor arterial (3 lanes)	Hillhurst Road	I-5	\$15,270,000
42	Extend NW 219th Street as rural major collector outside UGA (2 lanes)	I-5	NW 31st Avenue/Hillhurst Road	\$18,820,000
43	Build new north-south rural minor collector roadway outside UGA (2 lanes)	NW Carty Road	NW 219th Street	\$3,500,000
44	Upgrade Ecklund Road/NW 11th Ave to rural minor collector outside UGA (2 lanes)	NW Carty Road	NW 219th Street	\$4,000,000
45	Build S 51st Avenue as minor arterial (3 lanes)	S 20th Way	NW Carty Road	\$4,000,000
46	Construct SB auxiliary lane along I-5	Pioneer Street (SR 501)	219th Street	\$9,260,000
47	Construct NB auxiliary lane along I-5	219th Street	Pioneer Street (SR 501)	\$10,120,000
48	Widen Timm Road to industrial/commercial collector (3 lanes)	S 11th Street	S 20th Way	\$2,330,000
49	Widen S 20th Way to industrial/commercial collector (3 lanes)	Timm Road	S 51st Avenue	\$2,980,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
50	Build N 20th Street (NW 289th Street) overcrossing over I-5	-	-	\$12,180,000
51	Widen N 20th Street (NW 289th Street) to minor arterial (3 lanes)	I-5	N 65th Avenue (NW 11th Avenue)	\$2,860,000
52	Widen N 65th Avenue (NW 11th Avenue) to minor arterial (3 lanes)	Pioneer Street (SR 501)	N 20th Street (NW 289th Street)	\$3,130,000
53	Widen N 10th Street to collector (2 lanes)	east side of I-5	N 65th Avenue	\$1,460,000
54	Widen S 65th Avenue (NW 11th Avenue) to collector (2 lanes)	Pioneer Street (SR 501)	S 10th Street	\$2,350,000
55	Extend Pioneer Street (SR 501) to Union Ridge Parkway (4 lanes)	65th Avenue Roundabout	S 5th Street	\$9,000,000
56	Build a signal or roundabout at Union Ridge Parkway extension and 74th Place extension	-	-	\$2,500,000
57	Build a signal or roundabout at Union Ridge Parkway and S 5th Street	-	-	\$2,500,000
58	Build S 11th Street overcrossing over I-5 (3 lanes)	Timm Road	Dolan Road	\$17,150,000
59	Extend S 10th Street as minor arterial (3 lanes)	S 10th Street	I-5 overpass	\$2,290,000
60	Widen S 5th Street to collector (2 lanes)	Union Ridge Parkway	N 85th Avenue	\$3,080,000
61	Build new industrial/commercial collector (3 lanes)	Union Ridge Parkway	S 5th Street	\$7,820,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
62	Build new north-south collector roadway (2 lanes)	N 10th Street	new collector extending 74th Place	\$4,000,000
63	Build new east-west industrial/commercial collector (3 lanes)	N 65th Avenue	N 85th Avenue	\$7,820,000
64	Upgrade N 10th Street to collector (2 lanes)	N 65th Avenue	N 85th Avenue	\$4,930,000
65	Widen 85th Avenue to minor arterial (3 lanes)	S 5th Street	NE 279th Street	\$4,230,000
66	Upgrade N 10th Street to collector (2 lanes)	N 85th Avenue	105th Ave (NE 20th Avenue)	\$4,700,000
67	Build new east-west collector roadway (2 lanes)	N 85th Avenue	new local roadway	\$4,100,000
68	Widen S 85th Avenue to minor arterial (3 lanes)	NE 259th Street	S 5th Street	\$1,090,000
69	Build a signal or roundabout at Union Ridge Parkway and 85th Avenue	-	-	\$2,500,000
70	Upgrade NE 259th Street to collector (2 lanes)	N 85th Avenue	105th Avenue (NE 20th Ave)	\$4,700,000
71	Build 105th Ave (NE 20th Avenue) as collector (2 lanes)	N 10th Street	NE 259th Street	\$7,050,000
72	Widen Pioneer Street (SR 501) (3 lanes)	Reiman Road	35th Avenue Roundabout	\$6,550,000

# Parks and Trails Capital Facility Plan

The City's Parks and Recreation Capital Facilities Plan was last updated in 2020. The plan summarizes the plans for the city's existing parks, which include 29 sites and almost 230 acres of public parkland and open space. The City system also includes approximately 11 miles of trails. The plan estimates future demand and includes a 6-year Capital Facilities Plan (CFP) to help the City meet future demand. The CFP includes cost estimates and estimated funding sources.

This Comprehensive Parks and Recreation Plan is a six-year guide and strategic plan for managing and enhancing park and recreation services in Ridgefield. It establishes a path forward to provide high quality, community-driven parks, trails, open spaces, and recreational opportunities. The Plan provides a vision for the City's park and recreation system, proposes updates to City service standards for parks and trails and addresses departmental goals, objectives, and other management considerations toward the continuation of quality recreation opportunities to benefit the residents of Ridgefield.

This Plan was developed with the input and direction of Ridgefield residents. The Plan inventories and evaluates existing park and recreation areas, assesses the needs for acquisition, site development and operations and offers specific policies and recommendations to achieve the community's goals. The update to the Parks and Trails Capital Facility Plan is expected to be presented to the Council in the first quarter of 2025 for adoption.

Ridgefield Parks 6-Year Capital Facilities Plan - Capacity Building Projects

ID#	Park Type	Park Site	Project Description	Activity	Priority	2020	2021	2022	2023	2024	2025	Sum
	Special Facility	Skate Park	Acquisition for future skate park location	A	2	\$450,000						\$450,000
	Special Facility	Waterfront Park	Design & construct park w/ non-motorized boat launch	D	2	\$50,000			\$1,950,000			\$2,000,000
	Community	C	Park Site Acquisition	A	1			\$500,000				\$500,000
	Neighborhood	B	Park Site Acquisition	A	2		\$500,000					\$500,000
	Neighborhood	G	Park Site Acquisition	A	3					\$800,000		\$800,000
	Neighborhood	F	Park Site Acquisition	A	2		\$200,000					\$200,000
	Trail	Gee Creek Trail	Abrams to Heron Drive	D	1	\$100,000						\$100,000
	Trail	Gee Creek Trail	Heron Drive to Refuge - secure access	A	1		\$850,000					\$850,000
	Trail	Gee Creek Trail	Abrams to RHS - secure access	A	2			\$350,000				\$350,000
	Trail	Gee Creek Trail	Abrams to Osprey Point - design & construction	D	3					\$350,000		\$350,000
	Trail	Flume Creek Trail	Trail extension to Flume Creek	D	1	\$100,000			\$400,000			\$500,000
	Trail	Smythe Road Trail	Trail along Smythe Road	D	1	\$100,000		\$500,000				\$600,000
	Community	Abrams Park	Implement master plan improvements	D	1					\$650,000		\$650,000
	Community	C	Park Site Development	D	2				\$500,000	\$500,000		\$1,500,000
	Community	Horns Corner	Park Site Development	D	1		\$2,000,000					\$2,000,000
	Neighborhood	NP-6	Park development - phase 1	D	1			\$900,000				\$900,000
	Neighborhood	B	Park Site Development	D	2					\$1,020,000		\$1,020,000
	Neighborhood	F	Park Site Development	D	3						\$1,190,000	\$1,190,000
	Pocket	Canyon Ridge #1 Park	Playground ramp	D	1	\$6,000						\$6,000
	Neighborhood	Cedar Creek Park	Playground ramp	D	1	\$6,000						\$6,000
	Pocket	Columbia Hills Park	Playground ramp	D	1	\$6,000						\$6,000
	Pocket	Columbia Hills Open Space	Picnic table on ADA route	D	2				\$8,000			\$8,000
	Pocket	Coyote Crest Park	Shade structure, playground ramp	D	1		\$18,000					\$18,000
	Pocket	Crows Nest Park	Shade structure, playground ramp	D	1		\$18,000					\$18,000
	Pocket	Eagle's View Park	New pathway pavement and picnic platforms	D	2		\$35,000					\$35,000
	Neighborhood	Davis Park	Paved pathway, playground ramp	D	2		\$25,000					\$25,000
	Special Facility	Dog Park	ADA parking and accessible route pavement	D	1	\$9,000						\$9,000
	Pocket	Goldfinch Park	Playground ramp	D	1	\$6,000						\$6,000
	Pocket	Lark Park	Small shelter, accessible route, playground ramp	D	2					\$45,000		\$45,000
	Pocket	Marsh Park	Shade structure, playground ramp	D	2				\$15,000			\$15,000
	Pocket	Osprey Pointe Park	Playground upgrade/enhancement, picnic table, bench, path.	D	2			\$50,000				\$50,000
	Pocket	Ridgefield Woods Park	Playground addition and skate spot	D	2					\$65,000		\$65,000
	Neighborhood	Rose Homestead Park	Picnic shelter w/ paved path	D	2				\$60,000			\$60,000
						\$333,000	\$3,946,000	\$2,300,000	\$2,933,000	\$3,080,000	\$2,040,000	\$14,632,000

## NOTES:

This CFP identifies planning-level cost estimates and does not assume the value of volunteer or other non-City contributions. Detailed costing may be necessary for projects noted.  
This CFP is not an official budget and intended as a guiding document for City staff in the preparation of departmental budgets.

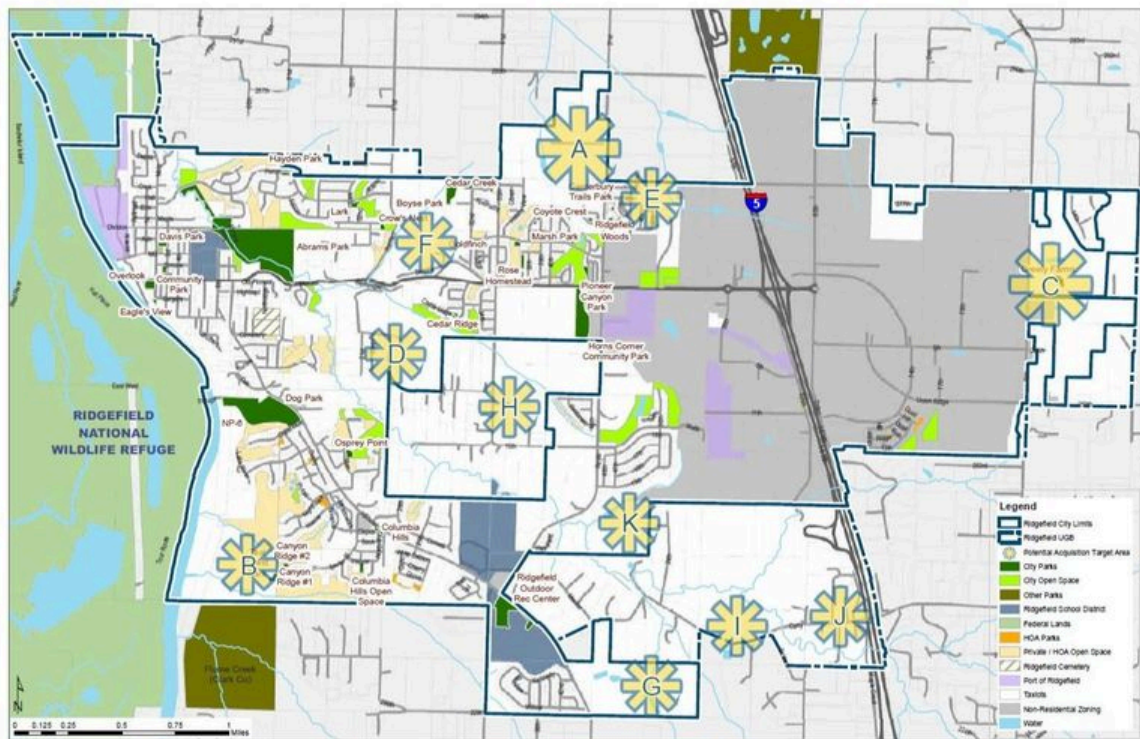
## Code Priority

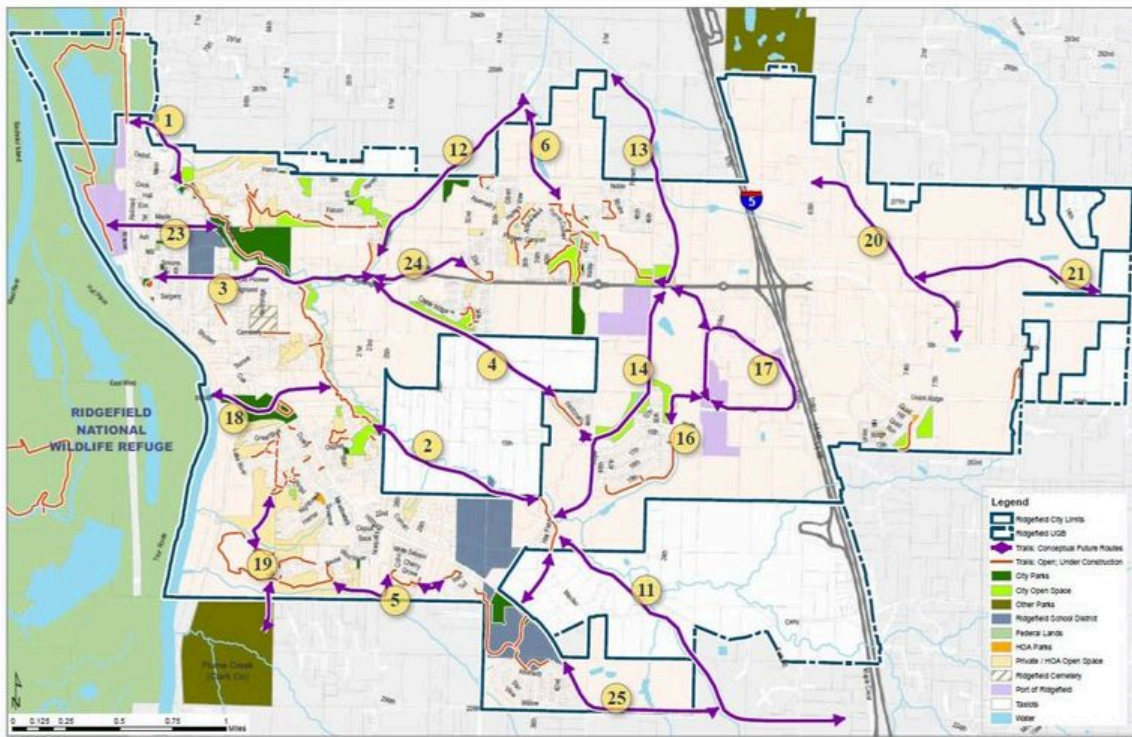
1 High Priority  
2 Moderate  
3 Long-term



# Ridgefield Parks 6-Year Capital Facilities Plan - Non-capacity Projects

ID#	Park Type	Park Site	Project Description	Activity	Priority	2020	2021	2022	2023	2024	2025	Sum
	Community	Abrams Park	Replace well house	R	1		\$10,000					\$10,000
	Community	Abrams Park	Renovate stage	R	1			\$95,000				\$95,000
	Community	Abrams Park	Paved pathway to tot playground	D	2				\$12,000			\$12,000
	Trail	Commence Center Loop Trail	Design & construct trail loop	D	2					\$800,000		\$800,000
	Pocket	Canyon Ridge #1 Park	Slope replanting, table top refresh/replace	R	1	\$8,000						\$8,000
	Neighborhood	Cedar Creek Park	Shade tree plantings, park ID sign	D	3		\$7,000					\$7,000
	Pocket	Cedar Ridge/Horn Family Park	Shade tree plantings	D	2				\$4,000			\$4,000
	Special Facility	Community Park	Skate Park - replacement of mobile elements	R	1		\$60,000					\$60,000
	Pocket	Crows Nest Park	Shade tree plantings, park ID sign	D	2			\$9,000				\$9,000
	Special Facility	Dog Park	Repair slope erosion	R	1	\$4,000						\$4,000
	Pocket	Eagle's View Park	Replace split rail fence	R	1	\$7,000						\$7,000
	Pocket	Goldilocks Park	Shade tree plantings	D	2				\$4,000			\$4,000
	Pocket	Lark Park	Shade tree plantings	D	2				\$4,000			\$4,000
	Pocket	Marsh Park	Shade tree plantings, park ID sign	D	2			\$7,000				\$7,000
	Special Facility	Overlook Park	Add park ID sign	D	1	\$4,000						\$4,000
	Pocket	Ridgefield Woods Park	Shade tree & native plantings	D	2				\$8,000			\$8,000
	Neighborhood	Rose Homestead Park	Shade tree plantings	D	2				\$8,000			\$8,000
	Varies	ADA Compliance Upgrades	Handicapped signs, barrier removal, site furnishings, etc.	R	1	\$11,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$63,500
	Varies	Minor Repairs & renovations	Systemwide	R	1	\$12,000	\$13,000	\$10,000	\$10,000	\$10,000	\$10,000	\$63,000
						\$42,500	\$104,000	\$79,000	\$52,000	\$820,000	\$20,000	\$1,117,500







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# APPENDIX

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# CAPITAL EXPENDITURE REQUESTS

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# Gee Creek Loop Improvements - Final Design and Construction

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## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2025
Department	Capital Expenditure
Type	Capital Improvement
Project Number	P23012

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## Description

The project will design and construct improvements along the S Gee Creek Loop as well as construct a pedestrian crossing on Pioneer Street (State HWY 501). The work will consist of evaluation of the stormwater system, pavement surface and pedestrian accessibility. The improvements will include stormwater improvement, roadway repairs, resurfacing and pedestrian facilities. All designs shall meet current roadway standards and specifications.

Funded through a Community Development Block Grant for \$195k, a Public Works Board loan for \$480k and a Transportation Benefit District match of \$180k.

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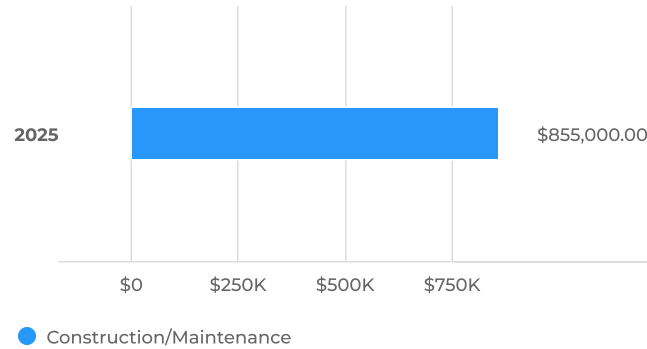
## Details

Type of Project	Infrastructure Improvement
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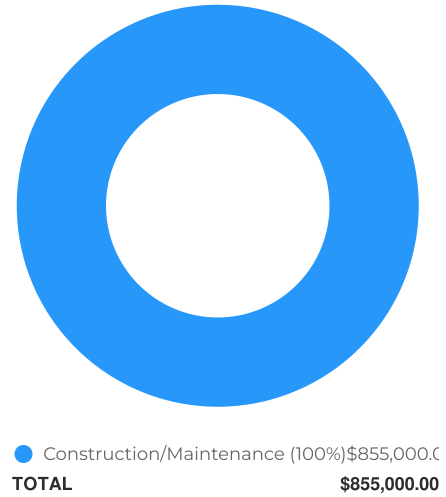
## Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$855,000	\$855,000	\$855K	\$1.71M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Construction/Maintenance	\$855,000	\$855,000	\$1,710,000
<b>Total</b>	<b>\$855,000</b>	<b>\$855,000</b>	<b>\$1,710,000</b>

## Funding Sources

FY2025 Budget

**\$855,000**

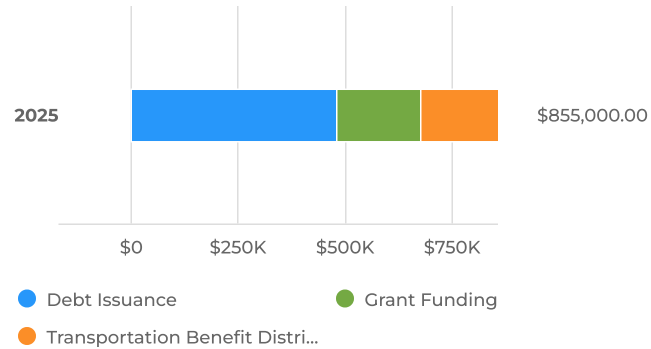
Total Budget (all years)

**\$855K**

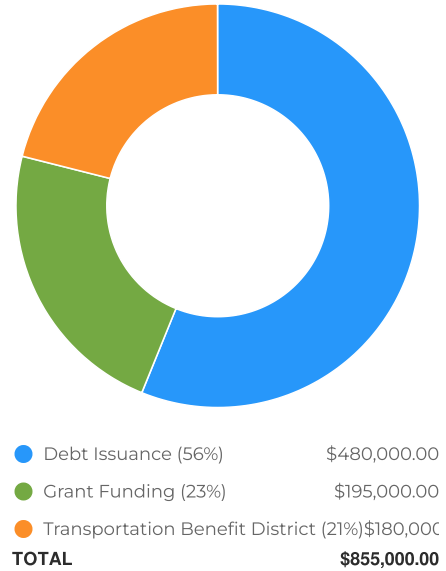
Project Total

**\$855K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Grant Funding	\$195,000	\$195,000
Debt Issuance	\$480,000	\$480,000
Transportation Benefit District	\$180,000	\$180,000
<b>Total</b>	<b>\$855,000</b>	<b>\$855,000</b>

# Lake River Outfall Improvements

## Overview

Request Owner	Kirk Johnson
Est. Start Date	11/25/2024
Est. Completion Date	12/31/2025
Department	Capital Expenditure
Type	Capital Improvement
Project Number	P24011-2

## Description

Lake River Outfall stormwater enhancement and treatment.

Designed and “construction-ready” in 2021, it has been determined that the scope of the Lake River Outfall Project design shall be significantly restructured. Lake River does not require flow control. This project will be designed only to treat stormwater per the 2019 WA DOE Stormwater Management Manual for Western Washington.

Construction will be packaged with two additional downtown stormwater improvement projects and is expected to be constructed by the end of 2025.

## Images



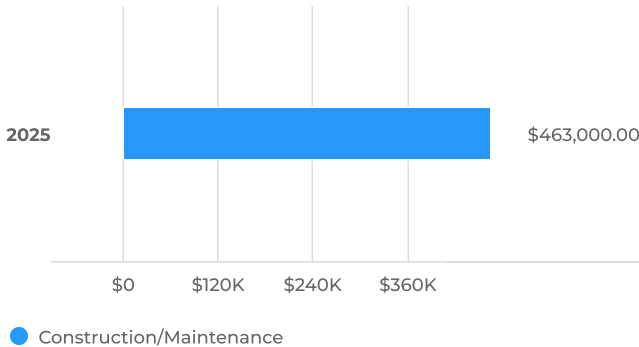
## Details

Type of Project	Infrastructure Improvement
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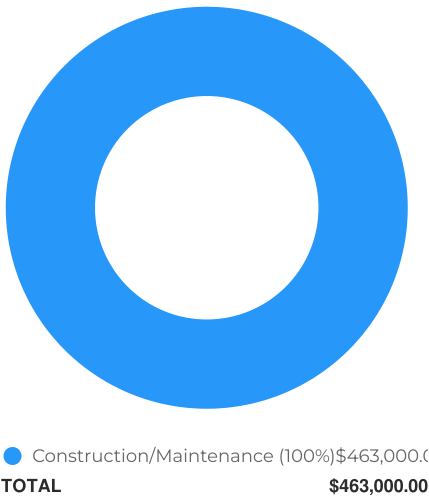
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$463,000	\$463K	\$463K

Capital Cost by Year



Capital Cost for Budgeted Years

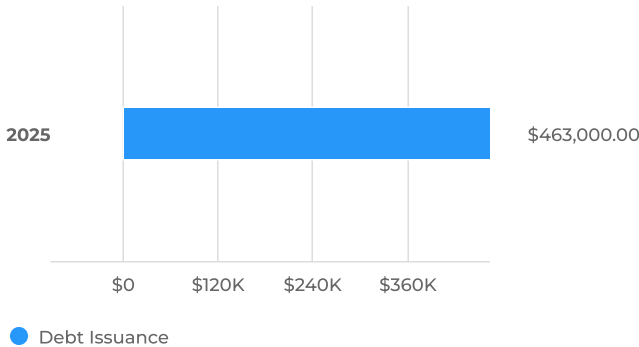


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$463,000	\$463,000
Total	\$463,000	\$463,000

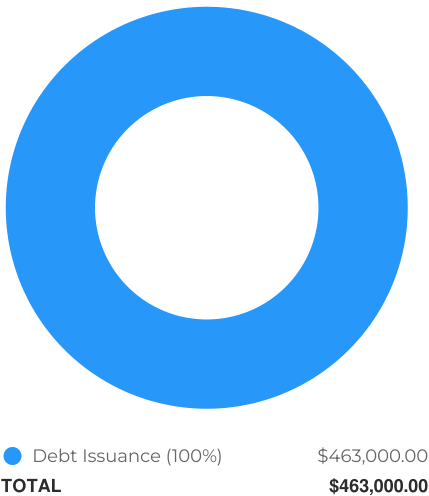
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$463,000	\$463K	\$463K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Debt Issuance	\$463,000	\$463,000
Total	\$463,000	\$463,000



# Old Pioneer Way Improvements

## Overview

Request Owner	Kirk Johnson
Est. Start Date	11/25/2024
Est. Completion Date	12/31/2025
Department	Capital Expenditure
Type	Capital Improvement
Project Number	P24011-1

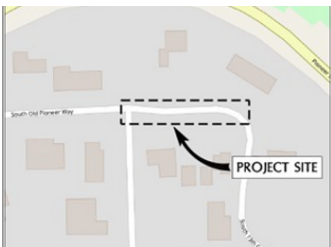
## Description

Old Pioneer Way includes stormwater facilities and pavement repairs.

The Old Pioneer Way project was fully designed and construction-ready in 2021. A consultant will be selected to modify the current design to meet the 2019 WA DOE Stormwater Management Manual for Western Washington and taken through to a construction-ready design.

Construction will be packaged with two additional downtown stormwater improvement projects and is expected to be constructed by the end of 2025.

## Images



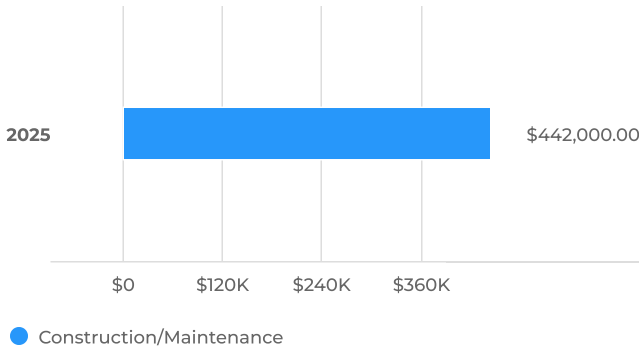
## Details

Type of Project	Infrastructure Improvement
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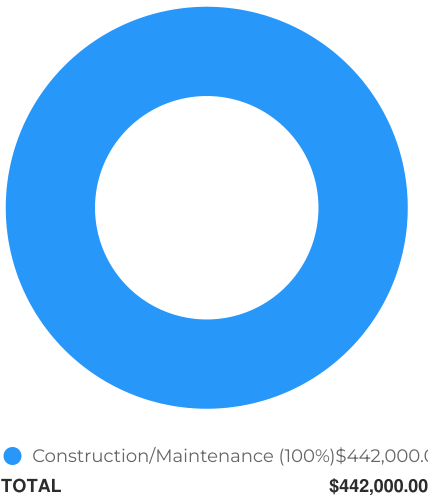
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$442,000	\$442K	\$442K

Capital Cost by Year



Capital Cost for Budgeted Years

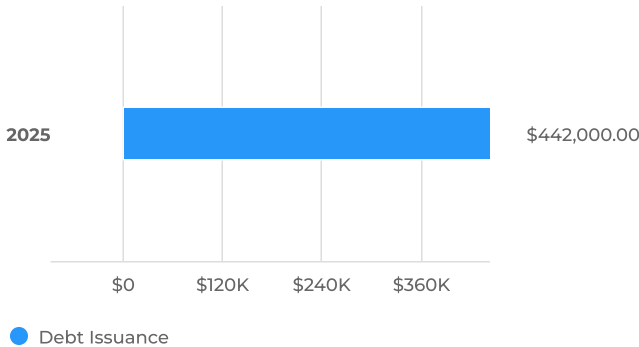


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$442,000	\$442,000
Total	\$442,000	\$442,000

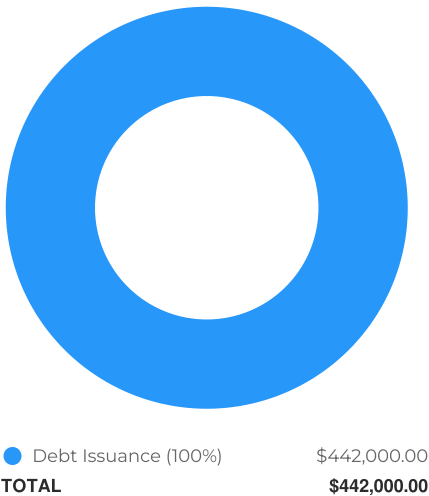
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$442,000	\$442K	\$442K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Debt Issuance	\$442,000	\$442,000
Total	\$442,000	\$442,000

# Riverview Drive Improvements

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## Overview

Request Owner	Kirk Johnson
Est. Start Date	11/25/2024
Est. Completion Date	12/31/2025
Department	Capital Expenditure
Type	Capital Improvement
Project Number	P24011-3

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## Description

Riverview Drive improvements to the existing water line, stormwater and pavement repairs.

The Riverview Drive Project was designed to be 90% in 2022. The awarded consultant will be provided the existing AutoCAD plans at 90% completion for modification under the 2019 WA DOE Stormwater Management Manual for Western Washington and taken through to a construction-ready design.

Construction will be packaged with two additional downtown stormwater improvement projects and is expected to be constructed by the end of 2025.

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## Images



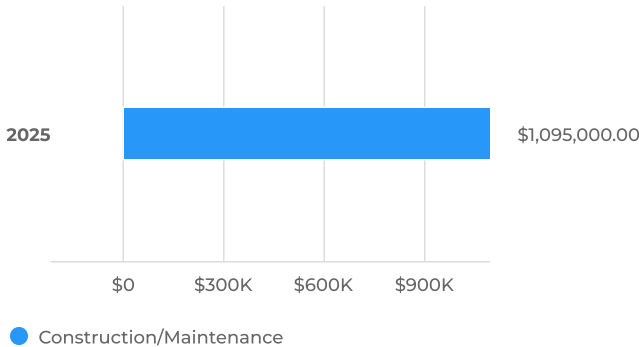
## Details

Type of Project	New Construction
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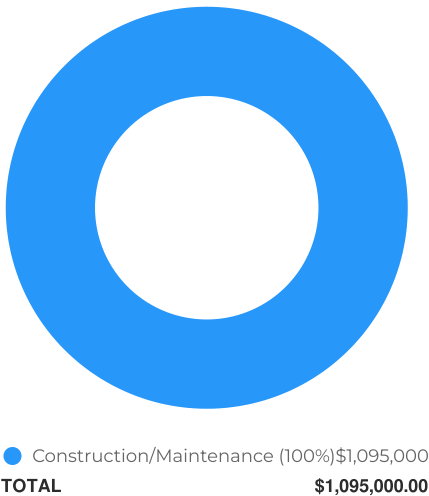
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$1,095,000	\$1.095M	\$1.095M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$1,095,000	\$1,095,000
Total	\$1,095,000	\$1,095,000

## Funding Sources

FY2025 Budget

**\$1,095,000**

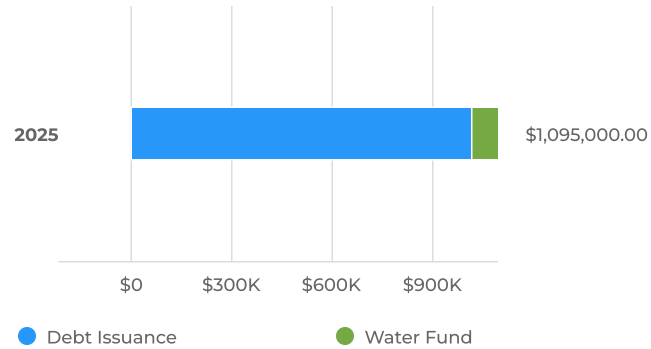
Total Budget (all years)

**\$1.095M**

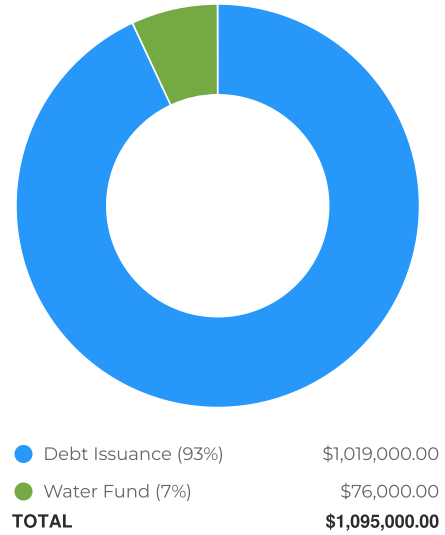
Project Total

**\$1.095M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Debt Issuance	\$1,019,000	\$1,019,000
Water Fund	\$76,000	\$76,000
<b>Total</b>	<b>\$1,095,000</b>	<b>\$1,095,000</b>

# Stormwater Truck

## Overview

Request Owner	Kirk Johnson
Department	Capital Expenditure
Type	Capital Equipment

## Description

The 2025 operating budget includes the addition of a new stormwater tech position. The position request includes the purchase of a new truck to support the tasks the tech will be performing.

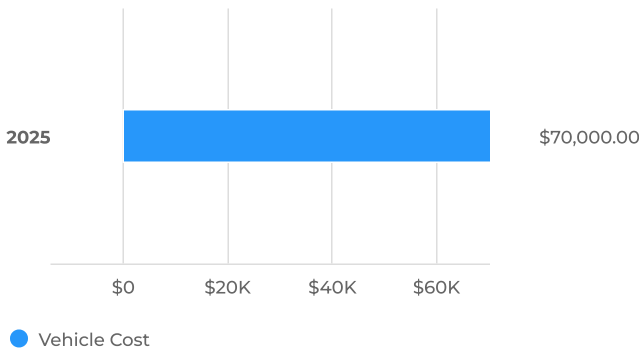
## Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

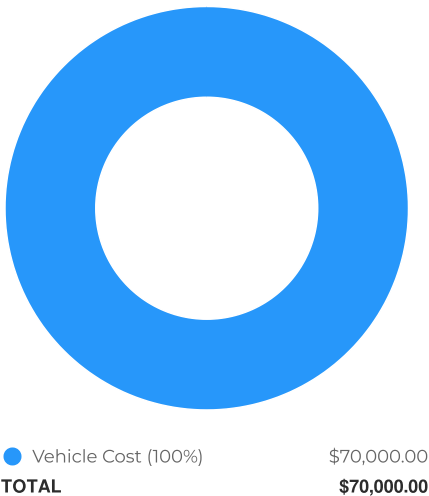
## Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$70,000	\$70K	\$70K

Capital Cost by Year



Capital Cost for Budgeted Years

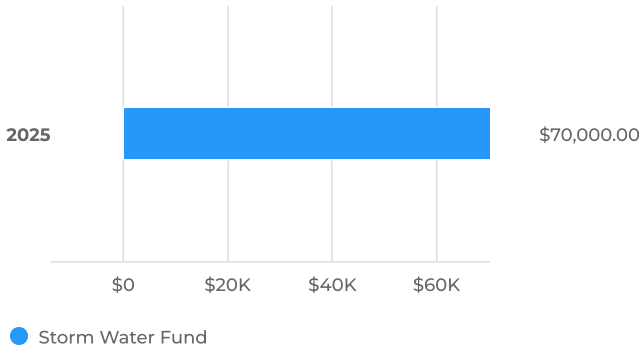


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Vehicle Cost	\$70,000	\$70,000
Total	\$70,000	\$70,000

Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$70,000	\$70K	\$70K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Storm Water Fund	\$70,000	\$70,000
Total	\$70,000	\$70,000



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# CAPITAL EXPENDITURES REQUESTS

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# Park Laundry Site Cleanup

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## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	06/30/2025
Department	Capital Expenditures
Type	Capital Improvement
Project Number	P24003

---

## Description

# Park Laundry Site Cleanup

The Park Laundry Site is located at 122 N Main Avenue. Dry cleaning operations on the property from 1965-1977 resulted in contamination of the soil and groundwater on the laundry property and surrounding Source Area. The property is currently covered in gravel and used for parking. The City of Ridgefield will start cleanup operations on the property and source area north of the site in 2024, using grant funding, to make it eligible for redevelopment.

### Project Background

From about 1965 to 1977, the Park Laundry property was a laundry and dry cleaners. Since then, the building was removed.

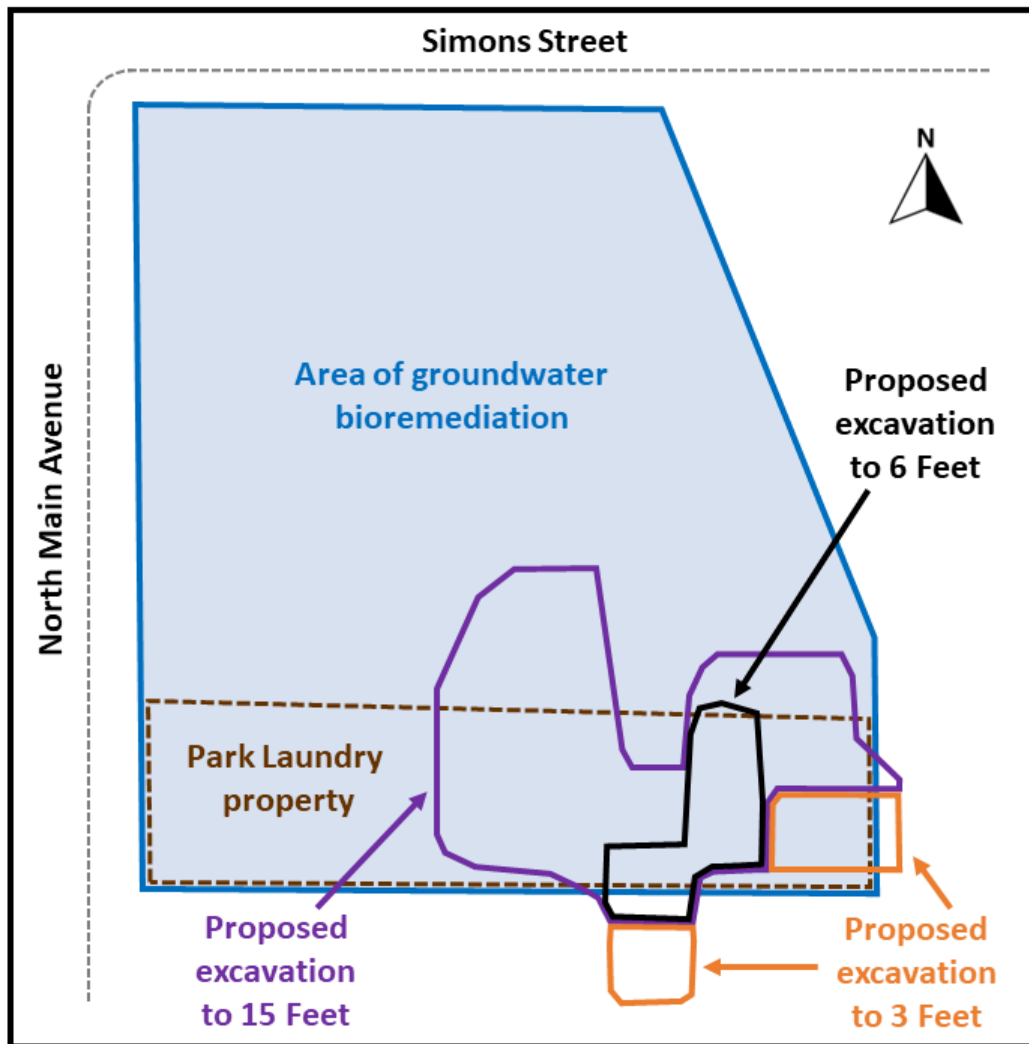
Dry cleaners used tetrachloroethylene (PCE) as a solvent to clean soiled fabrics. During dry cleaning operations, PCE was released to the environment. Microbes in the environment can change PCE into trichloroethylene (TCE) and other chemicals. PCE and TCE contaminated soil and groundwater at the site. PCE and TCE are volatile chlorinated solvents (VOCs) that are hazardous to people's health and the environment.

The Park Laundry property and the parcels on the north side of the property are the source area of contamination ([see map](#)) (<https://ridgefieldroundtable.org/21114/widgets/68851/documents/45446>). Concentrations of VOCs in soil, groundwater, and soil vapor are highest in the source area and need to be addressed under the state's cleanup law, the Model Toxics Control Act (MTCA). The contamination has made the site ineligible for redevelopment.

The estimated cost of remediation at the site far exceeds the market value, thus private redevelopment was unlikely and public-sector intervention identified as necessary to make this vital Downtown property ready to be redeveloped. Due to its central location on Main Avenue, redevelopment of the property could play a critical role in downtown revitalization and job creation in the Downtown/Waterfront area.

The City of Ridgefield has applied for and been awarded over \$2 million in grant funding from the Washington State Department of Ecology, as well as an additional \$195,000 from the Washington Department of Commerce to complete cleanup at the site and make it eligible for redevelopment.

As a condition for receiving grant funding, the City of Ridgefield is entering into a legal settlement, called a consent decree, with the Washington Department of Ecology (Ecology). The settlement requires the city to acquire the parcel that is the source of contamination (the Park Laundry Property) and cleanup contamination at the site. Ecology held a comment period from August 10 to September 11, 2023, for public review of documents including Consent Decree DE 21768, draft Cleanup Action Plan, State Environmental Policy Act (SEPA) Determination of Non-Significance, and Public Participation Plan. Ecology received two comments during the comment period, considered the comments and did not change the documents. The comments and Ecology's responses are available in the [responsiveness summary](#)([External link](#)) (<https://apps.ecology.wa.gov/cleanupsearch/document/130266>).



Ecology's plan is designed to clean up VOCs-contaminated soil and groundwater. The cleanup plan combines soil excavation and groundwater treatment to reduce the amount of contamination at the site. The plan includes a monitoring plan to make sure the cleanup is successful. Institutional controls will make sure the cleanup is effective in the long term.

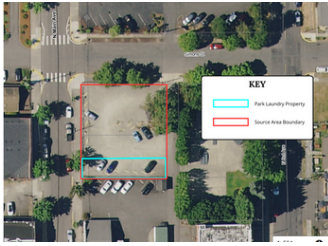
**Soil excavation and removal:** The city will excavate about 1,000 square yards of contaminated soil to several depths below the surface. The engineering-design phase of the cleanup will determine the excavation area and depth more precisely. The excavated contaminated soil will be removed from the site and disposed of appropriately. Water collected from the excavations will be treated and properly disposed of. Removal of contaminated soil and water will reduce the source of groundwater contamination. Excavations will be filled with clean soil and the site returned to the original grade. Gravel or asphalt pavement will be used to cover the soil surface.

**Groundwater treatment by bioremediation:** A material that bioremediates groundwater contamination will be injected into the groundwater. The material includes microbes that naturally live in the soil and can breakdown the VOCs into non-hazardous compounds. The material also includes compounds that help speed-up microbial breakdown of VOCs.

**Monitoring:** Groundwater will be tested periodically to determine if the treatment is successful. If VOCs concentrations are not likely to decrease within a reasonable amount of time (like 20 years), then the groundwater will be treated again until monitoring results show the treatment is successful.

**Institutional controls:** The city will file an environmental covenant with the county. Among the covenant's restrictions, it may limit land use and describe requirements for future development. With a covenant in place, Ecology reviews conditions at the site every five years.

Images



Park Laundry Site

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## Details

Type of Project

Refurbishment

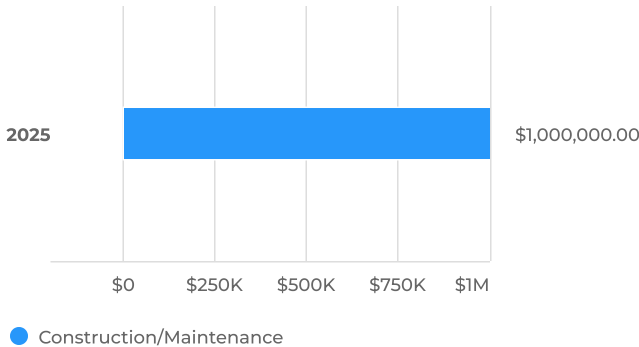
### Benefit to Community

The Park Laundry Site is located at 122 N Main Avenue. Dry cleaning operations on the property from 1965-1977 resulted in contamination of the soil and groundwater on the laundry property and surrounding Source Area. The property is currently covered in gravel and used for parking. The City of Ridgefield will start cleanup operations on the property and source area north of the site in 2024, using grant funding, to make it eligible for redevelopment.

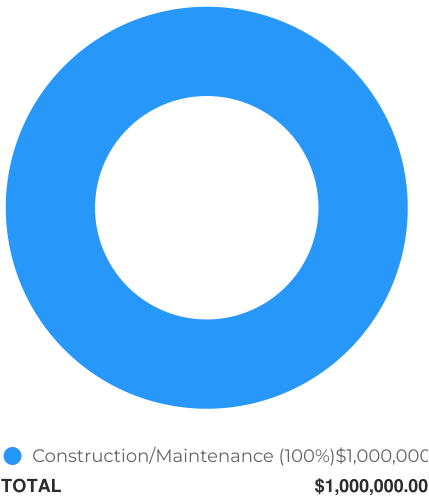
Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$1,300,000	\$1,000,000	\$1M	\$2.3M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Construction/Maintenance	\$1,300,000	\$1,000,000	\$2,300,000
Total	\$1,300,000	\$1,000,000	\$2,300,000

## Funding Sources

Total Historical

**\$1,300,000**

FY2025 Budget

**\$1,000,000**

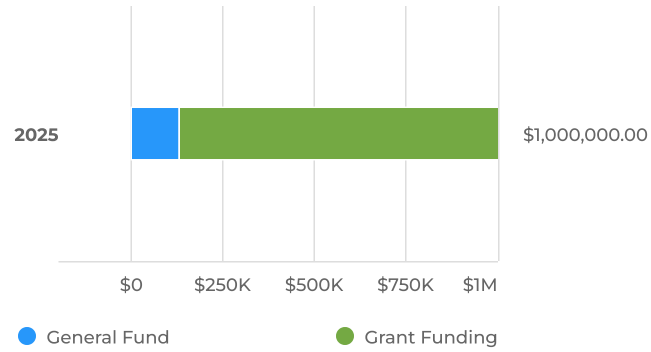
Total Budget (all years)

**\$1M**

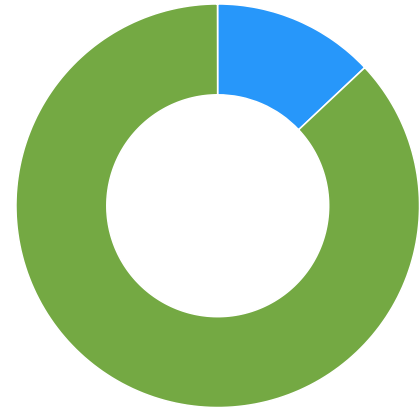
Project Total

**\$2.3M**

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund (13%) \$130,000.00  
 ● Grant Funding (87%) \$870,000.00  
**TOTAL \$1,000,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Grant Funding	\$1,200,000	\$870,000	\$2,070,000
General Fund	\$100,000	\$130,000	\$230,000
<b>Total</b>	<b>\$1,300,000</b>	<b>\$1,000,000</b>	<b>\$2,300,000</b>

# Replace 2013 Ford Escape - Public Works

## Overview

Request Owner	Kirk Johnson
Department	Capital Expenditures
Type	Capital Equipment

## Description

Replace 2013 Ford Escape per equipment replacement model. The vehicle is at the end of its useful life and has begun seeing increased maintenance costs.

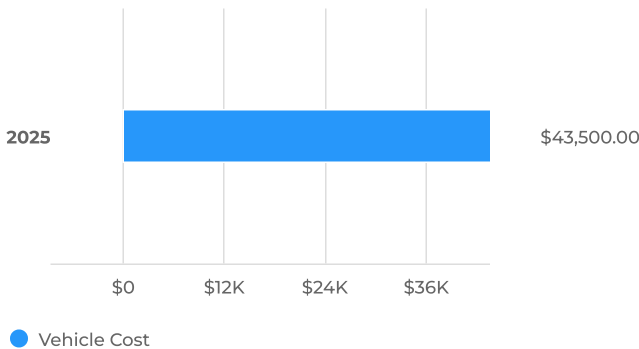
## Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

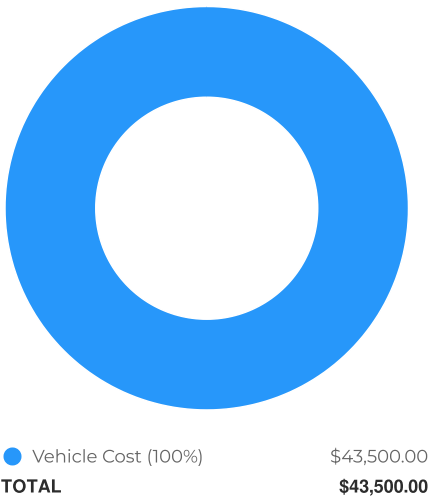
## Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$43,500	\$43.5K	\$43.5K

Capital Cost by Year



Capital Cost for Budgeted Years

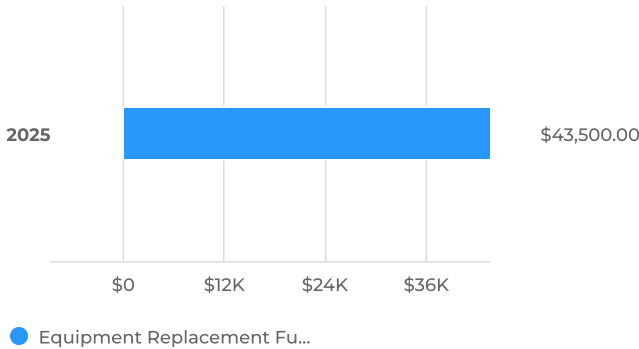


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Vehicle Cost	\$43,500	\$43,500
Total	\$43,500	\$43,500

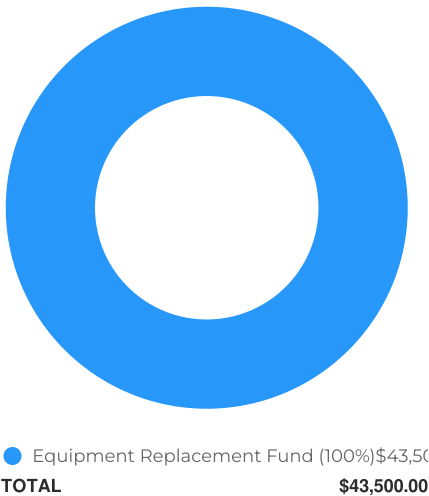
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$43,500	\$43.5K	\$43.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Equipment Replacement Fund	\$43,500	\$43,500
Total	\$43,500	\$43,500



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# EXPENDITURES REQUESTS

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# Abrams Park Well Field Study

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## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Expenditures
Type	Capital Improvement

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## Description

This project will evaluate the existing performance conditions of the City's Abrams Park wellfield wells and aquifer source. The City has observed recent declines in wellfield production rates at Abrams Park and this project would hire a hydrogeologist firm to evaluate the aquifer system and wells to identify potential causes of lost production. The purpose of this evaluation is to develop an understanding of the local nature and hydraulics of the aquifer utilized by the existing wellfield wells and to identify potential well performance issues that may be contributing to lost production capacity. Reductions in wellfield production capacity could result from one or a combination of the following:

- Deteriorating well performance from chemical or microbial clogging of the well screens and/or by physical clogging of fine, compacted sediment.
- Declining static groundwater levels due to reduced aquifer recharge from climatological effects and/or from mutual drawdown interference from other nearby pumping wells (excluding the Abrams Park wells).

QTR 1, conduct the Wellfield Monitoring Program, purchase transducers, complete laboratory analysis.

QTR 2 and 3, conduct Aquifer Evaluation and Well Performance Evaluation

QTR 3 and 4, complete Technical Memorandum

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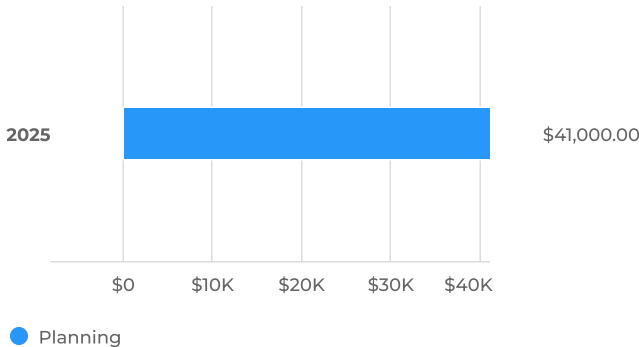
## Details

Type of Project	Professional Services
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$41,000	\$41K	\$41K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Planning	\$41,000	\$41,000
Total	\$41,000	\$41,000

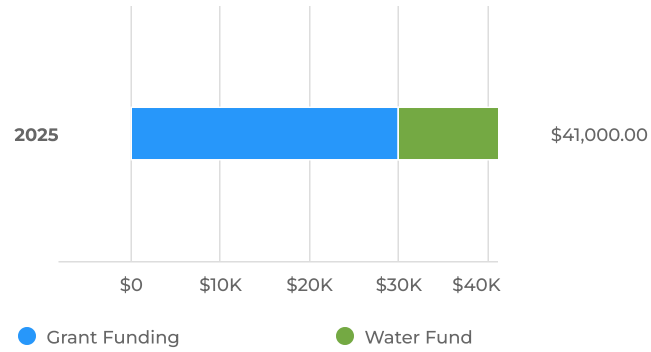
## Funding Sources

FY2025 Budget  
**\$41,000**

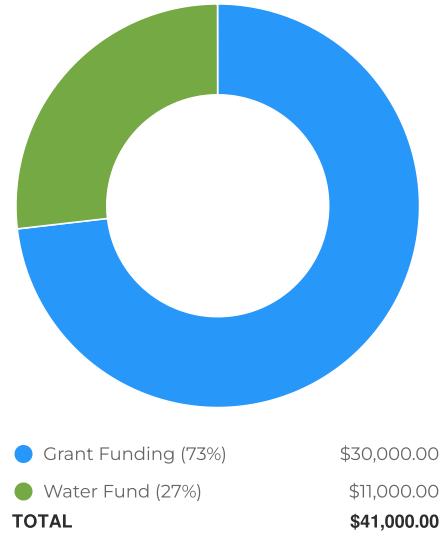
Total Budget (all years)  
**\$41K**

Project Total  
**\$41K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Fund	\$11,000	\$11,000
Grant Funding	\$30,000	\$30,000
<b>Total</b>	<b>\$41,000</b>	<b>\$41,000</b>

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## **ROADS/STREETS AND OTHER INFR: IMP AND CONSTR REQUESTS**

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# S 35th Avenue Extension Alternatives Analysis

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## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2025
Department	Roads/Streets and Other Infr: Imp and Constr
Type	Capital Improvement
Project Number	P22010

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## Description

# South 35th Avenue Corridor Extension Project

This project intends to provide a new connection between NW 259th Street and Pioneer Street.

### Purpose and Need

During this project, the City of Ridgefield and its consultant team are engaging the community to:

- Evaluate concepts that will improve local travel reliability and connectivity within the study area (see graphic).
- Provide a new connection from South 10th Way in the Gee Creek Plateau to Pioneer Street (SR 501) to replace the only existing connection, Bertsinger Road, which is functionally obsolete.

### Impacts and Considerations

The project seeks to:

- Minimize impacts to existing properties, communities, natural features, wetlands, oak habitat, and fish-bearing streams.
- Preserve identified historic structures and determine additional areas of historical significance.
- Create a new connection that follows property lines where possible to avoid splitting up land parcels, maximizes multimodal connectivity, and further connects existing roads and pedestrian facilities.



## Details

Type of Project

Other

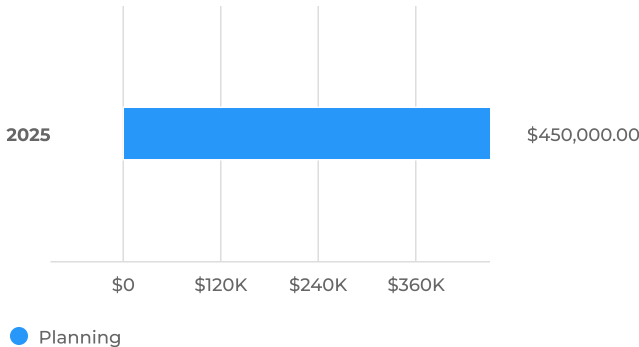
## Benefit to Community

The extension of S 35th Avenue will provide additional ingress and egress to subdivisions south of Pioneer Street and relieve traffic flow on S 15th Street off of Royle Road.

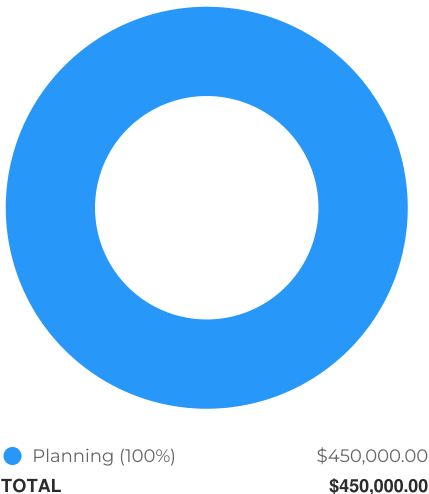
Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$70,000	\$450,000	\$450K	\$520K

Capital Cost by Year



Capital Cost for Budgeted Years



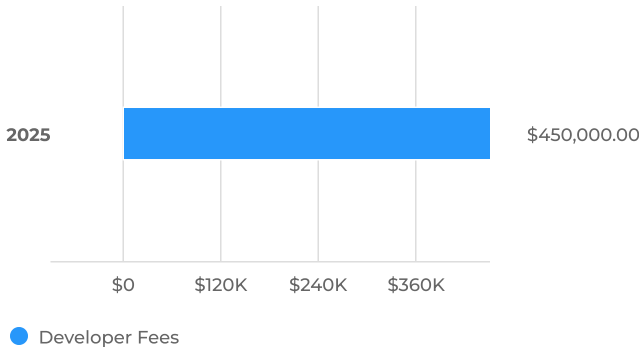
Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Planning	\$70,000	\$450,000	\$520,000
Total	\$70,000	\$450,000	\$520,000



Funding Sources

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$70,000	\$450,000	\$450K	\$520K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	Historical	FY2025	Total
Developer Fees	\$70,000	\$450,000	\$520,000
Total	\$70,000	\$450,000	\$520,000

# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Real Estate Excise Tax (REET):** A tax on the sale of real property.

**Real Property:** Real estate, which means any interest, estate, or beneficial interest in land or anything affixed to land.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.