



City of Ridgefield, Washington

2024 Adopted Budget



Adopted Version - 12/07/2023



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INTRODUCTION

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 sets policies 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 readers' 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, 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
- GFOA Distinguished Budget Presentation Award
- City Manager Budget Message
- 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 2024 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

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 2024 capital plan.. It includes the following:

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



Budget Team/Committee

MAYOR

Jennifer Lindsay, Mayor

CITY COUNCIL

Rob Aichele, Mayor Pro Tempore
Ron Onslow, City Councilor Position 1
Clyde Burkle, City Councilor Position 2
Lee Wells, City Councilor Position 3
Matt Cole, City Councilor Position 4
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

John Rafanelli





City Manager Budget Message

Steve Stuart, City Manager

November 1, 2023

Dear Mayor Lindsay and City Council members:

We are pleased to present the City's 2024 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 2024 budget requests for initiatives, personnel, and capital improvements to ensure they fit within City Council's overall strategic goals. The 2024 budget document also incorporates the most recent citizen survey, as a tool in setting priorities for services and projects for the upcoming fiscal period. The 2024 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 7, 2023.

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 2024 Proposed Budget and each fund is described in more detail in this document.

Summary of the 2024 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 2022, staff worked with a research firm to complete a new resident survey as a follow up to a previous 2019 survey. The 2022 survey results were released early in 2023. 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 has addressed many areas that were a focus in the previous two surveys and has identified projects that support the resident priorities from the most recent survey. In both previous surveys, shopping and dining options, recreational opportunities and transportation improvements, including multi-modal facilities were common themes. Since 2017, the City has worked with a national research firm to bring in a grocery store, built a regional sports complex and is working with a private developer and the YMCA to add a full-service facility 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 2024 budget includes \$1.05 million in pavement preservation work in addition to multiple projects to reconstruct, widen and add sidewalks and bike paths to existing arterial roadways.

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 sections 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 2024 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 with 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 2024 Proposed Budget includes the allocation of resources to support and enhance these previously identified priorities, in alignment with key organizational goals.

2024 Budget Highlights

In 2023, the City began a long-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 include the 2024 and 2025 calendar years. The City is expecting several high-value commercial retail businesses to open their doors by 2025, including Costco and several businesses in the Ridgefield Town Center area on the west side of the I-5 junction. Additional retail commercial business development is occurring 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 2022 and 2023 compared to the previous two years. Due to reduced housing starts and high interest costs for a mortgage, development revenues and construction related sales tax revenue are reduced 38% and 15% respectively from original estimates for 2023. However, land use 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.

The City will draw on the reserve balances set aside for the transition period in 2023, 2024 and 2025, 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 be prepared 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 early in 2024 to address the ongoing revenue requirements. Staff are also beginning evaluation of changes to service delivery to lower ongoing costs in the Community Development Department.

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 was down in 2022 and 2023 when compared to the previous two years but was still elevated historically. Land use and engineering permit submittals for commercial development have increased. Staff had forecast a transition to commercial related development and construction to occur in the 2024–2026 period. 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. 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. 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 2023, the one-time retail sales and use tax receipts from construction activities are at 32%.

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

The 2024 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 15th Street to S 5th Way, the 5-million-gallon east side 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 applied for and received a \$5.8 million Build grant from the federal government for a transportation project that will assist in opening development opportunities in employment zones for the City. Construction is expected to be completed early in 2024. The City also received 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 will begin in late 2023 with construction to be completed in 2026. The City received a State grant for \$3 million to complete construction improvements along one of the two remaining segments on South Royle Road from S 15th Street to S 5th Way. Construction is expected to be completed in 2024. The City has received two low interest Public Works Board loans, one as a pre-construction loan to complete final design of the remaining segment of Royle Road from S 19th Street to Hillhurst Road. The second Public Works Board construction loan will complete four shovel ready stormwater projects in the downtown core.

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, including reconstruction of 5th Street in the industrial area of the City in 2023. 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 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.

Current Financial Condition

In 2022, City staff prepared an updated six-year business plan. 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 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.

In 2018, the City implemented a six-year financial sustainability model for revenue and expenses related to the General Fund, Street Fund, Water Operating Fund, and Stormwater Drainage Operating Fund. The City also implemented a six-year financial forecast to project revenue in the Capital Service Funds (Real Estate Excise Tax, Impact Fees, and Water System Development Charges) and the Transportation Benefit District Capital Project Fund. Current projections show that city operating revenues will exceed operating expenses from 2025 through 2029 in all funds except Community Development (Development and Building Activities). City staff conducted a comprehensive rate study for both the water and stormwater drainage funds to determine the revenue requirements to fully cover both operations and capital requirements. 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 to support the new requirements under the Phase II Municipal Stormwater Permit. The City Council has approved a fee 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. Capital Service Funds are expected to provide the revenue sources to match with outside funding like grants and low-cost loans/bonds for upcoming capital investment. 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 3.7 miles of new roads, 1.23 miles of trails and provided the City with over 40 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.

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 practice 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 18% of 2024 General Fund operating expenses. The overall General Fund reserves, including capital and retirement obligations, are 29% of the 2024 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 in 2023 and the City is proposing to use \$697,650 in General Fund reserves in 2024 for one-time initiatives and capital projects. The City will also use \$2.35 million in General Fund reserves related to the prior receipt of grant funds to complete capital projects for a regional storm facility and the Pioneer Street widening project.

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 20% and 10% 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 55% for water and 51% 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 a Standard & Poor's (S&P) financial management rating of "stable". The City has received an unmodified (clean) Financial Audit Opinion in 16 of the past 17 audits and has received eight consecutive GFOA Annual Comprehensive Financial Report Awards. The City recently received their sixth straight GFOA Distinguished Budget Presentation Award for the 2023 Adopted Budget. The City also received their first Popular Annual Financial Report award for 2021.

In Closing

City staff and the Budget Advisory Committee are proud to present a balanced 2024 Proposed Budget. The City's budget maintains current service levels and will use fund balance in excess of policy reserves in a targeted manner. 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. Staff continues to upgrade software to offer transparency and increased services. Many of these upgrades 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, deliver exceptional service, efficiency, and accountability to those we serve.

The Proposed Budget includes the addition of six 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 police officers and four public works maintenance and inspector positions (1 stormwater maintenance, 1 inspector position and 2 facilities maintenance positions). In addition to the six new positions, the Council authorized one position that was set to expire at the end of 2023 as a regular position for an accounting/utility clerk. The council has approved an initiative request to conduct a new classification and compensation study to be completed in 2024.

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,



Steve Stuart, City Manager



2023 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, 2023

Christopher P. Morrell

Executive Director



Mission and Vision Statement

City of Ridgefield Mission Statement:

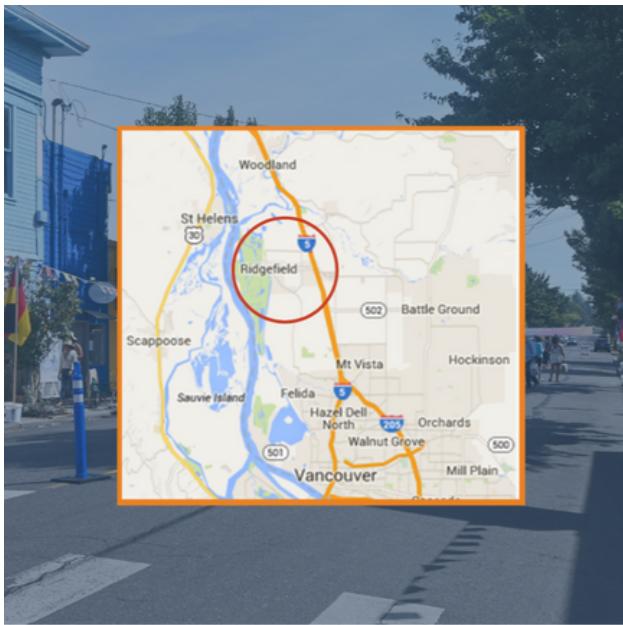
Committed to providing the community with superior services, building on the proud history, and meeting the challenges that shape our future.

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 the 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 NC 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 EA. 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 policy makers; 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 15,180. 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	58.0
Miles of Trails	9.5
Park Acreage	170.0
Water Production Daily Capacity (Millions of Gallons)	2.2 Million
City Retail Sales Tax Rate	8.7%
City Employees (FTE) (2024 Projection)	82.25
Assessed Valuation (2024 Projection)	\$3,808,341,129
Property Tax Levy Rate (2024 Projection)	\$0.6124



Population Overview



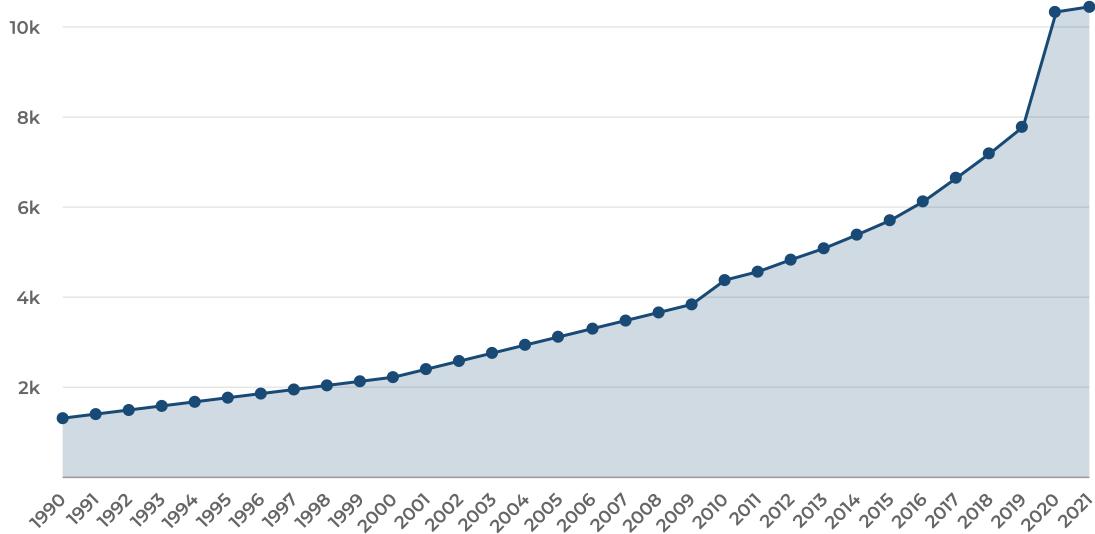
TOTAL POPULATION

10,432

▲ 1.1%
vs. 2020

GROWTH RANK

73 out of **286**
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

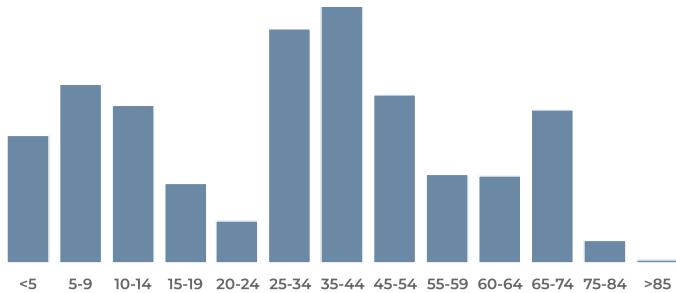
9,126

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

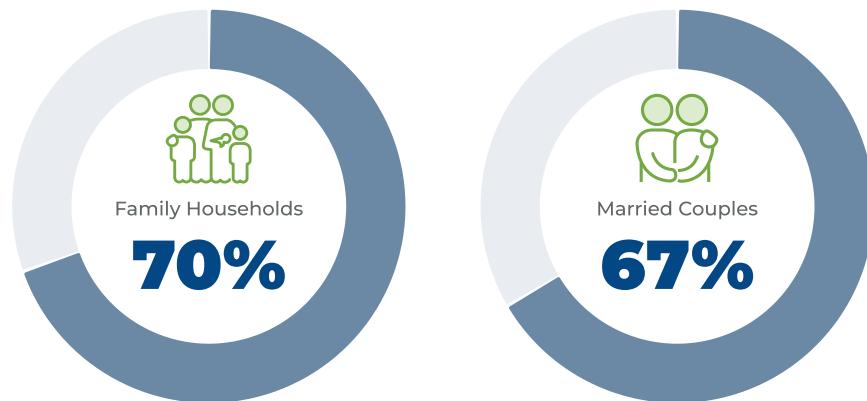


Household Analysis

TOTAL HOUSEHOLDS

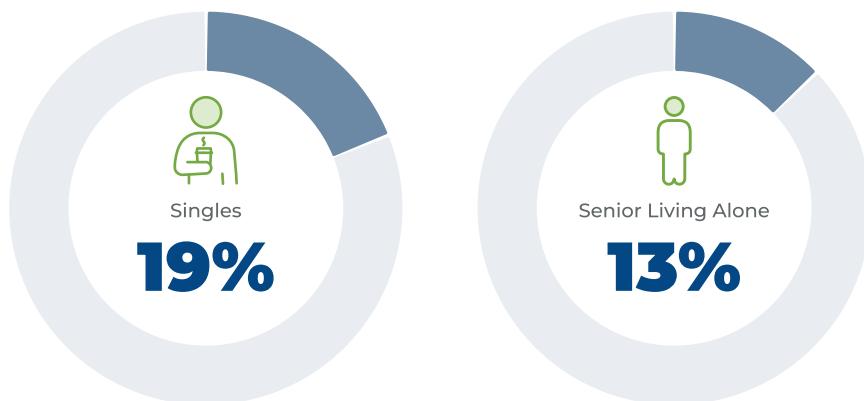
3,426

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.



▲ 33%

higher than state average



▼ 31%

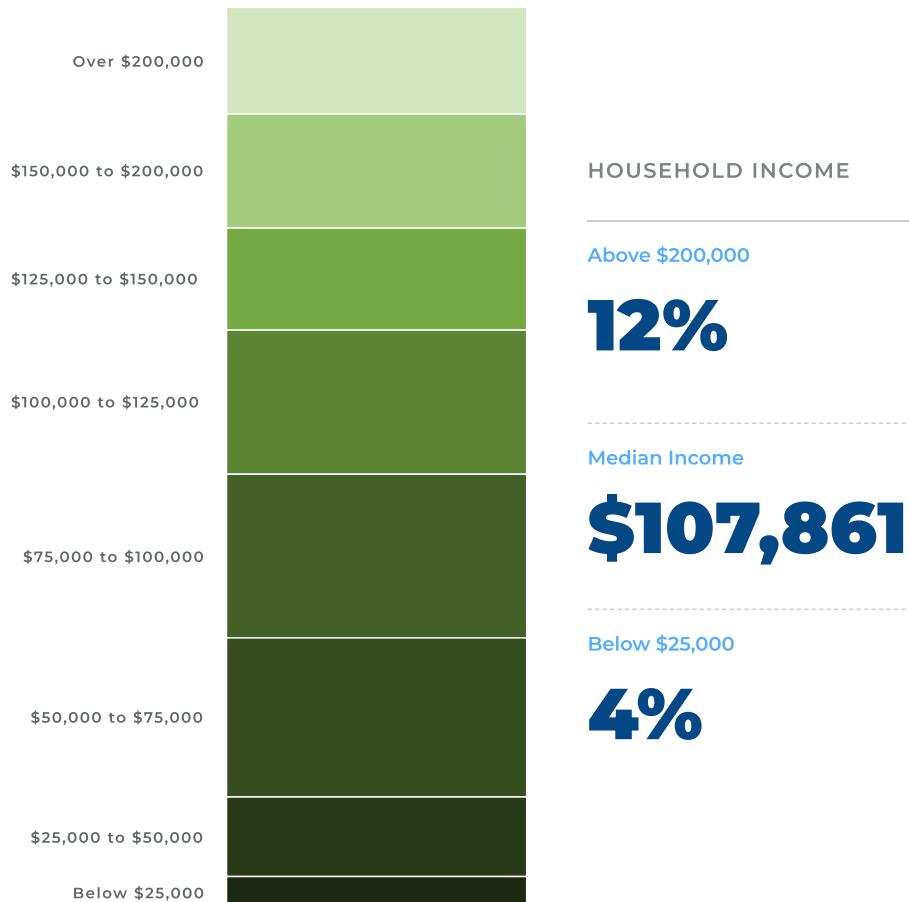
lower than state average

* 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.



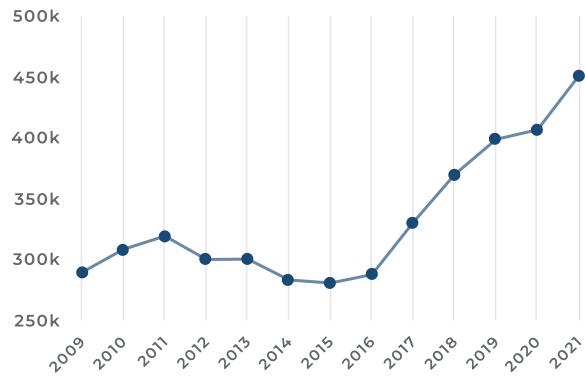
* Data Source: American Community Survey 5-year estimates



Housing Overview



2021 MEDIAN HOME VALUE
\$450,700



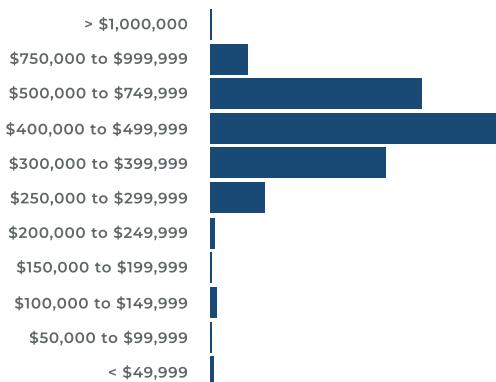
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Ridgefield State Avg.



HOME VALUE DISTRIBUTION

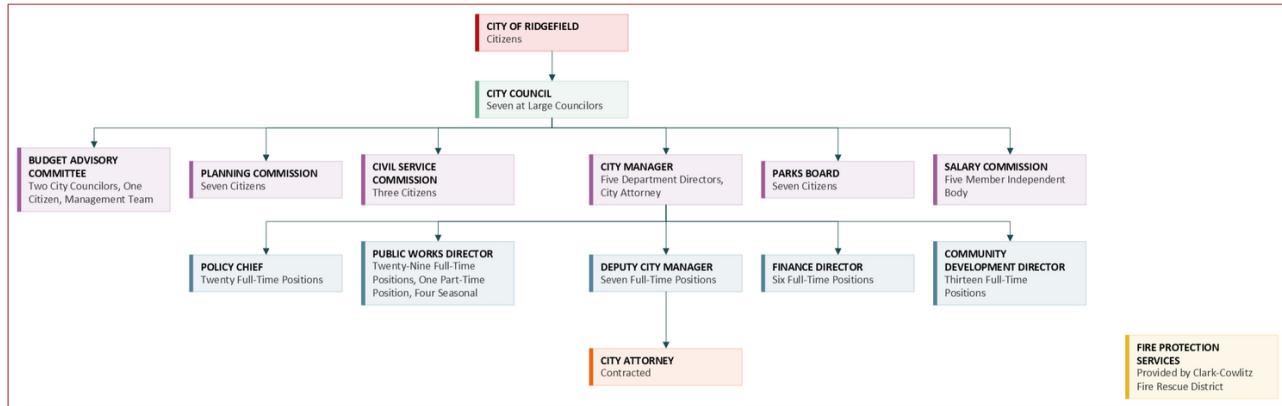


* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2021 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 2024 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 access to public meetings, the City of Ridgefield will conduct public meetings in person with full online access through webinar. Public meetings include City Council meetings, the Planning Commission and 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.

Cemetery Board

The Cemetery Advisory Board is comprised of three volunteer residents. The Board is established to provide advisory assistance and recommendations to the Public Works Director on cemetery operations and maintenance within the city limits of Ridgefield. Meetings of the board shall be held at least three times per calendar year. For more information refer to RMC 2.52.160 – 2.52.200 – Ridgefield City Cemetery (Advisory Board).

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	Water Fund	Stormwater Fund
	<i>City Council</i>			
Executive	<i>Executive, Economic Development</i>			
Finance	<i>Finance and Accounting, Budget, Investments, Grant Management, Procurement, Customer Service</i>		<i>Utility Account Administration</i>	<i>Utility Account Administration</i>
Human Relations	<i>Human Relations, Labor Relations, Payroll</i>			
Administration	<i>City Administration, Legal, Risk Management, Information Technology, Community Outreach, Public Meetings, Public Records, Events</i>			
Public Safety	<i>Police Administration & Services, Municipal Court, Civil Service, Animal Control</i>			
Community Development	<i>Community Development, Building Permits, Engineering Permits, Land Use, Plan Review, Code Enforcement</i>			
Public Works	<i>Public Works Administration, Facilities, Cemetery, Parks & Recreation, Engineering Review, Capital Project Management, Development Review</i>	<i>Street Operations and Maintenance, Capital Project Management</i>	<i>Water Distribution, Capital Project Management</i>	<i>Stormwater Drainage, Capital Project Management</i>

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. Licenses and permits offer a significant resource to support community development. 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, preparation of monthly, quarterly, and annual financial reports, financial forecasting, development of the annual budget and budget oversight. Additional duties include grant and contract management, procurement, customer service, processing of accounts payable and accounts receivable billing, 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, 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 timely. Additionally, Administration ensures risk management policies and procedures are in place and ensures communications such as brochures, press releases, and newsletters, are appropriately prepared. Administration 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 and follow through to a successful conclusion. 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) chairman 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, building permits, and legislative updates of development procedures and zoning compliance. Community Development is responsible for building and associated code compliance, land use and development application review and processing, and enforcement of the development code. The department conducts building inspection services to ensure building and construction activities conform to city plans and codes.

Parks - Dept. 76

Conducts support and maintenance of city-owned parks. 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 three major parks; Abrams Park, Davis Park and Overlook Park. The city also maintains several neighborhood parks throughout the city. Public Works staff performs maintenance service activities for the parks.

Utility Operating Funds

The utility funds include water and storm water drainage operating revenues and expenditures and capital projects revenue sources and associated expenditures. The utility operating funds are enterprise funds and operate in a fashion comparable to a private business entity.

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 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.

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.

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 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.

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 Master 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), 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 storm water utility funds. 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 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 – As 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, and 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, including activities supported by licenses and permits and planning and development fees. General Governmental Funds also incorporate special revenue funds, such as Real Estate Excise Tax (REET), Park Impact Fees (PIF), Transportation Impact Fees (TIF), 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. Utility services for Water and Storm Water 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. The General Fund includes the Community Development and Building Activities Department. Revenues from these activities are used only to support related activities.

Special Revenue Funds for General Government



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

- 101 – Streets
- 111 – Drug
- 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 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 Water, and Storm Water Drainage facilities.

- 406 – Water Operating Fund
- 408 – Storm Water 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 storm water 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 – Storm Water 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. Including 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 storm water 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 are identified.
- The baseline budget will be prepared by funds/ departments and provided to 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 citizens 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.

In 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 it to the Budget Advisory Committee and City Council.

In 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.

In 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 an 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.



2024 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).

2024 Budget Calendar					
Major Steps in Process	Management Team/City Manager	Budget Advisory Committee (Monthly Meetings)	City Council		
Council and Management Retreats	May-August	Meeting August 15th	Work Session August 24th		
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 19th	Work Session September 28th		
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 17th	Work Session October 26th if needed		
Capital Budget Second Touch					
Final Budget Update					
Present Proposed Balanced Budget	By November 1st				
File Proposed Budget	November	Meeting November 7th if needed	Work Session November 16th if needed		
Final Touch on Operating and Capital Proposed Budget					
City Clerk Publishes Notices of Public Hearing	October 18 - November 22				
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 2			
Conduct First Reading on Ad Valorem Tax Levy					
Conduct First Reading on Utility Rates					
Conduct Second Reading on Ad Valorem Tax Levy		Council Meeting November 16			
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 7				
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. 1415

**AN ORDINANCE FOR THE CITY OF RIDGEFIELD, WASHINGTON ADOPTING THE 2024 BUDGET; AND
PROVIDING FOR THE EFFECTIVE DATE THEREOF**

WHEREAS, the tax estimates and budget for the City of Ridgefield for the 2024 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 2024 proposed budget was submitted to the City Council and City Clerk on November 1, 2027, and budget workshop sessions were held on August 25, 2023, and September 24, 2023; and

WHEREAS, public hearings on the 2024 annual budget were held on November 2, 2023, November 16, 2023 and December 7, 2023.

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 2024 budget for anticipated revenues and expenditures.

Section 2: 2024 Budget Adoption. The annual budget for the City of Ridgefield, Washington for the year ending December 31, 2024, 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 2024. 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.

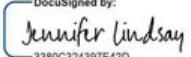
Section 5: Regulatory Conflicts. All other Ordinances and parts of other Ordinances inconsistent or conflicting with any part of this Ordinance are hereby repealed to the extent of the inconsistency or conflict.

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.

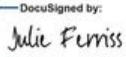


Section 7: Effective date. This ordinance shall take effect and be in full force five (5) days after the publication of the attached summary and Exhibits "A-F", which is hereby approved.

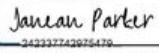
PASSED BY THE CITY COUNCIL OF THE CITY OF RIDGEFIELD, WASHINGTON, THIS 7TH DAY OF DECEMBER, 2023.

DocuSigned by:
By: 
Jennifer Lindsay, Mayor

Attest:

DocuSigned by:
By: 
Julie Ferriss, City Clerk

Approved as to Form:

DocuSigned by:
By: 
Janean Parker, City Attorney

First Reading: November 16, 2023
Second Reading/Passed: December 7, 2023
Date of Publication: December 13, 2023
Effective Date: December 18, 2023



Exhibit "A"

 <h2>2024 Budget</h2>						
		Beginning Fund Balance	2024 Budgeted Revenue	2024 Budgeted Expense	Ending Fund Balance	Change In Fund Balance
Operating Funds						
001	General Fund	\$ 10,206,548	\$ 13,714,286	\$ 18,915,041	\$ 5,005,793	\$ (5,200,755)
101	Street Fund	188,943	1,230,960	1,329,535	90,368	\$ (98,575)
406	Water Operating	3,232,491	3,422,500	2,845,473	3,809,518	\$ 577,027
408	Stormwater Operating	484,293	1,782,700	1,656,967	610,026	\$ 125,733
	<i>Total Operating Funds</i>	<i>14,112,275</i>	<i>20,150,446</i>	<i>24,747,016</i>	<i>9,515,705</i>	<i>\$ (4,596,570)</i>
Capital Service Funds						
105	Real Estate Excise Tax	3,608,450	1,725,000	1,638,555	3,694,895	86,445
114	Park Impact Fee	599,042	251,250	827,000	23,292	(575,750)
115	Traffic Impact Fee	906,117	568,250	1,466,000	8,367	(897,750)
416	Water Utility SDC	7,852,886	1,750,000	4,185,000	5,417,886	(2,435,000)
	<i>Total Capital Service Funds</i>	<i>12,966,495</i>	<i>4,294,500</i>	<i>8,116,555</i>	<i>9,144,440</i>	<i>(3,822,055)</i>
Special Revenue Funds						
111	Drug Fund	9,285	1,510	500	10,295	1,010
140	Affordable Housing	88,983	25,000	-	113,983	25,000
150	Transportation Benefit District	244,114	850,100	1,047,900	46,314	(197,800)
	<i>Total Special Revenue Funds</i>	<i>342,382</i>	<i>876,610</i>	<i>1,048,400</i>	<i>170,592</i>	<i>(171,790)</i>
Debt Service Fund						
200	Debt Service	-	1,804,680	1,804,680	-	-
	<i>Total Debt Service Fund</i>	<i>-</i>	<i>1,804,680</i>	<i>1,804,680</i>	<i>-</i>	<i>-</i>
Capital Project/Equipment Replacement Construction Funds						
300	General Capital Projects	930,899	41,247,550	41,329,550	848,899	(82,000)
410	Water Utility Capital Projects	16,536	7,721,000	7,721,000	16,536	-
412	Storm Utility Capital Projects	-	3,254,000	3,254,000	-	-
501	Equipment Replacement (ERF)	359,354	275,050	15,000	619,404	260,050
	<i>Total Capital/ERF</i>	<i>1,306,789</i>	<i>52,497,600</i>	<i>52,319,550</i>	<i>1,484,839</i>	<i>178,050</i>
	<i>Total Budget</i>	<i>\$ 28,727,941</i>	<i>\$ 79,623,836</i>	<i>\$ 88,036,201</i>	<i>\$ 20,315,576</i>	<i>\$ (8,412,365)</i>

Exhibit "B"



2024 Budget							
Operating Funds							
Summary Report by Fund							
Description	2021 Actual	2022 Actual	Amended Budget	2023 Est. Year End	2024 Baseline	2024 Additions	2024 Budget
001 General Fund							
Revenue							
Property Tax	1,721,326	1,941,010	2,220,000	2,197,800	2,340,000	-	2,340,000
Retail Sales & Other Tax	4,056,066	4,389,184	5,150,000	4,247,048	4,517,000	-	4,517,000
Public Safety Sales/Use Tax	-	-	231,000	219,604	230,000	-	230,000
Utility Taxes	1,442,496	1,695,920	1,868,100	1,866,983	2,052,500	-	2,052,500
License & Permits	2,033,468	1,359,819	1,818,760	1,248,326	969,180	-	969,180
Planning & Development	1,101,623	1,098,732	1,240,000	1,031,139	935,000	-	935,000
Fines & Forfeits	67,879	55,507	69,000	59,353	72,000	-	72,000
Charge for Goods & Svrc	635,041	724,146	1,541,710	1,531,707	1,526,006	-	1,526,006
Intergovernmental/Grant	1,603,224	1,593,505	460,660	442,186	514,500	-	514,500
Other Rev/Donations	391,946	(44,280)	364,000	535,712	558,100	-	558,100
Total Revenue	13,053,069	12,813,543	14,963,230	13,379,858	13,714,286	-	13,714,286
Expense							
City Council	81,687	98,185	135,200	119,416	135,000	-	135,000
Judicial	199,456	247,811	300,000	281,579	335,000	-	335,000
Executive	268,955	288,531	341,500	315,528	350,800	-	350,800
Legal	34,641	48,444	60,000	90,531	70,000	-	70,000
Finance	652,656	749,680	1,036,095	858,360	977,600	-	977,600
Human Resources	283,452	389,114	442,000	432,565	471,000	35,500	506,500
Administration	530,582	539,933	723,575	690,288	745,700	-	745,700
Gen Govt/Facilities	1,535,475	1,689,371	3,390,350	2,384,214	1,965,625	1,194,475	3,160,100
Information Tech	214,757	342,160	435,000	477,427	460,500	35,500	496,000
Public Safety	2,363,468	3,048,922	4,502,225	4,077,667	4,316,500	285,400	4,601,900
Civil Service	118	156	1,000	166	1,000	-	1,000
Cemetery	30,720	34,499	50,550	47,730	46,600	5,325	51,925
Transfers	927,006	894,889	2,539,750	1,024,628	695,000	1,677,185	2,372,185
Community Development	2,290,581	2,841,140	3,530,855	3,278,350	3,735,116	85,000	3,820,116
Parks	518,688	1,078,466	1,279,850	1,040,521	973,950	317,265	1,291,215
Total Expense	9,932,242	12,291,301	18,767,950	15,118,970	15,279,391	3,635,650	18,915,041
Net Total	3,120,827	522,242	(3,804,720)	(1,739,112)	(1,565,105)	(3,635,650)	(5,200,755)
Fund Balance							
Beginning Fund Balance	7,912,121	11,032,948	11,945,660	11,945,660	10,206,548	8,641,443	10,206,548
Ending Fund Balance	11,032,948	11,945,660	8,140,940	10,206,548	8,641,443	5,005,793	5,005,793
GF Policy Reserve Balance	2,462,776	2,921,178	3,186,856	3,186,856	3,691,975	3,691,975	3,691,975
Building Policy Reserve Bal	612,292	619,191	665,967	665,967	737,242	737,242	737,242
Restricted for Building	2,804,841	2,422,225	2,020,795	1,402,284	(517,107)	(517,107)	(517,107)
Fund Balance Available	5,153,039	5,983,066	2,267,322	4,951,441	4,729,333	1,093,683	1,093,683

Exhibit "B"

**2024 Budget****Operating Funds
Summary Report by Fund**

Description	2023							
	2021 Actual	2022 Actual	Amended Budget	2023 Est. Year End	2024 Baseline	2024 Additions	2024 Budget	
101 Street Fund								
Revenue								
Utility Tax/Franchise Fee	96,393	106,449	136,300	139,402	149,000	-	149,000	
Permits	13,360	13,537	20,000	19,516	20,000	-	20,000	
Grants	-	-	-	-	-	-	-	
Intergovernmental	210,743	240,338	281,530	277,413	296,500	-	296,500	
Other Revenue	75	35,710	25,525	3,636	25,525	-	25,525	
Transfers In	624,438	737,167	848,750	848,750	645,000	94,935	739,935	
Total Revenue	945,009	1,133,201	1,312,105	1,288,717	1,136,025	94,935	1,230,960	
Expense								
Streets	856,257	1,051,988	1,309,125	1,233,494	1,234,600	94,935	1,329,535	
Total Expense	856,257	1,051,988	1,309,125	1,233,494	1,234,600	94,935	1,329,535	
Net Total	88,752	81,213	2,980	55,223	(98,575)	-	(98,575)	
Fund Balance								
Beg Fund Balance	(36,245)	52,507	133,720	133,720	188,943	90,368	188,943	
Ending Fund Balance	52,507	133,720	136,700	188,943	90,368	90,368	90,368	
Reserves Maintain in GF	-	-	-	-	-	-	-	
Fund Balance Available	52,507	133,720	136,700	188,943	90,368	90,368	90,368	

Description	2023							
	2021 Actual	2022 Actual	Amended Budget	2023 Est. Year End	2024 Baseline	2024 Additions	2024 Budget	
406 Water Utility Fund								
Revenue								
Charge for Goods & Svrc	2,744,740	2,687,535	3,122,000	3,165,659	3,369,000	-	3,369,000	
Grants	-	-	-	-	-	-	-	
Other Revenue	(5,909)	(28,235)	12,000	63,004	53,500	-	53,500	
Transfers In	2,564,193	-	-	-	-	-	-	
Total Revenue	5,303,024	2,659,300	3,134,000	3,228,663	3,422,500	-	3,422,500	
Expense								
Water Utility	4,681,105	2,413,945	2,764,120	2,533,314	2,756,223	89,250	2,845,473	
Total Expense	4,681,105	2,413,945	2,764,120	2,533,314	2,756,223	89,250	2,845,473	
Net Total	621,919	245,355	369,880	695,349	666,277	(89,250)	577,027	
Fund Balance								
Beginning Fund Balance	1,669,868	2,291,787	2,537,142	2,537,142	3,232,491	3,898,768	3,232,491	
Ending Fund Balance	2,291,787	2,537,142	2,907,022	3,232,491	3,898,768	3,809,518	3,809,518	
Policy Reserve Balance	1,077,370	1,274,143	1,381,176	1,381,176	1,519,294	1,519,294	1,519,294	
Fund Balance Available	1,214,417	1,262,999	1,525,846	1,851,315	2,379,474	2,290,224	2,290,224	



Exhibit "B"

 <p>2024 Budget Operating Funds Summary Report by Fund</p>								
Description	2021		2022		Amended	2023	2024	2024
	Actual	Actual	Actual	Budget	Year End	Baseline	Additions	Budget
408 Stormwater Utility Fund								
Revenue								
Charge for Goods & Svrc	977,261	1,132,722	1,340,000	1,219,993	1,642,200	-	1,642,200	
Grants	-	-	-	-	130,000	-	130,000	
Other Revenue	(2,936)	(8,397)	28,500	13,485	10,500	-	10,500	
Transfer In	-	-	200,000	200,000	-	-	-	
Total Revenue	974,325	1,124,325	1,568,500	1,433,478	1,782,700	-	1,782,700	
Expense								
Stormwater Utility	959,666	1,007,757	1,659,161	1,479,458	1,403,217	253,750	1,656,967	
Total Expense	959,666	1,007,757	1,659,161	1,479,458	1,403,217	253,750	1,656,967	
Net Total	14,659	116,568	(90,661)	(45,980)	379,483	(253,750)	125,733	
Fund Balance								
Beginning Fund Balance	399,046	413,705	530,273	530,273	484,293	863,776	484,293	
Ending Fund Balance	413,705	530,273	439,612	484,293	863,776	610,026	610,026	
Policy Reserve Balance	497,449	543,928	646,251	646,251	710,876	710,876	710,876	
Fund Balance Available	(83,744)	(13,655)	(206,639)	(161,958)	152,900	(100,850)	(100,850)	

Exhibit "C"

**2024 Budget****Special Revenue and Debt Service Fund
Summary Report by Fund**

Description	2021	2022	Amended	2023 Est.	2024	2024	2024
	Actual	Actual	Budget	Year End	Baseline	Additions	Budget
111 Drug Fund							
Revenue							
Fines and Forfeits	27	1,245	500	86	500	-	500
Other Revenue	248	2,794	1,010	10	1,010	-	1,010
<i>Total Revenue</i>	<i>275</i>	<i>4,039</i>	<i>1,510</i>	<i>96</i>	<i>1,510</i>	-	<i>1,510</i>
Expense							
Small Tools & Equipment	-	-	-	-	-	-	-
Intergovernmental	-	336	500	-	500	-	500
<i>Total Expense</i>	<i>-</i>	<i>336</i>	<i>500</i>	<i>-</i>	<i>500</i>	-	<i>500</i>
<i>Net Total</i>	<i>275</i>	<i>3,703</i>	<i>1,010</i>	<i>96</i>	<i>1,010</i>	-	<i>1,010</i>
Fund Balance							
Beginning Fund Balance	5,211	5,486	9,189	5,211	9,285	10,295	9,285
Ending Fund Balance	5,486	9,189	10,199	9,285	10,295	10,295	10,295
Fund Balance Available	5,486	9,189	10,199	9,285	10,295	10,295	10,295
140 Affordable Housing							
Revenue							
Retail Sales Tax	32,740	24,205	33,000	21,806	25,000	-	25,000
Other Revenue	-	-	-	-	-	-	-
<i>Total Revenue</i>	<i>32,740</i>	<i>24,205</i>	<i>33,000</i>	<i>21,806</i>	<i>25,000</i>	-	<i>25,000</i>
Expense							
Transfers-Out	-	-	-	-	-	-	-
<i>Total Expense</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	-	<i>-</i>
<i>Net Total</i>	<i>32,740</i>	<i>24,205</i>	<i>33,000</i>	<i>21,806</i>	<i>25,000</i>	-	<i>25,000</i>
Fund Balance							
Beg Fund Balance	10,232	42,972	67,177	67,177	88,983	113,983	88,983
Ending Fund Balance	42,972	67,177	100,177	88,983	113,983	113,983	113,983
Fund Balance Available	42,972	67,177	100,177	88,983	113,983	113,983	113,983
150 Transportation Benefit District							
Revenue							
Vehicle Licensing Fees	167,607	744,513	900,000	783,112	850,000	-	850,000
Other Revenue	4	-	25	-	100	-	100
<i>Total Revenue</i>	<i>167,611</i>	<i>744,513</i>	<i>900,025</i>	<i>783,112</i>	<i>850,100</i>	-	<i>850,100</i>
Expense							
Transfers-Out	175,000	350,000	1,320,000	1,125,913	-	1,047,900	1,047,900
<i>Total Expense</i>	<i>175,000</i>	<i>350,000</i>	<i>1,320,000</i>	<i>1,125,913</i>	-	<i>1,047,900</i>	<i>1,047,900</i>
<i>Net Total</i>	<i>(7,389)</i>	<i>394,513</i>	<i>(419,975)</i>	<i>(342,801)</i>	<i>850,100</i>	<i>(1,047,900)</i>	<i>(197,800)</i>
Fund Balance							
Beg Fund Balance	199,791	192,402	586,915	586,915	244,114	1,094,214	244,114
Ending Fund Balance	192,402	586,915	166,940	244,114	1,094,214	46,314	46,314
Fund Balance Available	192,402	586,915	166,940	244,114	1,094,214	46,314	46,314

Special Revenue Fund and Debt Service Fund
Summary Report by Fund

11/21/2023

1 of 2



Exhibit "C"

 2024 Budget							
Special Revenue and Debt Service Fund Summary Report by Fund							
Description	2021	2022	Amended	2023 Est.	2024	2024	2024
	Actual	Actual	Budget	Year End	Baseline	Additions	Budget
200 Debt Service Fund							
Revenue							
Transfers-In	1,407,997	1,414,003	1,408,995	1,408,995	1,554,680	250,000	1,804,680
Other Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
<i>Total Revenue</i>	<i>1,407,997</i>	<i>1,414,003</i>	<i>1,408,995</i>	<i>1,408,995</i>	<i>1,554,680</i>	<i>250,000</i>	<i>1,804,680</i>
Expense							
Debt Service	1,407,997	1,414,003	1,408,995	1,408,995	1,554,680	250,000	1,804,680
Transfers-Out	-	-	-	-	-	-	-
<i>Total Expense</i>	<i>1,407,997</i>	<i>1,414,003</i>	<i>1,408,995</i>	<i>1,408,995</i>	<i>1,554,680</i>	<i>250,000</i>	<i>1,804,680</i>
<i>Net Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund Balance							
Beg Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-
Fund Balance Available	-	-	-	-	-	-	-

Exhibit "D"

**2024 Budget****Capital Service Fund
Summary Report by Fund**

Description	2021	2022	Amended	2023 Est.	2024	2024	2024
	Actual	Actual	Budget	Year End	Baseline	Additions	Budget
105 Real Estate Excise Tax (REET) Fund							
Revenue							
Real Estate Excise Taxes	3,221,297	2,081,558	2,675,000	1,621,725	1,600,000	-	1,600,000
Other Revenue	(4,251)	(107,336)	30,000	117,215	125,000	-	125,000
Total Revenue	3,217,046	1,974,222	2,705,000	1,738,940	1,725,000	-	1,725,000
Expense							
Utility	-	4,798	65,000	65,000	-	-	-
General	-	-	-	-	-	-	-
Streets	-	-	2,077,900	602,154	-	-	-
Parks	-	-	-	-	-	225,000	225,000
Debt Service (GO Bonds)	1,407,997	1,414,003	1,408,995	1,408,995	1,413,555	-	1,413,555
Total Expense	1,407,997	1,418,801	3,551,895	2,076,149	1,413,555	225,000	1,638,555
Net Total	1,809,049	555,421	(846,895)	(337,209)	311,445	(225,000)	86,445
Fund Balance							
Beg Fund Balance	2,136,610	3,945,659	4,501,080	3,945,659	3,608,450	3,919,895	3,608,450
Ending Fund Balance	3,945,659	4,501,080	3,654,185	3,608,450	3,919,895	3,694,895	3,694,895
Debt Service Reserves	1,414,003	1,408,995	1,413,555	1,413,555	1,409,391	1,409,391	1,409,391
Fund Balance Available	2,531,656	3,092,085	2,240,632	2,194,897	2,510,504	2,285,504	2,285,504
114 Park Impact Fee (PIF) Fund							
Revenue							
Planning & Development	1,974,646	694,209	1,856,535	406,173	251,000	-	251,000
Grants	-	-	-	-	-	-	-
Other Revenue	(672)	(48,790)	250	14,320	250	-	250
Total Revenue	1,973,974	645,419	1,856,785	420,493	251,250	-	251,250
Expense							
Park Impact Fee	392,062	1,413,416	3,162,000	2,470,512	-	827,000	827,000
Total Expense	392,062	1,413,416	3,162,000	2,470,512	-	827,000	827,000
Net Total	1,581,912	(767,997)	(1,305,215)	(2,050,019)	251,250	(827,000)	(575,750)
Fund Balance							
Beg Fund Balance	1,835,146	3,417,058	2,649,061	2,649,061	599,042	850,292	599,042
Ending Fund Balance	3,417,058	2,649,061	1,343,846	599,042	850,292	23,292	23,292
Fund Balance Available	3,417,058	2,649,061	1,343,846	599,042	850,292	23,292	23,292



Exhibit "D"

**2024 Budget****Capital Service Fund
Summary Report by Fund**

Description	2021		2022		Amended		2023 Est.	2024	2024	2024
	Actual		Actual		Budget		Year End	Baseline	Additions	Budget
115 Traffic Impact Fee (TIF) Fund										
Revenue										
Planning & Development	1,851,735		784,403		3,209,700		622,902	568,000	-	568,000
Other Revenue	(3,806)		(42,322)		3,000		24,471	250	-	250
Total Revenue	1,847,929		742,081		3,212,700		647,373	568,250	-	568,250
Expense										
Transp Impact Fee	892,015		2,393,455		3,490,000		2,049,260	-	1,466,000	1,466,000
Total Expense	892,015		2,393,455		3,490,000		2,049,260	-	1,466,000	1,466,000
Net Total	955,914		(1,651,374)		(277,300)		(1,401,887)	568,250	(1,466,000)	(897,750)
Fund Balance										
Beginning Fund Balance	3,003,464		3,959,378		2,308,004		2,308,004	906,117	1,474,367	906,117
Ending Fund Balance	3,959,378		2,308,004		2,030,704		906,117	1,474,367	8,367	8,367
Fund Balance Available	3,959,378		2,308,004		2,030,704		906,117	1,474,367	8,367	8,367
416 Water Utility SDC Fund										
Revenue										
Contributed Capital	2,743,528		1,316,707		2,000,000		1,000,702	1,550,000	-	1,550,000
Other Revenue	(8,235)		(139,689)		50,000		221,065	200,000	-	200,000
Total Revenue	2,735,293		1,177,018		2,050,000		1,221,767	1,750,000	-	1,750,000
Expense										
Intergovernmental	638,738		23,042		40,000		15,314	40,000	-	40,000
Capital Outlay	-		-		-		-	-	-	-
Transfers Out	2,612,927		234,511		4,385,000		2,572,365	-	4,145,000	4,145,000
Total Expense	3,251,665		257,553		4,425,000		2,587,679	40,000	4,145,000	4,185,000
Net Total	(516,372)		919,465		(2,375,000)		(1,365,912)	1,710,000	(4,145,000)	(2,435,000)
Fund Balance										
Beg Fund Balance	8,815,705		8,299,333		9,218,798		9,218,798	7,852,886	9,562,886	7,852,886
Ending Fund Balance	8,299,333		9,218,798		6,843,798		7,852,886	9,562,886	5,417,886	5,417,886
Fund Balance Available	8,299,333		9,218,798		6,843,798		7,852,886	9,562,886	5,417,886	5,417,886



Exhibit "E"

 <h2>2024 Budget</h2> <h3>Capital Project/Equipment Replacement Funds Summary Report by Fund</h3>								
Description	2021	2022	Amended	2023 Est.	2024	2024	2024 Budget	
	Actual	Actual	Budget	Year End	Baseline	Additions		
300 General Capital Project Fund								
Revenue								
Grants	713,866	358,778	15,567,400	6,186,187	-	7,183,400	7,183,400	
Other Revenue	718,732	852,966	1,315,000	476,472	-	230,000	230,000	
Transfers In	1,761,645	4,495,639	11,740,900	6,381,024	-	5,209,150	5,209,150	
Other Financing Sources	465,000	-	17,950,000	-	-	28,625,000	28,625,000	
Total Revenue	3,659,243	5,707,383	46,573,300	13,043,683	-	41,247,550	41,247,550	
Expense								
Facilities	253,607	157,792	311,000	74,650	-	2,092,000	2,092,000	
Cemetery	-	-	-	-	-	-	-	
Streets	2,153,344	3,830,460	41,906,300	10,338,181	-	37,376,550	37,376,550	
Parks	620,307	1,707,163	3,702,000	2,725,327	-	1,861,000	1,861,000	
Transfers Out	-	-	-	-	-	-	-	
Total Expense	3,027,258	5,695,415	45,919,300	13,138,158	-	41,329,550	41,329,550	
Net Total	631,985	11,968	654,000	(94,475)	-	(82,000)	(82,000)	
Fund Balance								
Beginning Fund Balance	393,389	1,025,374	1,025,374	1,025,374	930,899	930,899	930,899	
Ending Fund Balance	1,025,374	1,037,342	1,679,374	930,899	930,899	848,899	848,899	
Fund Balance Available	1,025,374	1,037,342	1,679,374	930,899	930,899	848,899	848,899	
410 Water Utility Capital Project Fund								
Revenue								
Other Revenue	1	-	-	-	-	-	-	
Transfers In	177,276	272,412	4,400,000	2,586,946	-	4,221,000	4,221,000	
Other Financing Sources	-	-	-	-	-	3,500,000	3,500,000	
Total Revenue	177,277	272,412	4,400,000	2,586,946	-	7,721,000	7,721,000	
Expense								
Water Capital	177,276	272,412	4,400,000	2,586,946	-	7,721,000	7,721,000	
Total Expense	177,276	272,412	4,400,000	2,586,946	-	7,721,000	7,721,000	
Net Total	1	-	-	-	-	-	-	
Fund Balance								
Beginning Fund Balance	16,535	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	16,536	
Fund Balance Available	16,536	16,536	16,536	16,536	16,536	16,536	16,536	

Exhibit "E"

 <p>2024 Budget</p> <p>Capital Project/Equipment Replacement Funds</p> <p>Summary Report by Fund</p>										
Description	2021	2022	Amended	2023 Est.	2024	2024	2024	Budget		
	Actual	Actual	Budget	Year End	Baseline	Additions				
412 Storm Utility Capital Project Fund										
Revenue										
Other Revenue	-	-	-	-	-	-	-	-		
Grants	-	-	-	-	-	-	-	-		
Transfers In	165,663	27,158	1,045,000	1,044,500	-	850,000	850,000			
Other Financing Sources	182,408	-	-	-	-	2,404,000	2,404,000			
Total Revenue	348,071	27,158	1,045,000	1,044,500	-	3,254,000	3,254,000			
Expense										
Storm Capital	348,071	27,158	1,045,000	1,044,500	-	3,254,000	3,254,000			
Total Expense	348,071	27,158	1,045,000	1,044,500	-	3,254,000	3,254,000			
Net Total	-	-	-	-	-	-	-	-		
Fund Balance										
Beginning Fund Balance	-	-	-	-	-	-	-	-		
Ending Fund Balance	-	-	-	-	-	-	-	-		
Fund Balance Available	-	-	-	-	-	-	-	-		
Description	2021	2022	Amended	2023 Est.	2024	2024	2024	Budget		
	Actual	Actual	Budget	Year End	Baseline	Additions				
501 Equipment Replacement Fund										
Revenue										
Other Revenue	9,891	-	125	-	50	-	50			
Transfers In	218,892	604,915	502,100	502,100	275,000	-	275,000			
Total Revenue	228,783	604,915	502,225	502,100	275,050	-	275,050			
Expense										
General Government	-	-	392,700	297,585	-	-	-	-		
Public Safety	-	65,138	157,500	191,388	-	15,000	15,000			
Water	45,105	-	142,000	141,777	-	-	-	-		
Cemetery	-	-	-	-	-	-	-	-		
Stormwater	45,105	50,244	-	-	-	-	-	-		
Streets	45,106	-	-	-	-	-	-	-		
Community	-	24,400	35,600	35,570	-	-	-	-		
Parks	15,035	-	193,000	240,263	-	-	-	-		
Total Expense	150,351	139,782	920,800	906,583	-	15,000	15,000			
Net Total	78,432	465,133	(418,575)	(404,483)	275,050	(15,000)	260,050			
Fund Balance										
Beginning Fund Balance	220,272	298,704	763,837	763,837	359,354	634,404	359,354			
Ending Fund Balance	298,704	763,837	345,262	359,354	634,404	619,404	619,404			
Fund Balance Available	298,704	763,837	345,262	359,354	634,404	619,404	619,404			



Exhibit "F"

 <h2>2024 Budget</h2>		
2024 Personnel Schedule (Full-Time Equivalents)		
Job Title		FTE Allocation
Executive		
City Manager		1.00
	Total Executive	1.00
Finance		
Finance Director		1.00
Accounting Supervisor		1.00
Accounting Assistant		0.75
Accounting Assistant		1.00
Utility Billing Clerk II		0.05
Accounting/Utility Clerk		0.50
Procurement Coordinator		1.00
Grant Writer/Administrator		1.00
	Total Finance	6.30
Human Resources		
Deputy City Manager		0.40
HR Supervisor		1.00
HR Analyst I		1.00
	Total Human Resources	2.40
Administration		
Deputy City Manager		0.60
City Clerk		1.00
Communications Coordinator		1.00
Communications Coordinator		1.00
Community Events Coordinator		1.00
Administrative Coordinator		1.00
	Total Administration	5.60
General Government/Facilities		
Public Works Director		0.15
Public Works Supervisor, Facilities		0.10
Facilities Maintenance Worker		0.25
Facilities Maintenance Worker		0.10
Facilities Maintenance Worker		0.10
Facilities Maintenance Worker		0.15
Facilities Maintenance Worker		0.10
Facilities Maintenance Worker		0.15
Facilities Maintenance Worker		0.25
Facilities Maintenance Worker		0.15
Engineering Technician		0.05
Community Development Director		0.20
Planner II		0.15
Associate Planner		0.15

Exhibit "F"

 <h2>2024 Budget</h2>		
2024 Personnel Schedule (Full-Time Equivalents)		
Job Title		FTE Allocation
Code Enforcement Officer II		1.00
	Total General Government/Facilities	3.05
Public Safety		
Police Chief		1.00
Police Lieutenant		1.00
Police Sergeant		1.00
Police Officer		1.00
PD Administrative Coordinator		1.00
Police Clerk II		1.00
	Total Public Safety	21.00
Cemetery		
Public Works Supervisor, Facilities		0.05
Facilities Maintenance Worker		0.05
PW Administrative Coordinator		0.05
	Total Cemetery	0.35
Community Development		
Community Development Director		0.80
Planner II		0.85
Associate Planner		0.85
Permit Technician II		1.00
Permit Technician II		1.00
Permit Technician II		1.00

Exhibit "F"



2024 Budget

2024 Personnel Schedule (Full-Time Equivalents)		
Job Title		FTE Allocation
Administrative Assistant		1.00
Building Official		1.00
Plans Examiner		1.00
Building Inspector II		1.00
Building Inspector		1.00
Building Inspector		1.00
Building Inspector		1.00
Public Works Director		0.30
Lead Engineer		0.20
Development Coordinator		1.00
Engineering Technician		0.10
Development Inspector		1.00
Utilities Maintenance Worker III		0.05
Utilities Maintenance Worker II		0.05
Water Maintenance Technician		0.05
Stormwater Supervisor		0.15
Stormwater Maintenance Worker II		0.10
Stormwater Maintenance Worker III		0.10
Stormwater Maintenance Worker II		0.10
Total Community Development		15.70
Parks		
Public Works Director		0.15
Parks, Trails and Recreation Manager		1.00
Capital Projects Program Manager		0.10
Public Works Supervisor, Facilities		0.30
Lead Engineer		0.10
Engineering Technician		0.10
PW Administrative Supervisor		0.05
PW Administrative Coordinator		0.20
Abrams Park Caretaker		0.50
Facilities Maintenance Worker		0.60
Facilities Maintenance Worker		0.35
Facilities Maintenance Worker		0.30
Facilities Maintenance Worker		0.55
Facilities Maintenance Worker		0.35
Facilities Maintenance Worker		0.40
Facilities Maintenance Worker		0.35
Equipment Operator		0.30
Facility Maintenance Worker		0.30
Facilities Maintenance Worker		0.65
Total Parks		6.65

Exhibit "F"

 <h2>2024 Budget</h2>		
2024 Personnel Schedule (Full-Time Equivalents)		
Job Title		FTE Allocation
Streets		
Public Works Director		0.15
Capital Projects Program Manager		0.60
Public Works Supervisor, Facilities		0.55
Lead Engineer		0.20
Engineering Technician		0.65
PW Administrative Supervisor		0.05
PW Administrative Coordinator		0.05
Facilities Maintenance Worker		0.30
Facilities Maintenance Worker		0.35
Facilities Maintenance Worker		0.60
Facilities Maintenance Worker		0.35
Facilities Maintenance Worker		0.45
Facilities Maintenance Worker		0.40
Facilities Maintenance Worker		0.40
Facilities Maintenance Worker		0.35
Facilities Maintenance Worker		0.45
Equipment Operator		0.70
Stormwater Maintenance Worker III		0.10
Stormwater Maintenance Worker II		0.10
Stormwater Maintenance Worker II		0.10
Total Streets		6.90
Water Utility		
Public Works Director		0.15
Capital Projects Program Manager		0.10
Public Works Supervisor, Utilities		1.00
Lead Engineer		0.20
PW Administrative Supervisor		0.90
PW Administrative Coordinator		0.65
Water Maintenance Technician		0.95
Utilities Maintenance Worker III		0.95
Utilities Maintenance Worker II		0.95
Utility Billing Clerk		0.75
Accounting/Utility Clerk		0.40
Total Water Utility		7.00
Stormwater Utility		
Public Works Director		0.10
Engineering Tech		0.20
Public Works Supervisor, Stormwater		0.85
Lead Engineer		0.30
Engineering Technician		0.10

Exhibit "F"

 <p>2024 Budget</p>		
<p>2024 Personnel Schedule (Full-Time Equivalents)</p>		
Job Title	FTE Allocation	
PW Administrative Coordinator		0.05
Stormwater Maintenance Worker III		0.80
Stormwater Maintenance Worker II		0.80
Stormwater Maintenance Worker II		0.80
Stormwater Maintenance Worker		1.00
Stormwater Maintenance Worker		1.00
Utility Clerk		0.20
Accounting/Utility Clerk		0.10
Total Stormwater Utility		6.30
Total Full Time Equivalents		82.25
Full-Time Staff		
Full-Time Employees		81.00
Part-Time Staff		
Part-Time Employees		1.25

BUDGET OVERVIEW



2024 Budget

		Beginning Fund Balance	2024 Budgeted Revenue	2024 Budgeted Expense	Ending Fund Balance	Change in Fund Balance
<i>Operating Funds</i>						
001	General Fund	\$ 10,206,548	\$ 13,714,286	\$ 18,915,041	\$ 5,005,793	\$ (5,200,755)
101	Street Fund	188,943	1,230,960	1,329,535	90,368	\$ (98,575)
406	Water Operating	3,232,491	3,422,500	2,845,473	3,809,518	\$ 577,027
408	Stormwater Operating	484,293	1,782,700	1,656,967	610,026	\$ 125,733
<i>Total Operating Funds</i>		14,112,275	20,150,446	24,747,016	9,515,705	\$ (4,596,570)
<i>Capital Service Funds</i>						
105	Real Estate Excise Tax	3,608,450	1,725,000	1,638,555	3,694,895	86,445
114	Park Impact Fee	599,042	251,250	827,000	23,292	(575,750)
115	Traffic Impact Fee	906,117	568,250	1,466,000	8,367	(897,750)
416	Water Utility SDC	7,852,886	1,750,000	4,185,000	5,417,886	(2,435,000)
<i>Total Capital Service Funds</i>		12,966,495	4,294,500	8,116,555	9,144,440	(3,822,055)
<i>Special Revenue Funds</i>						
111	Drug Fund	9,285	1,510	500	10,295	1,010
140	Affordable Housing	88,983	25,000	-	113,983	25,000
150	Transportation Benefit District	244,114	850,100	1,047,900	46,314	(197,800)
<i>Total Special Revenue Funds</i>		342,382	876,610	1,048,400	170,592	(171,790)
<i>Debt Service Fund</i>						
200	Debt Service	-	1,804,680	1,804,680	-	-
<i>Total Debt Service Fund</i>		-	1,804,680	1,804,680	-	-
<i>Capital Project/Equipment Replacement Construction Funds</i>						
300	General Capital Projects	930,899	41,247,550	41,329,550	848,899	(82,000)
410	Water Utility Capital Projects	16,536	7,721,000	7,721,000	16,536	-
412	Storm Utility Capital Projects	-	3,254,000	3,254,000	-	-
501	Equipment Replacement (ERF)	359,354	275,050	15,000	619,404	260,050
<i>Total Capital/ERF</i>		1,306,789	52,497,600	52,319,550	1,484,839	178,050
<i>Total Budget</i>		\$ 28,727,941	\$ 79,623,836	\$ 88,036,201	\$ 20,315,576	\$ (8,412,365)



2024 Budget Highlights

The 2024 Adopted Budget represents the proposed fiscal plans for the City of Ridgefield for the 2024 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 citizen survey as a tool to assist in the development of the 2024 Adopted Budget.

The 2024 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 2024 revenues include:

- The current population of 15,180 residents, an 11.3% increase from 2022.
- Population estimates of 16,948 residents in 2024, an 11.6% increase over 2023.
- 300 new residential permits, a decrease of 100 permits over the 2023 adopted budget.
- Commercial projects that add 350,000 + square feet of commercial and retail space.
- 1% increase in the property tax levy.
- \$168.2 million increase in assessed property valuation due to new construction.
- An 11.8% decrease in retail sales tax over the 2023 adopted budget.
- A 9.8% increase in utility tax revenue over the amended 2023 budget.
- An increase in storm water utility rate of \$3.80 per bi-monthly billing cycle, per equivalent dwelling unit in 2024.
- 3% increase in water utility base and usage rates in 2024.
- 3.7% increase in the number of utility accounts in 2024.
- 3% interest earnings on our short-term cash investments.
- Inflationary increases for traffic and park impact fees of 3.5%.
- 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 2024 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 bonds for the purchase of land and a commercial building for a new Public Works Operations Center, 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 2024 combined budget for all funds is \$88 million, a decrease of \$5.9 million (6.3%) from the amended 2023 budget. The total operating budget for 2024 is \$24.7 million, an increase of \$247 thousand when compared to the amended 2023 operating budget of \$24.5 million. Additionally, the 2024 Budget incorporates \$53.8 million of new requests, including personnel, initiatives, and capital projects. Out of this amount, \$3,550,650 is associated with the General and Street Operating Funds, \$85,000 is associated with Building Permit activities, \$89,250 is associated with the Water Operating Fund and \$253,750 is associated with the Storm Water Drainage Operating Fund.

The debt service budget for 2024 is \$1.8 million. The debt service is mainly for expenditures related to General Obligation Bonds issued for the construction of the Ridgefield Outdoor Recreation Complex, purchase and tenant improvements for the Public Works Operations Center, a private real estate contract for the purchase of park land, and annual payments for heavy equipment.

The capital projects budget for 2024 is \$52.3 million, an increase of \$34,450 when compared to the amended 2023 budget. The capital projects budget includes several high priority capital projects going into construction in 2024.

The \$52.3 million in capital projects and equipment replacement purchases will be funded by using \$7.4 million in grant and developer/partner share funding, \$34.5 million in new debt issuance, \$6.5 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, \$2.8 million from operating fund transfers, \$1.05 million from the Transportation Benefit District, and \$15,000 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 \$13.7 million, a decrease of \$1.2 million or 8.3%, in 2024, when compared to the amended 2023 budget of \$14.9 million. The decreased revenue projection is due to a forecast decrease in retail sales tax related to a reduction in residential permitting and reduced development revenues. 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 2023.

The City saw tremendous development in 2020 and 2021 when the state allowed construction activity to restart after the initial shutdown due to Covid-19. Single family residential development began to slow in the second half of 2022 and has continued that trend into 2023. Commercial retail development is expected to increase with several projects currently under way in either land use or engineering review. Multiple construction projects should begin in 2024 with completion expected in the 2025 – 2026 timeframe. Planning and development and building permit revenues are expected to continue to decrease in 2024 when compared to 2023 as a result of the reduced single family residential activity.

General Fund grant revenues will decrease slightly in 2024 compared to 2023 due to the completion of tenant improvements at the new police station and the resulting closing of a state capital grant. Grant revenues will see a decrease in the General Capital Project Fund in 2024 due to several capital projects that were completed or are close to completion.. 2024 revenue increases and decreases are projected for the following when compared to the 2023 amended budget: property taxes a 5.4% increase, sales and use tax a 11.8% decrease and utility taxes a 9.9% increase. Development revenue is expected to decrease 37.7% with grants reduced by 37%.

General Fund Expense:

The 2024 General Fund expense budget is \$18,915,041, an increase of \$147,091 (0.78%) over the 2023 amended budget of \$18.8 million. The 2024 budget includes ongoing expenses of \$15.3 million, plus \$3.6 million, that was added to account for new department and Council priority initiatives, including \$170,000, \$91,000, \$850,000 and \$1.6 million in internal transfers for brownfield cleanup, park, storm and transportation capital projects. In addition, the General Fund will transfer \$141,125 for debt service related to two heavy equipment loans. The City anticipates using General Fund contingency reserves in the amount of \$5.2 million for one-time expenses to balance the budget. This includes \$2.35 million that was previously committed for capital infrastructure projects.

Additionally, the General Fund budget allocation by major cost category comprises 1) personnel cost of \$9.1 million, 2) supplies, services, and operations/maintenance at \$5.3 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$4.5 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$907,620, or 11.1%. The percent of personnel cost as it relates to the total expense budget accounts for 48.1% of the total expense budget including one-time expenses. Personnel expense is 58.2% of operating expenses excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 62.05, up from 58.85 or 3.2 full-time equivalents when compared to the 2023 amended FTE budget. The City will add 6 FTE's in 2024 compared to 7 new FTE's added in 2023. The new positions include two police officers, two facilities maintenance workers, one storm water maintenance worker and a storm water inspector. The City Council also approved the removal of a sunset designation on a utility/accounting clerk position that was set to end at the end of 2023. Cost of living increases were budgeted for management (exempt) and Teamsters union staff per employment policy or labor agreement. The Police Officers Association was budgeted per labor agreement. Health insurance costs are estimated to increase 10% from the 2023 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. 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 2024 policy operating reserves are 18% of 2024 General Fund operating expenses. Total reserves including debt service, separation and capital reserves are 29% of 2024 operating expenses. In addition, the City is estimating an additional \$1.1 million in contingency reserves by the year-end 2024.

The City is forecasting a \$198,011 surplus in operating revenues and expenses for the General Fund. The surplus is from a reduction in payroll costs for seasonal and intern positions and transfers to support street operations and maintenance and the equipment replacement fund. The Community Development Department "Building Activities" is supported by fees charged to users for the services provided. The 2024 budget will use the majority of the remaining contingency and policy reserves. The City Council has approved a fee study to complete a comprehensive fee study for these services to insure revenue supports the expenditures in this fund. The surpluses over the past 6 years have allowed the City to increase reserve balances while building contingency reserves to maintain core services through the transition to a more sustainable revenue structure. The Council has approved the use of \$5.2 million in fund balance for additional one-time initiatives and capital expenditures.

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 2024 revenue budget is expected to decrease \$81,145 compared to the amended 2023 budget. Utility taxes and motor vehicle fuel taxes are expected to increase 9.3% and 6.9% respectively, while the General Fund transfer will decrease 12.8% in 2024. The increase in utility tax and motor vehicle fuel tax are due to the growth in households and an 11.3% population increase in per capita distribution of the fuel tax.

The 2024 Street Fund expense budget is \$1,329,535, an increase of \$20,410 (1.6%) from the amended 2023 budget. The 2024 budget incorporates \$25,000 that will be transferred to the Equipment Replacement Fund. An additional \$79,935 was added for new FTE allocations and \$5,000 in equipment purchases related to the new position.

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 held a fund balance of \$188,943 at the end of 2023. The 2024 budget uses \$98,575 of this fund balance to create a balanced budget. Reserves are maintained in the General Fund.

Water and Storm Water Drainage Utility Funds:



Utility Operating Funds:

The water and storm water 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 storm water fund has limited debt currently, and will issue a \$2.4 million Public Works Board loan in 2024.

Utility Fund Revenue:

Water and storm water 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 storm water utilities and reviewed the potential to add a storm water system development charge. The City is in the process of updating both the water and storm water management plans and capital facility plans. These plans should be completed no later than the end of 2024. The revenues from water and storm water utility rates include a projected 3.7% increase in new accounts in 2024 due to an increased utility customer base. Storm water utility rates include a rate increase from \$21.00 to \$24.80 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 2024.

The Water and Storm Water Drainage Utility Funds 2023 combined total revenue budget from fees for services, miscellaneous revenues, and transfers from other funds is \$5.2 million, an increase of \$502,700 (11%) when compared to the Amended 2023 Budget.

Utility Fund Expense:

The Water Fund operating expense will see an increase of approximately 2.9% when compared to the Amended 2023 Budget. This is due to increased personnel costs and a transfer to the water utility capital fund for a repair and replacement project.

The 2024 Storm Water operating budget will see a decrease of \$2,194 (0.1%) when compared to the Amended 2023 Budget. This is due to the addition of two new positions offset by a reduction in operating transfers to the Storm Water Utility Capital Fund for repair and replacement projects.

The Water and Storm Water Utility Funds 2024 combined total operating budget is \$4.5 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 Storm Water Drainage Funds has grown as the City continues to develop. The estimated 2024 operating reserves are 20% in the Water Fund and 10% in the Storm Water Fund when compared to 2024 operating expenses. Total reserves, including capital and retirement accrual payout reserves are 55% in the Water Fund and 51% in the Storm Water Drainage Fund for 2024 operating expense. In addition, the City is estimating an additional \$2.3 million in contingent reserves in the Water Fund. The Storm Water Fund drew down capital repair and replacement reserves in 2023, and will be developing a plan in 2024 to replenish the R&R reserves to the full balance.

Capital Service Funds

REET, Impact Fees and Utility System Development Charge Funds:

Capital Service Funds Revenue:

The combined 2024 revenue budget for these funds totals \$4,294,500, a \$5.5 million (56.3%) decrease from the Amended 2023 Budget. The decrease is due to an estimate in reduced single family residential construction in 2024 when compared to 2023. Staff also expect additional use of impact fee credits for both transportation and park impact fees. 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, water, and storm, 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 2024. The City expects 300 single family residential permits in 2024, which is a reduction of 100 permits from the Amended 2023 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.

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 decrease 36% in 2024. The decrease is due to the reduced forecast in single family residential permits and the high cost of mortgages. Reduced inventory on the market has contributed to the drop in property sales of approximately 38%, per the Clark County Treasurers' Office.

The 2024 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 2023, traffic and park impact fees have a balance in unused credits that can be used towards future building permits, with \$2.9 million associated with traffic and \$1.2 million for parks. Additional credits will be issued in the fourth quarter of 2023 and 2024 for several planned transportation and park projects, including approximately \$2 million in transportation impact fee credits and \$4 million in park impact fee credits. Water system development charge credit totaled approximately \$224,000. Of the \$2.9 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 300 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 2023 park impact fee is \$4,040, the traffic impact fee is \$4,909 for a single family and 3,006 for multi-family, with an inflationary factor added on January 1 of each year. The inflationary factor effective January 1, 2024 is 3.5%. The City uses the West Region CPI-U to calculate the index. The index is from July 2022 through June of 2023 and is effective on January 1, 2024.

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, 2024.

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 multiple capital projects to be in process in 2024, including road and multi-modal construction and park projects in design or phase 1 improvements. Overall expenses are budgeted at \$8.1 million, a reduction of \$6.5 million (44.4%) compared to the Amended 2023 Budget.

Capital Service Funds Fund Balance:

The fund balance in the Capital Service Funds has grown since the great recession and has been set aside for capital improvement projects to help manage the development in Ridgefield. The City Council approved the use of these funds beginning in 2017 for several high priority projects that were completed in 2018 and 2019. The City budgeted for reduced capital spending in 2020 and again increased spending in 2021 as multiple projects were in design and right of way acquisition. Construction on these projects began in 2023 and will complete in 2024. The City has been awarded grant funding for several road projects, including a state award for \$2.9 million, and will use impact fee funding as a match for these projects. The 2024 projected year-end fund balance for the capital service funds is expected to total \$9.1 million with that 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 2024, the only expenses budget from this fund is \$500 for the amount the City would be required to remit to the State of Washington on certain seizures. The 2023 projected year-end fund balance is \$10,295.

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 2024 is \$25,000 and there is no expense budgeted for 2024. The council will hold a study session early in 2024 to discuss options for the use of the funds. The 2024 projected year-end fund balance is \$113,983.

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 from the sales tax in 2024 is \$850,000. The 2024 budget for pavement preservation is \$1.05 million. The 2024 projected year-end fund balance is \$46,314.

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. 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 ordered two electric pickup trucks for a pilot program to determine the potential for future replacement. The building department has begun transitioning their fleet to hybrid models.

The 2024 transfer from operating funds will be \$275,000, and the expense is \$15,000. The 2024 projected year-end fund balance is \$619,404.

Capital Project Funds:

The capital project funds consist of the General Government Capital Projects, Water Utility Capital Projects and Storm Water 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 storm water utilities.

Capital projects are based on an associated capital facilities plan, the needs of the community, and demands anticipated from new development. The 2024 capital budget is \$52.3 million. Out of this amount, \$41.3 million is associated with the General Government capital projects, which include streets, parks, and building projects. The utility capital projects total budget is \$11 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 \$12.5 million by year-end 2022, including \$3.5 million in policy reserves.

The Council and staff forecast a transition period that would begin in 2023 and last through the 2025 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 add an additional property tax base to 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 2nd quarter 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 68% of overall sales and construction activities are 32%. In 2023, a new Tractor Supply and Les Schwab will open their doors, along with additional retail stores in the Pioneer Village shopping center. In the 2024-2026 time-frame, a Costo Warehouse, multiple restaurants and destination retail will open on both the west and east side of the I-5 junction. Clark College will also expand their campus to Ridgefield and open in the next two years. 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. The city 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 the 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 will take 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 would begin in 2025 and last for up to 25 years. Construction of the infrastructure projects would begin in 2024.

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 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 complete 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. 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 2023 – 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. The City has also seen a significant increase in online taxable sales with items delivered to the Ridgefield area. As of the 1st quarter of 2023, taxable sales have transitioned to 68% sustainable retail sales and 32% construction related activities. Staff are confident this is sustainable for 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 2024 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 2026–2029 project operating revenues exceeding operating expenses in each of the funds. The model looks at current service levels and any contractual commitments during that time frame. The Community Development Department (Building Activities) is currently using reserves to fund operations. The City Council approved a new fee schedule review to look at land use, engineering, building and inspection fees to address the revenue needs for building activities. The review is expected to begin early in 2024 and be completed by mid year.



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

Description	2021	Actual	2022	Year-End Estimate	2023	2024	2025	2026	2027	2028									
					Proposed Budget														
001 General Fund																			
Revenue																			
Property Tax	1,721,326	1,930,300	2,220,000	2,455,320	2,715,584	3,003,436	3,321,800	3,673,911											
Retail Sales & Other Tax	4,056,066	4,607,370	5,381,000	5,513,225	5,650,806	5,791,826	5,936,371	6,084,531											
Utility Taxes	1,442,496	1,663,645	1,868,100	2,055,854	2,249,285	2,444,868	2,642,721	2,842,969											
License & Permits	2,033,468	1,447,762	1,818,760	1,836,112	1,880,092	1,925,845	1,973,481	2,023,122											
Planning & Development	1,101,623	1,219,183	1,240,000	1,391,236	1,415,307	1,439,957	1,465,200	1,491,052											
Fines & Forfeits	67,879	58,249	69,000	69,915	70,862	71,843	72,860	73,918											
Charge for Goods & Svrc	635,041	654,001	1,474,410	1,462,363	1,504,545	1,547,991	1,592,740	1,638,831											
Intergovernmental/Grant	1,603,224	1,539,824	410,660	354,369	390,560	427,002	463,697	500,647											
Other Revenue/Donations	391,946	225,925	276,300	237,240	239,451	241,737	244,101	246,547											
Transfers In																			
	Total Revenue	13,053,069	13,346,259	14,758,230	15,375,634	16,116,491	16,894,504	17,712,973	18,575,528										
Expense																			
City Council	81,687	100,539	135,200	138,978	142,336	145,806	149,390	153,094											
Judicial	199,456	250,062	300,000	315,000	323,794	332,853	342,188	351,806											
Executive	268,955	289,447	341,500	358,688	376,028	394,222	413,309	433,336											
Legal	34,641	49,475	60,000	63,000	66,150	69,458	72,930	76,577											
Finance	652,656	712,467	1,061,095	1,015,377	1,062,174	1,111,213	1,162,601	1,216,455											
Human Resources	283,452	349,930	442,000	464,100	484,667	506,196	528,734	552,330											
Administration	530,582	538,086	723,575	754,754	791,879	830,845	871,743	914,671											
Gen Gov/Facilities	1,535,475	1,721,114	3,080,100	1,861,804	1,914,563	1,968,923	2,024,946	2,082,697											
Information Tech	214,757	401,725	435,000	456,750	468,169	479,873	491,870	504,167											
Public Safety	2,363,468	3,022,425	4,239,725	3,952,261	4,126,493	4,308,871	4,499,791	4,696,671											
Civil Service	118	156	1,000	1,000	1,000	1,000	1,000	1,000											
Cemetery	30,720	29,764	50,550	53,078	55,273	57,567	59,965	62,470											
Street Transfers	927,006	995,201	2,490,000	745,133	743,324	743,052	744,284	747,087											
Community Dev.	1,831,794	2,348,333	3,388,355	3,420,238	3,551,261	3,687,912	3,830,549	3,979,243											
Parks	518,688	942,619	1,221,100	1,220,205	1,270,727	1,323,513	1,378,670	1,436,308											
	Total Expense	9,473,455	11,751,343	17,969,200	14,820,364	15,377,839	15,961,303	16,571,970	17,207,910										
	Net Total	3,579,614	1,594,916	(3,210,970)	555,270	738,652	933,201	1,141,003	1,367,618										
Fund Balance																			
Beginning Fund Balance	7,307,249	10,886,863	12,481,779	9,270,809	9,826,079	10,564,730	11,497,931	12,638,934											
Ending Fund Balance	10,886,863	12,481,779	9,270,809	9,826,079	10,564,730	11,497,931	12,638,934	14,006,552											
Gen Fund Reserve Bal	2,462,776	2,921,178	3,097,260	3,252,123	3,414,729	3,585,466	3,764,739	3,952,976											
Building Reserve Bal	612,292	619,191	653,570	686,249	720,561	756,589	794,418	834,139											
Restricted for Building	2,671,781	2,438,556	2,037,022	1,822,181	1,470,714	1,190,739	836,712	404,361											
Fund Balance Available	5,140,014	6,502,854	3,482,957	4,065,526	4,958,726	5,965,138	7,243,065	8,815,076											



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

Description	2021	2022	Year-End	2023		2024	2025	2026	2027	2028								
				Actual	Estimate													
101 Street Fund																		
Revenue																		
Utility Tax/Franchise Fee	96,393	124,747	136,300	148,080	161,566	175,509	189,940	204,895										
Permits	13,360	14,549	20,000	20,000	20,000	20,000	20,000	20,000										
Grants																		
Intergovernmental	210,743	246,326	281,530	357,505	395,937	434,616	473,544	512,718										
Other Revenue	75	33,448	25,525	25,525	25,525	25,525	25,525	25,525										
Transfers In	624,438	737,168	800,000	745,133	743,324	743,052	744,284	747,087										
Total Revenue	945,009	1,156,238	1,263,355	1,296,244	1,346,353	1,398,703	1,453,292	1,510,225										
Expense	856,257	1,049,470	1,260,375	1,286,244	1,336,353	1,388,703	1,443,292	1,500,225										
Net Total	88,752	106,768	2,980	10,000	10,000	10,000	10,000	10,000										
Fund Balance																		
Beginning Fund Balance	(36,247)	52,505	159,273	162,253	172,253	182,253	192,253	202,253										
Ending Fund Balance	52,505	159,273	162,252	172,252	182,252	192,252	202,252	212,252										
Reserves in GF	-	-	-	-	-	-	-	-										
Fund Balance Available	52,505	159,273	162,252	172,252	182,252	192,252	202,252	212,252										
406 Water Utility Fund																		
Revenue																		
Charge for Goods and Srvc	2,744,740	2,648,088	3,122,000	3,238,443	3,484,446	3,750,499	4,038,234	4,349,420										
Grants																		
Other Revenue	(5,908)	13,998	12,000	16,000	16,000	16,000	16,000	16,000										
Transfers In	2,564,193																	
Total Revenue	5,303,024	2,662,086	3,134,000	3,254,443	3,500,446	3,766,499	4,054,234	4,365,420										
Expense	4,681,105	2,312,227	2,623,370	2,688,874	2,780,236	2,875,111	2,973,648	3,076,104										
Net Total	621,919	349,859	510,630	565,570	720,210	891,388	1,080,586	1,289,316										
Fund Balance																		
Beginning Fund Balance	1,833,367	2,455,286	2,805,145	3,315,775	3,881,345	4,601,554	5,492,942	6,573,528										
Ending Fund Balance	2,455,286	2,805,145	3,315,775	3,881,345	4,601,554	5,492,942	6,573,528	7,862,843										
Reserves	1,077,370	1,274,143	1,374,973	1,443,722	1,515,908	1,591,703	1,671,288	1,754,853										
Fund Balance Available	1,377,316	1,531,002	1,940,802	2,437,623	3,085,646	3,901,239	4,902,240	6,167,991										
408 Stormwater Utility Fund																		
Revenue																		
Charge for Goods and Srvc	977,260	1,109,352	1,340,000	1,437,495	1,553,835	1,679,658	1,815,735	1,962,903										
Grants	-	-	-	-	-	-	-	-										
Other Revenue	(5,587)	4,229	28,500	3,300	3,630	3,993	4,392	4,832										
Transfers In			200,000															
Total Revenue	971,673	1,113,581	1,568,500	1,440,795	1,557,465	1,683,651	1,820,127	1,967,735										
Expense	959,666	1,016,728	1,490,661	1,412,532	1,464,435	1,518,547	1,575,069	1,634,008										
Net Total	12,007	96,853	77,839	28,263	93,030	165,104	245,058	333,726										
Fund Balance																		
Beginning Fund Balance	436,923	448,930	545,783	623,622	651,885	744,914	910,018	1,155,076										
Ending Fund Balance	448,930	545,783	623,622	651,885	744,914	910,018	1,155,076	1,488,803										
Reserves	497,449	543,928	615,355	646,123	678,429	712,350	747,968	785,366										
Fund Balance Available	(48,519)	1,855	8,267	5,762	66,486	197,668	407,108	703,436										



Capital Service Funds Six-Year Revenue Projections

The City projects revenues for the six-year budget forecast 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 and the purchase and tenant improvements for the Public Works Operations Center. 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 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 3.7 miles of road, 40 acres of park land and 1.23 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 the highest interest rates in 20 years. 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:

Description	2021	2022	Year-End Estimate	2023		2025	2026	2027	2028							
				Proposed Budget	2024 Estimate											
105 Real Estate Excise Tax (REET)																
Revenue																
Real Estate Excise Tax	3,221,297	2,253,674	2,675,000	2,806,586	2,942,874	3,085,780	3,235,625	3,392,747								
Other Revenue	(4,251)	36,145	30,000	30,000	30,000	30,000	30,000	30,000	30,000							
Transfers In																
Total REET Fund Revenue	3,217,046	2,289,819	2,705,000	2,836,586	2,972,874	3,115,780	3,265,625	3,422,747								
Expense																
Transfers to Capital		25,000	2,142,900													
Transfers to Debt Service	1,407,997	1,414,003	1,408,995	1,413,553	1,409,391	1,413,185	1,410,821	1,411,487								
Total Expense	1,407,997	1,439,003	3,551,895	1,413,553	1,409,391	1,413,185	1,410,821	1,411,487								
Net Total	1,809,049	850,816	(846,895)	1,423,033	1,563,483	1,702,595	1,854,804	2,011,260								
Fund Balance																
Beginning Fund Balance	2,136,610	3,945,659	4,796,475	3,949,580	5,372,613	6,936,096	8,638,691	10,493,495								
Ending Fund Balance	3,945,659	4,796,475	3,949,580	5,372,613	6,936,096	8,638,691	10,493,495	12,504,756								
Debt Service Reserve	1,414,003	1,408,995	1,413,553	1,409,391	1,413,185	1,410,821	1,411,487	1,411,488								
Ending Available Fund Balance	2,531,656	3,387,480	2,536,027	3,963,222	5,522,911	7,227,870	9,082,008	11,093,268								
114 Park Impact Fee (PIF)																
Revenue																
Planning and Development																
Park Impact Fees	1,974,646	732,042	970,000	994,709	1,019,577	1,741,777	1,785,321	1,829,954								
Other Revenue	(672)	6,249	2,750	2,750	2,750	2,750	2,750	2,750								
Transfers																
Total PIF Fund Revenue	1,973,974	738,291	972,750	997,459	1,022,327	1,744,527	1,788,071	1,832,704								
Expense																
Transfers to Capital	392,062	1,361,242	2,787,000													
Total Expense	392,062	1,361,242	2,787,000													
Net Total	1,581,912	(622,951)	(1,814,250)	997,459	1,022,327	1,744,527	1,788,071	1,832,704								
Fund Balance																
Beginning Fund Balance	1,831,492	3,413,404	2,790,453	976,203	1,973,662	2,995,989	4,740,516	6,528,587								
Ending Fund Balance	3,413,404	2,790,453	976,203	1,973,662	2,995,989	4,740,516	6,528,587	8,361,292								
115 Traffic Impact Fee (TIF)																
Revenue																
Planning and Development																
Transportation Impact Fees	1,432,520	611,223	733,000	801,414	821,449	841,985	1,294,552	1,326,916								
Transp Imp Fees-Non Resident	419,215	218,549	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000								
Other Revenue	(3,806)	7,320	5,250	5,250	5,250	5,250	5,250	5,250								
Transfers In																
Total TIF Fund Revenue	1,847,929	837,092	1,738,250	2,006,664	2,026,699	2,047,235	2,499,802	2,532,166								
Expense																
Transfers to Capital	892,015	3,792,012	2,530,000													
Total Expense	892,015	3,792,012	2,530,000													
Net Total	955,914	(2,954,920)	(791,750)	2,006,664	2,026,699	2,047,235	2,499,802	2,532,166								
Fund Balance																
Beginning Fund Balance	3,001,513	3,957,427	1,002,507	210,757	2,217,421	4,244,120	6,291,355	8,791,158								
Ending Fund Balance	3,957,427	1,002,507	210,757	2,217,421	4,244,120	6,291,355	8,791,158	11,323,324								



Description	2021	Actual	2022	Year-End Estimate	2023		2024	Estimate	2025	Estimate	2026	Estimate	2027	Estimate	2028													
					Proposed	Budget																						
150 Transportation Benefit District (TBD)																												
Revenue																												
Vehicle Licensing Fees																												
Vehicle Licensing Fees	167,607	719,914	900,000	909,000	918,090	927,271	936,544	945,909	918,115	927,296	936,569	945,934																
Other Revenue	4	-	25	25	25	25	25	25	25	25	25	25																
Total TBD Fund Revenue	167,611	719,914	900,025	909,025	918,115	927,296	936,569	945,934																				
Expense																												
Transfers to Capital	175,000	350,000	1,320,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000																
Total Expense	175,000	350,000	1,320,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000																
Net Total	(7,389)	369,914	(419,975)	289,025	298,115	307,296	316,569	325,934																				
Fund Balance																												
Beginning Fund Balance	199,791	192,402	562,316	142,341	431,366	729,481	1,036,777	1,353,346																				
Ending Fund Balance	192,402	562,316	142,341	431,366	729,481	1,036,777	1,353,346	1,679,280																				
Description	2021	Actual	2022	Year-End Estimate	2023		2024	Estimate	2025	Estimate	2026	Estimate	2027	Estimate	2028													
					Proposed	Budget																						
416 Water SDC																												
Revenue																												
Contributed Capital																												
Water Connection Fees	2,551,533	1,483,274	1,800,000	1,820,507	1,866,019	1,912,670	1,960,486	2,009,499																				
Water Connect Fees-NonRes	191,995	-	200,000	182,051	186,602	191,267	196,049	200,950																				
Other Revenue	(8,235)	39,414	50,000	50,000	50,000	50,000	50,000	50,000																				
Total Water SDC Fund Revenue	2,735,293	1,522,688	2,050,000	2,052,557	2,102,621	2,153,937	2,206,535	2,260,449																				
Expense																												
Transfers to Capital	48,734	170,432	4,385,000	-	-	-	-	-																				
Transfer to Debt Service	2,564,193	-	-	-	-	-	-	-																				
Intergovernmental	638,738	25,589	40,000	30,038	30,789	31,559	32,348	33,157																				
Total Expense	3,251,665	196,021	4,425,000	30,038	30,789	31,559	32,348	33,157																				
Net Total	(516,372)	1,326,667	(2,375,000)	2,022,519	2,071,832	2,122,378	2,174,187	2,227,292																				
Fund Balance																												
Beginning Fund Balance	8,808,734	8,292,362	9,619,029	7,244,029	9,266,548	11,338,380	13,460,757	15,634,945																				
Ending Fund Balance	8,292,362	9,619,029	7,244,029	9,266,548	11,338,380	13,460,757	15,634,945	17,862,236																				



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

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 219% 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 multi-family 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 2023. Staff are forecasting reduced residential construction in 2024 due to the high cost of purchasing a home due to low inventory and the highest mortgage rate in 20 years.

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 68% in ongoing sales and 32% related to construction activities. 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, including Tractor Supply (opened in the 2nd quarter 2023), Les Schwab (will open late in 2023) and Costco, which is scheduled to open early in 2025. Multiple restaurants and additional destination retail should begin construction in 2024 and 2025 on the east and west side of I-5.

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 a 5-million gallon water reservoir and build a new well field will address 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 2024. The Council has approved a project to complete 4 critical storm water projects in the downtown core as well as complete a regional stormwater facility at the I-5 junction.

Council adopted a tax increment financing plan in November 2023 which will go 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.

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 an economic downturn. 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.

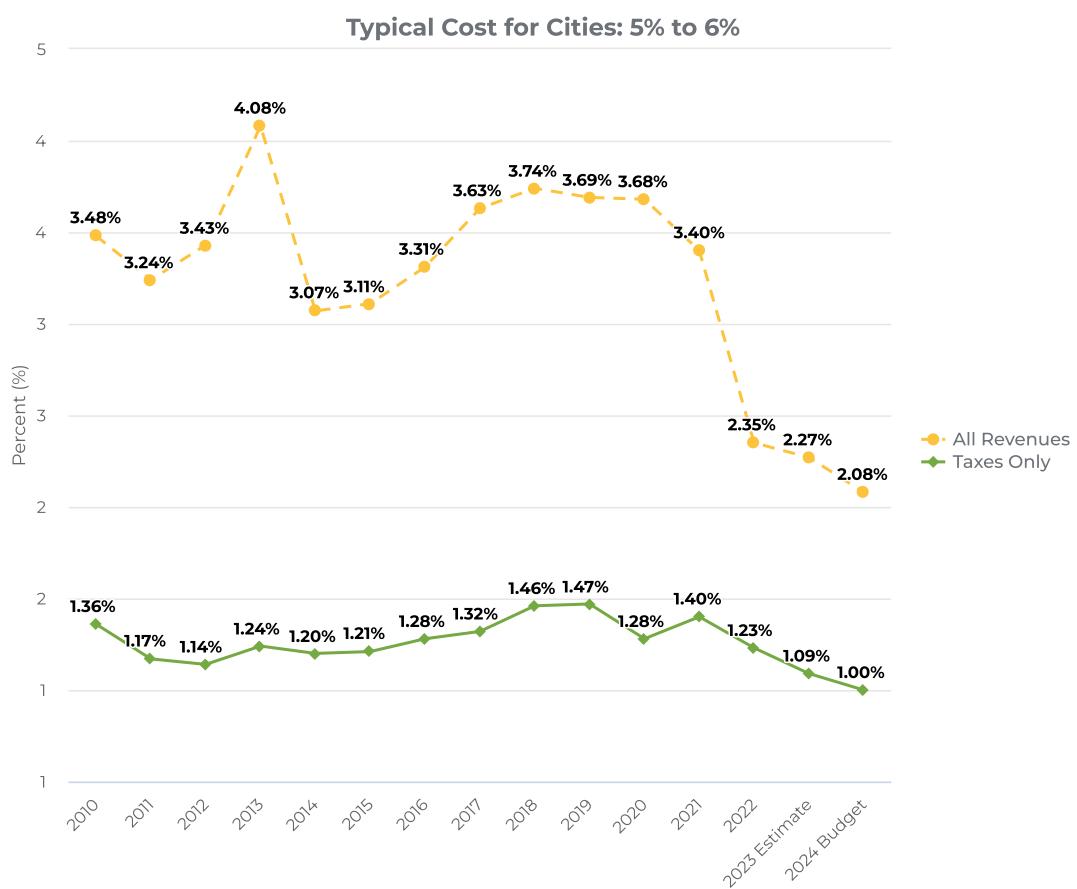
Performance Measures

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 Managers 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:

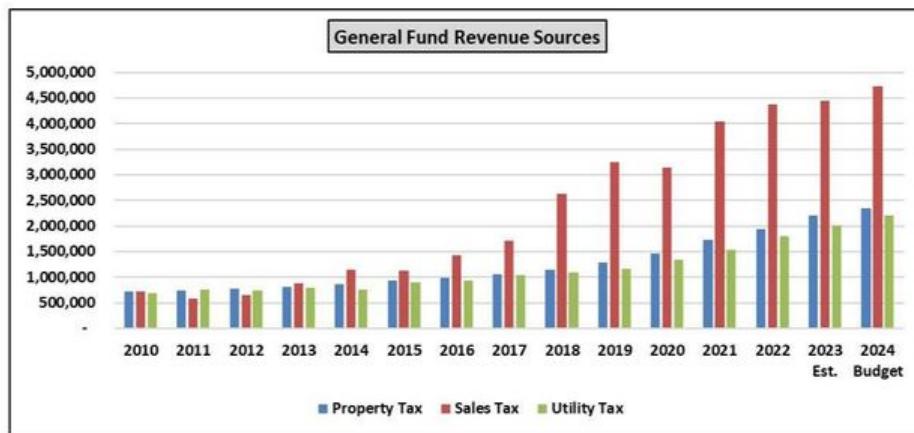
The Price of Government

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.



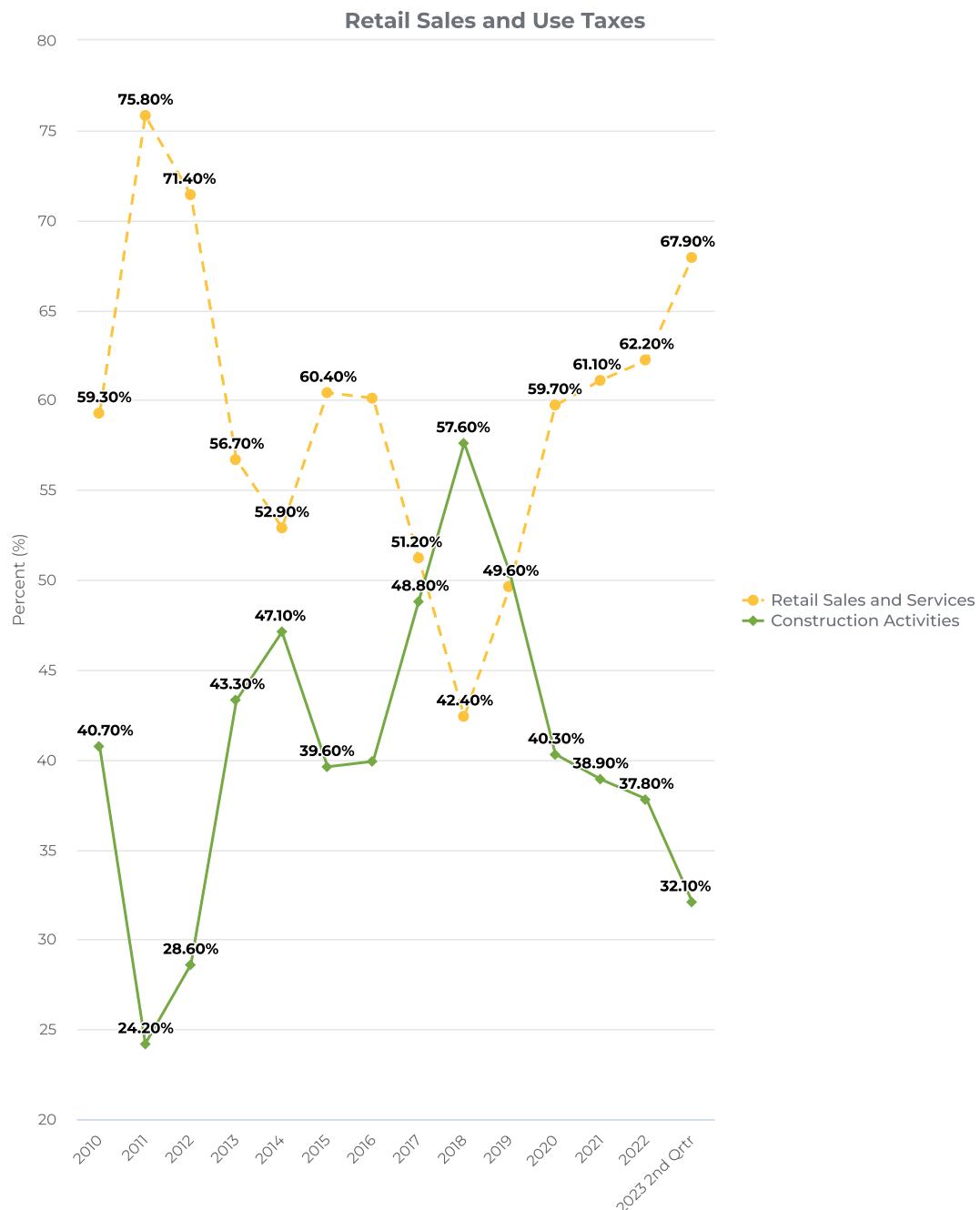
Major Revenue Sources

City staff, under the direction of the City Council, have worked over the past ten years to build a diversified general 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.



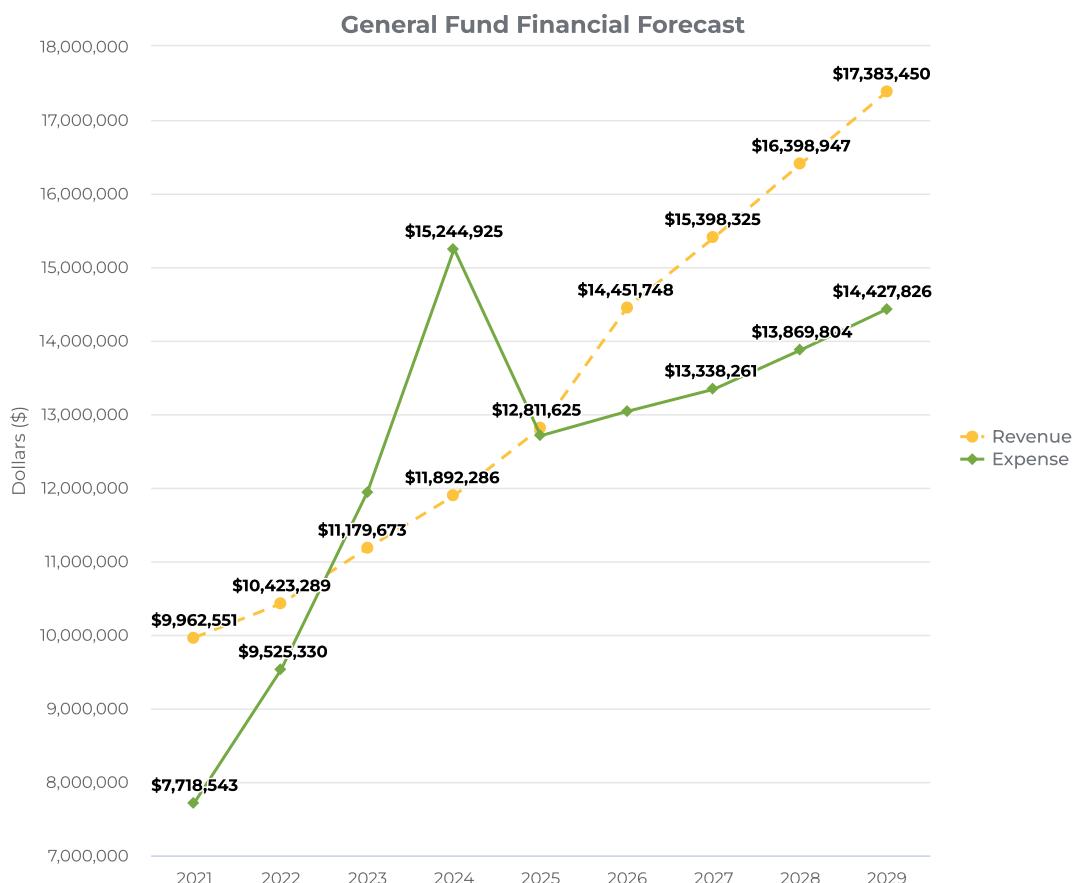
Retail Sales and Use Taxes

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. By the second quarter of 2023, the percentage of retail sales has changed to 68% of sales are from sustainable sources and 32% from construction activity. Staff are forecasting additional changes over the next 2 - 3 years as new businesses such as Costco, Les Schwab and Tractor Supply along with several restaurants open for business. 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 that are related to construction activities. In the past two community surveys, residents highlighted the lack of a shopping and service industry as an area the City should focus on.

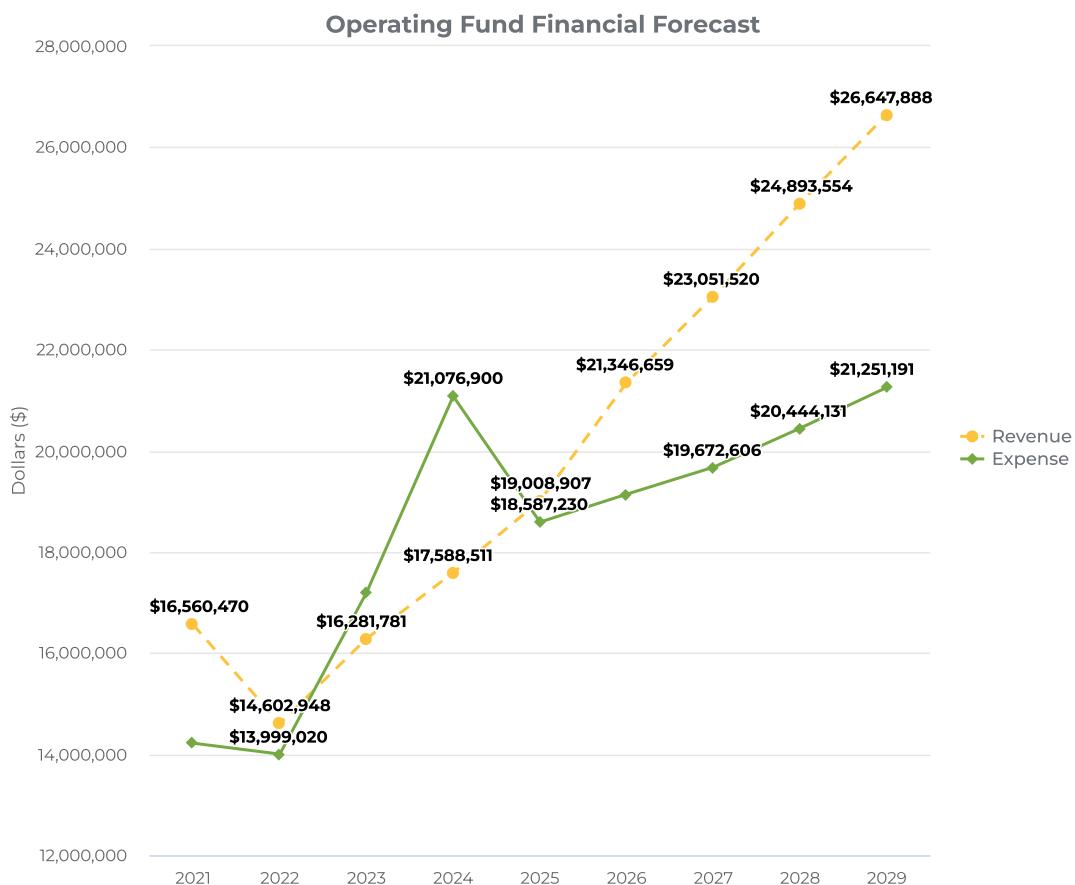


General Fund Financial Forecast

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 for both 2023 and 2024. The City Council approved the use of repair and replacement reserves in the Storm Water Fund to repair a failed storm facility. The City Council approved \$3.55 million in General Fund contingent reserves for one-time strategic capital investment and new one-time initiatives. \$2.35 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 - 2029 with the exception of the Community Development Department "Building Activities". The City Council has approved a fee study for land use, engineering, building and inspection activities in 2024 to address the forecast revenue shortfall in this fund.

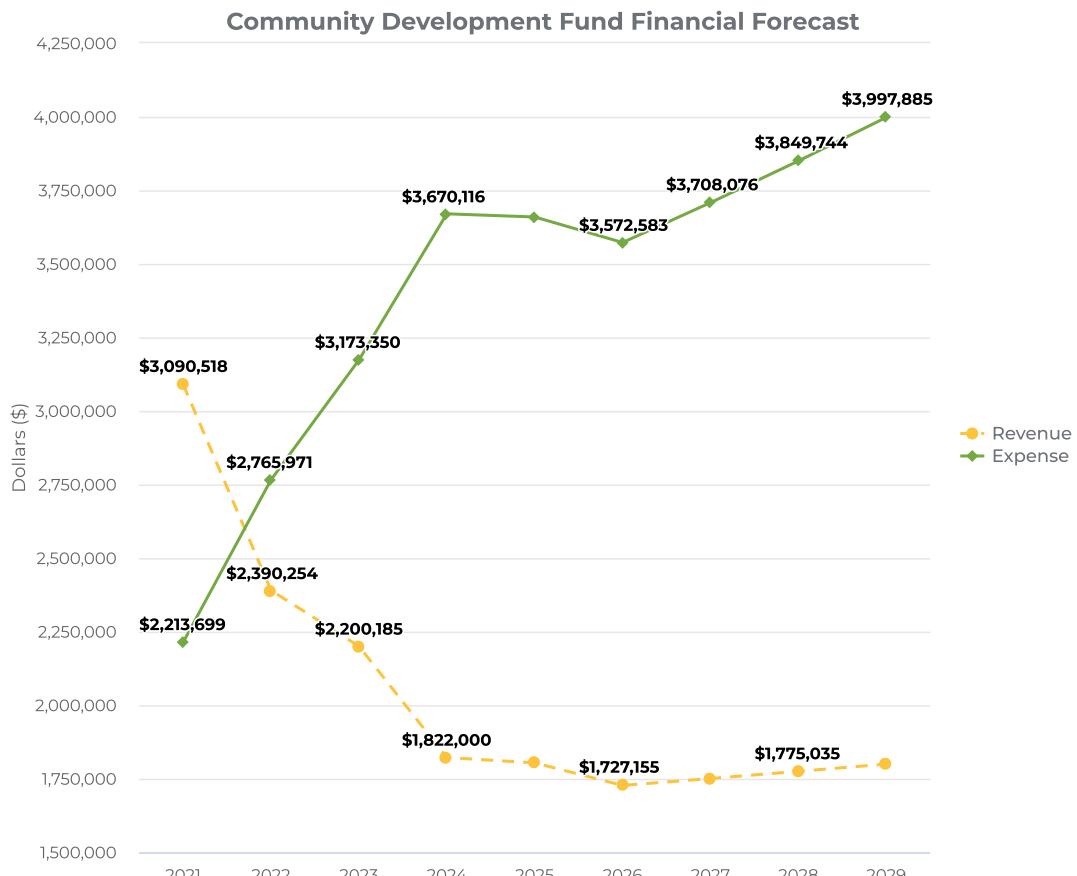


Operating Funds Financial Forecast



Community Development Financial Forecast

The financial forecast for the Community Development Department "Building Activities" reflects the potential structural deficit in the charges for services and expenses for the Community Development Department. The City Council has approved a fee study to review all applicable fees related to building activities and will review cost recovery policies early in 2024. City staff are currently evaluating changes in the service delivery model to lower ongoing costs in the department.



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.

Council Goal #1	Department	Human Resources
Provide High Level Public Services	Objective	To maintain effective staffing levels to provide high level services to the residents of Ridgefield
	Measurement	FTE's per 1,000 residents
FTE Per 1,000 Residents	Department Analysis & Insights	
5.8 5.5 5.3 5.1 5.1 4.9 5.6 2019 2020 2021 2022 2023 2024 Target	Since 2010 the city has averaged 5.6 FTE per 1,000 residents. The national average is 6.1 FTE per 1,000 residents. The city has recently conducted a study for the police department to review staffing needs. The city will complete a study to review staffing needs for Facilities, Water and Storm Water operations by the end of 2023.	

Council Goal #1	Department	Human Resources
Provide High Level Public Services	Objective	Create and Support a Diverse Work Force
	Measurement	Diversity of Workforce by Percentage
FTE Per 1,000 Residents	Department Analysis & Insights	
14.00% 12.00% 10.00% 8.00% 6.00% 4.00% 2.00% 0.00% 2019 2020 2021 2022 2023 2024 Target	The City recognizes the value in having a diverse workforce. The City has a commitment to fair and equitable access to employment. The City's goal is to meet or exceed the ethnic diversity demographic of 8.83%.	



Council Goal #1	Department	Public Safety																					
Provide High Level Public Services	Objective	To maintain a safe community																					
	Measurement	Crime rate per 1,000 residents																					
		<p>Crime Rate Per 1,000 Residents</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual</th> <th>Target</th> </tr> </thead> <tbody> <tr><td>2019</td><td>34.5</td><td></td></tr> <tr><td>2020</td><td>49.1</td><td></td></tr> <tr><td>2021</td><td>43.8</td><td></td></tr> <tr><td>2022</td><td>31.2</td><td></td></tr> <tr><td>2023</td><td>20.06</td><td></td></tr> <tr><td>2024</td><td>30.06</td><td></td></tr> </tbody> </table> <p>Department Analysis & Insights The crime rate in 2020 increased due to an increase in property crimes during covid. Legislative changes restricting police action contributed to the decrease in crimes reported in 2021 and 2022. The state average for crimes per 1,000 people is 62.8 since 2019. Ridgefield PD will be adding a detective position in 2024 to assist with investigations. The addition of the detective will also free up officers to increase patrol and policing activities.</p>	Year	Actual	Target	2019	34.5		2020	49.1		2021	43.8		2022	31.2		2023	20.06		2024	30.06	
Year	Actual	Target																					
2019	34.5																						
2020	49.1																						
2021	43.8																						
2022	31.2																						
2023	20.06																						
2024	30.06																						

Council Goal #1	Department	Public Safety																					
Provide High Level Public Services	Objective	To maintain a safe community by providing a quick response to calls for service																					
	Measurement	Response Time to Priority Calls																					
		<p>Response Time</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual</th> <th>Target</th> </tr> </thead> <tbody> <tr><td>2019</td><td>6:09</td><td></td></tr> <tr><td>2020</td><td>5:57</td><td></td></tr> <tr><td>2021</td><td>6:08</td><td></td></tr> <tr><td>2022</td><td>10:29</td><td></td></tr> <tr><td>2023</td><td>8:14</td><td></td></tr> <tr><td>2024</td><td>8:17</td><td></td></tr> </tbody> </table> <p>Department Analysis & Insights Response time is calculated from the time the call is received until officers arrive on the scene. A quick response time can prevent violence, improve information and evidence gathering and solving a crime. Ridgefield PD's goal is to respond in 5 to 6 minutes for the highest priority calls. This metric is used to determine if police resources are allocated properly and determine needs as the city grows.</p>	Year	Actual	Target	2019	6:09		2020	5:57		2021	6:08		2022	10:29		2023	8:14		2024	8:17	
Year	Actual	Target																					
2019	6:09																						
2020	5:57																						
2021	6:08																						
2022	10:29																						
2023	8:14																						
2024	8:17																						

Council Goal #1	Department	Community Development																					
Provide High Level Public Services	Objective	Create an efficient residential building permit review process that provides quality product for homeowners and partnership with the development community.																					
	Measurement	Review time in weeks for single family residential building permits.																					
		<p>SFR Review Time in Weeks</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual</th> <th>Target</th> </tr> </thead> <tbody> <tr><td>2019</td><td>8.5</td><td></td></tr> <tr><td>2020</td><td>5.6</td><td></td></tr> <tr><td>2021</td><td>11.5</td><td></td></tr> <tr><td>2022</td><td>3.7</td><td></td></tr> <tr><td>2023</td><td>2.9</td><td></td></tr> <tr><td>2024</td><td>4.0</td><td></td></tr> </tbody> </table> <p>Department Analysis & Insights Annual building permit applications increased by 360% from 2017 to 2021. The volume of submittals and the implementation of new state energy codes highlighted challenges in the review process that staff have worked to address. While applications have decreased in 2023, these process improvements will be the foundation of a sustainable and efficient review process moving forward.</p>	Year	Actual	Target	2019	8.5		2020	5.6		2021	11.5		2022	3.7		2023	2.9		2024	4.0	
Year	Actual	Target																					
2019	8.5																						
2020	5.6																						
2021	11.5																						
2022	3.7																						
2023	2.9																						
2024	4.0																						

Council Goal #1	Department	Community Development																					
Provide High Level Public Services	Objective	Create an efficient commercial building permit review process that provides quality product for owners and partnership with the development community.																					
	Measurement	Review time in weeks for Commercial building permits																					
		<p>Commercial Review Time in Weeks</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual</th> <th>Target</th> </tr> </thead> <tbody> <tr><td>2019</td><td>38.5</td><td></td></tr> <tr><td>2020</td><td>20.6</td><td></td></tr> <tr><td>2021</td><td>22.0</td><td></td></tr> <tr><td>2022</td><td>19.7</td><td></td></tr> <tr><td>2023</td><td>9.3</td><td></td></tr> <tr><td>2024</td><td>12.0</td><td></td></tr> </tbody> </table> <p>Department Analysis & Insights Following unprecedent population growth, commercial projects serving residents have begun to develop and are expected to increase in the coming years. Commercial review is complex and requires a high level of coordination between community development staff, consultants, and other departments. A process improvement review completed in 2023 will prepare staff for more submittals and foster a positive reputation for future commercial applicants.</p>	Year	Actual	Target	2019	38.5		2020	20.6		2021	22.0		2022	19.7		2023	9.3		2024	12.0	
Year	Actual	Target																					
2019	38.5																						
2020	20.6																						
2021	22.0																						
2022	19.7																						
2023	9.3																						
2024	12.0																						

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.

Council Goal #2	Department	Community Development and Administration																		
Revitalize the Historic Downtown	Objective	Revitalize the Downtown																		
	Measurement	Number of Businesses																		
		<p>Number of Downtown Businesses and Vacancies</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual</th> <th>Target</th> </tr> </thead> <tbody> <tr><td>FY 2019</td><td>56</td><td></td></tr> <tr><td>FY 2020</td><td>55</td><td></td></tr> <tr><td>FY 2021</td><td>57</td><td></td></tr> <tr><td>FY 2022</td><td>59</td><td></td></tr> <tr><td>FY 2023</td><td>60</td><td></td></tr> </tbody> </table> <p>Department Analysis & Insights The City works with Ridgefield Main Street and the Chamber of Commerce to support local business. The historic downtown revitalization begins with attracting local business. The City offers multiple community events throughout the year to bring residents and non-residents to the downtown. City Council adopted a subarea plan for the downtown and waterfront area.</p>	Year	Actual	Target	FY 2019	56		FY 2020	55		FY 2021	57		FY 2022	59		FY 2023	60	
Year	Actual	Target																		
FY 2019	56																			
FY 2020	55																			
FY 2021	57																			
FY 2022	59																			
FY 2023	60																			

Council Goal #2	Department	Administration																					
Revitalize the Historic Downtown	Objective	Increase Community Events																					
	Measurement	First Saturday Vendor Attendance																					
		<p>Vendor Attendance</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Actual</th> <th>Target</th> </tr> </thead> <tbody> <tr><td>2019</td><td>76</td><td></td></tr> <tr><td>2020</td><td>19</td><td></td></tr> <tr><td>2021</td><td>197</td><td></td></tr> <tr><td>2022</td><td>361</td><td></td></tr> <tr><td>2023</td><td>404</td><td></td></tr> <tr><td>2024</td><td>450</td><td></td></tr> </tbody> </table> <p>Department Analysis & Insights The City sponsors events throughout the year to attract visitors to the historic downtown. The City holds a themed event the first Saturday of each month. Downtown businesses are supportive of the additional foot traffic created. Attendance with the exception of the Covid pandemic in 2020 has increased each year. The goal is for 90% of vendor booths to be occupied each event.</p>	Year	Actual	Target	2019	76		2020	19		2021	197		2022	361		2023	404		2024	450	
Year	Actual	Target																					
2019	76																						
2020	19																						
2021	197																						
2022	361																						
2023	404																						
2024	450																						



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.

Council Goal #3	Department	Finance Department
Maintain Economic Stability	Objective	Maintain Reserves Within Policy Limits
	Measurement	Reserve Levels to Policy
Reserve Levels		
Department Analysis & Insights Council added reserve level targets in 2014. Reserves cover operations, capital, repair and replacement, debt service and retirement payout obligations. The city adjusts reserve fund balances annually per policy. R&R reserves in utility funds are set aside at 5% of rate revenue annually. These reserves are building to a target of 2% of historical cost of infrastructure.		

Council Goal #3	Department	Finance Department
Maintain Economic Stability	Objective	Track Outstanding Debt Per Capita
	Measurement	Debt Owing Per Capita
Debt Per Capita		
Department Analysis & Insights The city issued debt in 2017 and 2018 to construct the Ridgefield Outdoor Recreation Complex The city issued debt in 2020 to purchase land and a commercial building for a new operations center. The city will pay the final real estate contract payment for Boyce Park in 2024. The storm water utility issued debt to complete design of multiple downtown storm water projects. The city has leases for equipment and office space. The city anticipates issuing debt in 2024 to complete construction on a road widening project on Pioneer Street, final design of the last section of Royle Road improvements, design and construction of a new 5-million gallon water reservoir and complete 4 storm water R&R projects downtown.		

Council Goal #3	Department	Community Development
Maintain Economic Stability	Objective	Employment in Ridgefield
	Measurement	Jobs Per Household
Jobs in Ridgefield		
Department Analysis & Insights The City completed an update to the Comp Plan in 2015 and is currently working on an update to be completed in 2025. The City has focused on economic development to draw business that pays a living wage salary. The comp plan estimates 1 job per household. Current housing includes 5,753 units. At 1 job per household the city would expect .34 jobs per capita (all residents in Ridgefield).		

Council Goal #3	Department	Community Development
Maintain Economic Stability	Objective	Increase New Business in City
	Measurement	First Time Business Licenses
New Business Licenses		
Department Analysis & Insights Staff began working on economic development in 2017 to recruit new business to Ridgefield. Business licenses are required for all business activity in the city. The city partners with the Department of Revenue for business license issuance and renewal. New business includes new brick and mortar and business offering services/products in Ridgefield.		

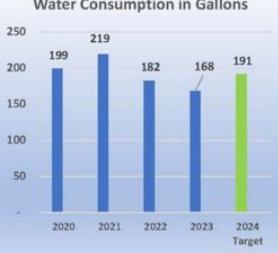
Goal #4: Assure the City's Infrastructure is able to Meet Growing Community Needs

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.

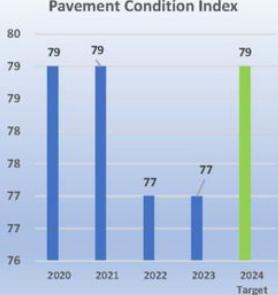
Council Goal #4	Department	Public Works
City Infrastructure Can Meet Growing Community Needs	Objective	Public Storm Water Treatment Facilities
	Measurement	Number of Public Treatment Facilities
Storm Water Treatment Facilities		
Department Analysis & Insights Ridgefield will add additional NPDES permit requirements in 2024. Stormwater facilities are engineered facilities that are designed to convey storm runoff, remove pollutants and to control flow rates. Inspections determine if a facility is functioning properly and the maintenance or repair requirements. The goal is to inspect 100% of all public storm water treatment facilities annually. Timely inspections can reduce repair and maintenance cost long term.		

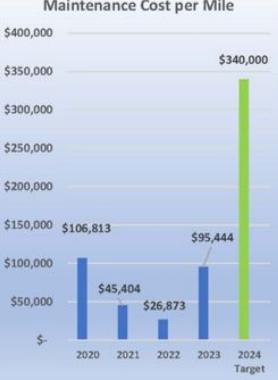
Council Goal #4	Department	Public Works
City Infrastructure Can Meet Growing Community Needs	Objective	Infrastructure to distribute water service
	Measurement	Number of Active Wells & Reservoirs
Active Wells & Reservoirs		
Department Analysis & Insights The city has two current well fields with the majority of the wells located at Abrams Park and one well located on S 56th Way. The city is working on obtaining additional water rights in the Kennedy Farms area in the southwest section of the city. A test well will be constructed in 2023 in the Kennedy Farms well field. A new well field would be constructed in 2024 - 2025. The City has three current reservoirs with a total capacity of 2 million gallons. A fourth reservoir will begin design for the East side of I-5. The project design should be completed in 2024 with construction to occur in 2025.		



Council Goal #4	Department	Public Works											
Maximize City's Natural Resources	Objective	Water Conservation per Household											
	Measurement	Water Consumption per Day per ERU											
Water Consumption in Gallons  <table border="1"> <thead> <tr> <th>Year</th> <th>Consumption (Gallons)</th> </tr> </thead> <tbody> <tr><td>2020</td><td>199</td></tr> <tr><td>2021</td><td>219</td></tr> <tr><td>2022</td><td>182</td></tr> <tr><td>2023</td><td>168</td></tr> <tr><td>2024</td><td>191</td></tr> </tbody> </table>		Year	Consumption (Gallons)	2020	199	2021	219	2022	182	2023	168	2024	191
Year	Consumption (Gallons)												
2020	199												
2021	219												
2022	182												
2023	168												
2024	191												

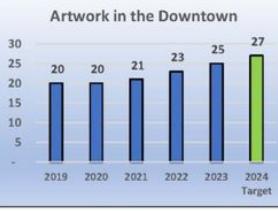
Council Goal #4	Department	Public Works											
City Infrastructure Can Meet Growing Community Needs	Objective	Increase Trails, Sidewalk and Bike Lane Network											
	Measurement	Miles of Trails/Sidewalks/Bicycle Lanes											
Miles of Trail/Sidewalks/Bike Lanes  <table border="1"> <thead> <tr> <th>Year</th> <th>Miles</th> </tr> </thead> <tbody> <tr><td>2020</td><td>70</td></tr> <tr><td>2021</td><td>72</td></tr> <tr><td>2022</td><td>74</td></tr> <tr><td>2023</td><td>76</td></tr> <tr><td>2024</td><td>78</td></tr> </tbody> </table>		Year	Miles	2020	70	2021	72	2022	74	2023	76	2024	78
Year	Miles												
2020	70												
2021	72												
2022	74												
2023	76												
2024	78												

Council Goal #4	Department	Public Works											
City Infrastructure Can Meet Growing Community Needs	Objective	Maintain City Roads in Good to Excellent Condition											
	Measurement	Pavement Condition Index (PCI)											
Pavement Condition Index  <table border="1"> <thead> <tr> <th>Year</th> <th>PCI</th> </tr> </thead> <tbody> <tr><td>2020</td><td>79</td></tr> <tr><td>2021</td><td>79</td></tr> <tr><td>2022</td><td>77</td></tr> <tr><td>2023</td><td>77</td></tr> <tr><td>2024</td><td>79</td></tr> </tbody> </table>		Year	PCI	2020	79	2021	79	2022	77	2023	77	2024	79
Year	PCI												
2020	79												
2021	79												
2022	77												
2023	77												
2024	79												

Council Goal #4	Department	Public Works											
City Infrastructure Can Meet Growing Community Needs	Objective	Maintain City Roads and Reduce Deferred Maintenance											
	Measurement	Maintenance Cost per Mile											
Maintenance Cost per Mile  <table border="1"> <thead> <tr> <th>Year</th> <th>Cost (\$)</th> </tr> </thead> <tbody> <tr><td>2020</td><td>\$106,813</td></tr> <tr><td>2021</td><td>\$45,404</td></tr> <tr><td>2022</td><td>\$26,873</td></tr> <tr><td>2023</td><td>\$95,444</td></tr> <tr><td>2024</td><td>\$340,000</td></tr> </tbody> </table>		Year	Cost (\$)	2020	\$106,813	2021	\$45,404	2022	\$26,873	2023	\$95,444	2024	\$340,000
Year	Cost (\$)												
2020	\$106,813												
2021	\$45,404												
2022	\$26,873												
2023	\$95,444												
2024	\$340,000												

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.

Council Goal #5	Department	Administration													
Retain Culture and History of Ridgefield	Objective	Enhance Downtown Arts Presence													
	Measurement	Number of Artwork in Downtown													
Artwork in the Downtown  <table border="1"> <thead> <tr> <th>Year</th> <th>Artwork</th> </tr> </thead> <tbody> <tr><td>2019</td><td>20</td></tr> <tr><td>2020</td><td>20</td></tr> <tr><td>2021</td><td>21</td></tr> <tr><td>2022</td><td>23</td></tr> <tr><td>2023</td><td>25</td></tr> <tr><td>2024</td><td>27</td></tr> </tbody> </table>		Year	Artwork	2019	20	2020	20	2021	21	2022	23	2023	25	2024	27
Year	Artwork														
2019	20														
2020	20														
2021	21														
2022	23														
2023	25														
2024	27														

Council Goal #5	Department	Administration													
Retain Culture and History of Ridgefield	Objective	Preserve the City's Rich Factual and Folklore History													
	Measurement	Number of Historical Projects													
Historic Projects  <table border="1"> <thead> <tr> <th>Year</th> <th>Projects</th> </tr> </thead> <tbody> <tr><td>2019</td><td>-</td></tr> <tr><td>2020</td><td>6</td></tr> <tr><td>2021</td><td>7</td></tr> <tr><td>2022</td><td>6</td></tr> <tr><td>2023</td><td>5</td></tr> <tr><td>2024</td><td>5</td></tr> </tbody> </table>		Year	Projects	2019	-	2020	6	2021	7	2022	6	2023	5	2024	5
Year	Projects														
2019	-														
2020	6														
2021	7														
2022	6														
2023	5														
2024	5														



Council Goal #5	Department	Administration													
Retain Culture and History of Ridgefield	Objective	Performing Arts Locations													
	Measurement	Number of Performing Arts Locations													
<p>Performing Arts Locations</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Locations</th> </tr> </thead> <tbody> <tr><td>2019</td><td>3</td></tr> <tr><td>2020</td><td>3</td></tr> <tr><td>2021</td><td>3</td></tr> <tr><td>2022</td><td>3</td></tr> <tr><td>2023</td><td>3</td></tr> <tr><td>Target</td><td>3</td></tr> </tbody> </table>		Year	Locations	2019	3	2020	3	2021	3	2022	3	2023	3	Target	3
Year	Locations														
2019	3														
2020	3														
2021	3														
2022	3														
2023	3														
Target	3														

Council Goal #5	Department	Public Safety															
Retain Culture and History of Ridgefield	Objective	Volunteer Hours from Neighbors on Watch (NOW)															
	Measurement	Hours Volunteered															
<p>Hours Volunteered</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Hours Volunteered</th> </tr> </thead> <tbody> <tr><td>2019</td><td>362</td></tr> <tr><td>2020</td><td>100</td></tr> <tr><td>2021</td><td>652</td></tr> <tr><td>2022</td><td>968</td></tr> <tr><td>2023</td><td>831</td></tr> <tr><td>2024</td><td>860</td></tr> <tr><td>Target</td><td></td></tr> </tbody> </table>		Year	Hours Volunteered	2019	362	2020	100	2021	652	2022	968	2023	831	2024	860	Target	
Year	Hours Volunteered																
2019	362																
2020	100																
2021	652																
2022	968																
2023	831																
2024	860																
Target																	

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.

Council Goal #6	Department	Public Works											
Maximize City's Natural Resources	Objective	Increase Access to Parks within Walking Distance											
	Measurement	Number of City Parks											
<p>Number of Parks</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Parks</th> </tr> </thead> <tbody> <tr><td>2020</td><td>23</td></tr> <tr><td>2021</td><td>23</td></tr> <tr><td>2022</td><td>24</td></tr> <tr><td>2023 Est.</td><td>27</td></tr> <tr><td>Target</td><td>29</td></tr> </tbody> </table>		Year	Parks	2020	23	2021	23	2022	24	2023 Est.	27	Target	29
Year	Parks												
2020	23												
2021	23												
2022	24												
2023 Est.	27												
Target	29												

Council Goal #6	Department	Public Works															
Maximize the City's Natural Resources and Attractions	Objective	Available and accessible parks for all city residents.															
	Measurement	Acres of Park Land															
<p>Acres of Park Land</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Acres of Park Land</th> </tr> </thead> <tbody> <tr><td>2019</td><td>160.01</td></tr> <tr><td>2020</td><td>159.60</td></tr> <tr><td>2021</td><td>165.00</td></tr> <tr><td>2022</td><td>170.00</td></tr> <tr><td>2023</td><td>175.00</td></tr> <tr><td>2024</td><td>177.00</td></tr> <tr><td>Target</td><td></td></tr> </tbody> </table>		Year	Acres of Park Land	2019	160.01	2020	159.60	2021	165.00	2022	170.00	2023	175.00	2024	177.00	Target	
Year	Acres of Park Land																
2019	160.01																
2020	159.60																
2021	165.00																
2022	170.00																
2023	175.00																
2024	177.00																
Target																	

Council Goal #6	Department	Public Works											
Maximize City's Natural Resources	Objective	Reduce Water Distribution System Leakage and Loss											
	Measurement	Percentage of Water Loss											
<p>Water Loss by Percentage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Water Loss by Percentage</th> </tr> </thead> <tbody> <tr><td>2020</td><td>9.1%</td></tr> <tr><td>2021</td><td>3.9%</td></tr> <tr><td>2022</td><td><4.9%</td></tr> <tr><td>2023</td><td><5.0%</td></tr> <tr><td>Target</td><td>Less Than 10%</td></tr> </tbody> </table>		Year	Water Loss by Percentage	2020	9.1%	2021	3.9%	2022	<4.9%	2023	<5.0%	Target	Less Than 10%
Year	Water Loss by Percentage												
2020	9.1%												
2021	3.9%												
2022	<4.9%												
2023	<5.0%												
Target	Less Than 10%												

Council Goal #6	Department	Public Works													
Maximize City's Natural Resources	Objective	Inspect City Storm Water Treatment and Flow Control Facilities													
	Measurement	Percentage of Facilities Inspected													
<p>City Storm Water Facility Inspections by Percentage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>City Storm Water Facility Inspections by Percentage</th> </tr> </thead> <tbody> <tr><td>2020</td><td>100%</td></tr> <tr><td>2021</td><td>100%</td></tr> <tr><td>2022</td><td>10%</td></tr> <tr><td>2023</td><td>100%</td></tr> <tr><td>2024</td><td>100%</td></tr> <tr><td>Target</td><td></td></tr> </tbody> </table>		Year	City Storm Water Facility Inspections by Percentage	2020	100%	2021	100%	2022	10%	2023	100%	2024	100%	Target	
Year	City Storm Water Facility Inspections by Percentage														
2020	100%														
2021	100%														
2022	10%														
2023	100%														
2024	100%														
Target															



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.

Council Goal #7	Department	Public Safety													
Engage and Communicate with the Community	Objective	Manage the Number of Calls for Service per Officer													
	Measurement	Calls for Service per Officer													
Calls for Service per Officer		Department Analysis & Insights													
<table border="1"> <thead> <tr> <th>Year</th> <th>Calls for Service per Officer</th> </tr> </thead> <tbody> <tr><td>2019</td><td>487</td></tr> <tr><td>2020</td><td>375</td></tr> <tr><td>2021</td><td>602</td></tr> <tr><td>2022</td><td>810</td></tr> <tr><td>2023</td><td>502</td></tr> <tr><td>2024 Target</td><td>602</td></tr> </tbody> </table>		Year	Calls for Service per Officer	2019	487	2020	375	2021	602	2022	810	2023	502	2024 Target	602
Year	Calls for Service per Officer														
2019	487														
2020	375														
2021	602														
2022	810														
2023	502														
2024 Target	602														

Council Goal #7	Department	Administration											
Engage and Communicate with the Community	Objective	Social Media Engagement											
	Measurement	Social Media Responses											
Social Media Response		Department Analysis & Insights											
<table border="1"> <thead> <tr> <th>Year</th> <th>Social Media Response</th> </tr> </thead> <tbody> <tr><td>2020</td><td>74,373</td></tr> <tr><td>2021</td><td>94,593</td></tr> <tr><td>2022</td><td>153,914</td></tr> <tr><td>2023 Est.</td><td>168,414</td></tr> <tr><td>2024 Target</td><td>176,835</td></tr> </tbody> </table>		Year	Social Media Response	2020	74,373	2021	94,593	2022	153,914	2023 Est.	168,414	2024 Target	176,835
Year	Social Media Response												
2020	74,373												
2021	94,593												
2022	153,914												
2023 Est.	168,414												
2024 Target	176,835												

Council Goal #7	Department	Administration													
Engage and Communicate with the Community	Objective	Website Engagement													
	Measurement	Visits to the City Website													
Website Visits		Department Analysis & Insights													
<table border="1"> <thead> <tr> <th>Year</th> <th>Website Visits</th> </tr> </thead> <tbody> <tr><td>2019</td><td>88,544</td></tr> <tr><td>2020</td><td>87,119</td></tr> <tr><td>2021</td><td>108,294</td></tr> <tr><td>2022</td><td>152,792</td></tr> <tr><td>2023 Est.</td><td>211,903</td></tr> <tr><td>2024 Target</td><td>222,498</td></tr> </tbody> </table>		Year	Website Visits	2019	88,544	2020	87,119	2021	108,294	2022	152,792	2023 Est.	211,903	2024 Target	222,498
Year	Website Visits														
2019	88,544														
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2023 Est.	211,903														
2024 Target	222,498														



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 two previous surveys, Ridgefield's results have dipped when compared to the two previous surveys and against some categories compared to both the national and state results. In the prior survey, Ridgefield met or exceeded state and national benchmarks in every category except shopping opportunities. 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 will be addressed with critical infrastructure projects that are planned over the next few years.

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, are the largest operating expense, representing an overall 47.7% or \$11.8 million of the total \$24.7 million operating budget. The 2024 budget reflects 82.25 full-time equivalents, an increase of 6 FTE's when compared to the 2023 year-end FTE total. The increase in FTE's includes two police officers, two facilities maintenance workers, one storm water maintenance worker, and a storm water inspector. In addition, the Council approved transitioning a position that was set to expire at the end of 2023 as a regular position for a utility/accounting clerk. The council also approved a compensation and classification study to be conducted in 2024.

The City's long-term plan for seasonal and temporary staff was to add an additional seasonal part-time position in 2024 for both Facilities maintenance and Storm Water maintenance to a total of 4 positions each. City staff recommended and Council approved reducing the seasonal positions to 2 positions for each department due to the difficulty in hiring seasonal workers over the past few years. The reduction also provided additional funding to offset a portion of the expense to add two new 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 to provide additional funding for the addition of full-time maintenance positions in the General Fund and Street Fund.

The Public Safety Department currently has vacancies for two Sergeant positions and four Police Officer positions in addition to the two new authorized Police Officers in 2024. The Civil Service Commission is working to fill those positions with a mix of lateral and entry level positions.

Cathy Doriot was promoted as the Chief of Police after serving in an interim role after the retirement of the previous chief. The City hired a new Public Works Director, Chuck Green, early in 2023 after he had filled the role as City Engineer on a contract basis after the resignation of the previous Public Works Director and City Engineer. The City is currently looking to fill the vacant City Engineer position.

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



Allocation by Department of Full Time Equivalents:

 <p>2024 Budget</p> <p>Personnel Schedule (Full-Time Equivalents)</p>				
Job Title	2022 FTE Allocation	2023 FTE Allocation	2024 FTE Allocation	2024 FTE Percentage
Executive	1.00	1.00	1.00	1.22%
Total Finance	5.30	6.30	6.30	7.66%
Total Human Resources	2.40	2.40	2.40	2.92%
Total Administration	4.60	5.60	5.60	6.81%
Total General Government/Facilities	2.70	2.90	3.05	3.71%
Total Public Safety	17.00	19.00	21.00	25.53%
Total Cemetery	0.30	0.30	0.35	0.43%
Total Community Development	14.95	15.70	15.70	19.09%
Total Parks	4.85	5.65	6.65	8.09%
Total Streets	5.15	6.10	6.90	8.39%
Total Water Utility	7.15	7.00	7.00	8.51%
Total Stormwater Utility	3.85	4.30	6.30	7.66%
Total Full Time Equivalents	69.25	76.25	82.25	100.00%
Full-Time Staff				
Full-Time Employees	68.00	75.00	81.00	98.48%
Part-Time Staff				
Part-Time Employees	1.25	1.25	1.25	1.52%



2024 Personnel Schedule (Full-Time Equivalents)		
Job Title		FTE Allocation
Executive		
City Manager		1.00
	Total Executive	1.00
Finance		
Finance Director		1.00
Accounting Supervisor		1.00
Accounting Assistant		0.75
Accounting Assistant		1.00
Utility Billing Clerk II		0.05
Accounting/Utility Clerk		0.50
Procurement Coordinator		1.00
Grant Writer/Administrator		1.00
	Total Finance	6.30
Human Resources		
Deputy City Manager		0.40
HR Supervisor		1.00
HR Analyst I		1.00
	Total Human Resources	2.40
Administration		
Deputy City Manager		0.60
City Clerk		1.00
Communications Coordinator		1.00
Communications Coordinator		1.00
Community Events Coordinator		1.00
Administrative Coordinator		1.00
	Total Administration	5.60
General Government/Facilities		
Public Works Director		0.15
Public Works Supervisor, Facilities		0.10
Facilities Maintenance Worker		0.25
Facilities Maintenance Worker		0.10
Facilities Maintenance Worker		0.10
Facilities Maintenance Worker		0.15
Facilities Maintenance Worker		0.10
Facilities Maintenance Worker		0.15
Facilities Maintenance Worker		0.15
Facilities Maintenance Worker		0.25
Facilities Maintenance Worker		0.15
Engineering Technician		0.05
Community Development Director		0.20
Planner II		0.15
Associate Planner		0.15
Code Enforcement Officer II		1.00
	Total General Government/Facilities	3.05
Public Safety		
Police Chief		1.00
Police Lieutenant		1.00
Police Sergeant		1.00

2024 Personnel Schedule (Full-Time Equivalents)		
Job Title		FTE Allocation
Public Safety Continued		
Police Sergeant		1.00
Police Sergeant		1.00
Police Sergeant		1.00
Police Officer		1.00
PD Administrative Coordinator		1.00
Police Clerk II		1.00
	Total Public Safety	21.00
Cemetery		
Public Works Supervisor, Facilities		0.05
Facilities Maintenance Worker		0.05
PW Administrative Coordinator		0.05
	Total Cemetery	0.35
Community Development		
Community Development Director		0.80
Planner II		0.85
Associate Planner		0.85
Permit Technician II		1.00
Permit Technician II		1.00
Permit Technician II		1.00
Administrative Assistant		1.00
Building Official		1.00
Plans Examiner		1.00
Building Inspector II		1.00
Building Inspector		1.00
Building Inspector		1.00
Building Inspector		1.00
Public Works Director		0.30
Lead Engineer		0.20



2024 Personnel Schedule (Full-Time Equivalents)	
<i>Job Title</i>	<i>FTE Allocation</i>
Community Development Continued	
Development Coordinator	1.00
Engineering Technician	0.10
Development Inspector	1.00
Utilities Maintenance Worker III	0.05
Utilities Maintenance Worker II	0.05
Water Maintenance Technician	0.05
Stormwater Supervisor	0.15
Stormwater Maintenance Worker II	0.10
Stormwater Maintenance Worker III	0.10
Stormwater Maintenance Worker II	0.10
Total Community Development	15.70
Parks	
Public Works Director	0.15
Parks, Trails and Recreation Manager	1.00
Capital Projects Program Manager	0.10
Public Works Supervisor, Facilities	0.30
Lead Engineer	0.10
Engineering Technician	0.10
PW Administrative Supervisor	0.05
PW Administrative Coordinator	0.20
Abrams Park Caretaker	0.50
Facilities Maintenance Worker	0.60
Facilities Maintenance Worker	0.35
Facilities Maintenance Worker	0.30
Facilities Maintenance Worker	0.55
Facilities Maintenance Worker	0.35
Facilities Maintenance Worker	0.40
Facilities Maintenance Worker	0.35
Equipment Operator	0.30
Facility Maintenance Worker	0.30
Facilities Maintenance Worker	0.65
Total Parks	6.65
Streets	
Public Works Director	0.15
Capital Projects Program Manager	0.60
Public Works Supervisor, Facilities	0.55
Lead Engineer	0.20
Engineering Technician	0.65
PW Administrative Supervisor	0.05
PW Administrative Coordinator	0.05
Facilities Maintenance Worker	0.30
Facilities Maintenance Worker	0.35
Facilities Maintenance Worker	0.60
Facilities Maintenance Worker	0.35

2024 Personnel Schedule (Full-Time Equivalents)	
<i>Job Title</i>	<i>FTE Allocation</i>
Streets Continued	
Facilities Maintenance Worker	0.45
Facilities Maintenance Worker	0.40
Facilities Maintenance Worker	0.40
Facilities Maintenance Worker	0.35
Facilities Maintenance Worker	0.45
Equipment Operator	0.70
Stormwater Maintenance Worker III	0.10
Stormwater Maintenance Worker II	0.10
Stormwater Maintenance Worker II	0.10
Total Streets	6.90
Water Utility	
Public Works Director	0.15
Capital Projects Program Manager	0.10
Public Works Supervisor, Utilities	1.00
Lead Engineer	0.20
PW Administrative Supervisor	0.90
PW Administrative Coordinator	0.65
Water Maintenance Technician	0.95
Utilities Maintenance Worker III	0.95
Utilities Maintenance Worker II	0.95
Utility Billing Clerk	0.75
Accounting/Utility Clerk	0.40
Total Water Utility	7.00
Stormwater Utility	
Public Works Director	0.10
Engineering Tech	0.20
Public Works Supervisor, Stormwater	0.85
Lead Engineer	0.30
Engineering Technician	0.10
PW Administrative Coordinator	0.05
Stormwater Maintenance Worker III	0.80
Stormwater Maintenance Worker II	0.80
Stormwater Maintenance Worker II	0.80
Stormwater Maintenance Worker	1.00
Stormwater Maintenance Worker	1.00
Utility Clerk	0.20
Accounting/Utility Clerk	0.10
Total Stormwater Utility	6.30
Total Full Time Equivalents	82.25
Full-Time Staff	
Full-Time Employees	81.00
Part-Time Staff	
Part-Time Employees	1.25



FUND SUMMARIES

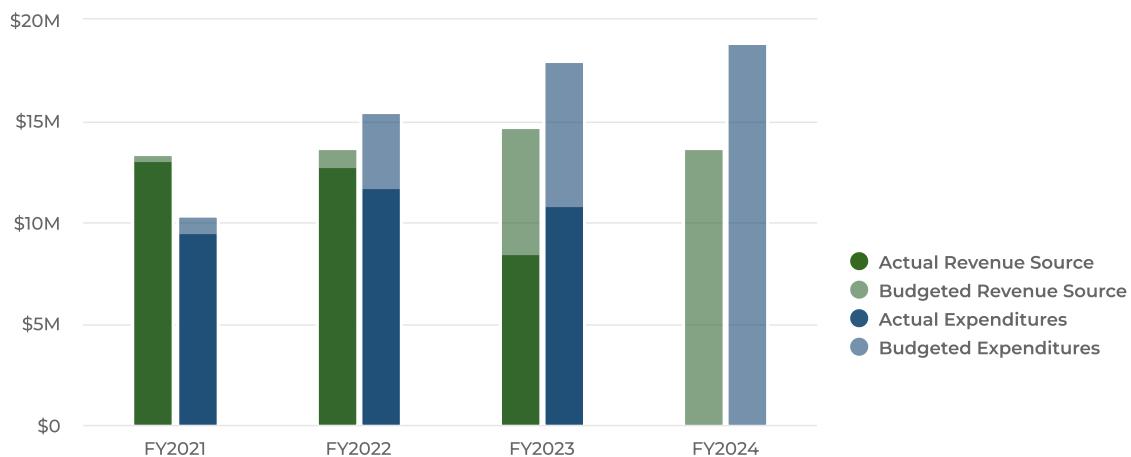


General Fund

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. Licenses and permits offer a significant resource to support community development and building permit activities. 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.

Summary

The General Fund's projected 2024 revenue budget is \$13.7 million, which represents an 8.3% decrease over the amended 2023 budget. Budgeted expenditures will increase \$147,091 or 0.8% over the amended 2023 budget. The 2023 expense budget is \$18.9 million including transfers to support street operations and maintenance, debt service and capital projects.

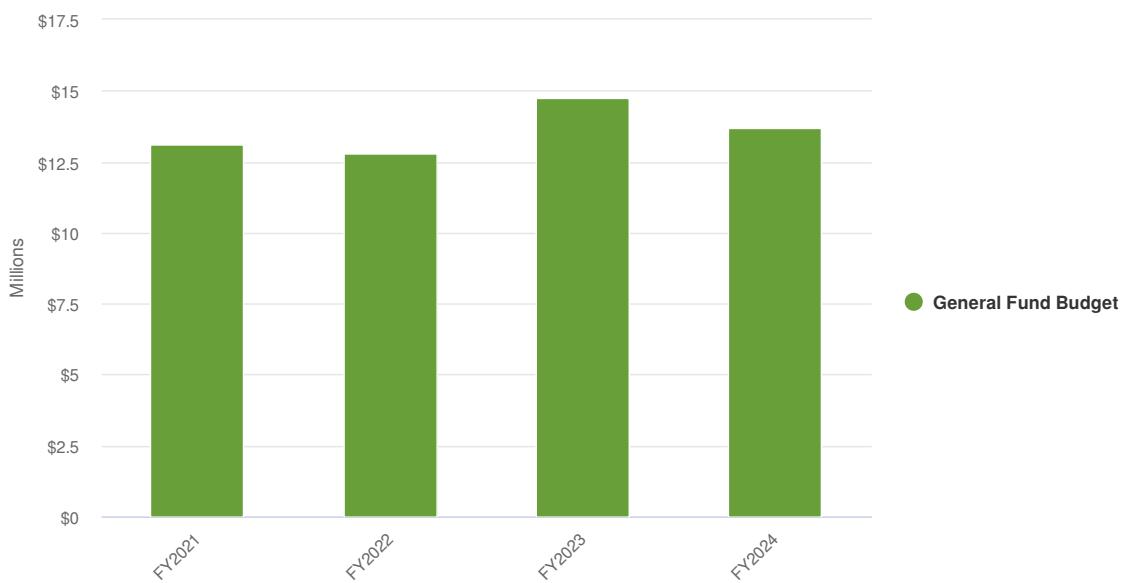


General Fund Revenue

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.



2024 Budgeted and Historical General Fund Revenue



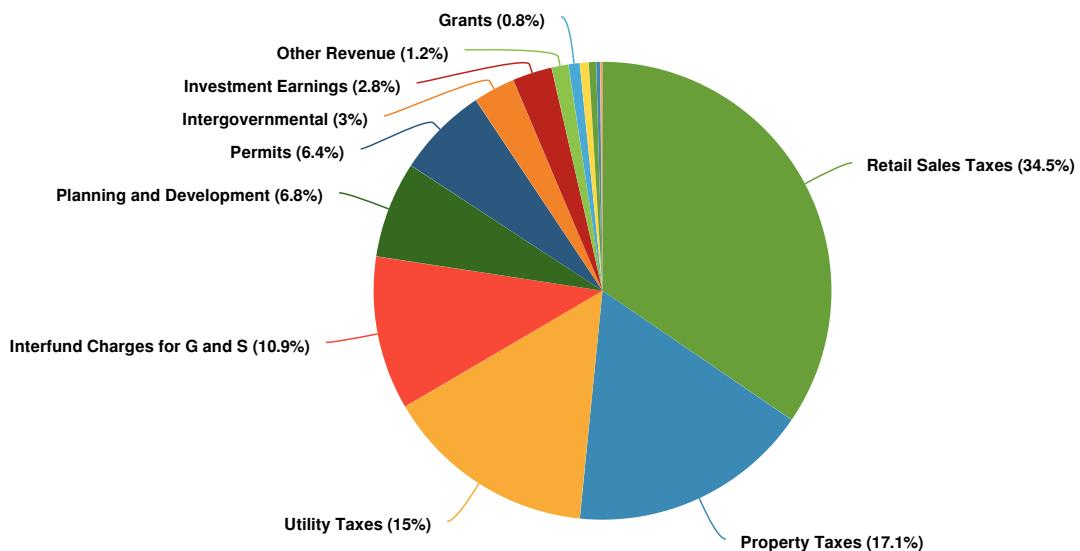
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund Budget	\$13,109,480	\$12,813,543	\$14,758,230	\$13,714,286	-7.1%
Total General Fund Budget:	\$13,109,480	\$12,813,543	\$14,758,230	\$13,714,286	-7.1%



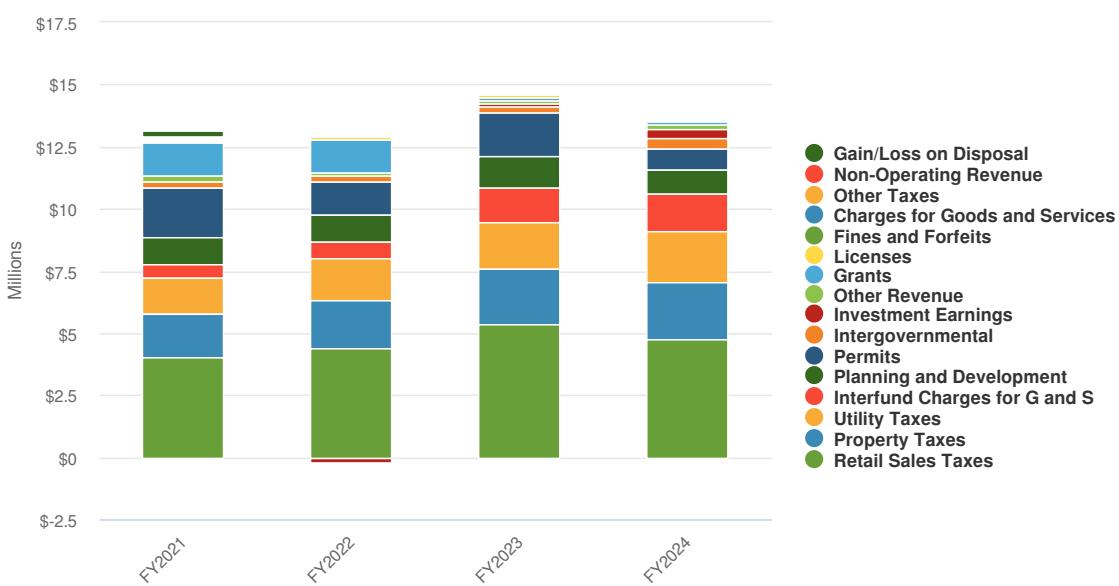
Revenues by Source

2024 revenue increases and decreases are projected for the following when compared to the 2023 amended budget: Property taxes 5.4% increase, sales and use tax a decrease of 11.8% and utility taxes a 9.9% increase respectively. Development revenue is expected to decrease 37.7% due to a forecasted decrease in single family residential permits. Grant funding for the General Fund is expected to be reduced by 37% due to the receipt in 2023 of a State Capital Grant to fund tenant improvements for the new City of Ridgefield Police Station. The 2024 revenue budget amounts to \$13,714,286 and is summarized as follows:

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



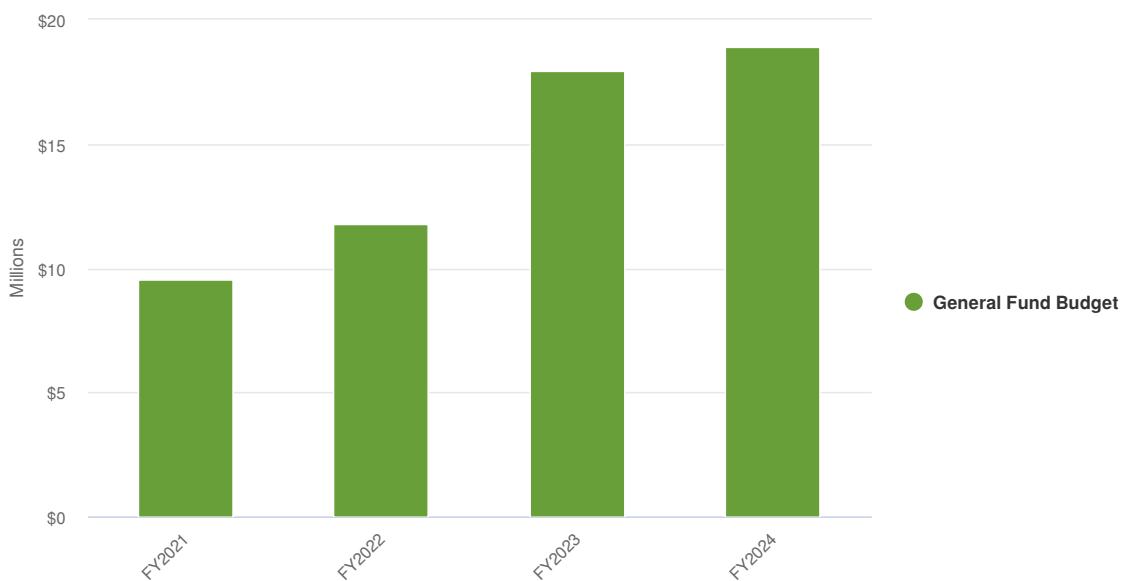
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Non-Operating Revenue	\$39,829	-\$3,726	\$10,000	\$10,000	0%
Other Revenue	\$197,016	\$140,515	\$141,100	\$163,100	15.6%
Property Taxes	\$1,721,326	\$1,941,010	\$2,220,000	\$2,340,000	5.4%
Retail Sales Taxes	\$4,046,510	\$4,377,788	\$5,369,000	\$4,735,000	-11.8%
Utility Taxes	\$1,442,495	\$1,695,922	\$1,868,100	\$2,052,500	9.9%
Other Taxes	\$9,556	\$11,397	\$12,000	\$12,000	0%
Licenses	\$59,061	\$70,583	\$77,500	\$86,000	11%
Permits	\$1,974,406	\$1,289,236	\$1,741,260	\$883,180	-49.3%
Grants	\$1,333,550	\$1,331,207	\$127,780	\$108,500	-15.1%
Intergovernmental	\$264,674	\$262,299	\$282,880	\$406,000	43.5%
Charges for Goods and Services	\$67,712	\$45,024	\$59,700	\$37,500	-37.2%
Planning and Development	\$1,101,623	\$1,098,732	\$1,240,000	\$935,000	-24.6%
Interfund Charges for G and S	\$567,328	\$679,103	\$1,414,610	\$1,488,406	5.2%
Fines and Forfeits	\$67,879	\$55,525	\$69,100	\$72,100	4.3%
Investment Earnings	-\$18,813	-\$181,072	\$89,000	\$385,000	332.6%
Gain/Loss on Disposal	\$235,326		\$36,200	\$0	-100%
Total Revenue Source:	\$13,109,480	\$12,813,543	\$14,758,230	\$13,714,286	-7.1%

General Fund Expenditures

The 2024 General Fund expense budget is \$18,915,041, an increase of \$147,091 (0.8%) over the 2023 amended budget of \$18.8 million. The 2024 budget includes ongoing expenses of \$15.3 million, plus \$3.6 million, that was added to account for new department and Council priority initiatives, including \$2.4 million transferred to fund Street Fund operations and transportation capital projects. The City anticipates using General Fund contingency reserves in the amount of \$5.2 million for one-time expenses to balance the budget. This includes \$2.35 million in fund balance specifically set aside for high priority capital infrastructure projects. The General Fund operating budget is allocated by department as follows:



2024 Budgeted and Historical General Fund Expenditures

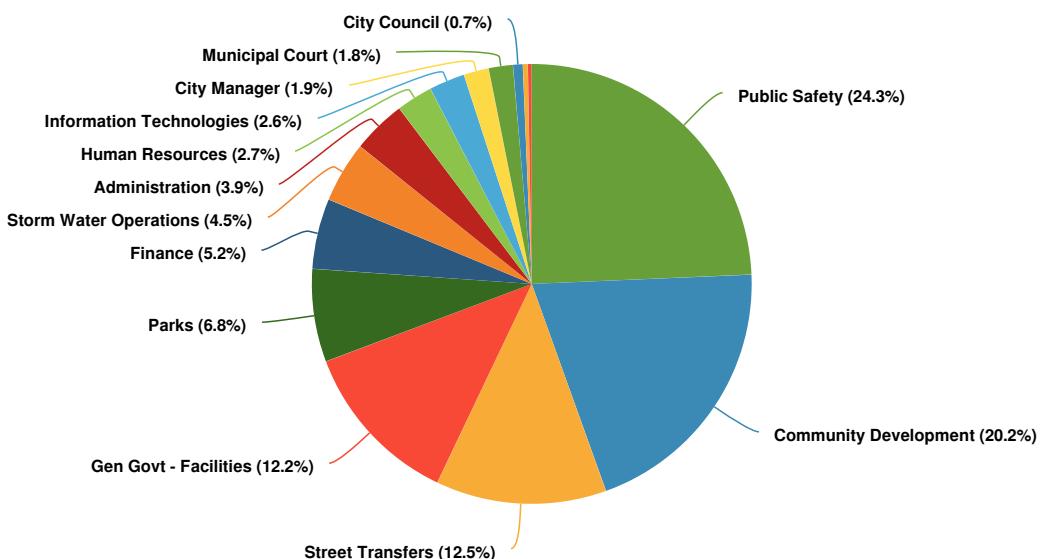


Expenditures by Function

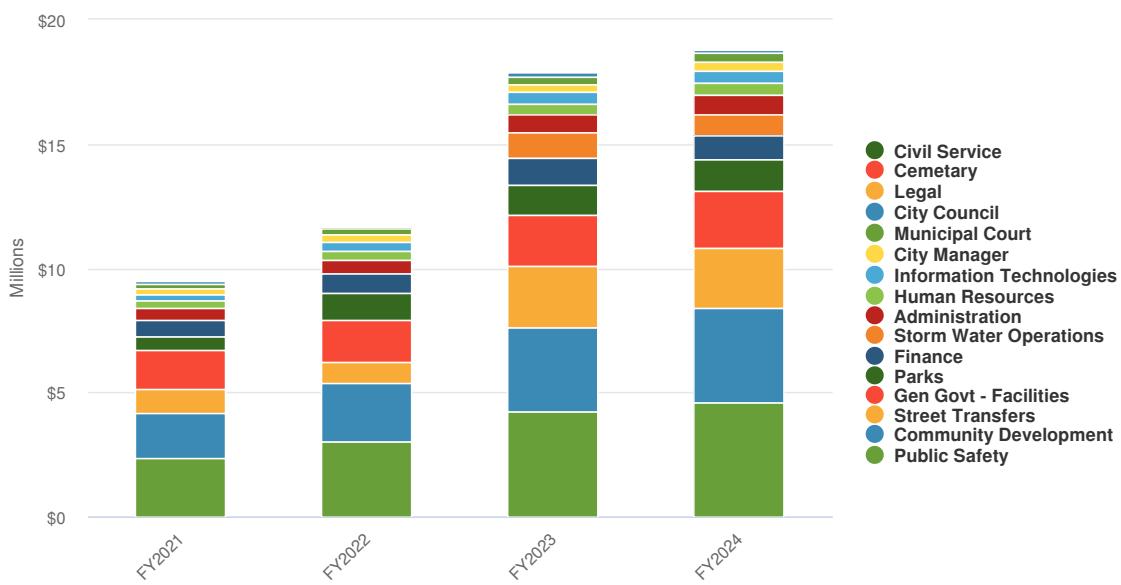
Departmental changes when compared to the amended 2023 budget include increases to Judicial, Legal, Human Resources, and Information Technology of 11.7%, 16.7%, 14.6% and 14% respectively. The increases are due to increases in court costs for the Battle Ground court system, legal expenses, increased software and maintenance costs and one-time professional service work to be completed in 2024. The Finance Department, General Government/Facilities, and Community Development saw decreases of 5.7%, 6.8% and 6.6% due to reduced professional service expenses and one-time expenses for projects completed in 2023. The General Fund transfer to support street operations and maintenance is reduced by 6.6%. The reduction is due to additional motor vehicle fuel tax, increased utility tax revenues dedicated to street maintenance and the use of excess reserves in the street fund.

The 2024 expense budget includes the addition of 4 full-time positions funded mainly by the General Fund, including two police officers and two facilities maintenance workers. 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 2024.

2024 Budgeted Expenditures by Function



2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
City Council	\$81,687	\$98,185	\$135,200	\$135,000	-0.1%
Municipal Court	\$199,456	\$247,811	\$300,000	\$335,000	11.7%
City Manager	\$268,955	\$288,530	\$341,500	\$350,800	2.7%
Finance	\$652,656	\$749,680	\$1,061,095	\$977,600	-7.9%
Legal	\$34,641	\$48,444	\$60,000	\$70,000	16.7%
Human Resources	\$283,452	\$389,114	\$442,000	\$506,500	14.6%
Administration	\$530,582	\$539,933	\$723,575	\$745,700	3.1%
Gen Govt - Facilities	\$1,591,887	\$1,689,371	\$2,030,100	\$2,310,100	13.8%
Information Technologies	\$214,757	\$342,160	\$435,000	\$496,000	14%
Public Safety	\$2,363,468	\$3,048,922	\$4,239,725	\$4,601,900	8.5%
Civil Service	\$118	\$156	\$1,000	\$1,000	0%
Cemetery	\$30,720	\$34,499	\$50,550	\$51,925	2.7%
Street Transfers	\$927,006	\$894,889	\$2,490,000	\$2,372,185	-4.7%
Community Development	\$1,831,795	\$2,309,399	\$3,388,355	\$3,820,116	12.7%
Parks	\$518,689	\$1,078,466	\$1,221,100	\$1,291,215	5.7%
Storm Water Operations		\$0	\$1,050,000	\$850,000	-19%
Total Expenditures:	\$9,529,866	\$11,759,560	\$17,969,200	\$18,915,041	5.3%

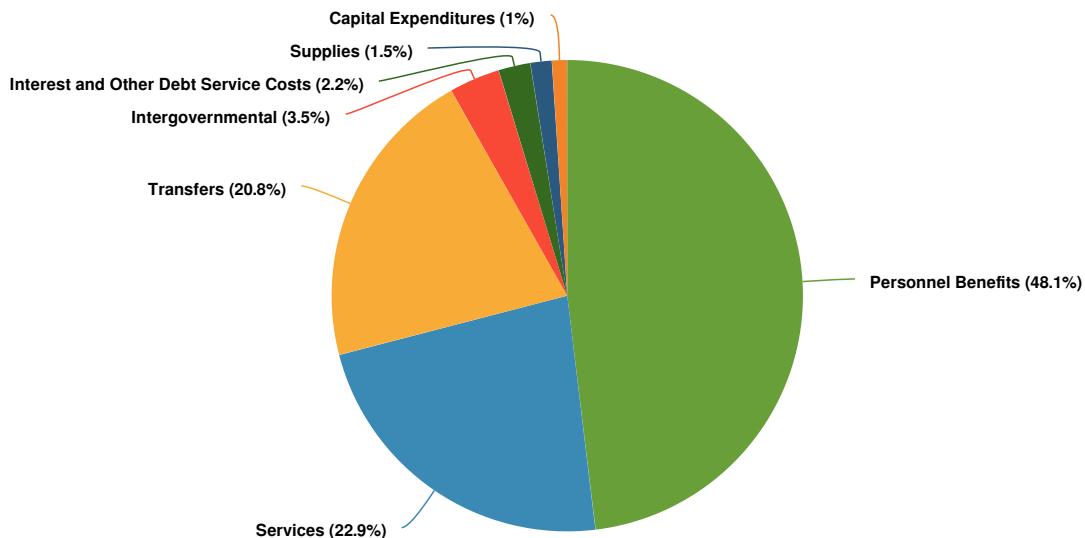


Expenditures by Expense Type

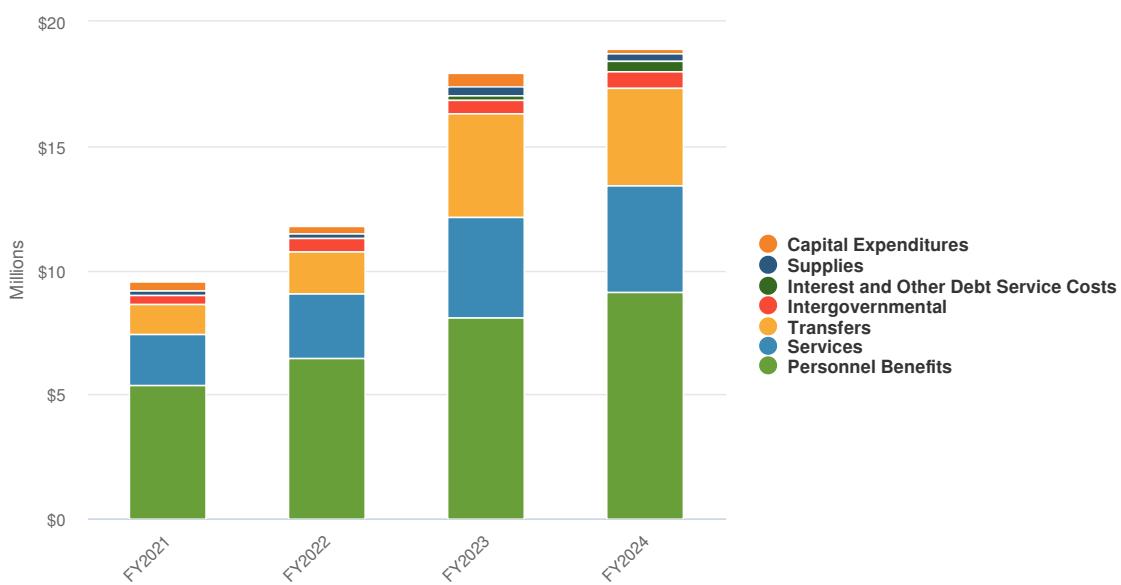
The General Fund budget allocation by major cost category comprises 1) personnel cost of \$9.1 million, 2) supplies, services, and operations/maintenance at \$5.3 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$4.5 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$0.9 million, or 11.1% when compared to the amended 2023 budget, increasing from \$8.2 million to \$9.1 million. The percent of personnel cost as it relates to the total expense budget accounts for 48.1% of the total expense budget including one-time expenses. Personnel expense is 58.2% of ongoing operating expenses excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 62.05, up from 58.85 or 3.2 full-time equivalents when compared to the amended 2023 FTE budget. The City will add 6 FTE's in 2024 compared to 7 new FTE's in 2023. Four of the new FTE's will receive their funding from the General or Street Fund. The new positions include two police officers, two facilities maintenance workers working 1.2 FTE in Parks, Cemetery and General Facilities maintenance, with the remaining time spent doing street maintenance.

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits	\$5,362,372	\$6,477,858	\$8,113,945	\$9,096,565	12.1%
Supplies	\$185,606	\$225,947	\$358,500	\$275,750	-23.1%
Services	\$2,097,766	\$2,567,363	\$4,060,705	\$4,326,616	6.5%
Intergovernmental	\$403,857	\$489,036	\$575,450	\$660,300	14.7%
Capital Expenditures	\$321,832	\$261,203	\$558,000	\$197,500	-64.6%
Interest and Other Debt Service Costs	\$0	\$0	\$190,000	\$415,000	118.4%
Transfers	\$1,158,433	\$1,738,153	\$4,112,600	\$3,943,310	-4.1%
Total Expense Objects:	\$9,529,866	\$11,759,560	\$17,969,200	\$18,915,041	5.3%

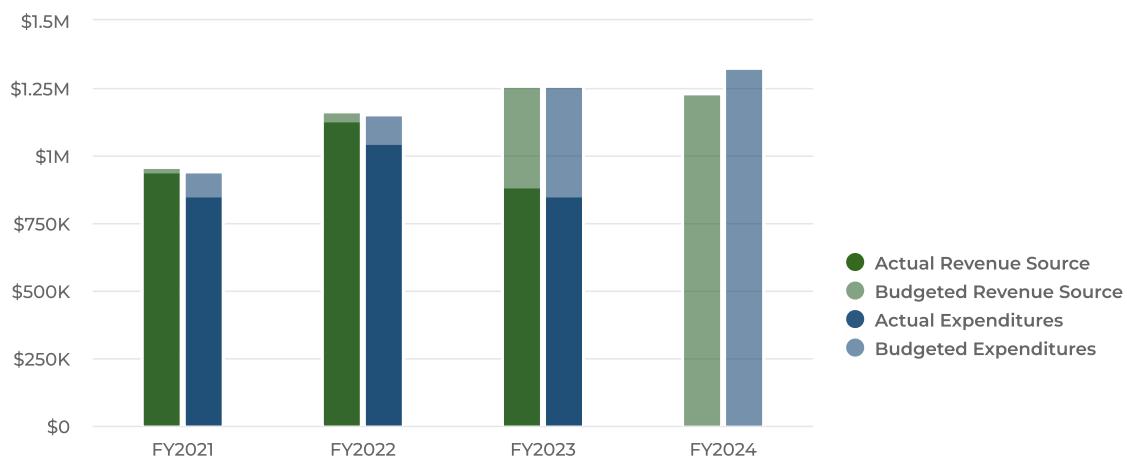


Street Fund

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 2024 revenue budget is \$1.23 million, which represents a 4.5% decrease over the amended 2023 budget. Budgeted expenditures will increase \$20,410 or 1.6% over the amended 2023 budget. The 2024 expense budget is \$1.33 million.

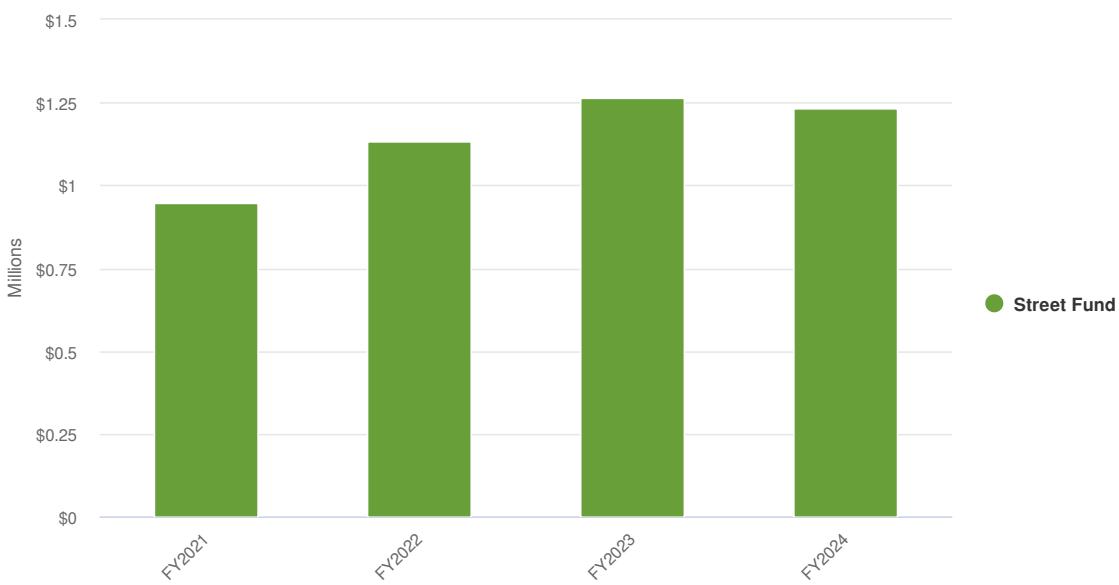


Street Fund Revenue

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 for funding street operations.



2024 Budgeted and Historical Street Fund Revenue

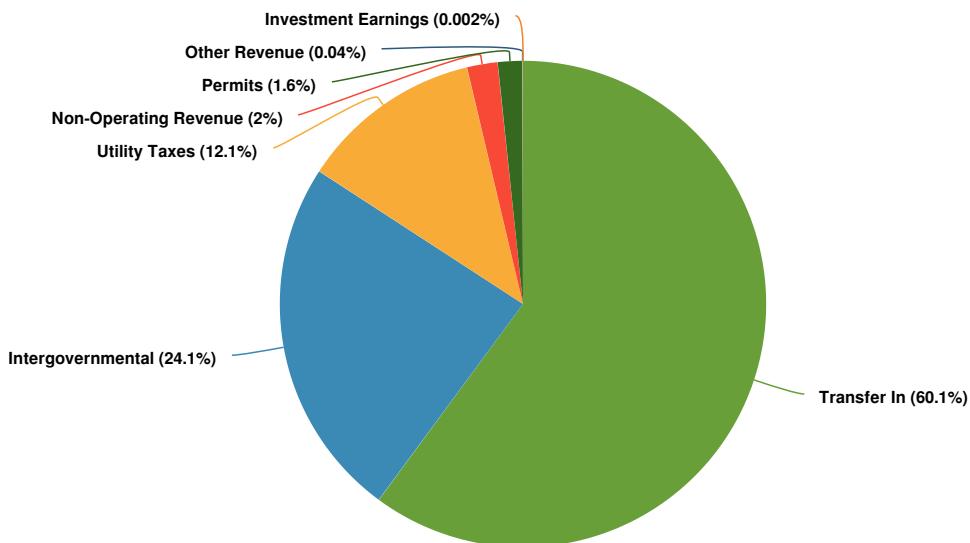


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Street Fund	\$945,009	\$1,133,201	\$1,263,355	\$1,230,960	-2.6%
Total Street Fund:	\$945,009	\$1,133,201	\$1,263,355	\$1,230,960	-2.6%

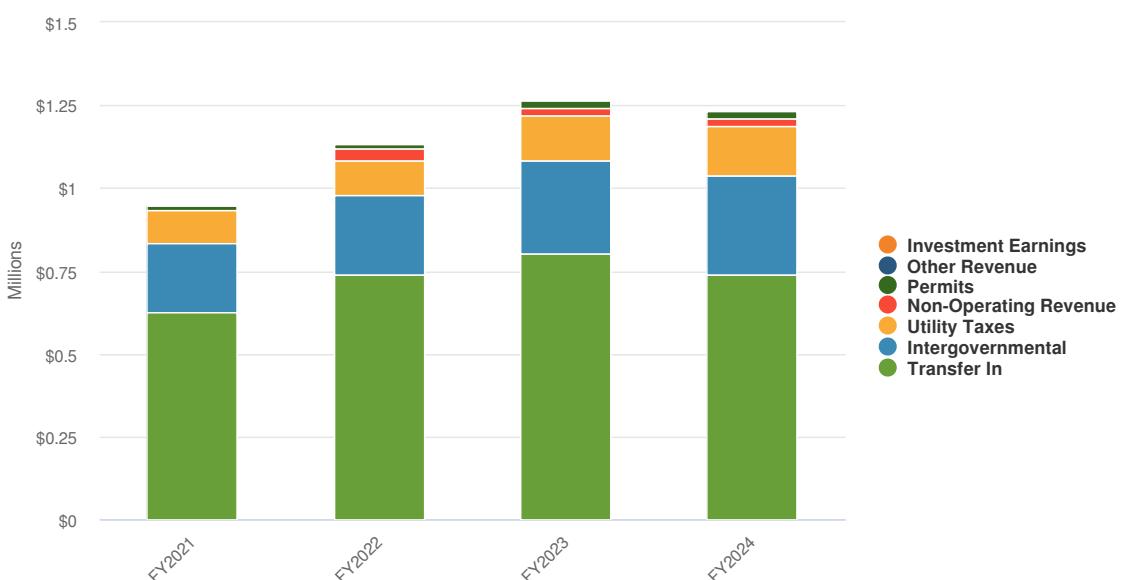
Revenues by Source

The 2024 revenue budget is expected to decrease \$81,145 compared to the amended 2023 budget. Utility taxes and motor vehicle fuel taxes are expected to increase 9.3% and 6.9% respectively, while the General Fund transfer will decrease 12.8% in 2024. The increase in utility tax and motor vehicle fuel tax are due to the growth in households and a 11.3% population increase in per capita distribution of the fuel tax. The General Fund transfer will decrease due to the plan to use existing fund balance in the Street Fund.

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)

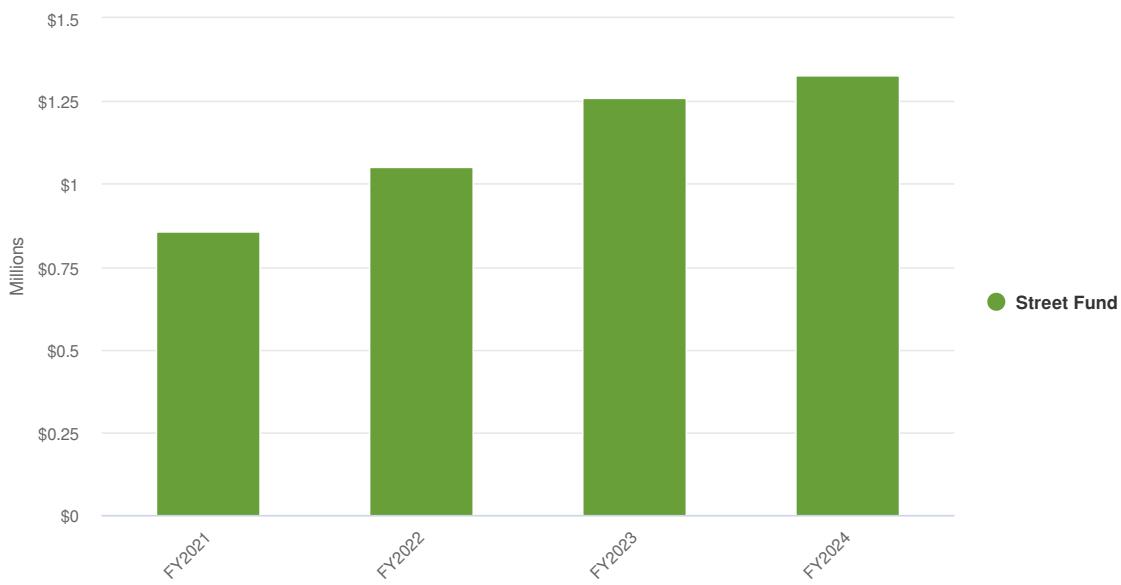


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Non-Operating Revenue		\$35,659	\$25,000	\$25,000	0%
Other Revenue	\$75	\$50	\$500	\$500	0%
Utility Taxes	\$96,393	\$106,449	\$136,300	\$149,000	9.3%
Permits	\$13,360	\$13,537	\$20,000	\$20,000	0%
Intergovernmental	\$210,743	\$240,338	\$281,530	\$296,500	5.3%
Investment Earnings	\$0	\$0	\$25	\$25	0%
Transfer In	\$624,438	\$737,167	\$800,000	\$739,935	-7.5%
Total Revenue Source:	\$945,009	\$1,133,201	\$1,263,355	\$1,230,960	-2.6%

Street Fund Expenditures

The 2024 Street Fund expense budget is \$1,329,535, an increase of \$20,410 (1.6%) from the amended 2023 budget. The 2024 budget incorporates \$25,000 that will be transferred to the Equipment Replacement Fund. An additional \$79,935 was added for new FTE allocations and \$5,000 in equipment purchases related to the new position.

2024 Budgeted and Historical Street Fund Expenditures

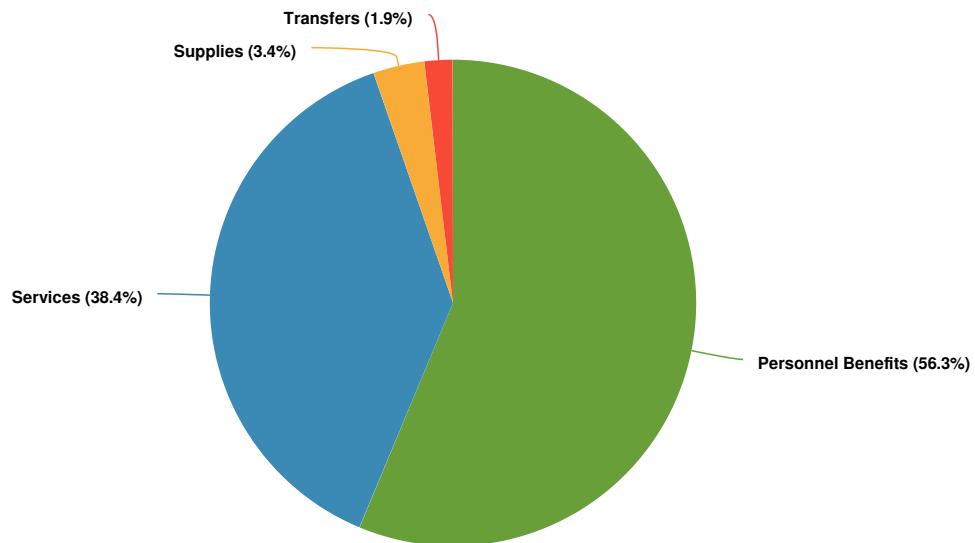


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Street Fund	\$856,257	\$1,051,988	\$1,260,375	\$1,329,535	5.5%
Total Street Fund:	\$856,257	\$1,051,988	\$1,260,375	\$1,329,535	5.5%

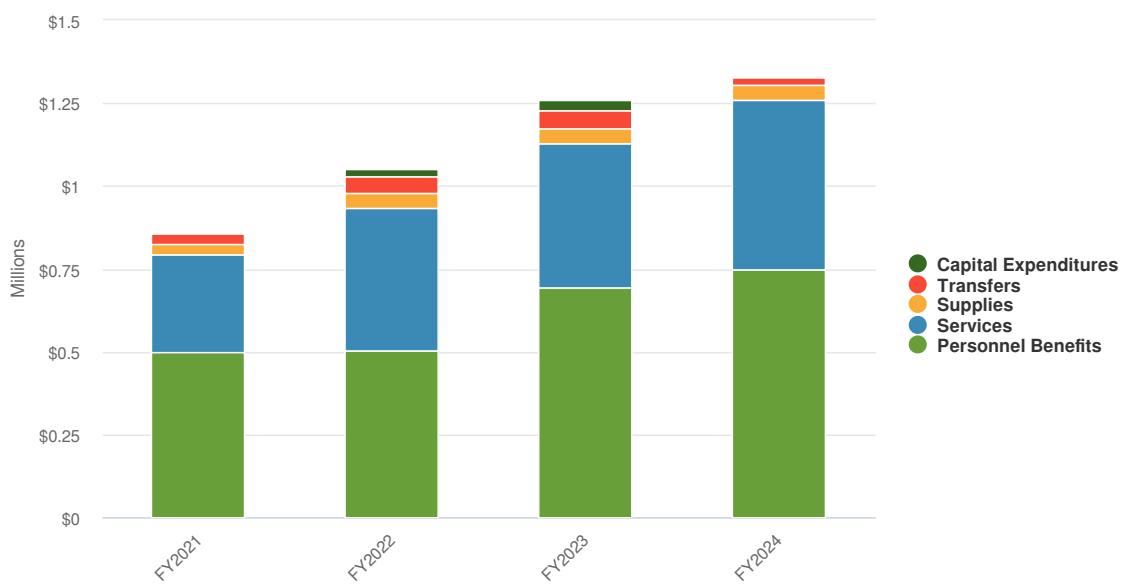


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits	\$499,621	\$503,108	\$695,450	\$748,435	7.6%
Supplies	\$31,765	\$47,364	\$47,800	\$45,250	-5.3%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Services	\$291,696	\$428,824	\$432,125	\$510,850	18.2%
Capital Expenditures	\$0	\$22,471	\$34,000	\$0	-100%
Transfers	\$33,175	\$50,221	\$51,000	\$25,000	-51%
Total Expense Objects:	\$856,257	\$1,051,988	\$1,260,375	\$1,329,535	5.5%



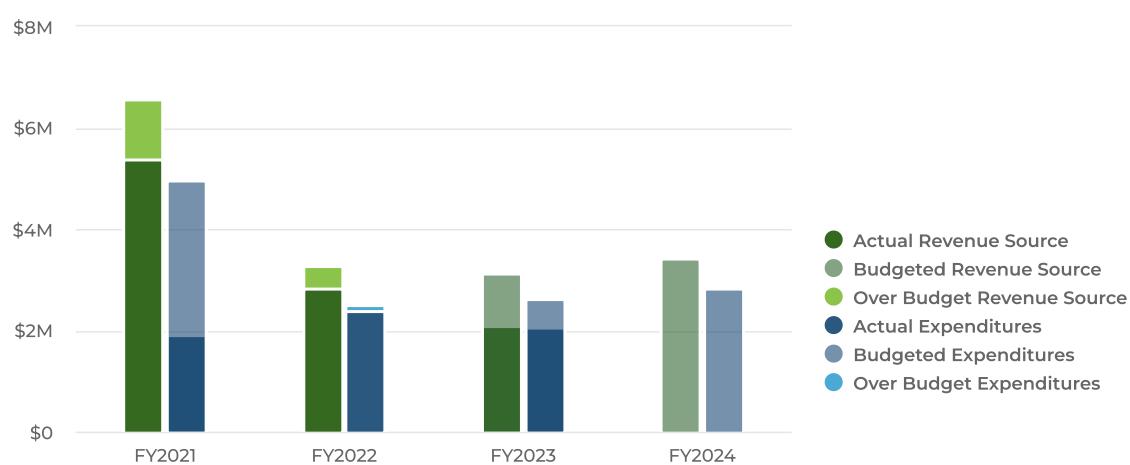


Water Operating Fund

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 2024 revenue budget is \$3.4 million, which represents a 9.2% increase over the amended 2023 budget. Budgeted expenditures will increase \$81,353 or 2.9% over the amended 2023 budget. The 2024 expense budget is \$2.8 million. An additional 5% of rate revenues or \$160,000 is expected to be transferred into the repair and replacement reserve.



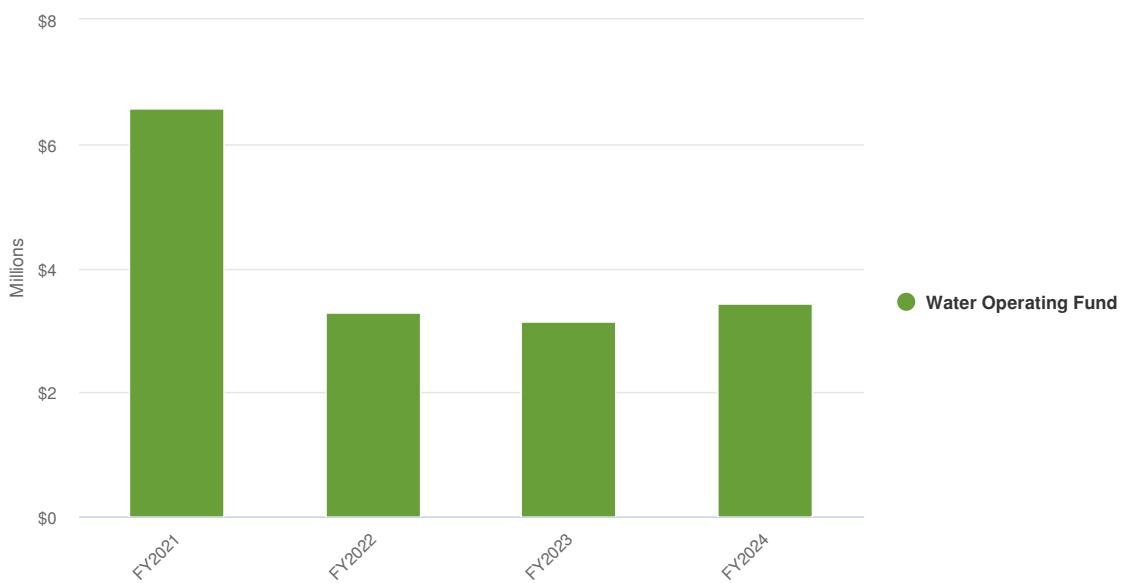
Water Operating Fund Revenue

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 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 3.7% increase in new accounts in 2024 due to an increased utility customer base. Water utility rates will see an increase of 3% in base and usage charges across all tiers in 2024.

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.



2024 Budgeted and Historical Water Operating Fund Revenue

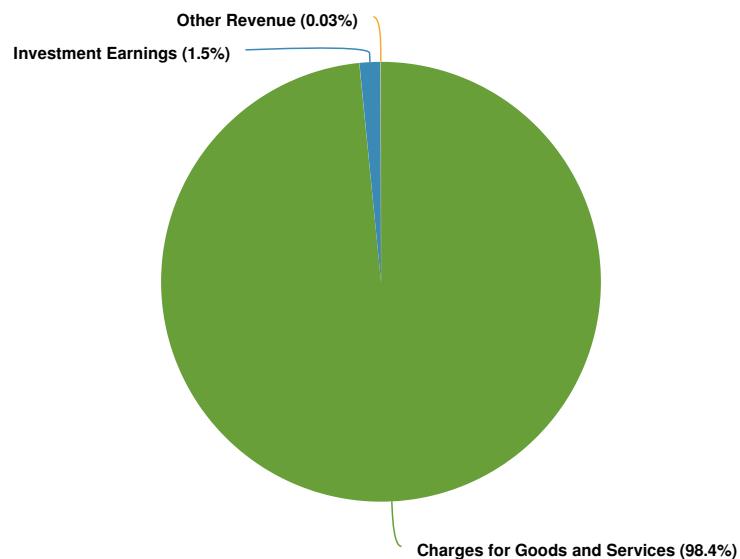


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Operating Fund	\$6,585,360	\$3,290,718	\$3,134,000	\$3,422,500	9.2%
Total Water Operating Fund:	\$6,585,360	\$3,290,718	\$3,134,000	\$3,422,500	9.2%

Revenues by Source

The 2024 revenue budget is expected to increase \$288,500 or 9.2% compared to the amended 2023 budget. The increase is due to an expected increase in accounts and water usage along with a 3% increase in rates. The rates have not increased in 4 of the past 6 years, with the only rate increase a 1.5% increase in 2020 and an increase of 3% in 2023. 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 has been able to meet revenue requirements without annual inflationary rate increases in four of the past six years.

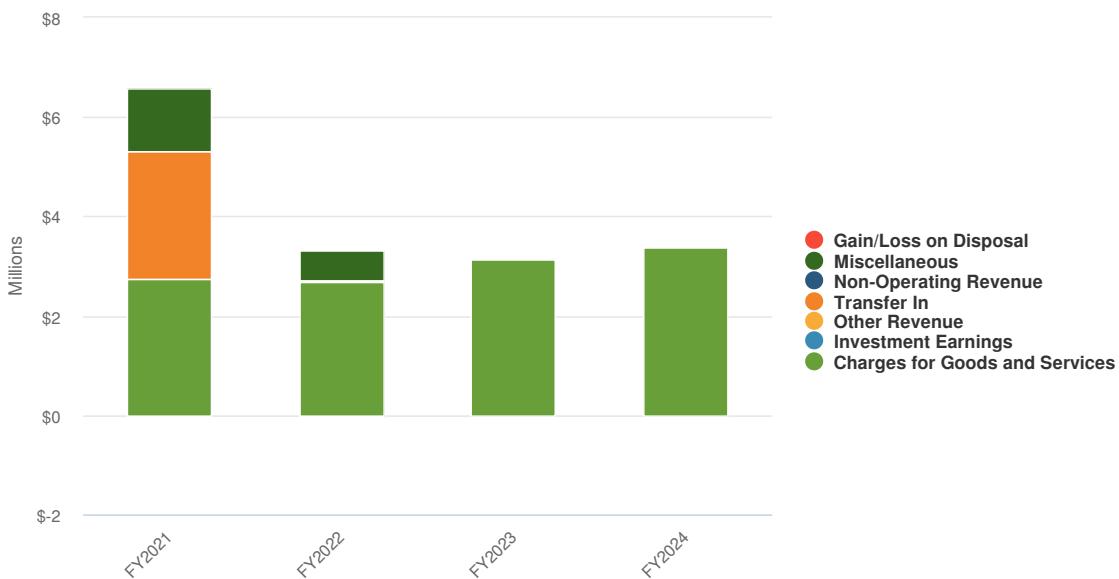
Projected 2024 Revenues by Source



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.

2024 Budgeted and Historical Revenues by Source



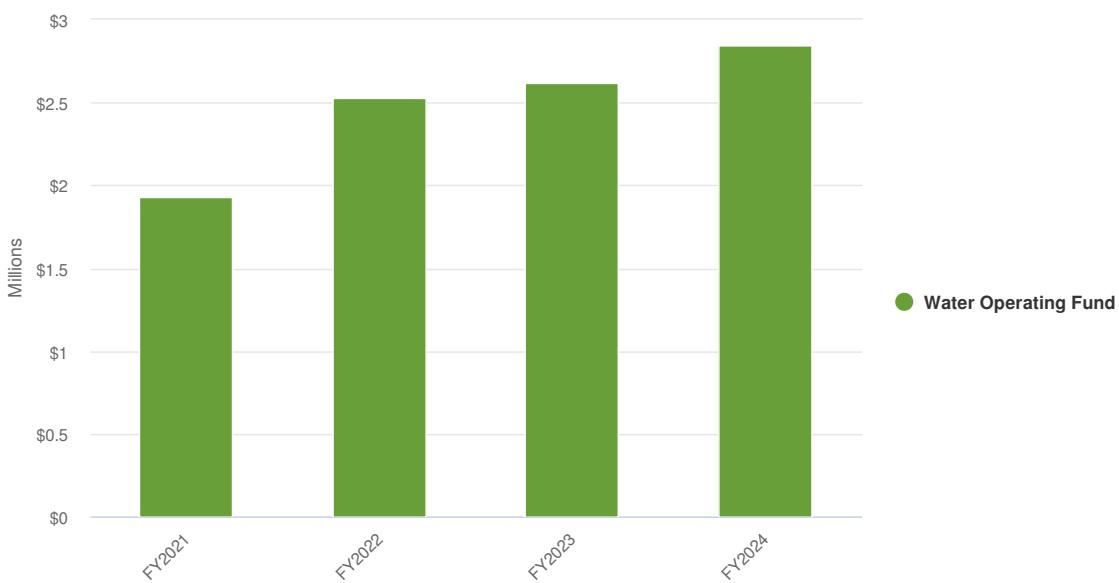
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Non-Operating Revenue	\$1,000	\$1,000	\$0	\$0	0%
Other Revenue	\$0	\$37,635	\$1,000	\$1,000	0%
Charges for Goods and Services	\$2,744,740	\$2,687,534	\$3,122,000	\$3,369,000	7.9%
Investment Earnings	-\$2,330	-\$29,284	\$11,000	\$52,500	377.3%
Transfer In	\$2,564,193		\$0	\$0	0%
Gain/Loss on Disposal	-\$4,580		\$0	\$0	0%
Miscellaneous	\$1,282,336	\$593,833	\$0	\$0	0%
Total Revenue Source:	\$6,585,360	\$3,290,718	\$3,134,000	\$3,422,500	9.2%

Water Operating Fund Expenditures

The Water Fund operating expense will see an increase of approximately \$81,353 or 2.9% when compared to the amended 2023 budget. This is due to increased personnel costs and a transfer to the Water Capital Fund for a capital project.



2024 Budgeted and Historical Water Operating Fund Expenditures



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Operating Fund	\$1,928,608	\$2,529,950	\$2,623,370	\$2,845,473	8.5%
Total Water Operating Fund:	\$1,928,608	\$2,529,950	\$2,623,370	\$2,845,473	8.5%

Expenditures by Function

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

2024 Budgeted and Historical Expenditures by Function

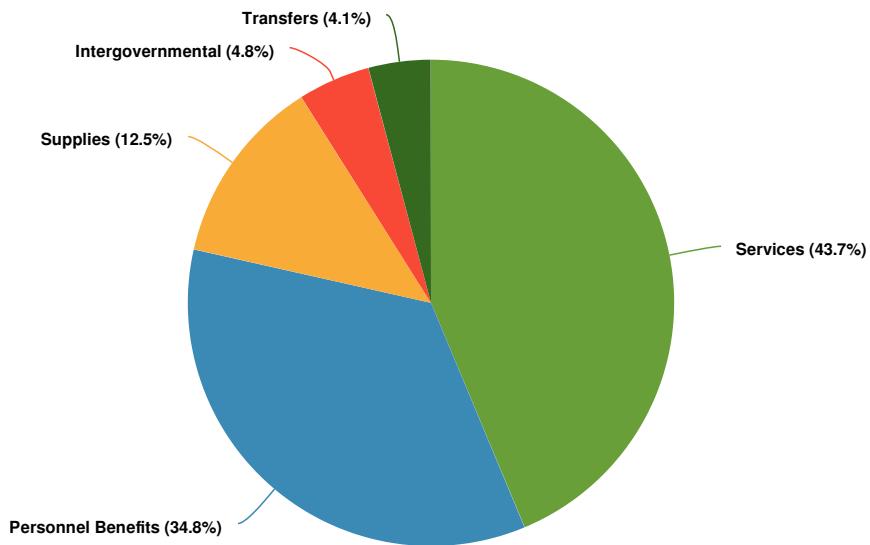


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Water Operations	\$2,611,528	\$2,891,200	\$2,623,370	\$2,845,473	8.5%
Non Departmental	-\$682,919	-\$361,250	\$0	\$0	0%
Total Expenditures:	\$1,928,608	\$2,529,950	\$2,623,370	\$2,845,473	8.5%



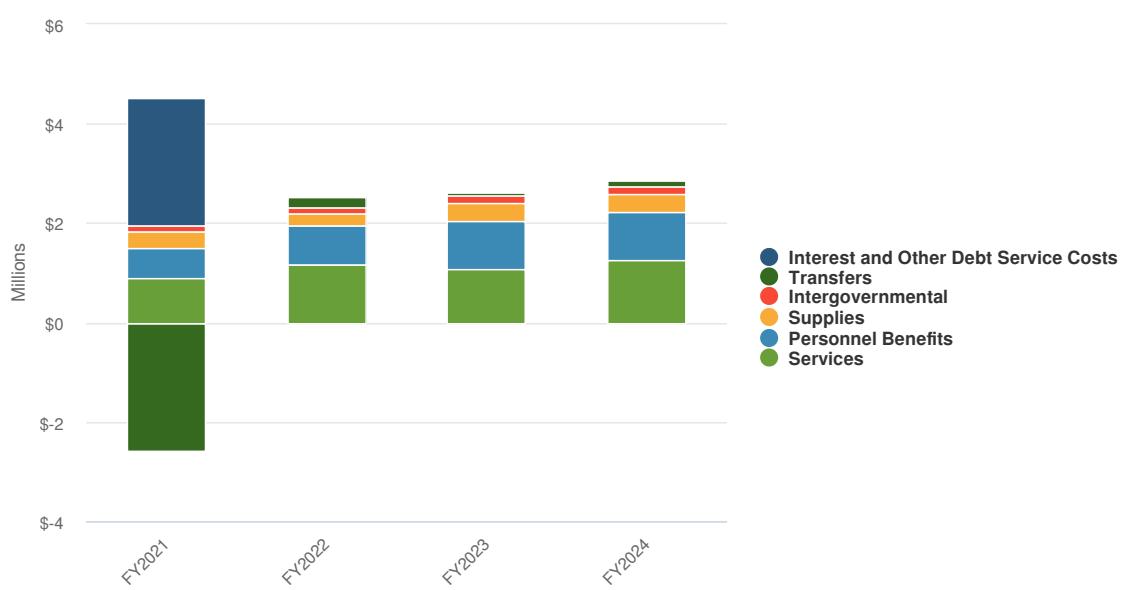
Expenditures by Expense Type

2024 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 and debt service for water system improvements.

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Personnel Benefits	\$586,136	\$772,166	\$950,800	\$990,900	4.2%
Supplies	\$336,790	\$247,320	\$366,000	\$356,000	-2.7%
Services	\$897,872	\$1,172,914	\$1,088,270	\$1,243,773	14.3%
Intergovernmental	\$132,321	\$136,015	\$137,000	\$137,000	0%
Interest and Other Debt Service Costs	\$2,554,701	\$0	\$0	\$0	0%
Transfers	-\$2,579,212	\$201,534	\$81,300	\$117,800	44.9%
Total Expense Objects:	\$1,928,608	\$2,529,950	\$2,623,370	\$2,845,473	8.5%





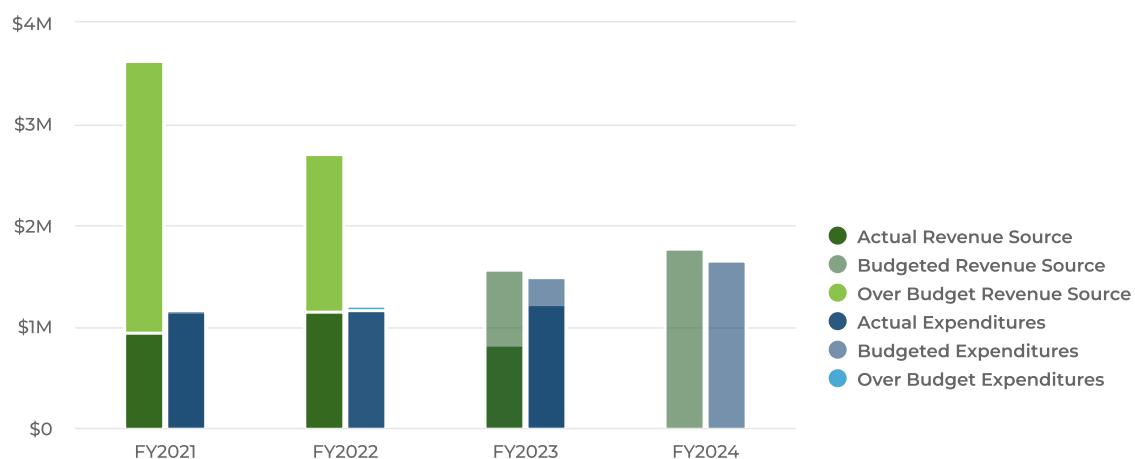
Stormwater Operating Fund

The Storm Water 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 will be migrating to a new NPDES Municipal Storm Water permit from the Washington State Department of Ecology in 2024. The permit adds additional compliance requirements for how the city manages and maintains storm water runoff in the city. The city has been increasing staffing, maintenance and inspections proactively to be prepared for the new requirements.

Summary

The Storm Water Operating Fund's projected 2024 revenue budget is \$1.78 million, which represents a 13.7% increase over the amended 2023 budget. Budgeted expenditures will decrease \$2,194 or 0.1% over the amended 2023 budget. The 2024 expense budget is \$1.66 million.



Storm Water Fund Revenue

The storm water 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.

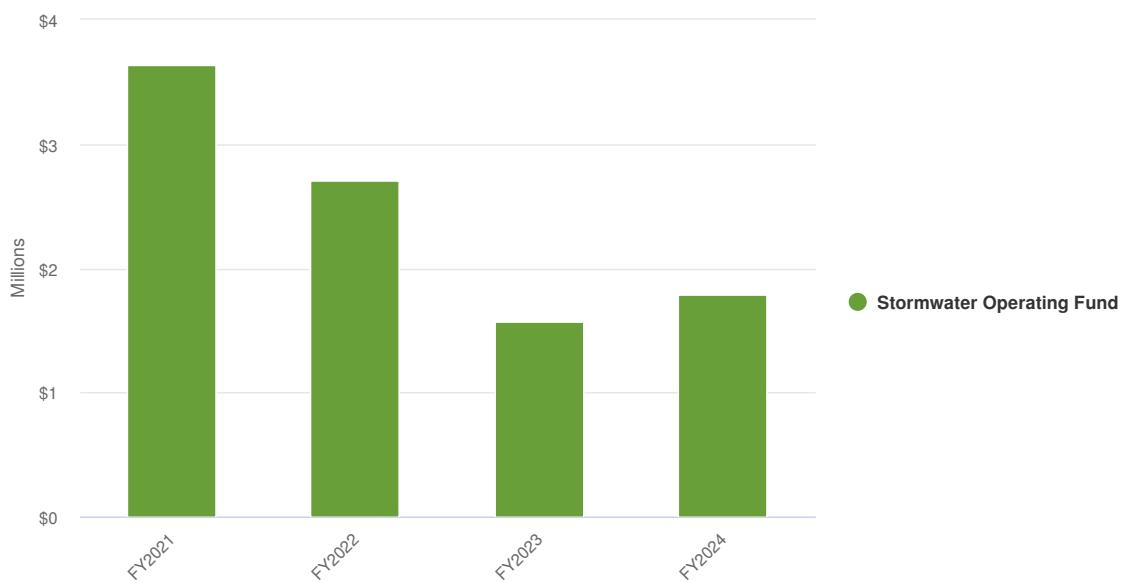
Storm water fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for the utility fund. The City conducted a rate study in 2023 to analyze revenue requirements for the next 10 years for the storm water utility. The City included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

The council asked staff to review the potential for adding a system development charge (SDC) to the storm water fund for new development. The potential SDC fee was not adopted by the Council after a comprehensive review and discussion on the merits of the additional fee.



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.

2024 Budgeted and Historical Storm Water Fund Revenues



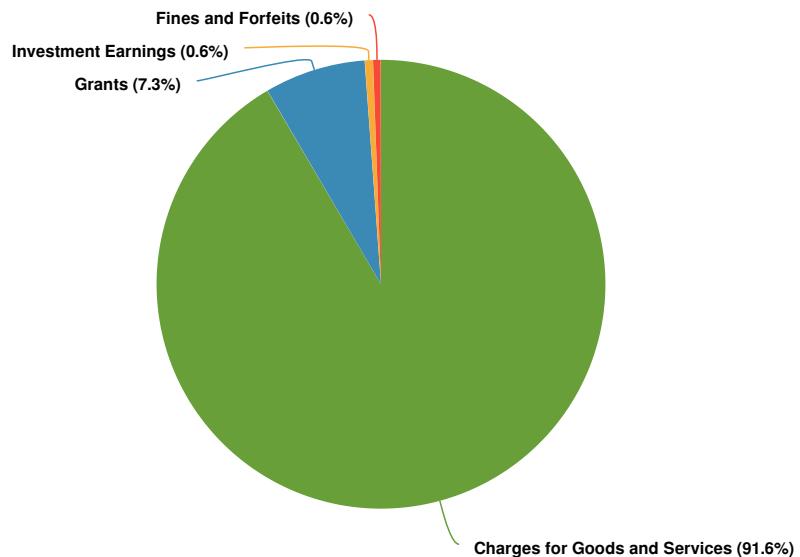
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Stormwater Operating Fund	\$3,636,992	\$2,709,657	\$1,568,500	\$1,782,700	13.7%
Total Stormwater Operating Fund:	\$3,636,992	\$2,709,657	\$1,568,500	\$1,782,700	13.7%



Revenues by Source

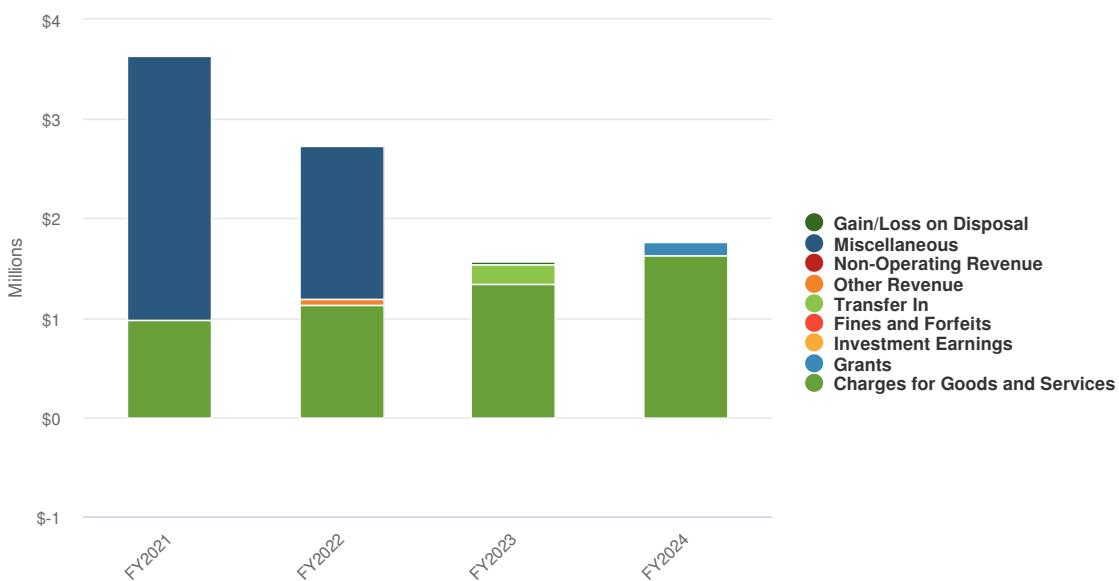
The revenues from storm water utility rates include a projected 4% increase in new accounts in 2024 due to an increased utility customer base. Rate revenues are expected to cover the requirements of the Storm Fund in 2024 and a subsidy from the General Fund will not be required to cover 2024 expenses. Storm water utility rates include a rate increase from \$21.00 to \$24.80 bi-monthly per equivalent development unit (EDU).

Projected 2024 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.

2024 Budgeted and Historical Revenues by Source

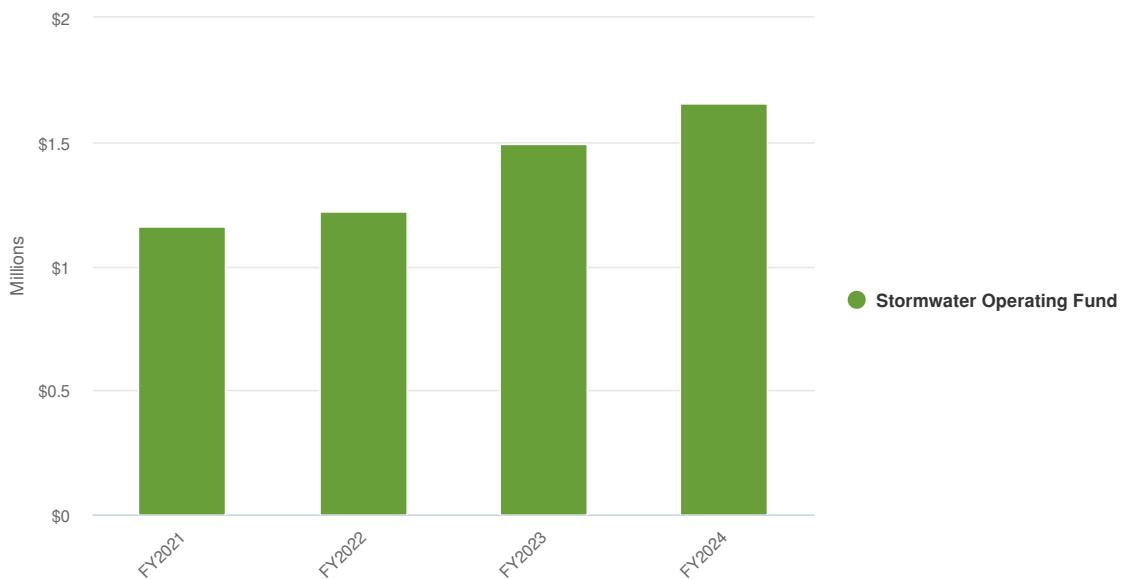


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Non-Operating Revenue		\$2,211		\$0	N/A
Other Revenue		\$57,035	\$0	\$0	0%
Grants			\$0	\$130,000	N/A
Charges for Goods and Services	\$977,261	\$1,132,721	\$1,340,000	\$1,632,200	21.8%
Fines and Forfeits				\$10,000	N/A
Investment Earnings	-\$1,007	-\$2,486	\$3,500	\$10,500	200%
Transfer In			\$200,000	\$0	-100%
Gain/Loss on Disposal	-\$4,580	-\$16,850	\$25,000	\$0	-100%
Miscellaneous	\$2,665,318	\$1,537,026	\$0	\$0	0%
Total Revenue Source:	\$3,636,992	\$2,709,657	\$1,568,500	\$1,782,700	13.7%

Storm Water Operating Fund Expenditures

The 2024 Storm Water operating budget will see a slight decrease of approximately 0.1% when compared to the amended 2023 budget. The 2024 operating budget includes two new positions, a maintenance worker position and an inspector position. Staff recommended reducing seasonal positions from 4 to 2 in 2024 and focusing on the new full-time positions. The 2023 budget included a \$130,000 transfer from the operating fund to the capital fund for design and engineering related to a failed storm pond. No capital transfers are planned for the 2024 budget. Additionally, the indirect cost transfer from the Storm Water Fund to the General Fund was reduced by over \$46,000 in 2024 compared to the amended 2023 budget.

2024 Budgeted and Historical Storm Water Fund Expenditures

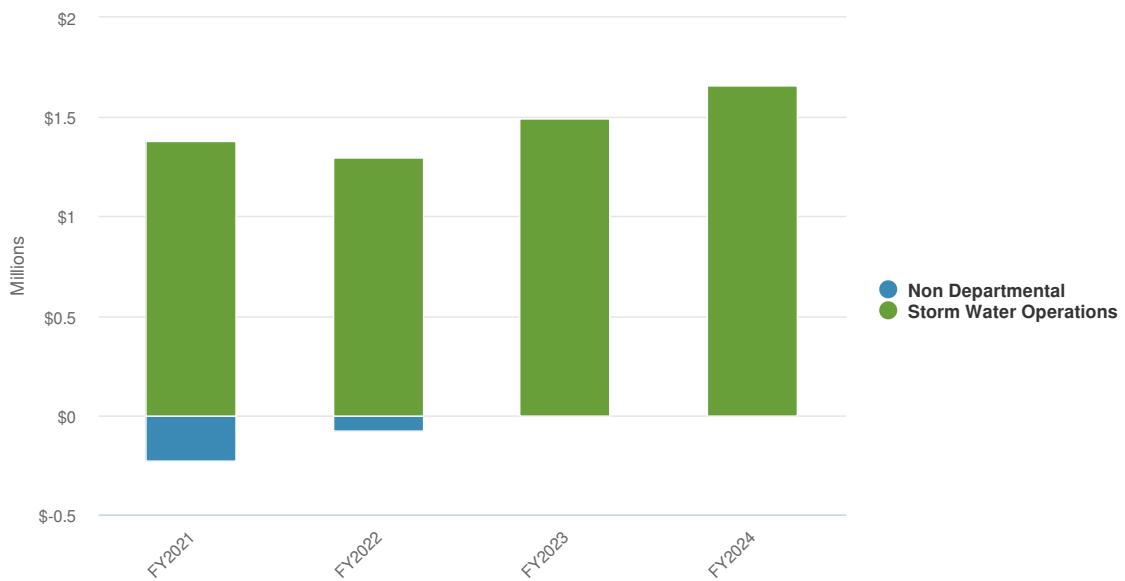


Expenditures by Function

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



2024 Budgeted and Historical Expenditures by Function

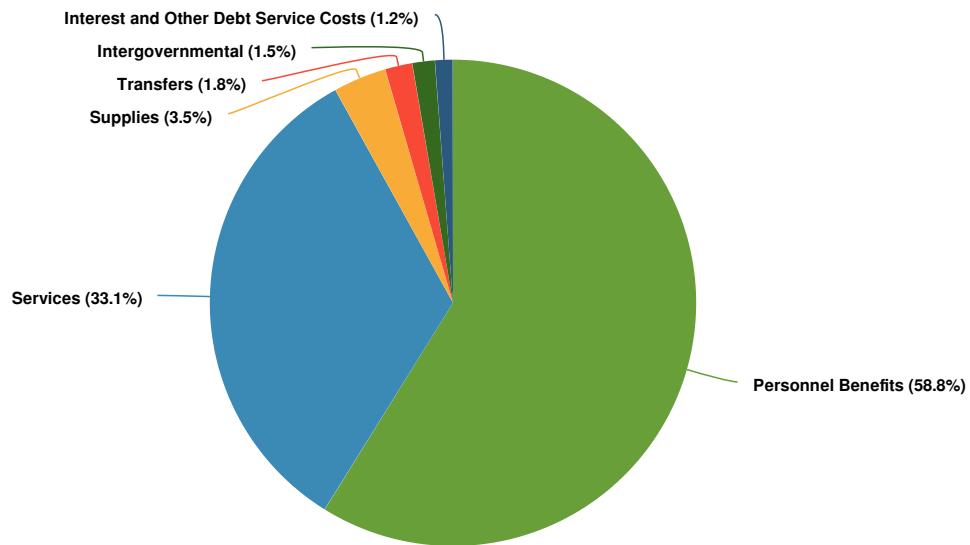


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Storm Water Operations	\$1,383,747	\$1,296,964	\$1,490,661	\$1,656,967	11.2%
Non Departmental	-\$226,447	-\$78,704	\$0	\$0	0%
Total Expenditures:	\$1,157,300	\$1,218,260	\$1,490,661	\$1,656,967	11.2%

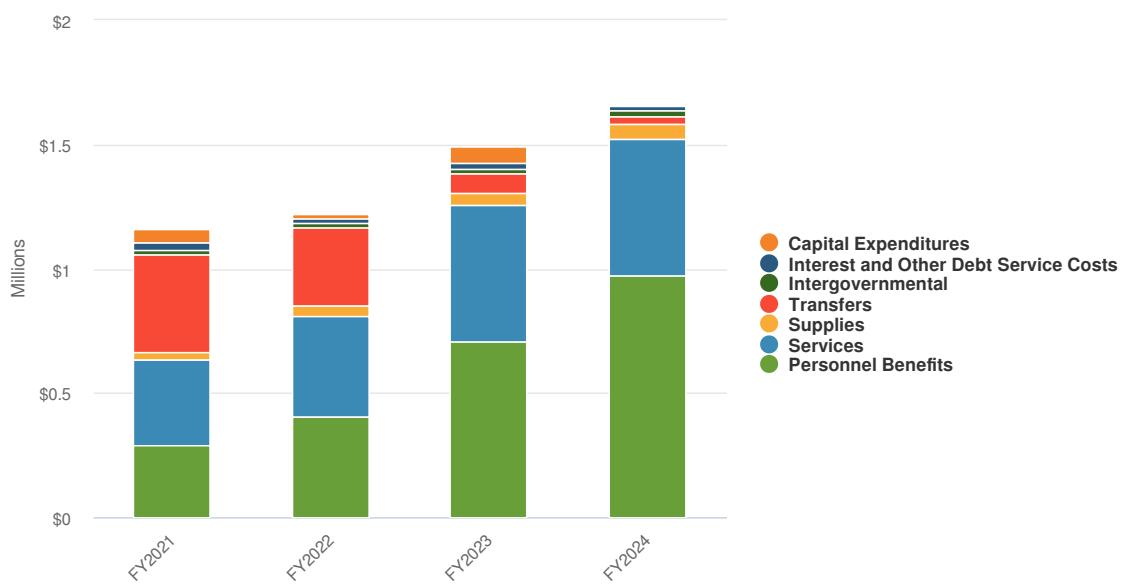


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits	\$292,212	\$405,513	\$704,575	\$975,100	38.4%
Supplies	\$32,473	\$44,150	\$51,600	\$58,500	13.4%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Services	\$341,584	\$403,001	\$549,486	\$548,867	-0.1%
Intergovernmental	\$17,751	\$19,596	\$23,000	\$25,000	8.7%
Capital Expenditures	\$50,584	\$14,890	\$64,000	\$0	-100%
Interest and Other Debt Service Costs	\$33,968	\$18,820	\$22,700	\$19,500	-14.1%
Transfers	\$388,729	\$312,290	\$75,300	\$30,000	-60.2%
Total Expense Objects:	\$1,157,300	\$1,218,260	\$1,490,661	\$1,656,967	11.2%



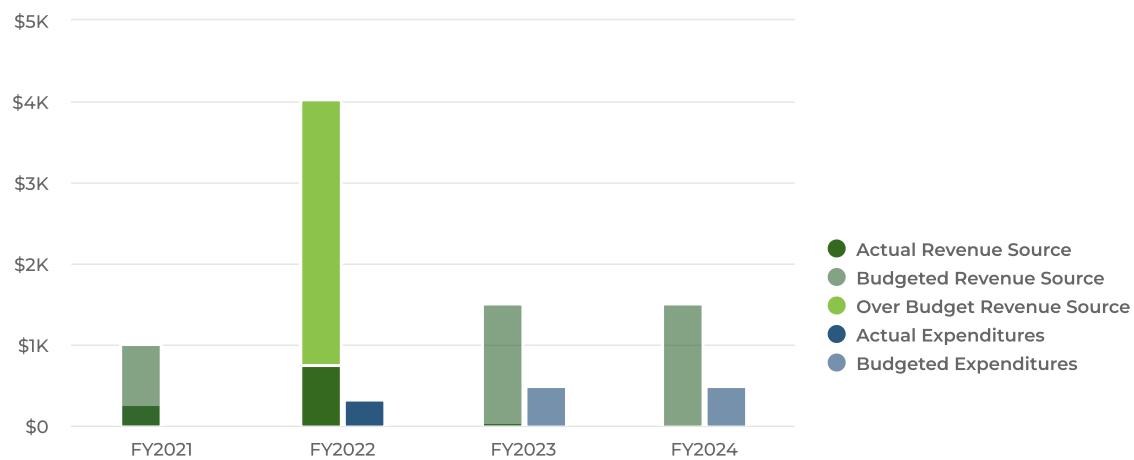


Drug Fund

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 2024 revenue budget is \$1,510, which matches the amended 2023 budget. Budgeted expenditures are \$500 which matches the amended 2023 budget.

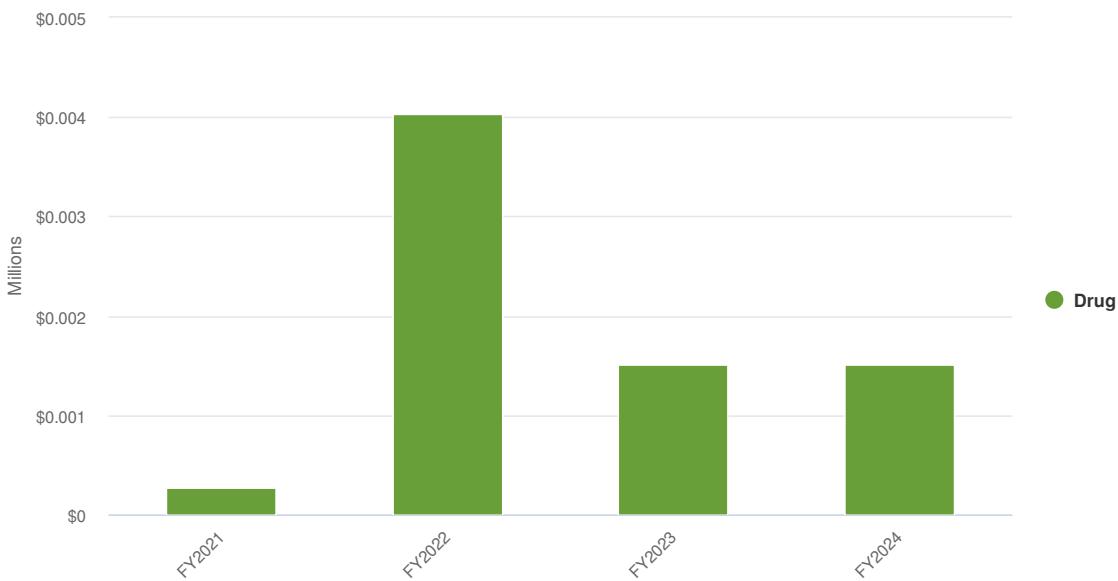


Drug Fund Revenue

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 2024 budget matches the amended 2023 budget.



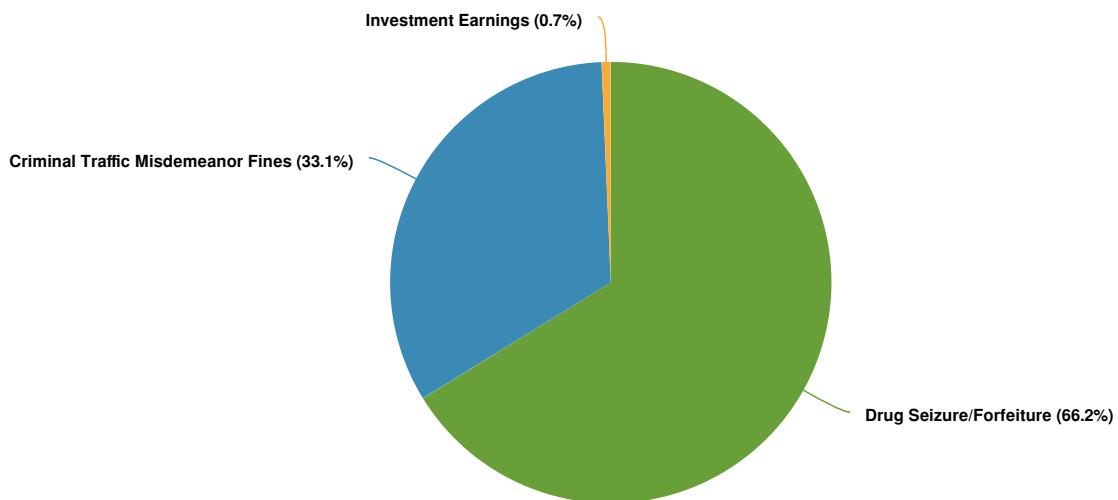
2024 Budgeted and Historical Drug Fund Revenue



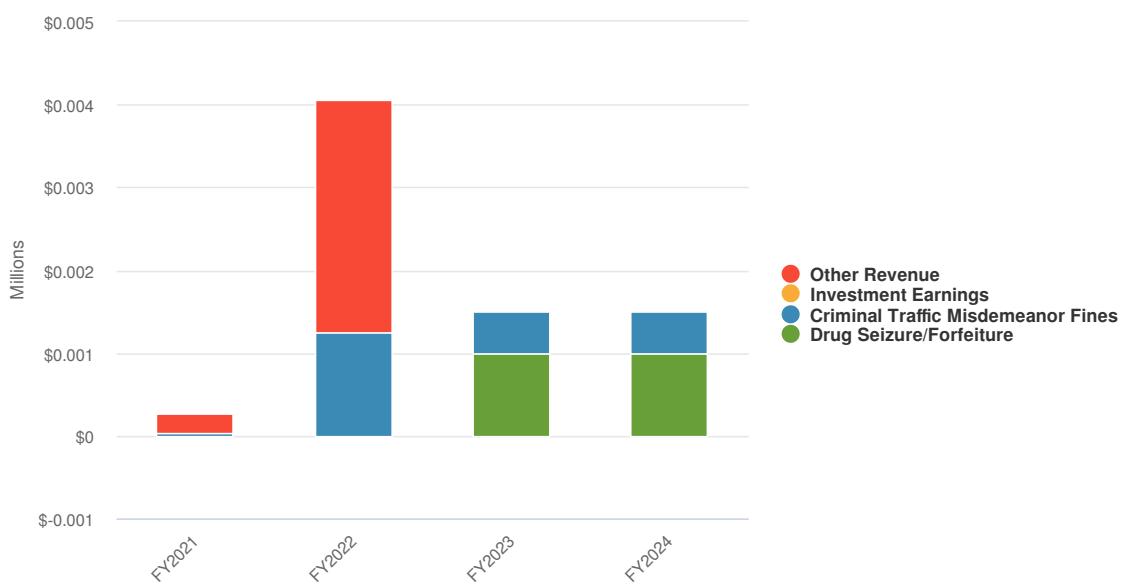
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Drug	\$275	\$4,039	\$1,510	\$1,510	0%
Total Drug:	\$275	\$4,039	\$1,510	\$1,510	0%

Revenues by Source

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



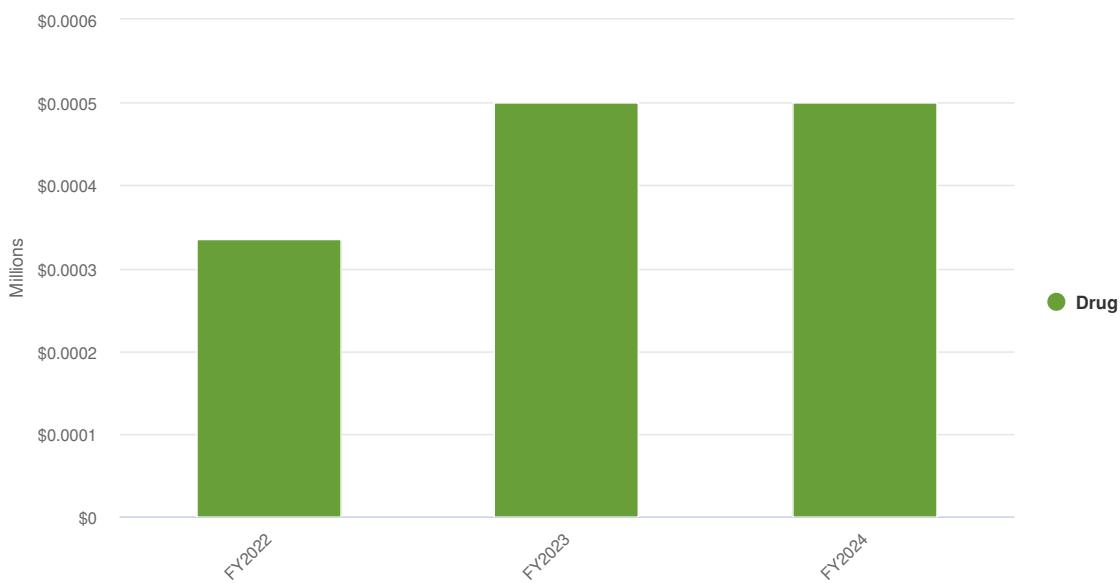
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Revenue	\$250	\$2,806	\$0	\$0	0%
Investment Earnings	-\$2	-\$12	\$10	\$10	0%
Criminal Traffic Misdemeanor Fines	\$26	\$1,245	\$500	\$500	0%
Drug Seizure/Forfeiture			\$1,000	\$1,000	0%
Total Revenue Source:	\$275	\$4,039	\$1,510	\$1,510	0%

Drug Fund Expenditures

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

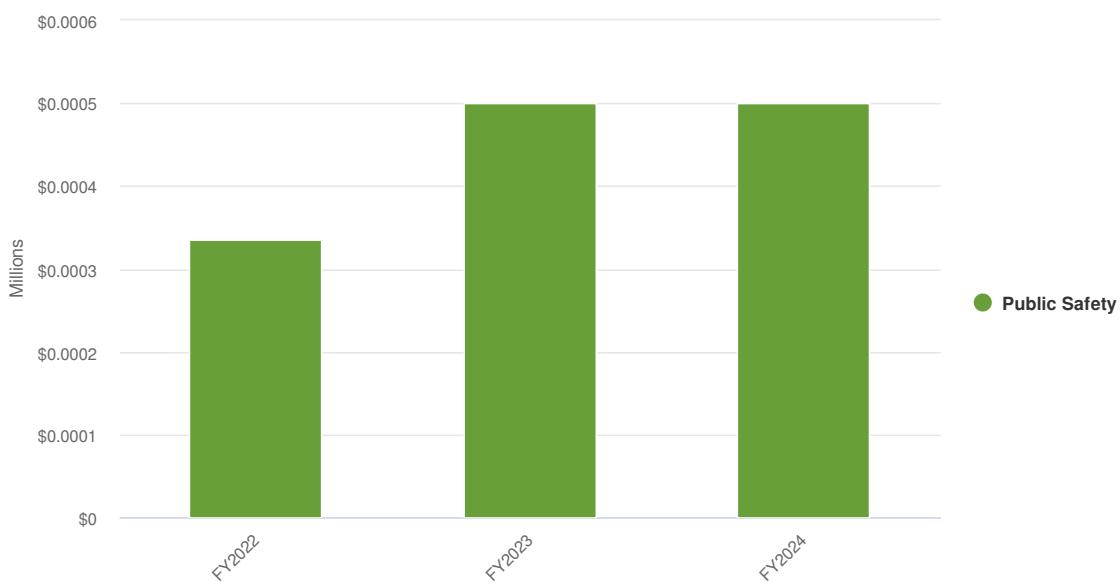


2024 Budgeted and Historical Drug Fund Expenditures



Expenditures by Function

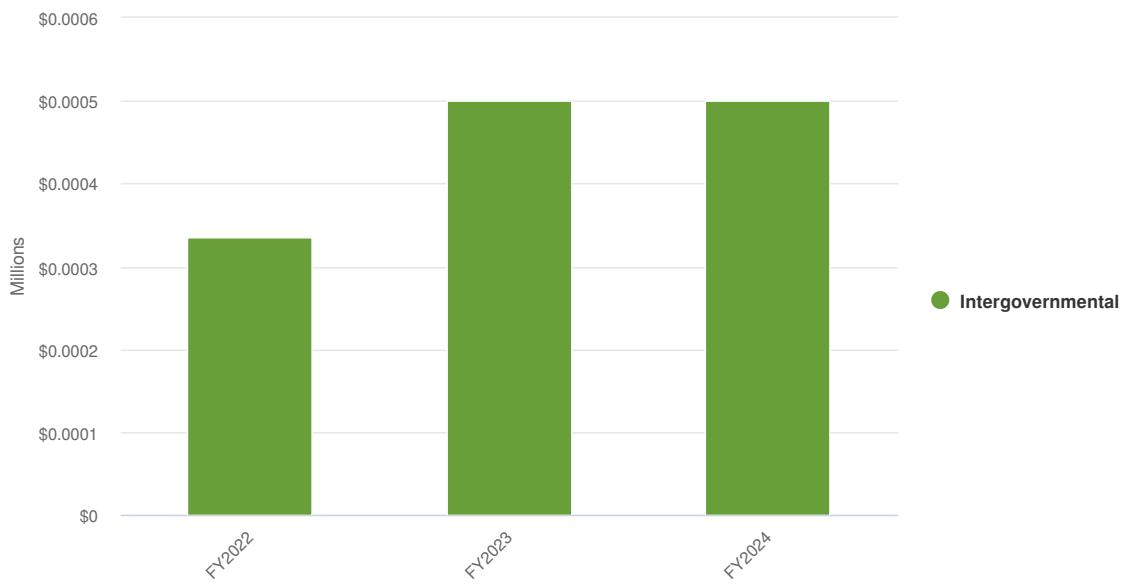
2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Public Safety	\$0	\$336	\$500	\$500	0%
Total Expenditures:	\$0	\$336	\$500	\$500	0%

2024 Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Intergovernmental	\$0	\$336	\$500	\$500	0%
Total Expense Objects:	\$0	\$336	\$500	\$500	0%

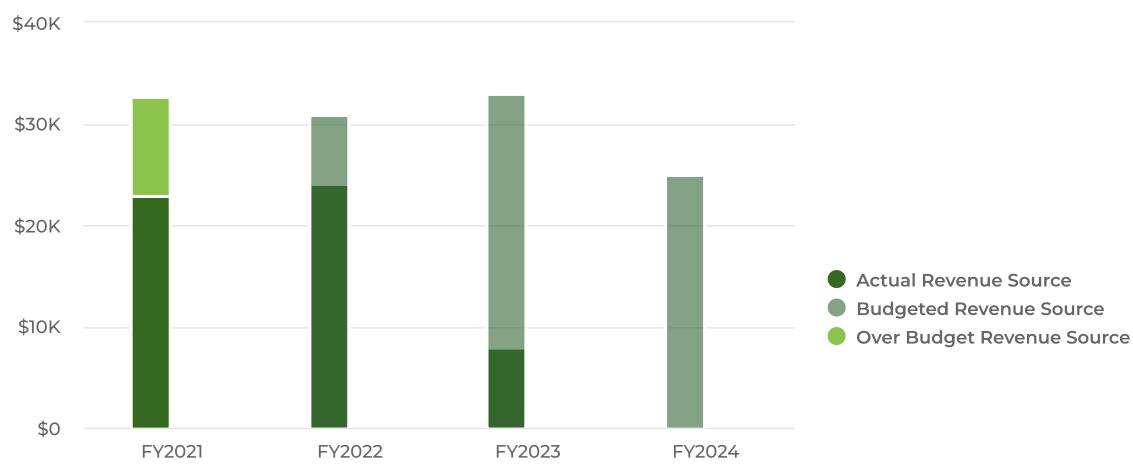


Affordable and Supportive Housing Fund

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 2024 revenue budget is \$25,000, which represents a 24% decrease over the amended 2023 budget. There are no budgeted expenditures in 2024.

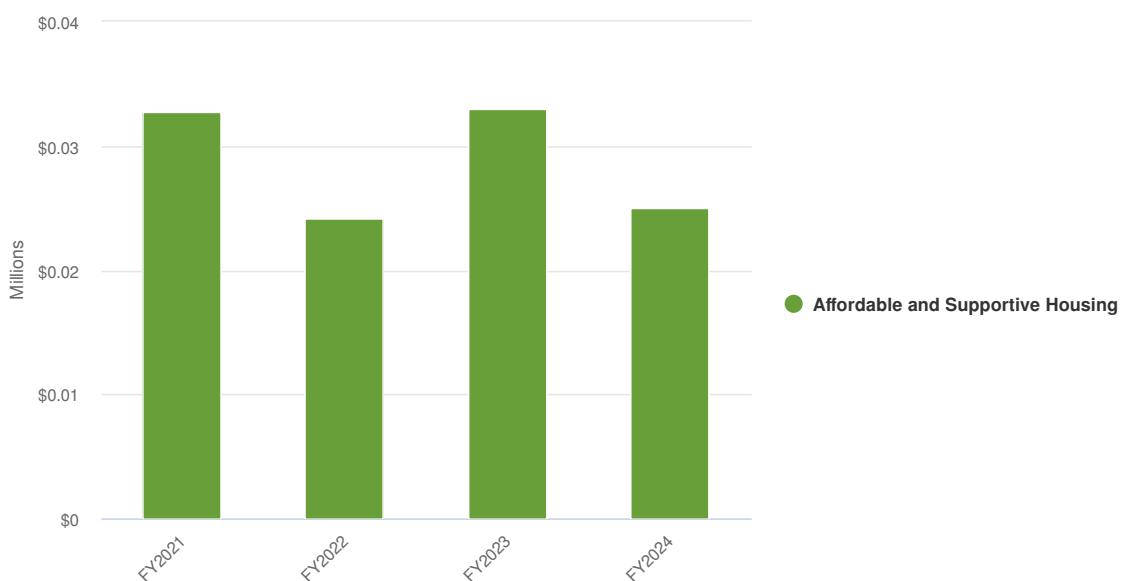


2024 Affordable Housing Fund Revenues

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 2024 is \$25,000.

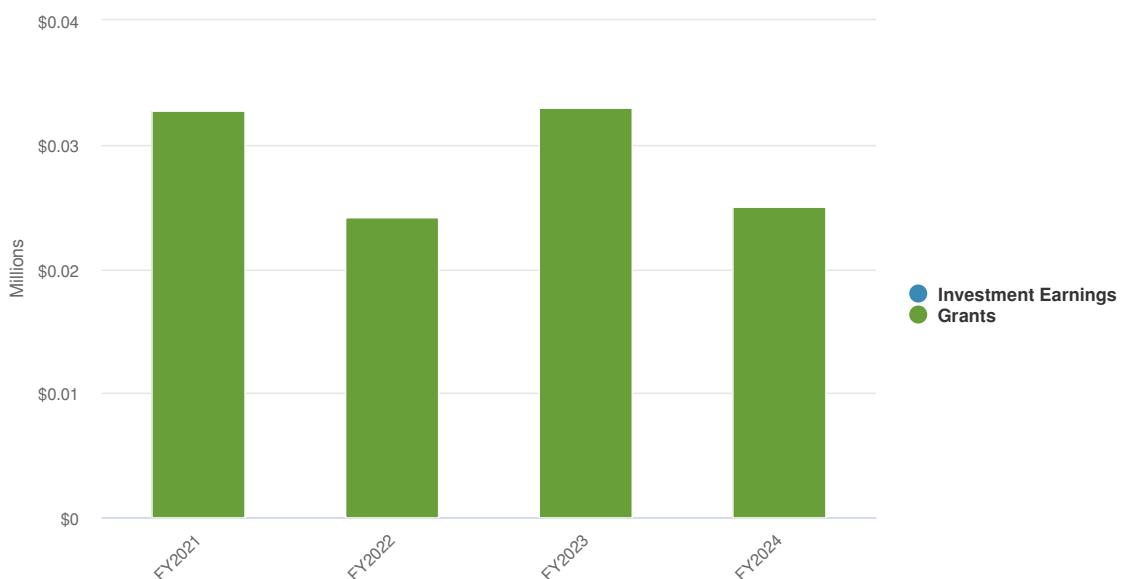


2024 Budgeted and Historical Affordable Housing Fund Revenue



Revenues by Source

2024 Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Affordable and Supportive Housing	\$32,740	\$24,205	\$33,000	\$25,000	-24.2%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Grants	\$32,740	\$24,205	\$33,000	\$25,000	-24.2%
Investment Earnings	\$0		\$0	\$0	0%
Total Revenue Source:	\$32,740	\$24,205	\$33,000	\$25,000	-24.2%





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 2024 revenue budget is \$1.8 million, which represents a 28.1% increase over the amended 2023 budget. Budgeted expenditures will increase \$395,685 or 28.1% over the amended 2023 budget. The 2024 expense budget is \$1.8million.

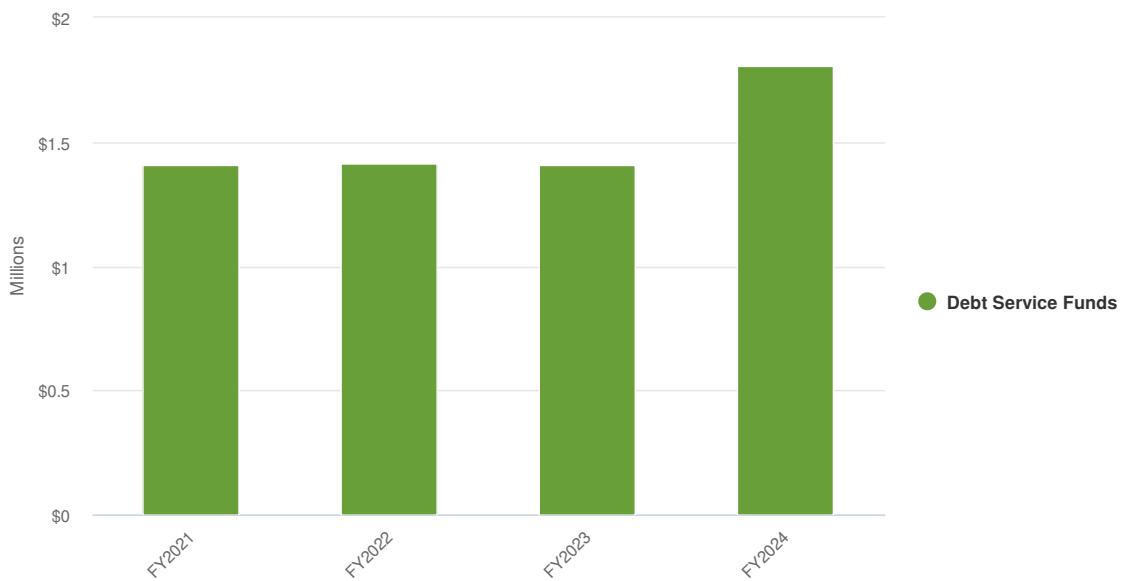


2024 Debt Service Fund Revenue

The 2024 budgeted revenue is \$1.8 million and the source is a transfer from the Real Estate Excise Tax Fund (REET), Park Impact Fees (PIF) and the General Fund.



2024 Budgeted and Historical Debt Service Fund Revenue



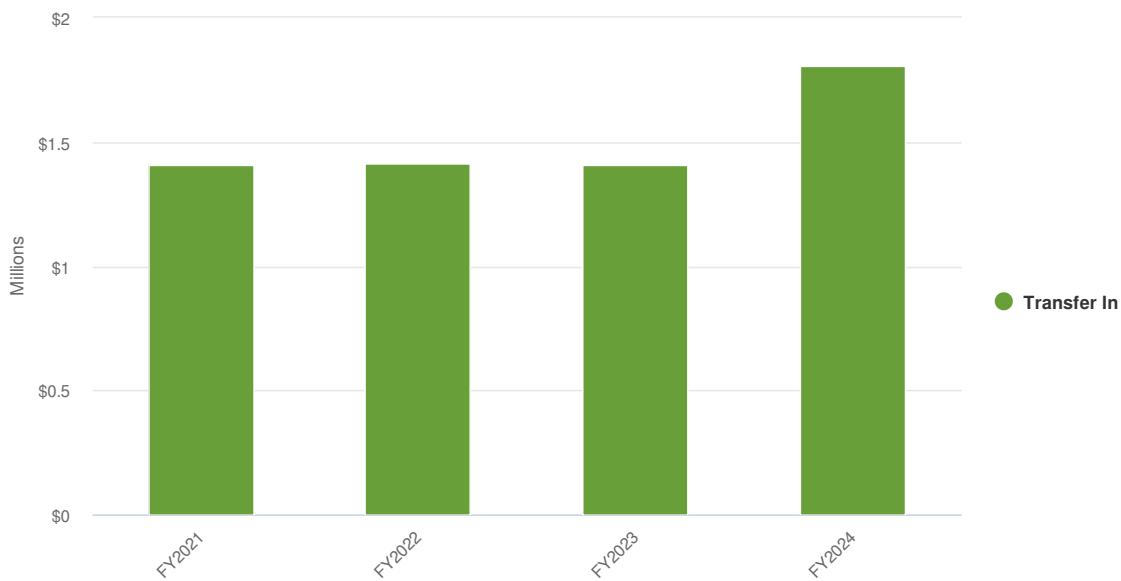
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Debt Service Funds	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%
Total Debt Service Funds:	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%

Revenues by Source

The 2024 revenue source comes from a transfer from the Real Estate Excise Tax Fund (REET) of \$1.4 million for bond payments for the construction of the Ridgefield Outdoor Recreation Complex and purchase of the Public Works Operations Center, \$250,000 from Park Impact Fees (PIF) for the final payment of a land purchase for Boyse park and \$141,125 from the General Fund for the annual payment for the Vacuum Excavation Truck and the Street Sweeper.



2024 Budgeted and Historical Revenues by Source

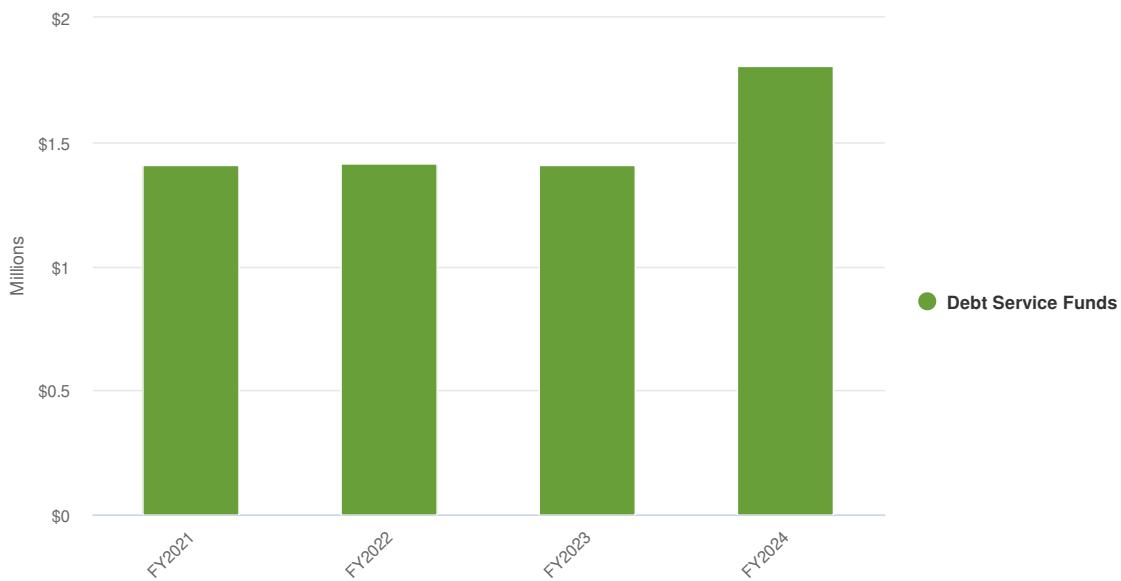


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Transfer In	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%
Total Revenue Source:	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%

Debt Service Expenditures

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

2024 Budgeted and Historical Debt Service Fund Expenditures



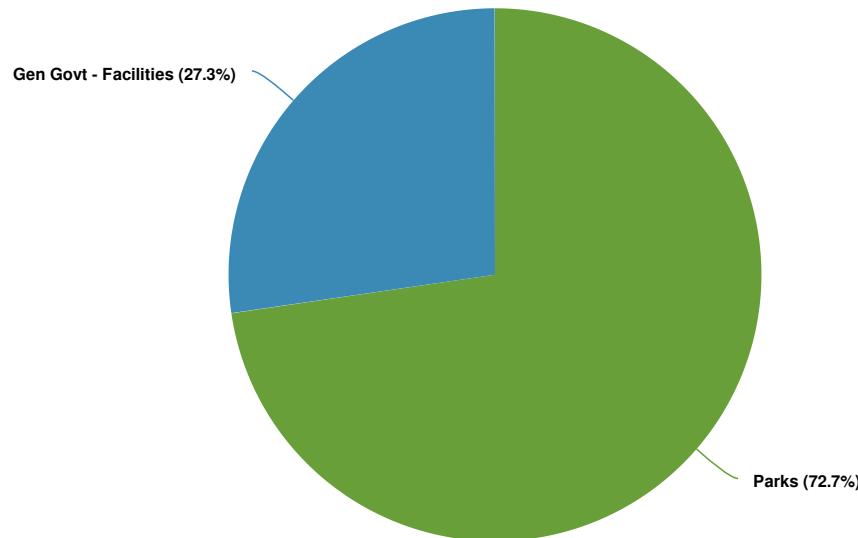
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Debt Service Funds	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%
Total Debt Service Funds:	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%



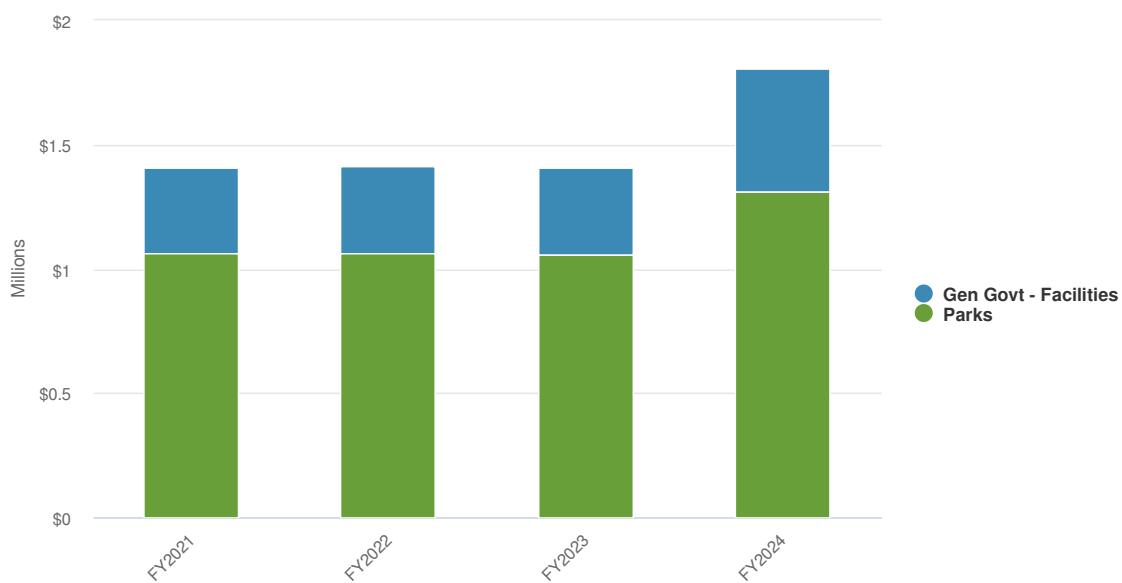
Expenditures by Function

2024 debt service includes \$1.06 million interest and principal payments for the Ridgefield Outdoor Recreation Center, \$351,530 interest and principal payments for the Public Works Operation Center, \$250,000 for the final principal payment for land for Boyse park, and \$141,125 in interest and principal payments for two pieces of heavy equipment.

2024 Budgeted Expenditures by Function



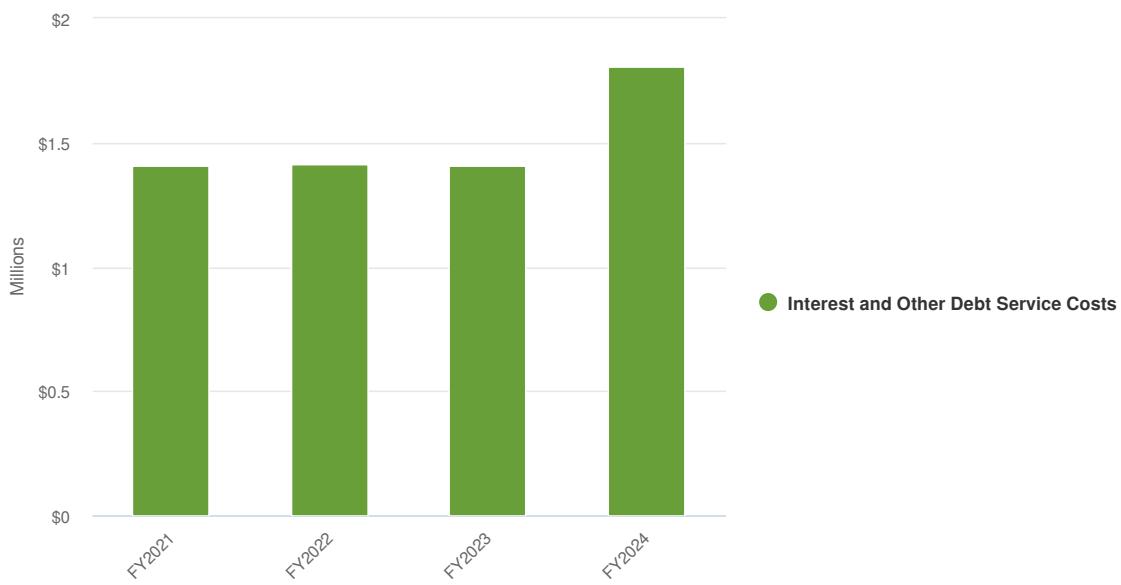
2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Gen Govt - Facilities	\$346,572	\$351,978	\$351,820	\$492,655	40%
Parks	\$1,061,425	\$1,062,025	\$1,057,175	\$1,312,025	24.1%
Total Expenditures:	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%

Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Interest and Other Debt Service Costs	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%
Total Expense Objects:	\$1,407,997	\$1,414,003	\$1,408,995	\$1,804,680	28.1%

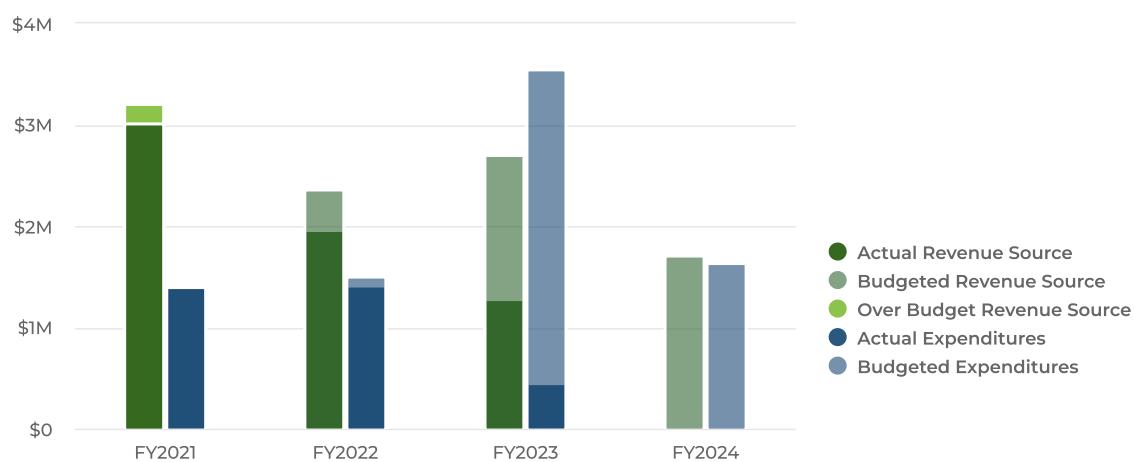


Real Estate Excise Tax Fund

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) projected 2024 revenue budget is \$1.7 million, which represents a 36% decrease over the amended 2023 budget. Budgeted expenditures will decrease \$1.9 million or 53.9% over the amended 2023 budget. The 2024 expense budget is \$1.6 million. The decrease in revenue is due to the reduction in real property sales in the Ridgefield city limits. Sales are reduced due to the high cost of obtaining a mortgage and a limited inventory in housing availability.

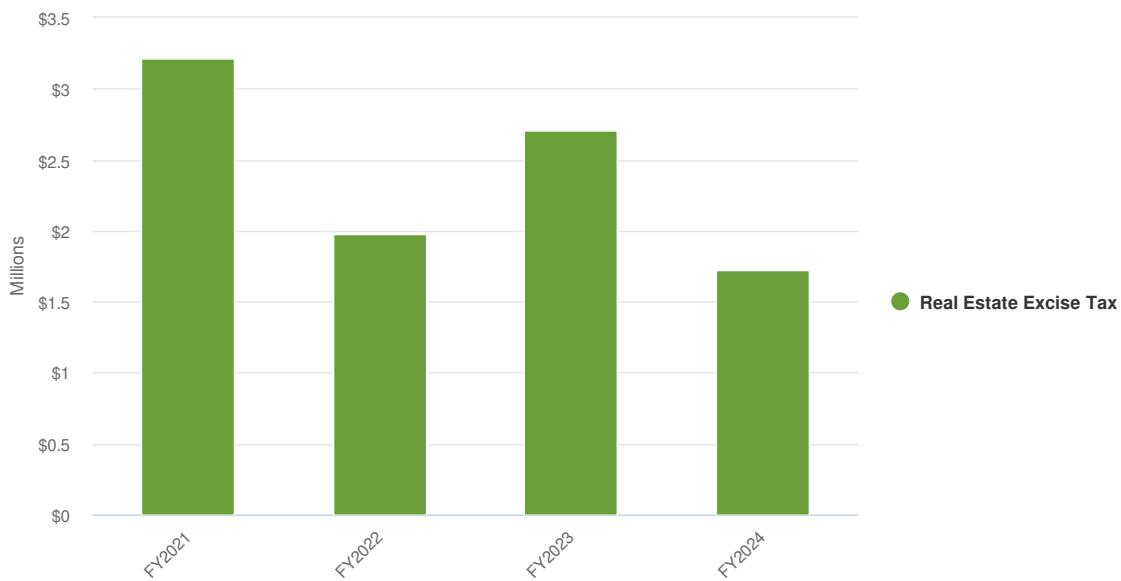


Real Estate Excise Tax Fund Revenue

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 decrease 36% in 2024. The decrease is due to the reduction in real property sales in the Ridgefield city limits. Sales are reduced due to the high cost of obtaining a mortgage and a limited inventory in housing availability.



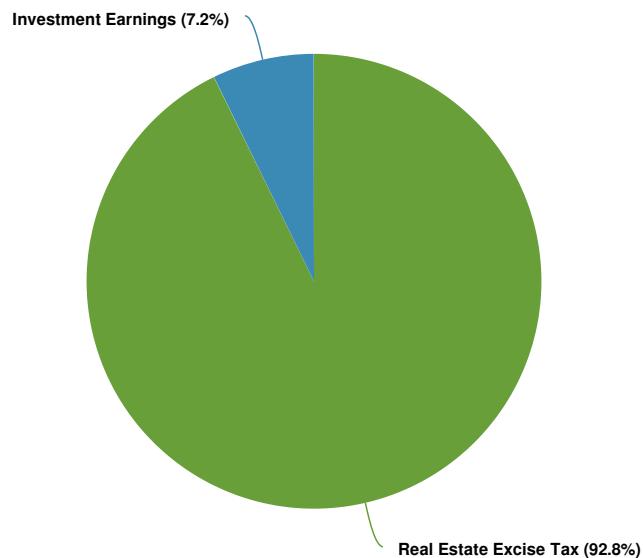
2024 Budgeted and Historical Real Estate Excise Tax Revenue



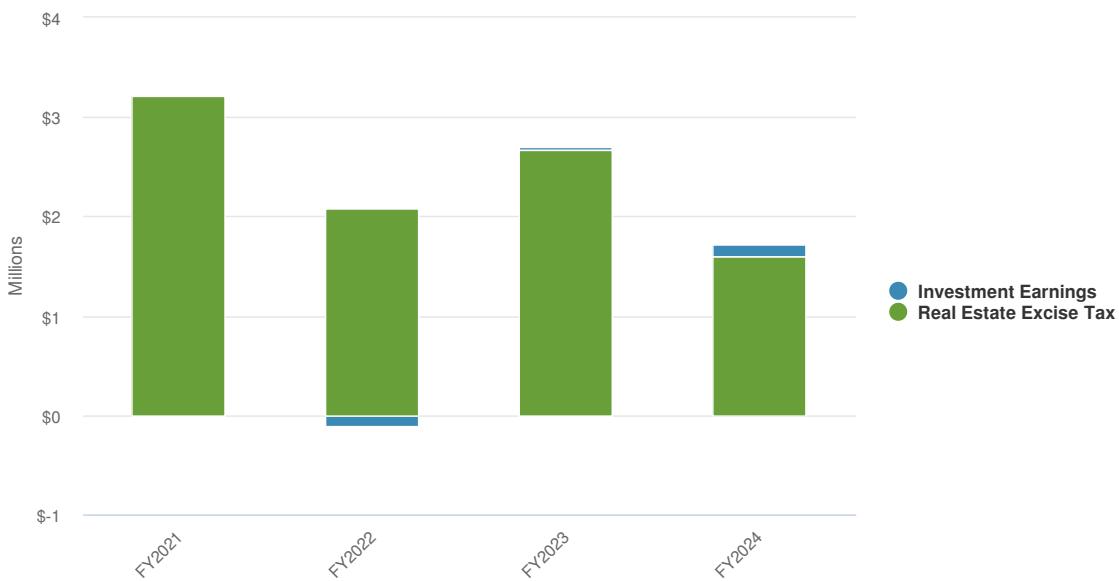
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Real Estate Excise Tax	\$3,217,046	\$1,974,222	\$2,705,000	\$1,725,000	-36.2%
Total Real Estate Excise Tax:	\$3,217,046	\$1,974,222	\$2,705,000	\$1,725,000	-36.2%

Revenues by Source

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



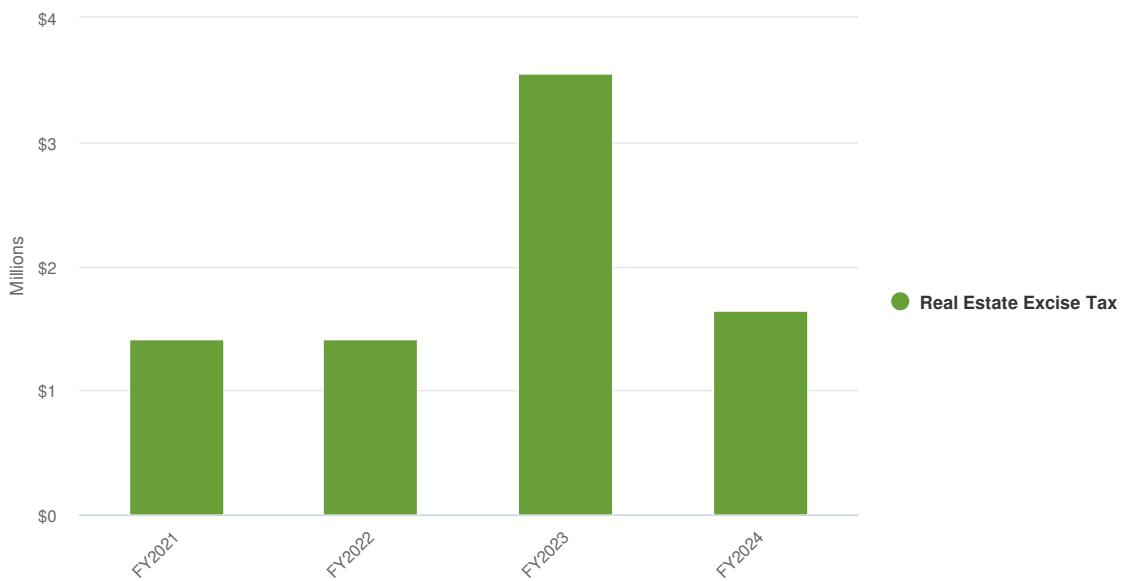
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Investment Earnings	-\$4,251	-\$107,336	\$30,000	\$125,000	316.7%
Real Estate Excise Tax	\$3,221,297	\$2,081,558	\$2,675,000	\$1,600,000	-40.2%
Total Revenue Source:	\$3,217,046	\$1,974,222	\$2,705,000	\$1,725,000	-36.2%

2024 Real Estate Excise Tax Expenditures

The 2024 Real Estate Excise Tax (REET) expense budget will decrease 54% when compared to the amended 2023 budget. The reason for the decrease is reduced transfers from REET to the General Capital Fund for capital projects. The majority of the 2024 expense is for debt service for the general obligation bond payments related to the Ridgefield Outdoor Recreation Complex and the Public Works Operations Center. The additional expense is for a transfer for park related capital projects.



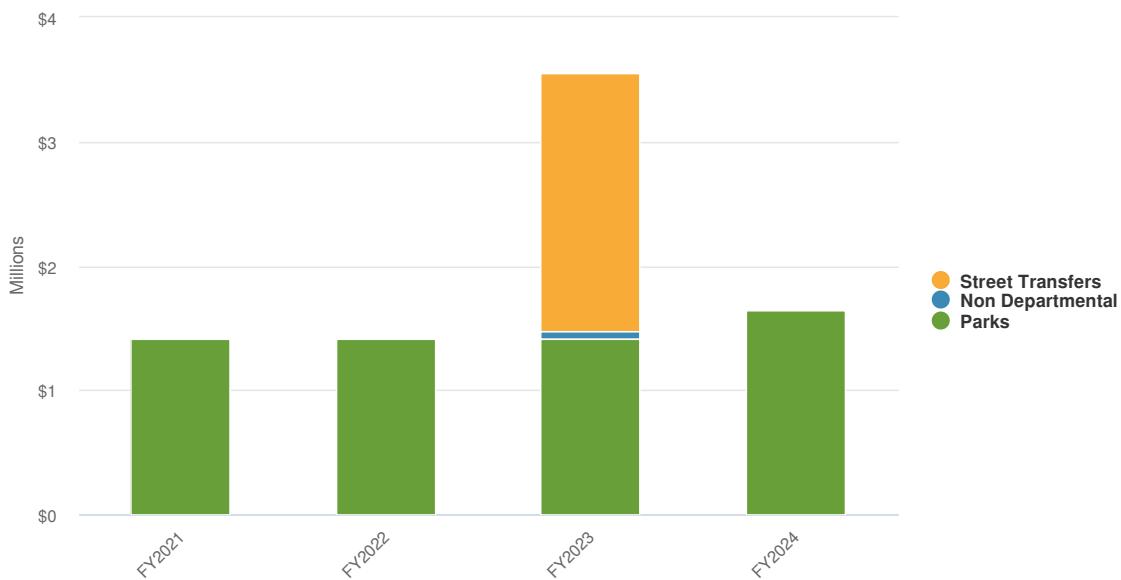
2024 Budgeted and Historical Real Estate Excise Tax Expenditures



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Real Estate Excise Tax	\$1,407,997	\$1,418,801	\$3,551,895	\$1,638,555	-53.9%
Total Real Estate Excise Tax:	\$1,407,997	\$1,418,801	\$3,551,895	\$1,638,555	-53.9%

Expenditures by Function

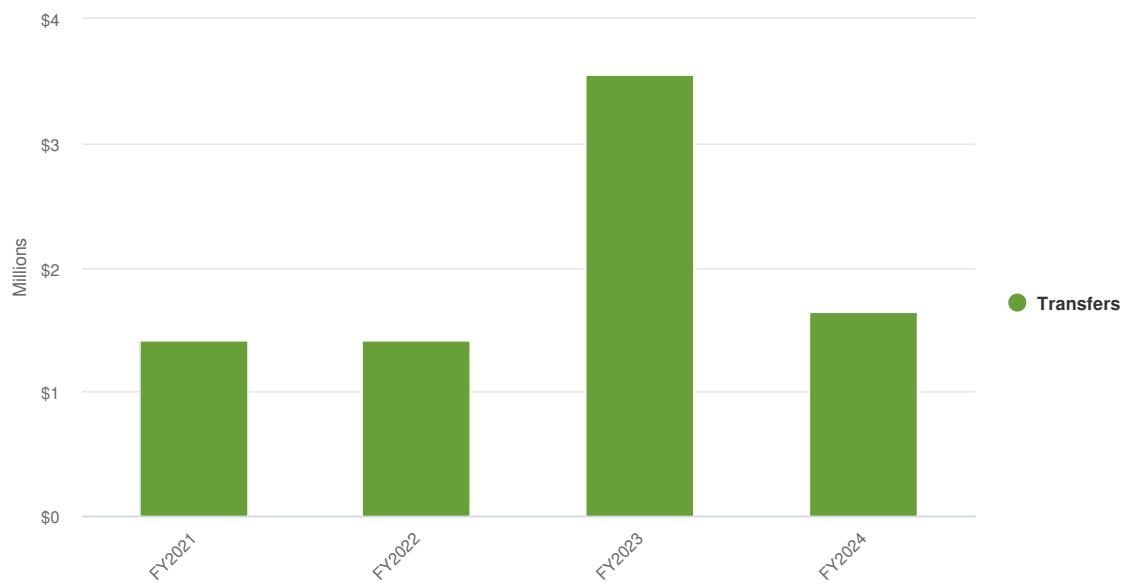
2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Street Transfers			\$2,077,900	\$0	-100%
Parks	\$1,407,997	\$1,414,003	\$1,408,995	\$1,638,555	16.3%
Non Departmental		\$4,798	\$65,000	\$0	-100%
Total Expenditures:	\$1,407,997	\$1,418,801	\$3,551,895	\$1,638,555	-53.9%

Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Transfers	\$1,407,997	\$1,418,801	\$3,551,895	\$1,638,555	-53.9%
Total Expense Objects:	\$1,407,997	\$1,418,801	\$3,551,895	\$1,638,555	-53.9%

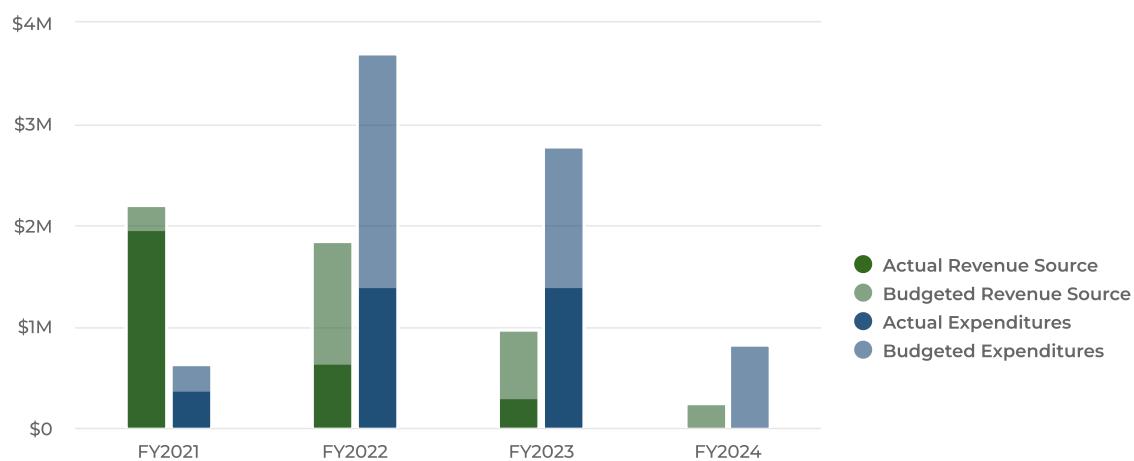


Parks Impact Fee Fund

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 2024 revenue budget is \$251,250, which represents an 86% decrease over the amended 2023 budget. Budgeted expenditures will decrease \$2.3 million or 74% over the amended 2023 budget. The 2023 expense budget is \$827,000. 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 1.23 miles of trail and over 40 acres of park land from developers through the issuance of park impact fee credits.

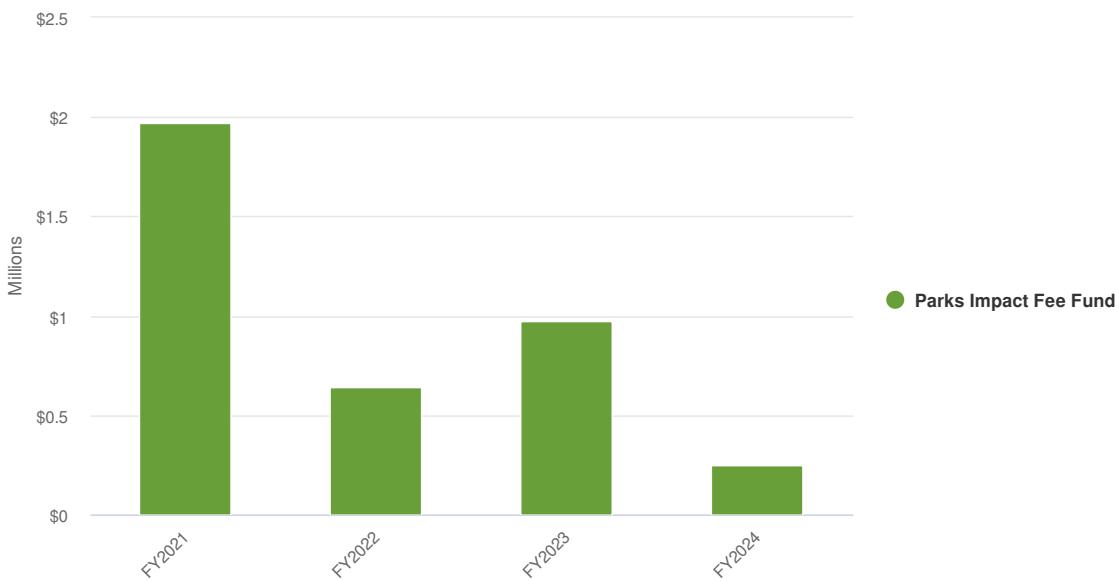


Park Impact Fee Revenue

The Park Impact Fee Fund revenues are expected to decrease when compared to the amended 2023 budget. The reason for the decrease is reduced single family residential permits, forecast at 300 in 2024, which is 100 less than the amended 2023 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.



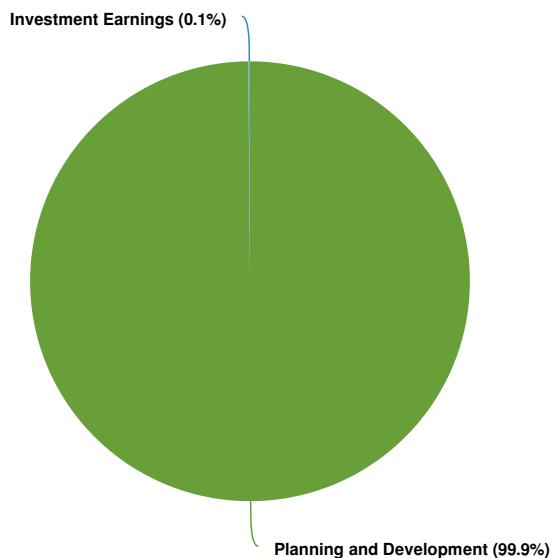
2024 Budgeted and Historical Revenue



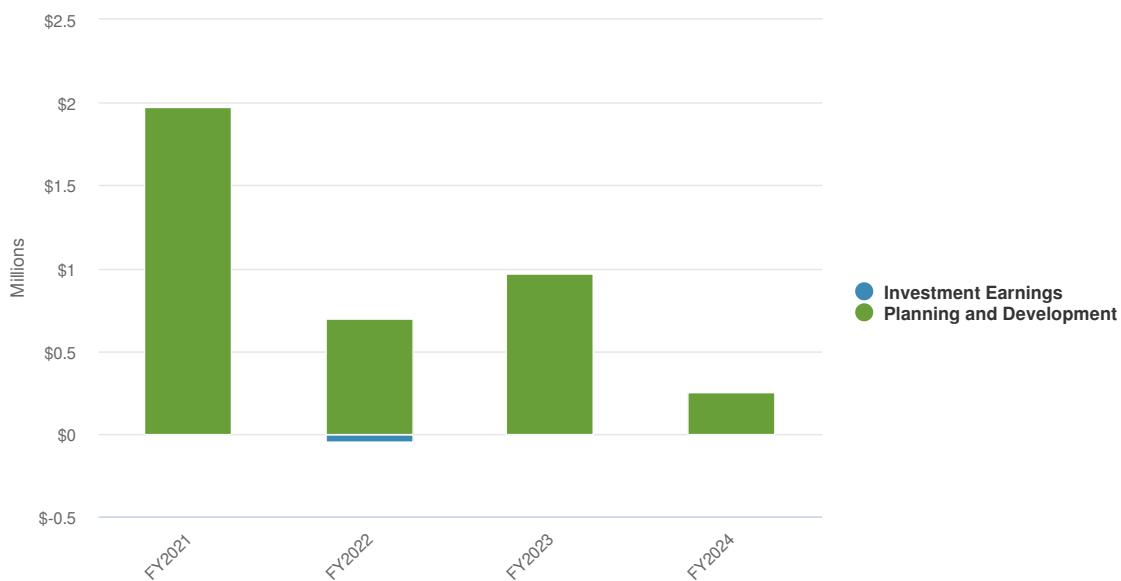
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Parks Impact Fee Fund	\$1,973,974	\$645,419	\$972,750	\$251,250	-74.2%
Total Parks Impact Fee Fund:	\$1,973,974	\$645,419	\$972,750	\$251,250	-74.2%

Revenues by Source

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



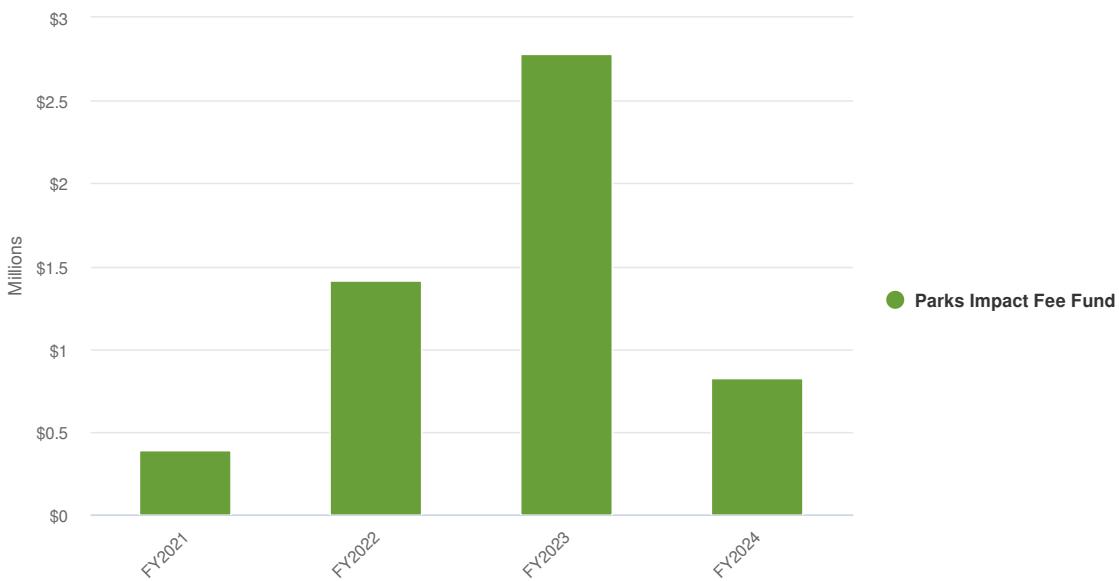
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Planning and Development	\$1,974,646	\$694,209	\$970,000	\$251,000	-74.1%
Investment Earnings	-\$672	-\$48,790	\$2,750	\$250	-90.9%
Total Revenue Source:	\$1,973,974	\$645,419	\$972,750	\$251,250	-74.2%

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 2024 budget includes the transfer of \$827,000 to the General Capital Fund for capital projects.



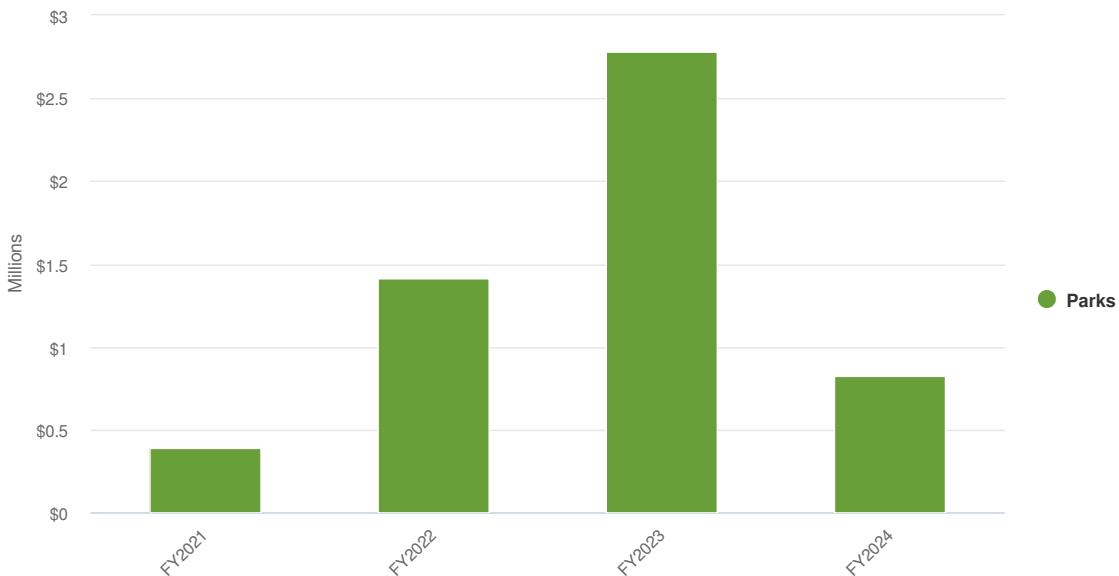
2024 Budgeted and Historical Park Impact Fee Expenditures



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Parks Impact Fee Fund	\$392,062	\$1,413,416	\$2,787,000	\$827,000	-70.3%
Total Parks Impact Fee Fund:	\$392,062	\$1,413,416	\$2,787,000	\$827,000	-70.3%

Expenditures by Function

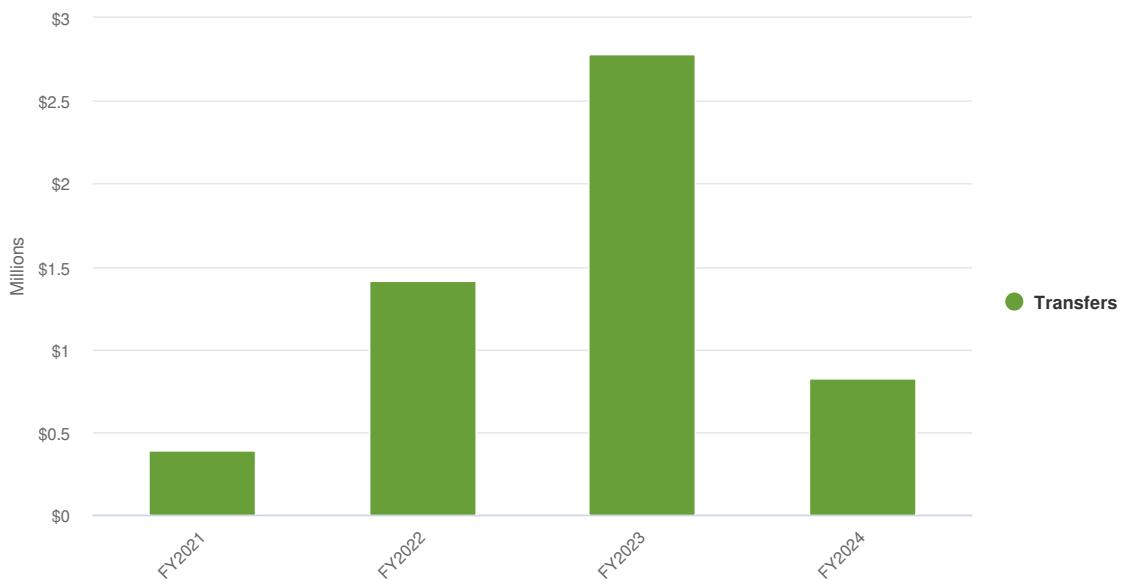
2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Parks	\$392,062	\$1,413,416	\$2,787,000	\$827,000	-70.3%
Total Expenditures:	\$392,062	\$1,413,416	\$2,787,000	\$827,000	-70.3%

Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Transfers	\$392,062	\$1,413,416	\$2,787,000	\$827,000	-70.3%
Total Expense Objects:	\$392,062	\$1,413,416	\$2,787,000	\$827,000	-70.3%

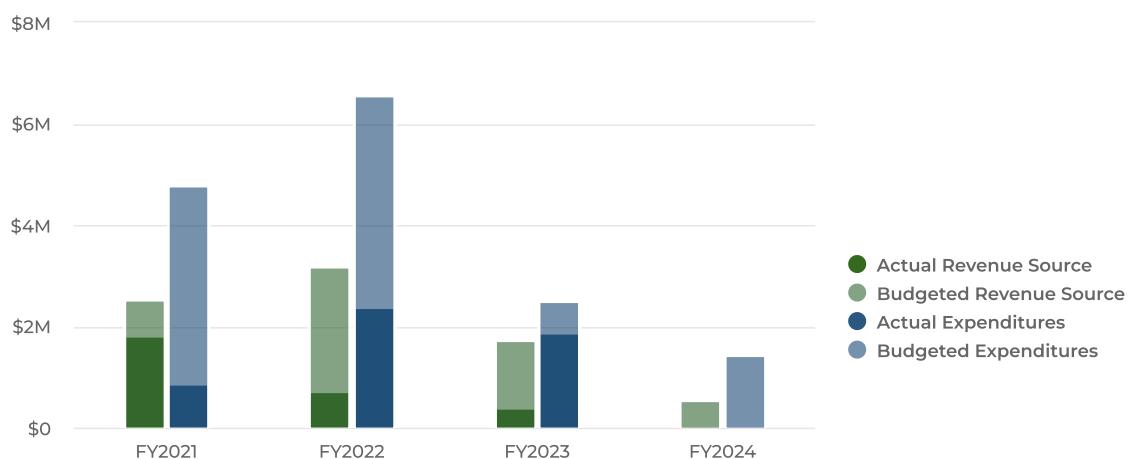


Traffic Impact Fee Fund

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 2024 revenue budget is \$568,250, which represents an 82% decrease over the amended 2023 budget. Budgeted expenditures will decrease \$2 million or 58% over the amended 2023 budget. The 2024 expense budget is \$1.47 million. 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 3.7 miles of roadway from developers through the issuance of traffic impact fee credits.

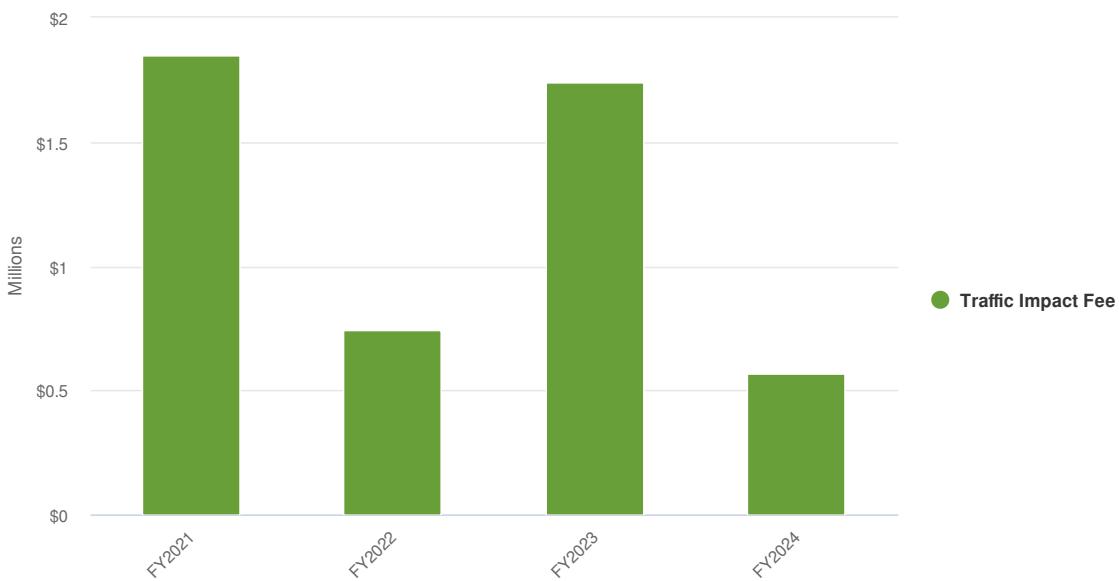


Traffic Impact Fee Fund Revenue

The Traffic Impact Fee Fund revenues are expected to decrease when compared to the amended 2023 budget. The reason for the decrease is reduced single family residential permits, forecast at 300 in 2024, which is 100 less than the amended 2023 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.



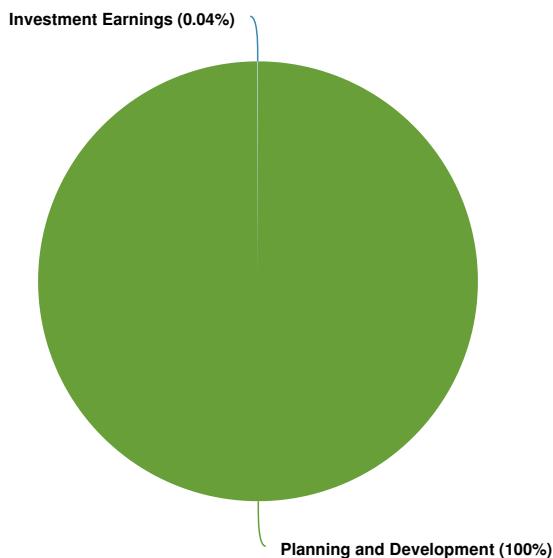
2024 Budgeted and Historical Traffic Impact Fee Fund Revenue



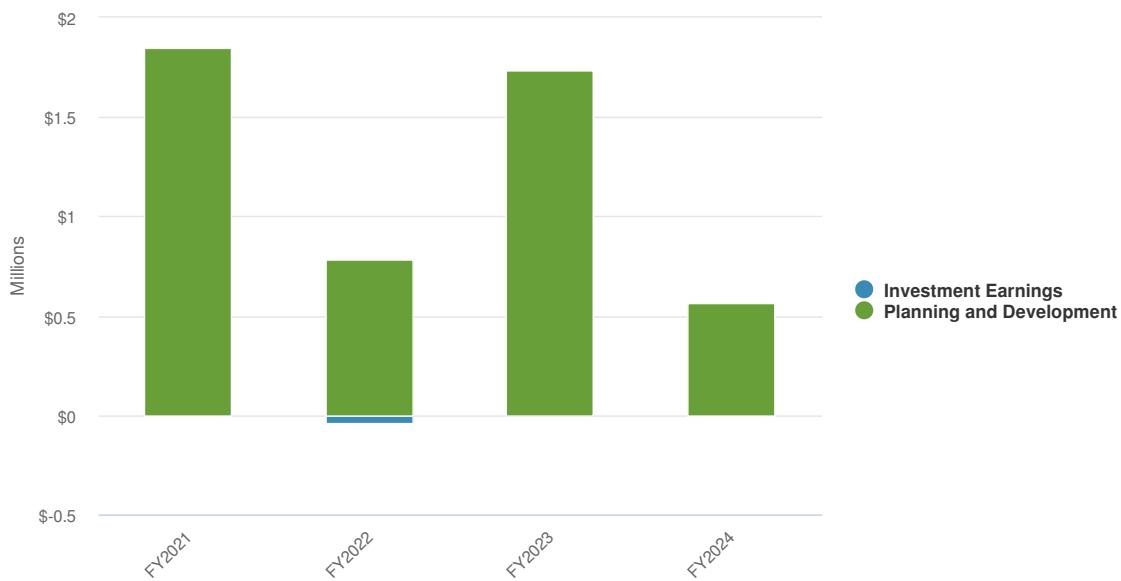
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Traffic Impact Fee	\$1,847,929	\$742,082	\$1,738,250	\$568,250	-67.3%
Total Traffic Impact Fee:	\$1,847,929	\$742,082	\$1,738,250	\$568,250	-67.3%

Revenues by Source

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source

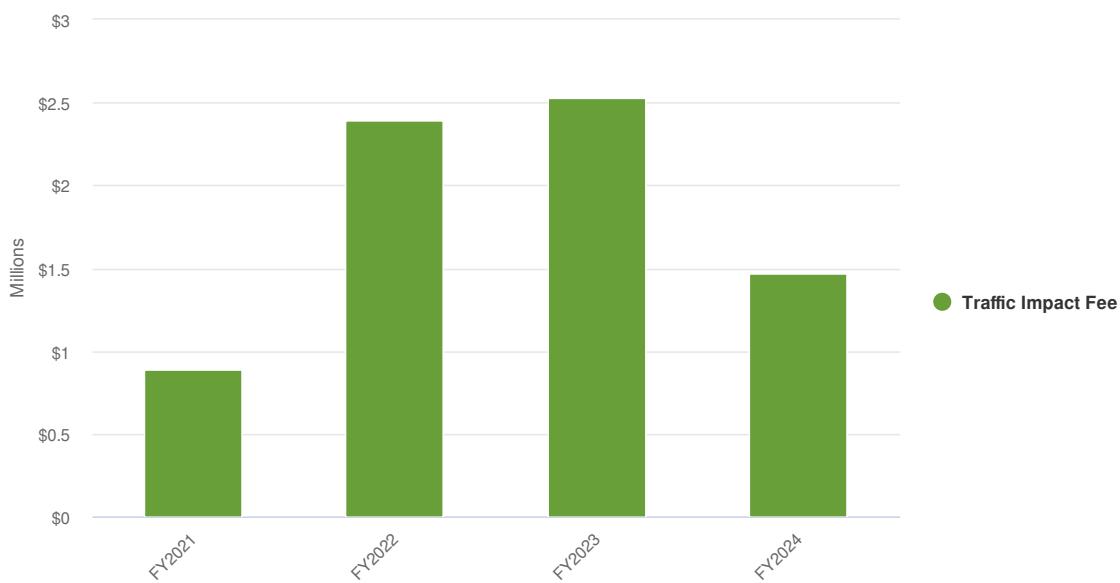


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Planning and Development	\$1,851,735	\$784,404	\$1,733,000	\$568,000	-67.2%
Investment Earnings	-\$3,806	-\$42,322	\$5,250	\$250	-95.2%
Total Revenue Source:	\$1,847,929	\$742,082	\$1,738,250	\$568,250	-67.3%

2024 Traffic Impact Fee Fund Expenditures

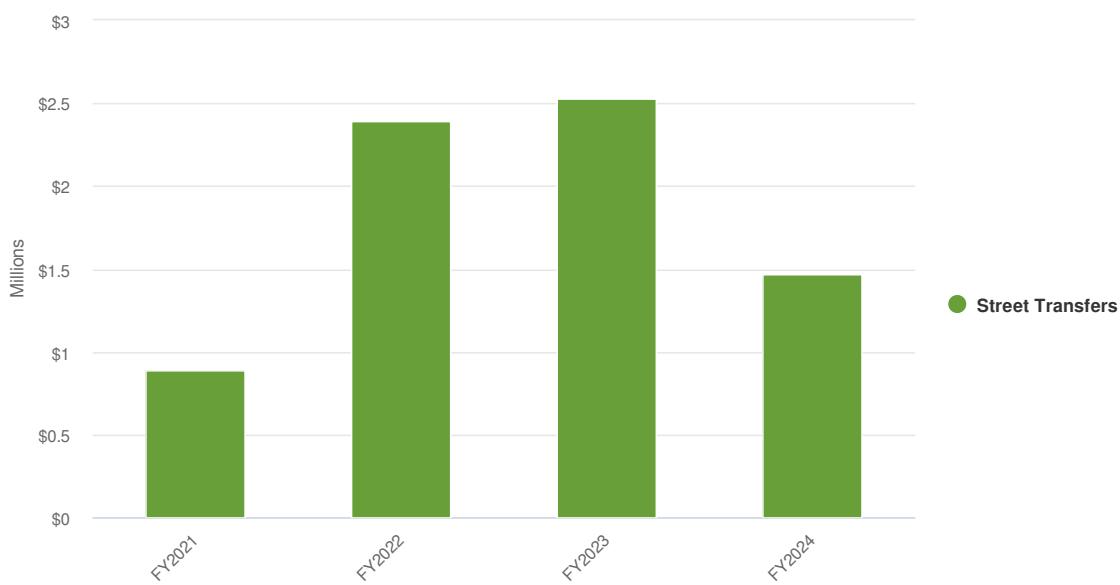
Traffic Impact Fee Funds may be used for the acquisition of right of way, design and construction of roads and multi modal transportation projects that expand capacity and serve the new growth in Ridgefield. The 2024 budget includes the transfer of \$1.47 million to the General Capital Fund for transportation capital projects.

2024 Budgeted and Historical Traffic Impact Fee Fund Expenditures



Expenditures by Function

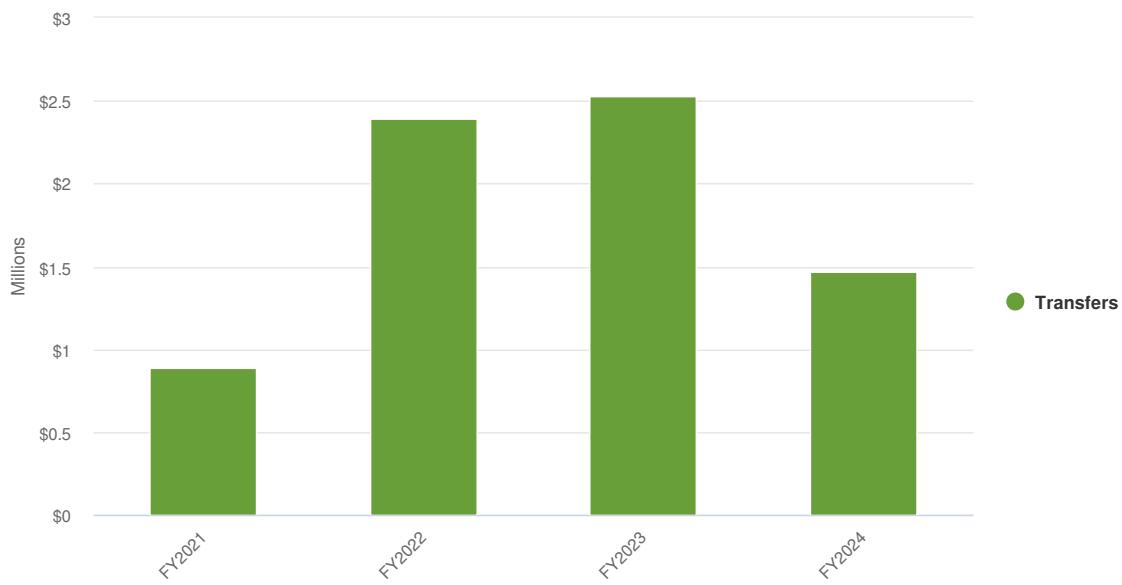
2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Street Transfers	\$892,015	\$2,393,456	\$2,530,000	\$1,466,000	-42.1%
Total Expenditures:	\$892,015	\$2,393,456	\$2,530,000	\$1,466,000	-42.1%

Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Transfers	\$892,015	\$2,393,456	\$2,530,000	\$1,466,000	-42.1%
Total Expense Objects:	\$892,015	\$2,393,456	\$2,530,000	\$1,466,000	-42.1%

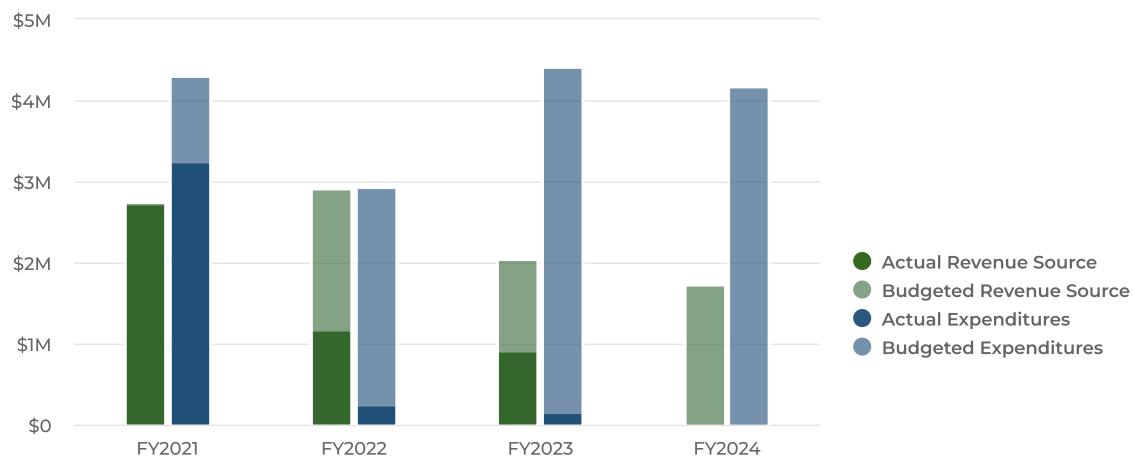


Water System Development Charges Fund

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 Capital Facilities Plan. The SDC is used for building capital facilities that are needed as a result of development.

Summary

The Water System Development Charge (WSDC) Fund's projected 2024 revenue budget is \$1.75 million, which represents a 14.6% decrease over the amended 2023 budget. Budgeted expenditures will decrease \$240,000 or 5.4% over the amended 2023 budget. The 2023 expense budget is \$4.18 million.

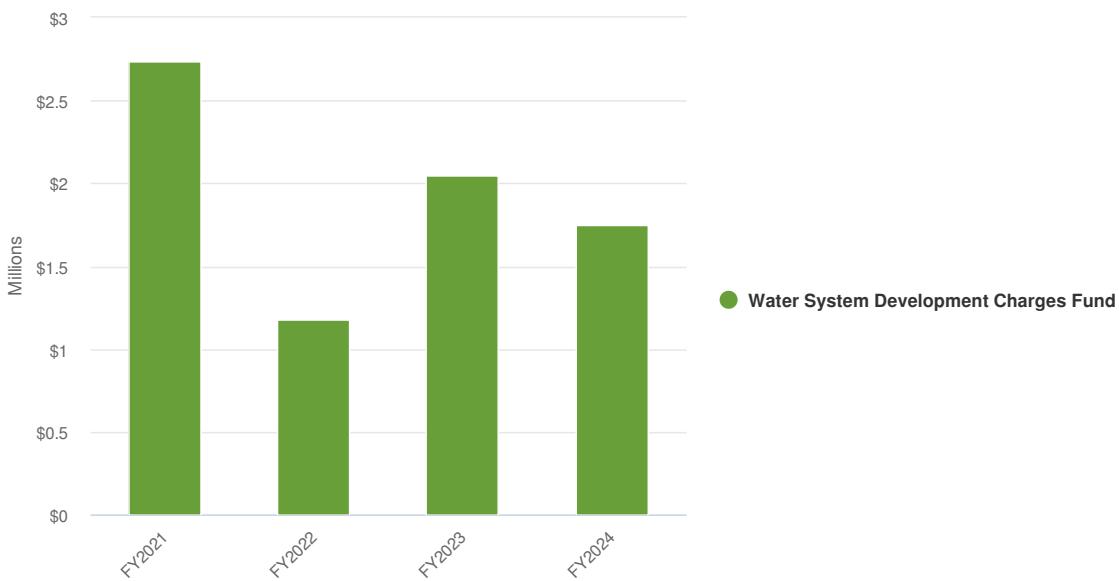


Water SDC Revenue

The Water SDC Fund revenues are expected to decrease when compared to the amended 2023 budget. The reason for the decrease is reduced single family residential permits, forecast at 300 in 2024, which is 100 less than the amended 2023 budget. Commercial connections are expected to increase in 2024 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.



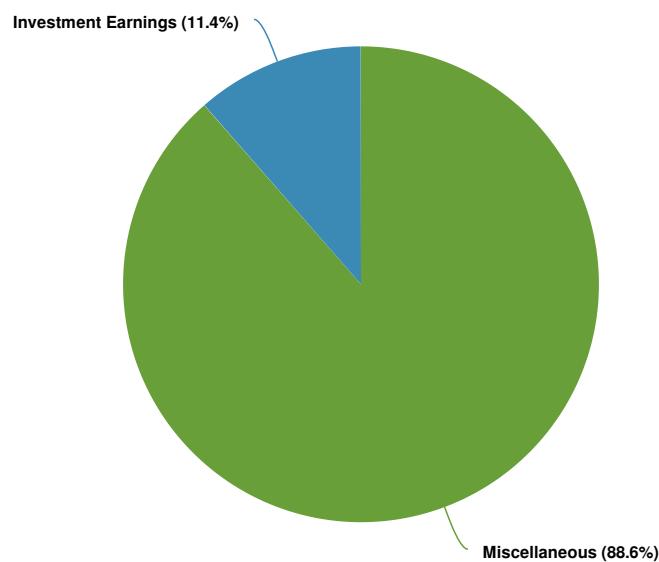
2024 Budgeted and Historical Water SDC Revenue



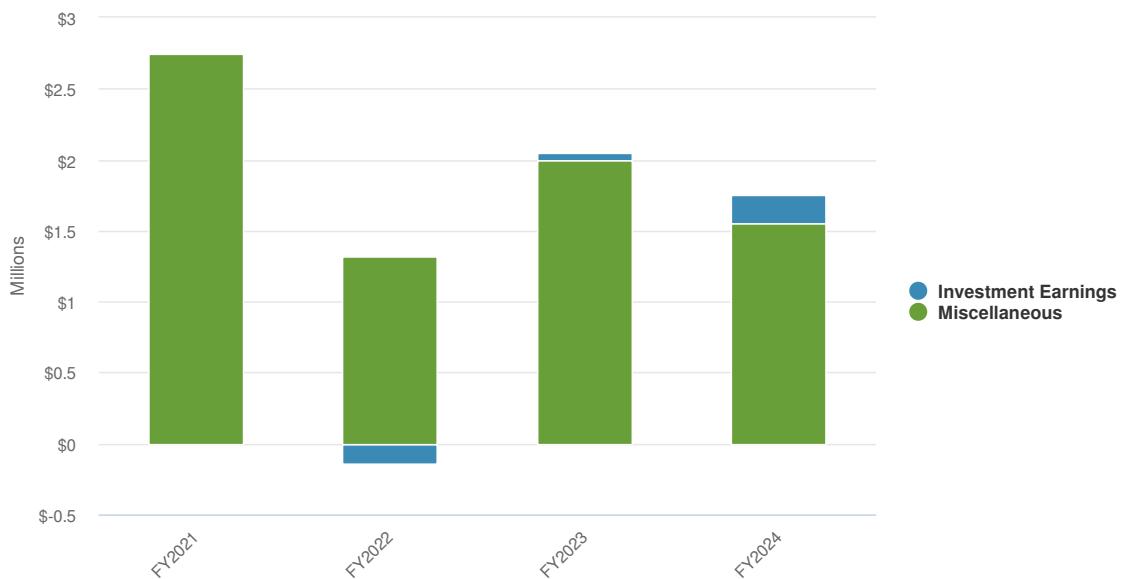
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water System Development Charges Fund	\$2,735,293	\$1,177,019	\$2,050,000	\$1,750,000	-14.6%
Total Water System Development Charges Fund:	\$2,735,293	\$1,177,019	\$2,050,000	\$1,750,000	-14.6%

Revenues by Source

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



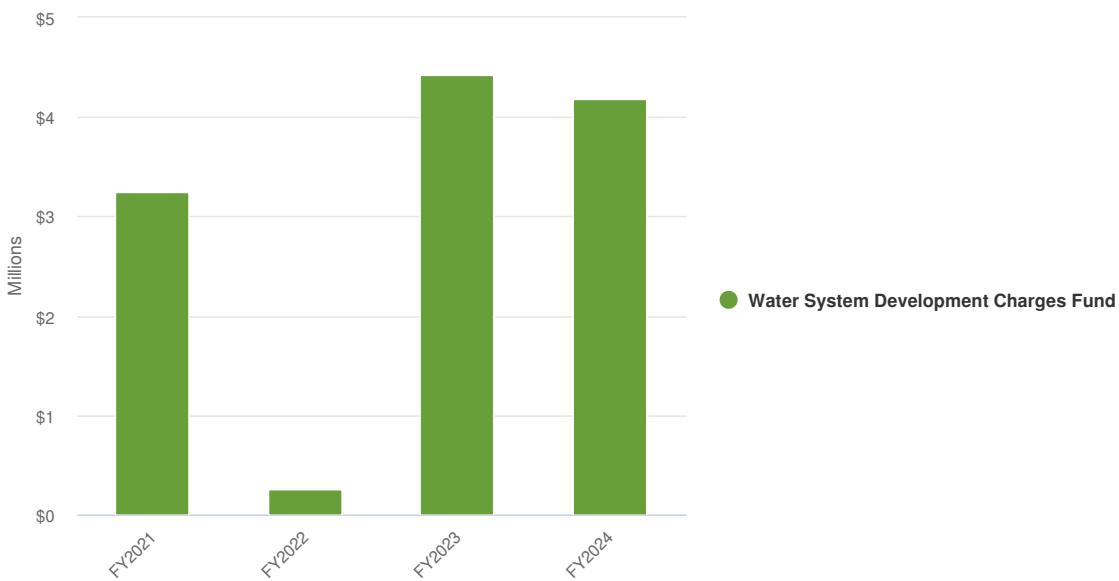
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Investment Earnings	-\$8,236	-\$139,689	\$50,000	\$200,000	300%
Miscellaneous	\$2,743,529	\$1,316,707	\$2,000,000	\$1,550,000	-22.5%
Total Revenue Source:	\$2,735,293	\$1,177,019	\$2,050,000	\$1,750,000	-14.6%

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 2024 budget includes the transfer of \$4.14 million to the Water Capital Fund for water system capital projects including the design of a 5-million gallon reservoir on the east side of I-5 and the design and construction of a new well field in the south western section of town and the remain expenses related to state excise taxes owed by the City.



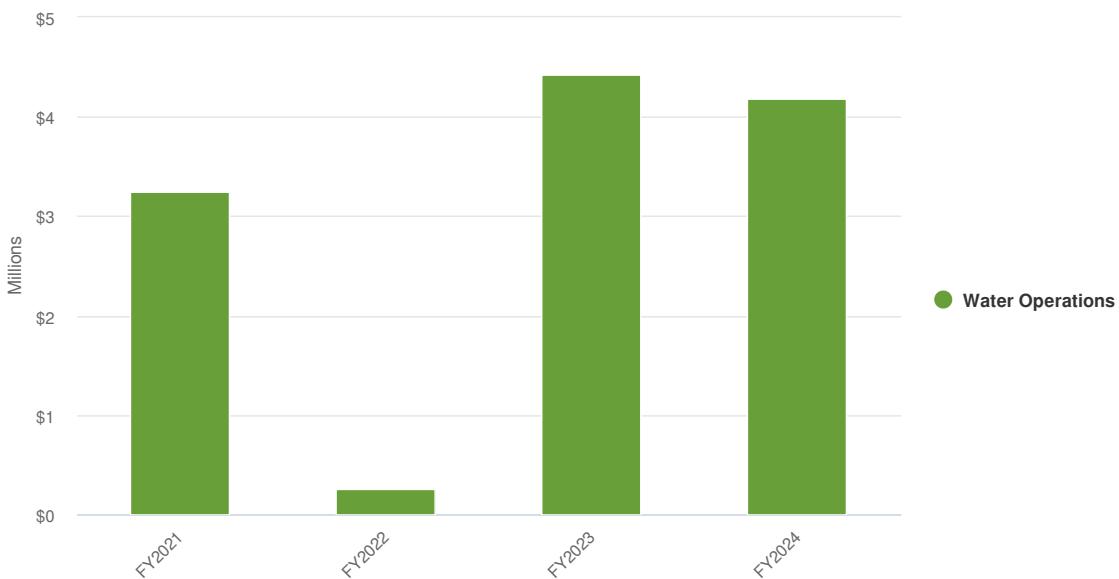
2024 Budgeted and Historical Water SDC Expenditures



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water System Development Charges Fund	\$3,251,665	\$257,553	\$4,425,000	\$4,185,000	-5.4%
Total Water System Development Charges Fund:	\$3,251,665	\$257,553	\$4,425,000	\$4,185,000	-5.4%

Expenditures by Function

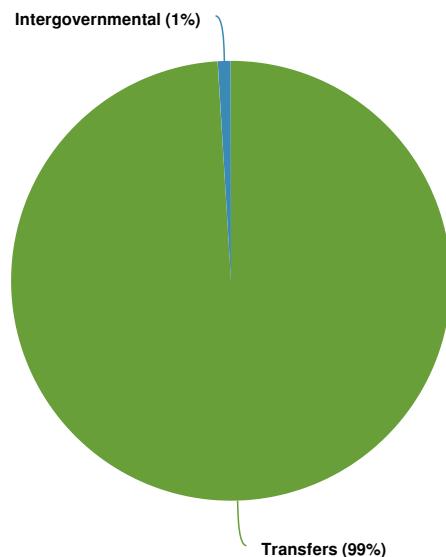
2024 Budgeted and Historical Expenditures by Function



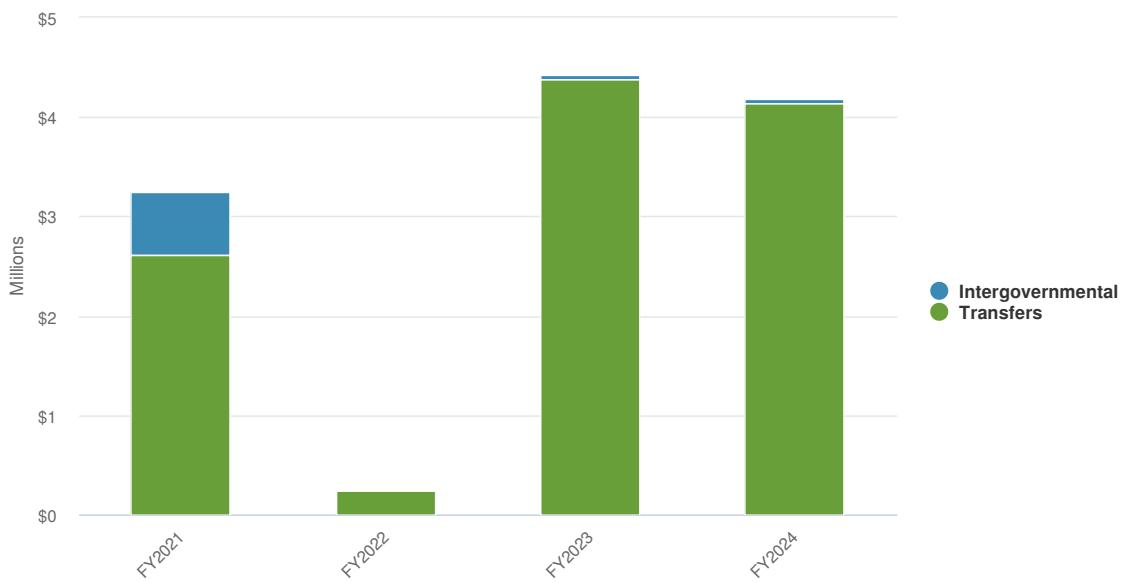
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Water Operations	\$3,251,665	\$257,553	\$4,425,000	\$4,185,000	-5.4%
Total Expenditures:	\$3,251,665	\$257,553	\$4,425,000	\$4,185,000	-5.4%

Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Intergovernmental	\$638,738	\$23,042	\$40,000	\$40,000	0%
Transfers	\$2,612,927	\$234,511	\$4,385,000	\$4,145,000	-5.5%
Total Expense Objects:	\$3,251,665	\$257,553	\$4,425,000	\$4,185,000	-5.4%



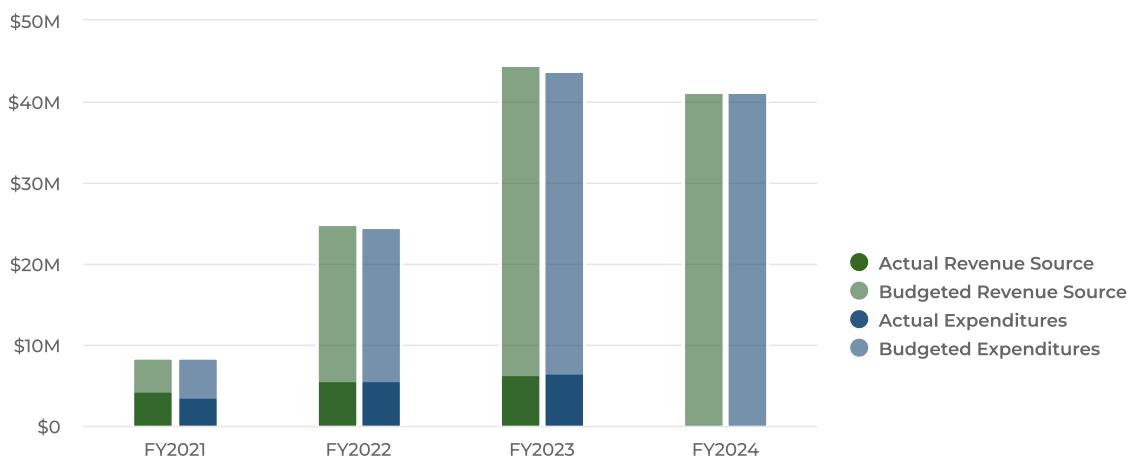
General Capital Projects Fund

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 2024 revenue budget is \$41.2 million, which represents an 11% decrease over the amended 2023 budget. Budgeted expenditures will decrease \$4.6 million or 10% over the amended 2023 budget. The 2024 expense budget is \$41.3 million.

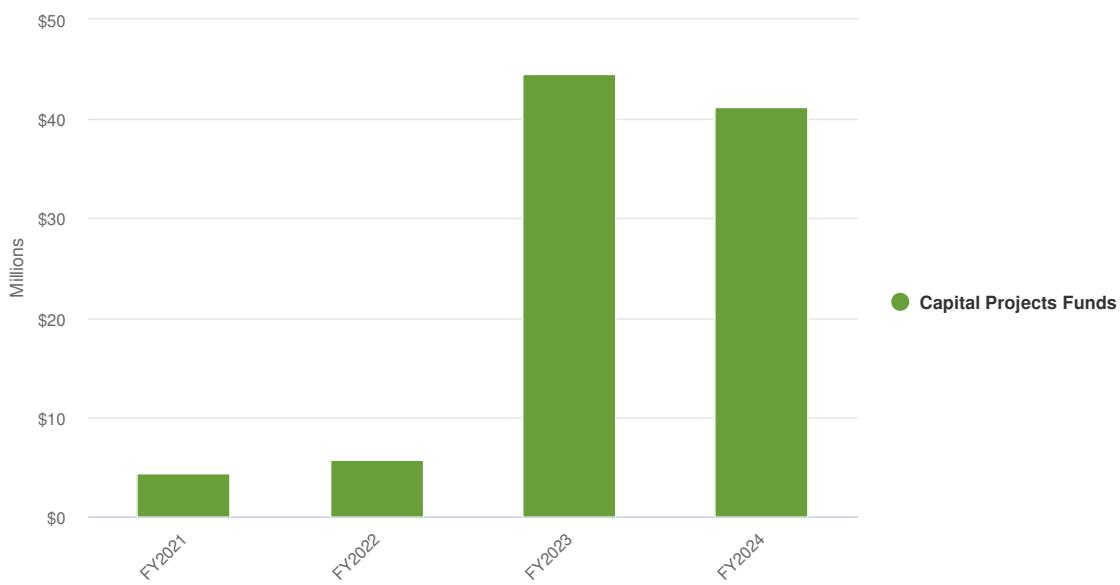


General Capital Project Fund Revenue

The General Capital Projects revenue budget will see a slight decrease due to one major road project getting close to completion by the end of 2023 and the completion of the splash pad project at Overlook Park. The City will continue constructing several high priority road projects in 2024. The City is budgeting the receipt of \$7.2 million in grant revenue and the issuance of \$28.6 million in new debt. The remaining funding comes from a mix of internal transfers and the receipt of funds from partner agencies for joint projects.



2024 Budgeted and Historical General Capital Project Fund Revenue

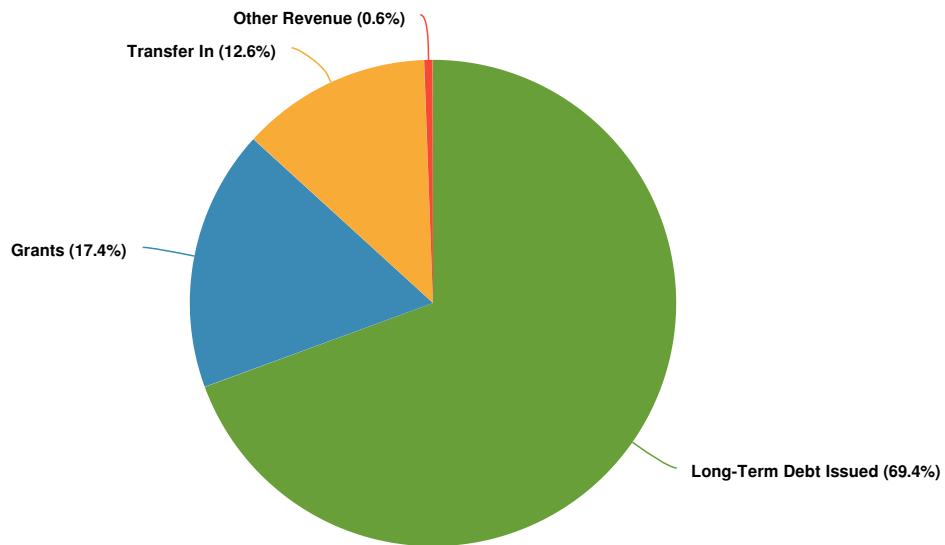


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Projects Funds	\$4,409,243	\$5,707,383	\$44,577,300	\$41,247,550	-7.5%
Total Capital Projects Funds:	\$4,409,243	\$5,707,383	\$44,577,300	\$41,247,550	-7.5%

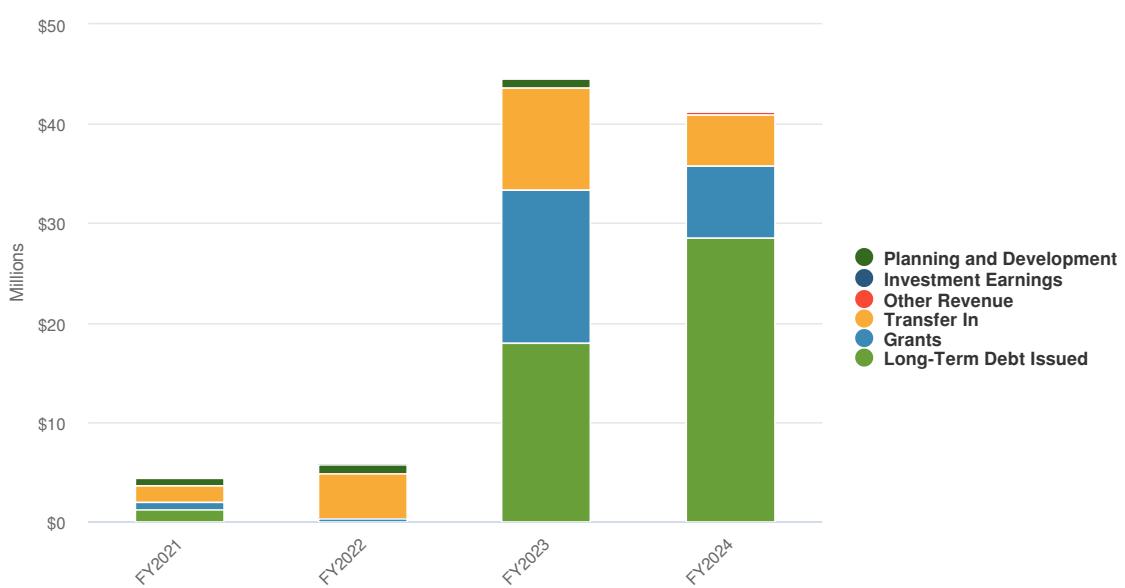
Revenues by Source

The funding sources for the 2024 capital plan come from grants 17%, debt issuance 69% , transfers from REET, PIF, TIF, General Fund and the Transportation Benefit District 13% and partner agencies 1%. The city expects to issue approximately \$28.6 million in debt to complete the Pioneer Street widening and roundabout construction project. The City also received a low interest loan 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 \$7.2 million.

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Other Revenue	\$0	\$6,513	\$10,000	\$240,000	2,300%
Grants	\$713,866	\$358,778	\$15,362,400	\$7,173,400	-53.3%
Planning and Development	\$718,727	\$846,454	\$850,000	\$0	-100%
Investment Earnings	\$5		\$0	\$0	0%
Transfer In	\$1,761,645	\$4,495,638	\$10,404,900	\$5,209,150	-49.9%
Long-Term Debt Issued	\$1,215,000	\$0	\$17,950,000	\$28,625,000	59.5%
Total Revenue Source:	\$4,409,243	\$5,707,383	\$44,577,300	\$41,247,550	-7.5%

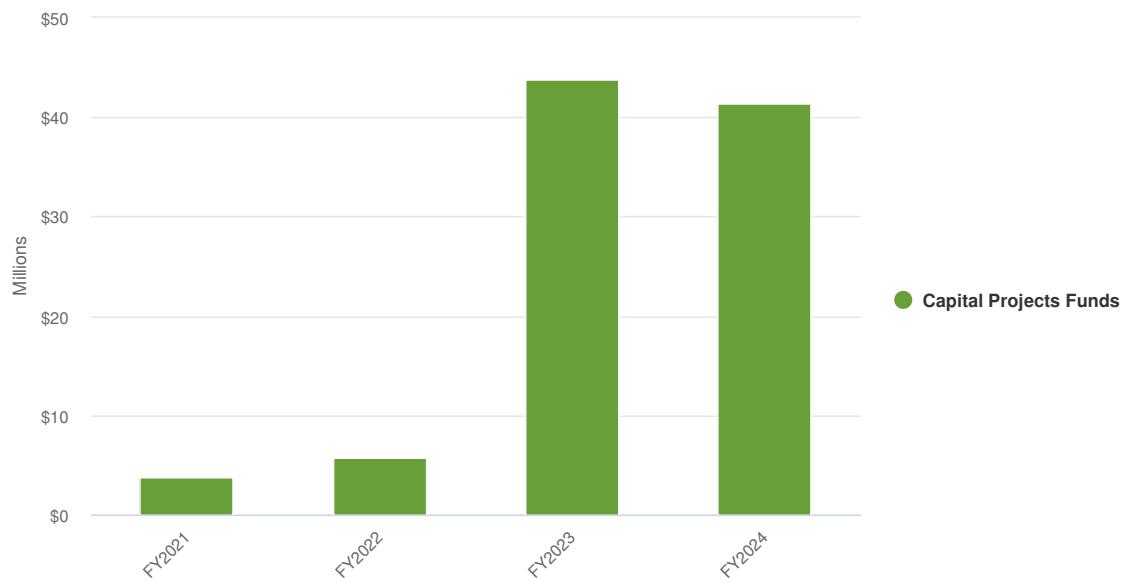
General Capital Project Fund Expenditures

The capital plan for 2024 includes several high priority road projects going into construction in 2024. The city will complete construction on the Pioneer Street East extension and roundabout project. On the west side of I-5 the Pioneer widening and roundabout construction projects (\$30 million) will begin. Additional road projects are planned for Royle Road (\$4.9 million). The pavement preservation plan in 2024 includes \$620,000 in preservation work along with construction of two projects for Royle Road and Gee Creek Loop..

Several park and trail projects will continue design as well as construction of phase one improvements to Boyse park.

Refer to the capital plan for more details.

2024 Budgeted and Historical General Capital Project Fund Expenditures

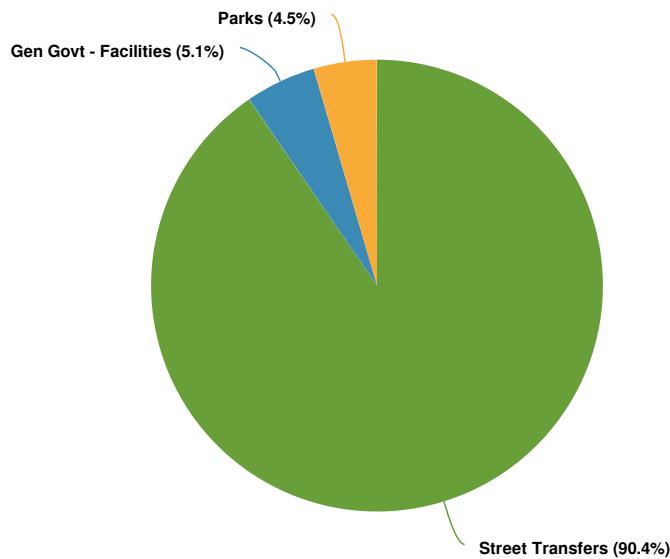


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Projects Funds	\$3,777,258	\$5,695,415	\$43,807,300	\$41,329,550	-5.7%
Total Capital Projects Funds:	\$3,777,258	\$5,695,415	\$43,807,300	\$41,329,550	-5.7%

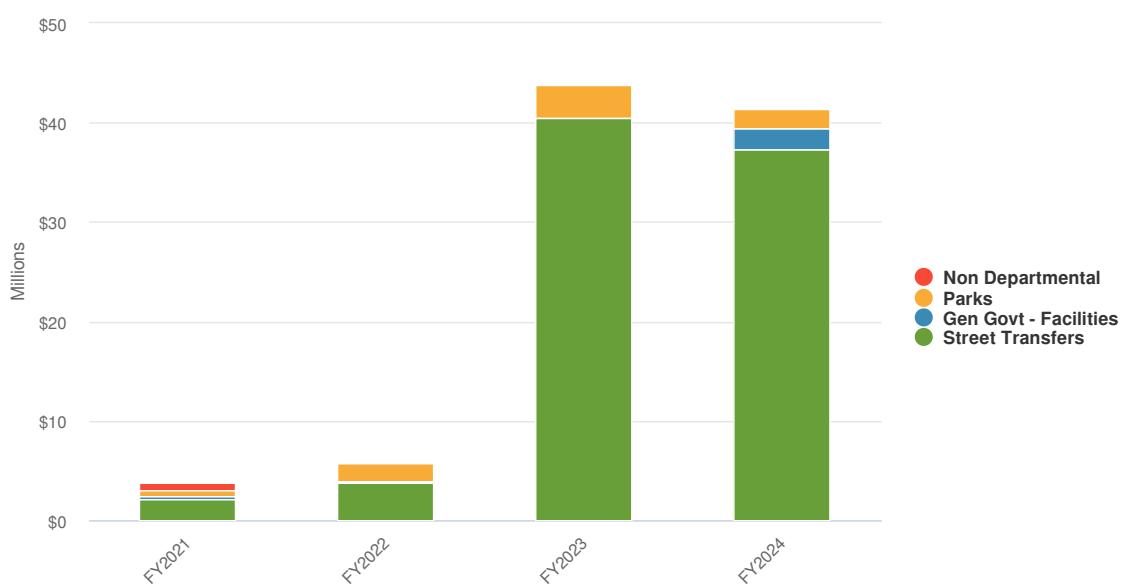


Expenditures by Function

2024 Budgeted Expenditures by Function



2024 Budgeted and Historical Expenditures by Function



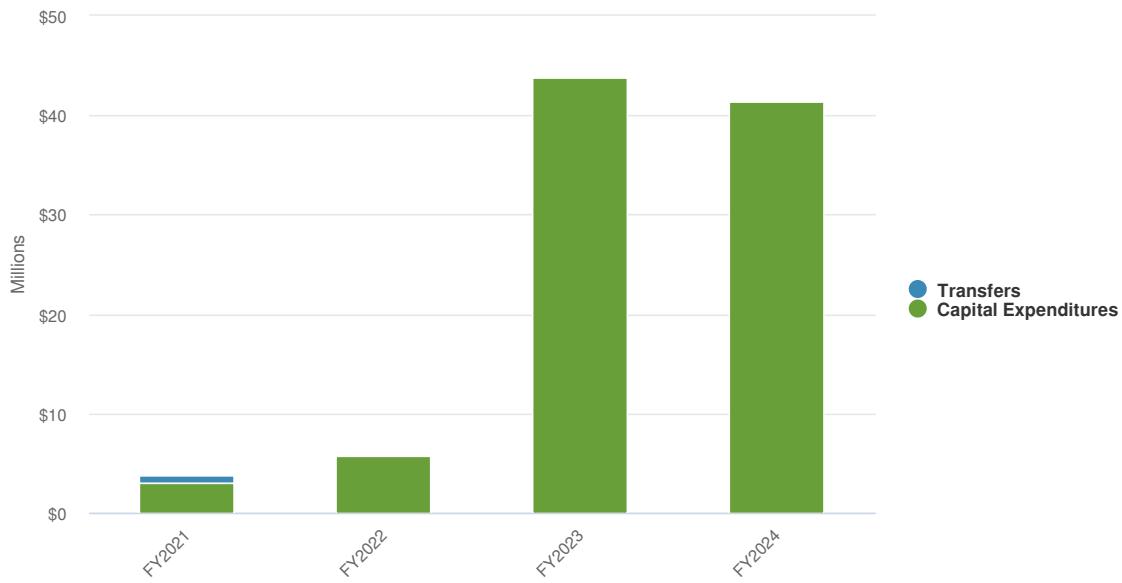
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Gen Govt - Facilities	\$253,607	\$157,792	\$0	\$2,092,000	N/A
Street Transfers	\$2,153,344	\$3,830,460	\$40,480,300	\$37,376,550	-7.7%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Parks	\$620,307	\$1,707,163	\$3,327,000	\$1,861,000	-44.1%
Non Departmental	\$750,000		\$0	\$0	0%
Total Expenditures:	\$3,777,258	\$5,695,415	\$43,807,300	\$41,329,550	-5.7%

Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Expenditures	\$3,027,258	\$5,695,415	\$43,807,300	\$41,329,550	-5.7%
Transfers	\$750,000	\$0	\$0	\$0	0%
Total Expense Objects:	\$3,777,258	\$5,695,415	\$43,807,300	\$41,329,550	-5.7%

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.



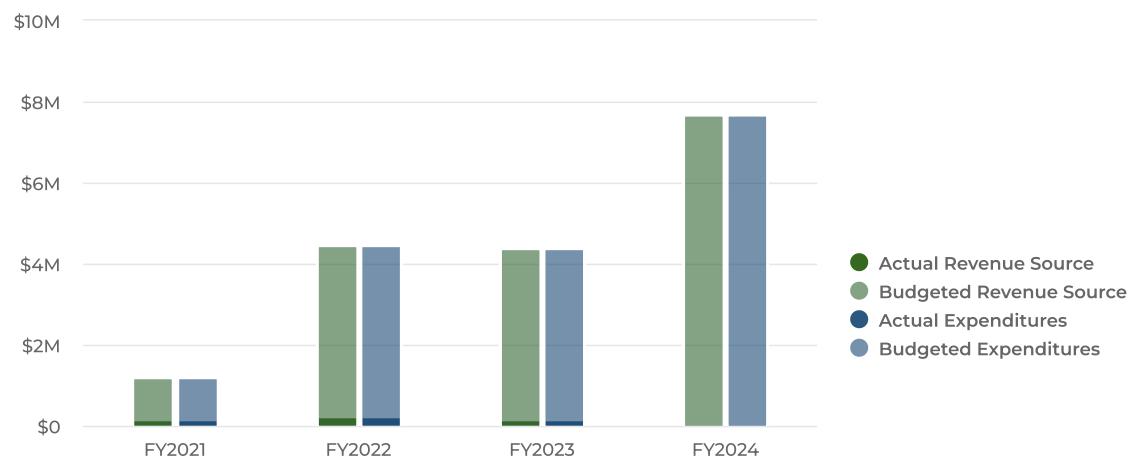
Water Utility Capital Fund

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.

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 2024 revenue budget is \$7.7 million, which represents a 75% increase over the amended 2023 budget. Budgeted expenditures will increase \$3.3 million or 75% over the amended 2023 budget. The 2024 expense budget is \$7.7 million.

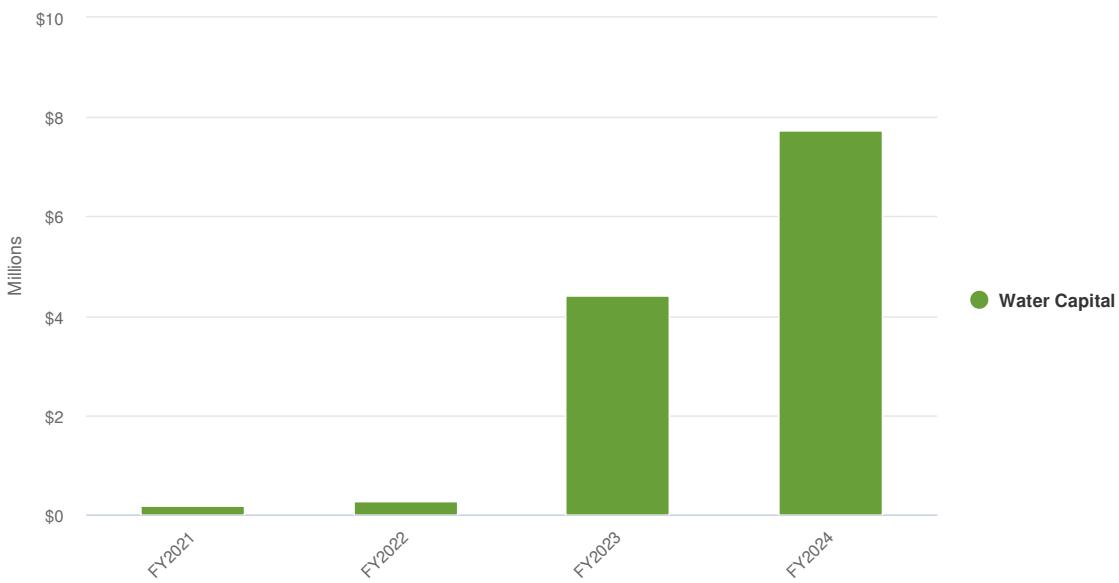


2024 Water Utility Capital Fund Revenue

The Water Utility Capital Fund revenue budget will see an increase in revenue in 2024 due to additional capital projects..



2024 Budgeted and Historical Water Utility Capital Fund Revenue



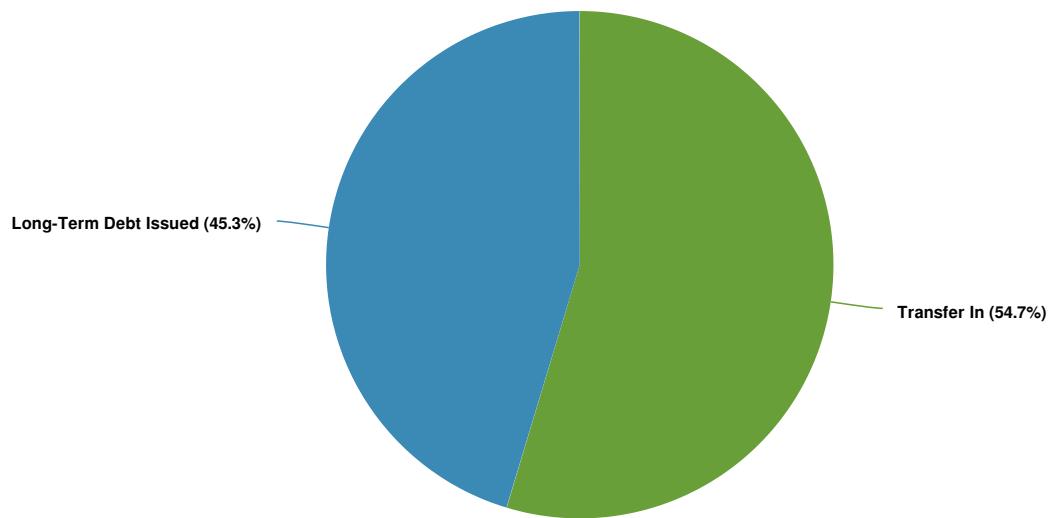
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Capital	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%
Total Water Capital:	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%



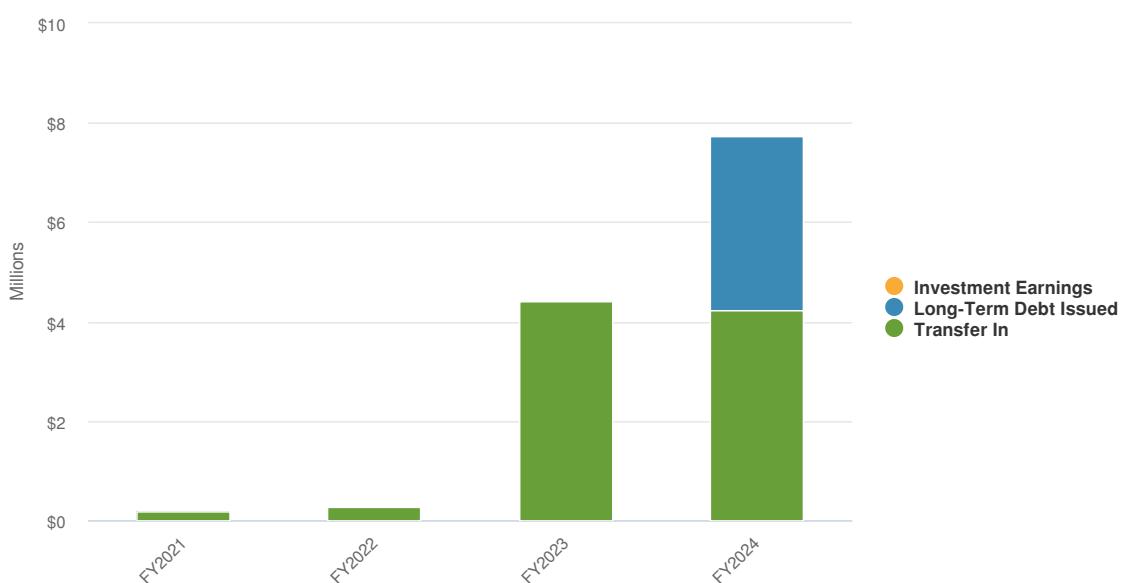
Revenues by Source

Transfers from the water operating and Water SDC funds make up 55% 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 will issue debt funding for \$3.5 million to complete design and begin construction of a 5-million gallon reservoir on the east side of I-5.

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

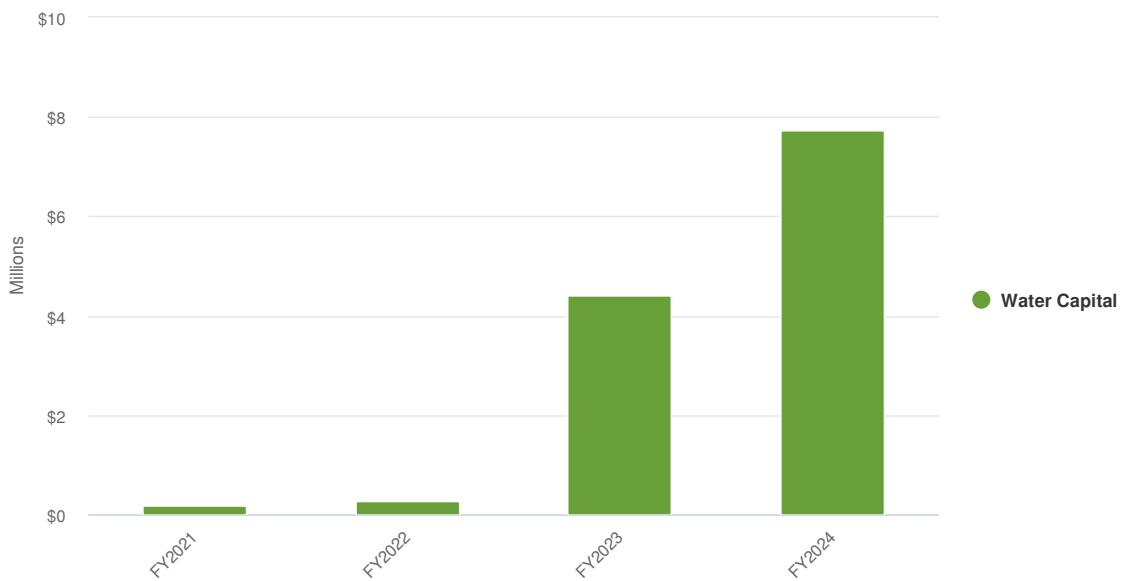


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Investment Earnings	\$0		\$0	\$0	0%
Transfer In	\$177,276	\$272,412	\$4,400,000	\$4,221,000	-4.1%
Long-Term Debt Issued			\$0	\$3,500,000	N/A
Total Revenue Source:	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%

2024 Water Utility Capital Fund Expenditures

The 2024 expenditures include design and initial construction of a new water reservoir on the east side of I-5 in the Union Ridge area of town, a new water line along Royle Road that will complete the water system along this stretch of road, completion of design and construction of an upgrade to the downtown water lines that upsize 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.

2024 Budgeted and Historical Water Utility Capital Fund Expenditures

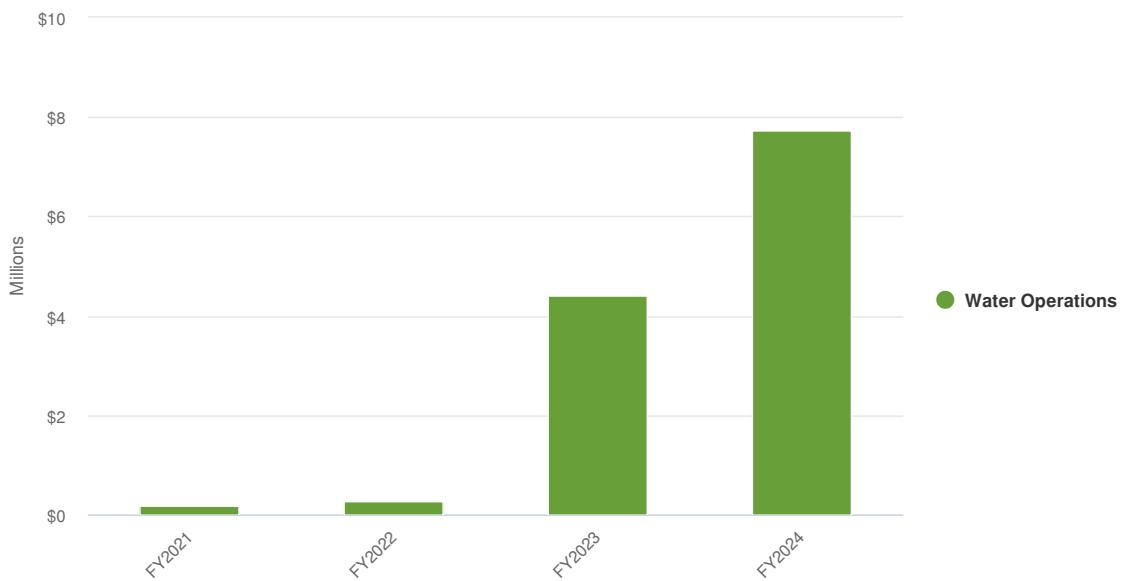


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Capital	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%
Total Water Capital:	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%

Expenditures by Function



2024 Budgeted and Historical Expenditures by Function

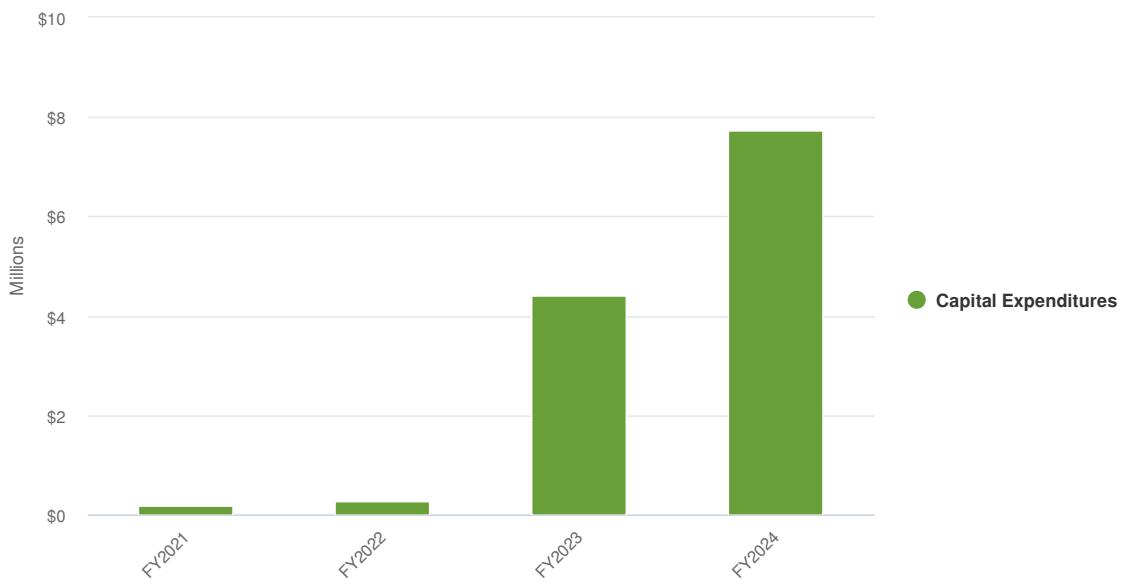


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Water Operations	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%
Total Expenditures:	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%

Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Expenditures	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%
Total Expense Objects:	\$177,276	\$272,412	\$4,400,000	\$7,721,000	75.5%





Storm Water Utility Capital Fund

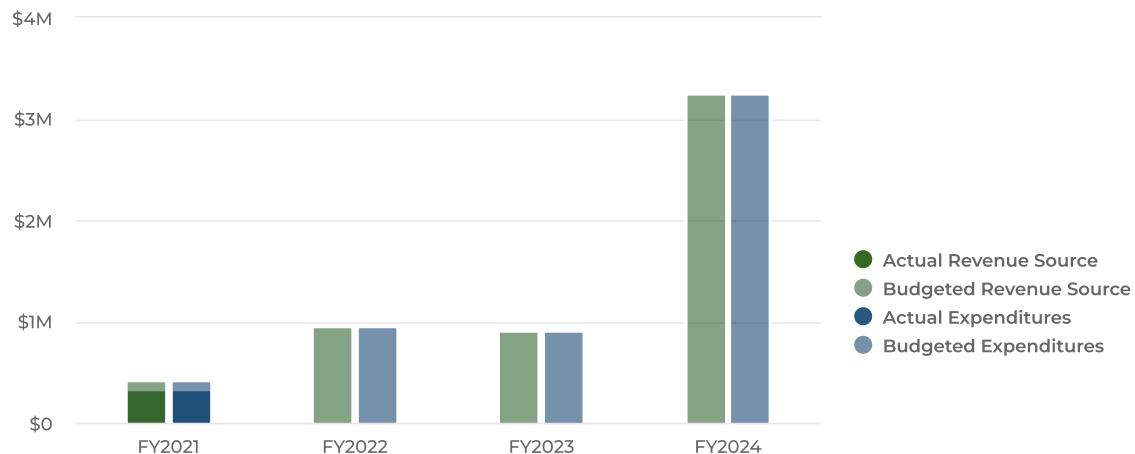
The Storm Water Utility Capital Project Fund is used to account for capital construction projects associated with the Storm Water Utility Fund. Public Works staff is used to manage and oversee the capital projects, and the design, engineering and construction activities are conducted under contractual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

Summary

The Storm Water Capital Utility Fund's projected 2024 revenue budget is \$3.25 million, which represents a 211% increase over the amended 2023 budget. Budgeted expenditures will also increase \$2.2 million or 211% over the amended 2023 budget. The 2024 expense budget is \$3,254,000.

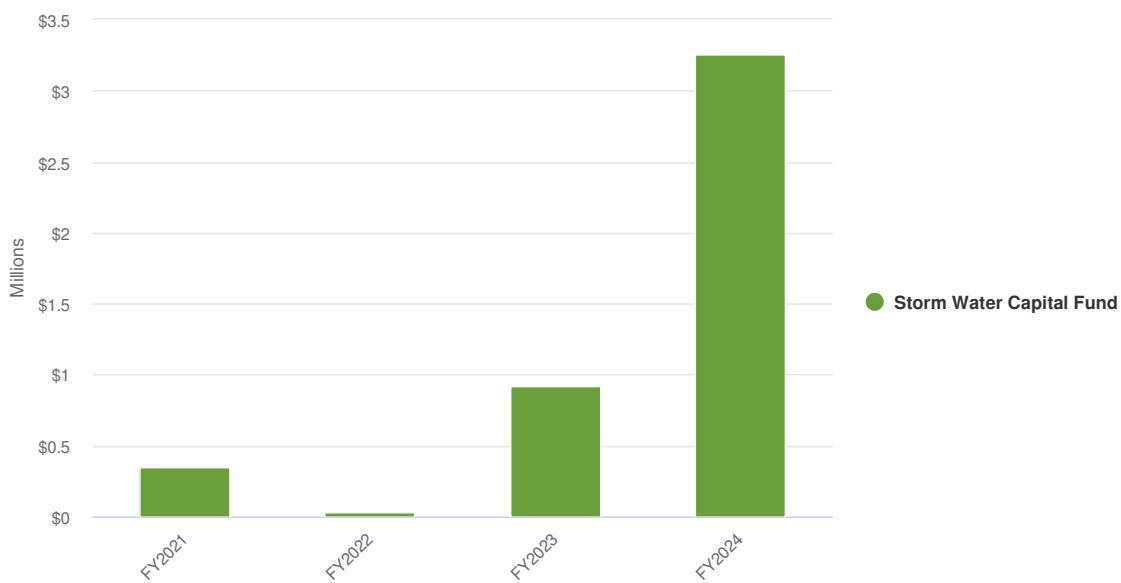


Storm Water Utility Capital Revenue

The Storm Water Utility Capital Fund revenue budget will see a significant increase in revenue in 2024 due to the construction of four shovel ready storm projects in the downtown core and the construction of a regional storm water facility at the I-5 junction.



2024 Budgeted and Historical Storm Water Utility Capital Fund Revenue

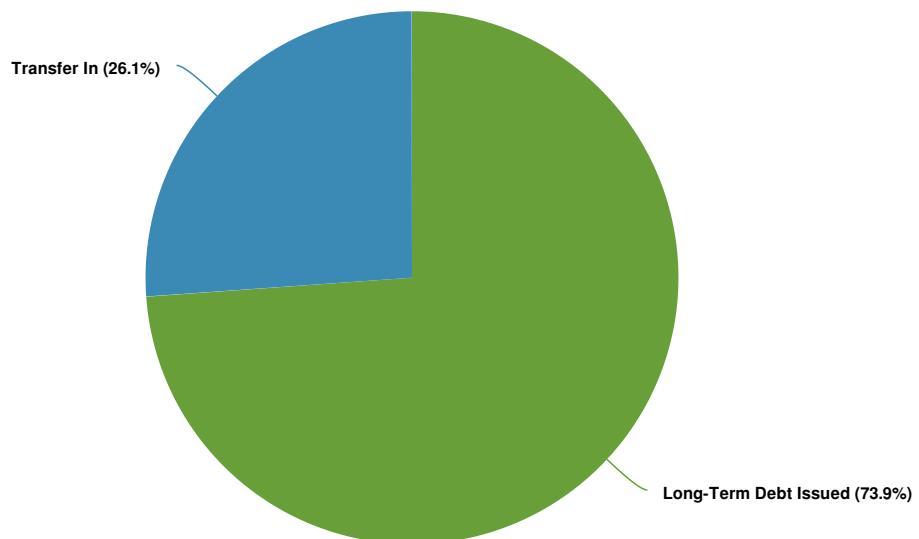


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Storm Water Capital Fund	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%
Total Storm Water Capital Fund:	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%

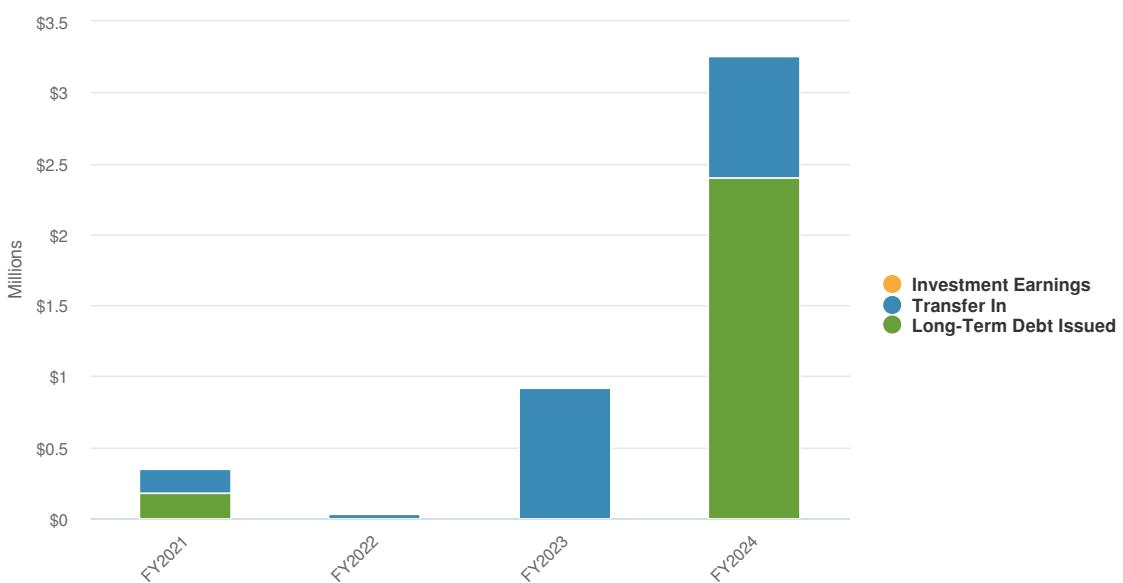
Revenues by Source

Transfers make up 26% of the revenue for capital projects in the storm water utility capital fund. The transfers come from the General Fund and will construct the regional storm water facility. The remaining 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 storm water improvement projects in the downtown core.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

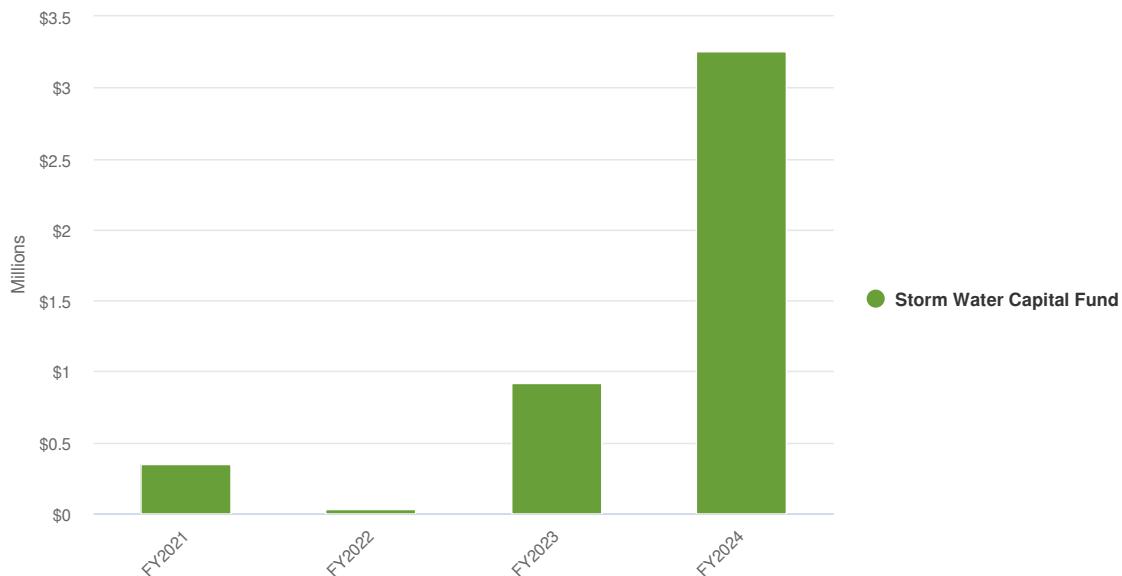


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Investment Earnings	\$0		\$0	\$0	0%
Transfer In	\$165,663	\$27,158	\$915,000	\$850,000	-7.1%
Long-Term Debt Issued	\$182,408		\$0	\$2,404,000	N/A
Total Revenue Source:	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%

2024 Storm Water Utility Capital Fund Expenditures

The 2024 capital expenditures include five projects. Design and construction of a regional storm water facility at the northwest corner of Pioneer and 56th near the I-5 junction and construction of four storm water projects to improve treatment of storm water runoff in the downtown core.

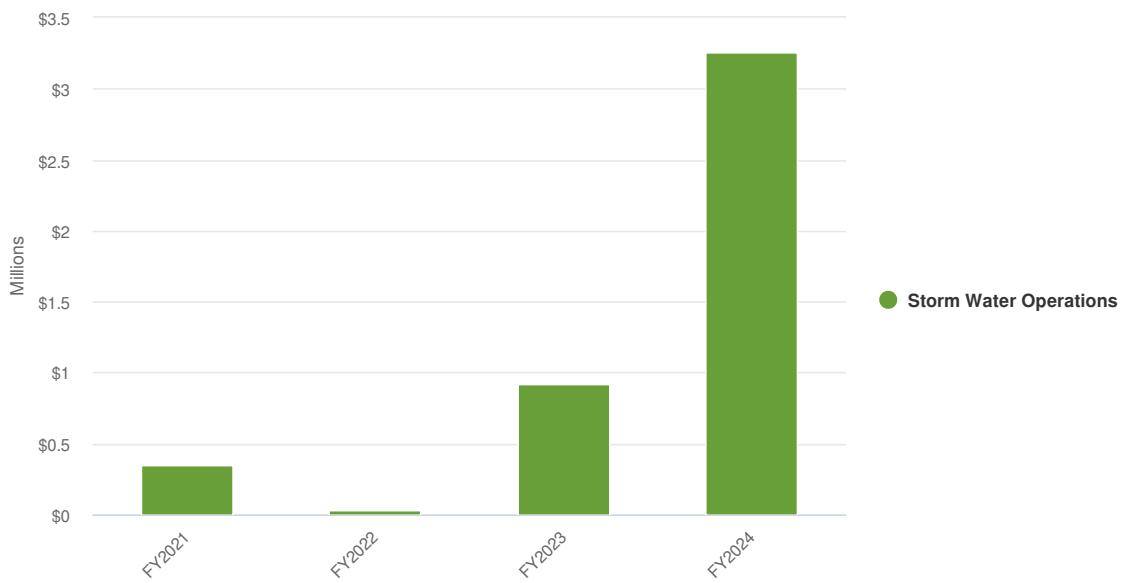
2024 Budgeted and Historical Storm Water Utility Capital Fund Expenditures



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Storm Water Capital Fund	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%
Total Storm Water Capital Fund:	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%

Expenditures by Function

2024 Budgeted and Historical Expenditures by Function

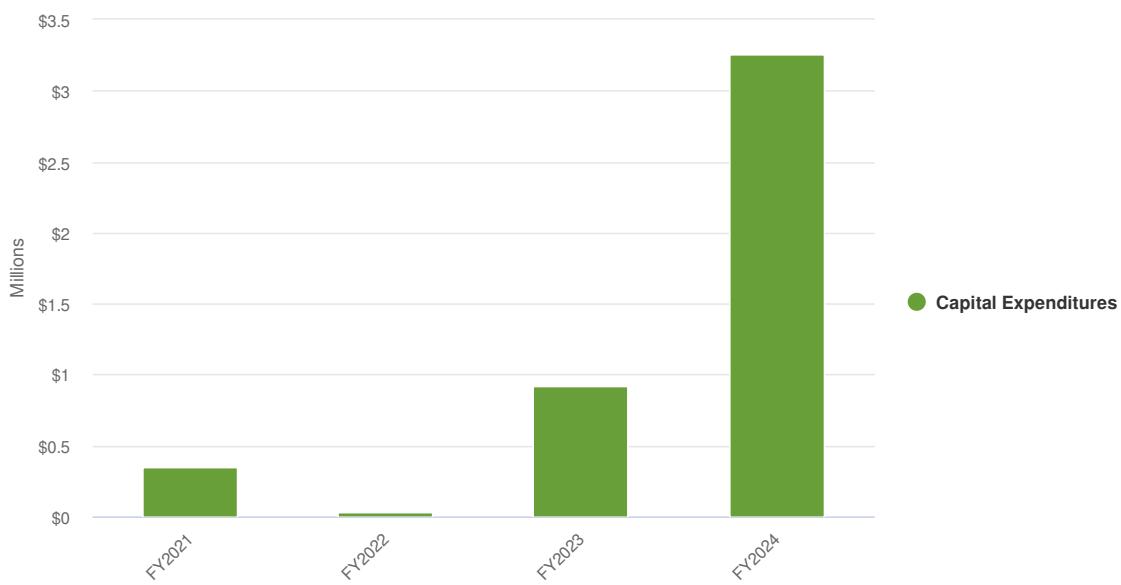


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Storm Water Operations	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%
Total Expenditures:	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%

Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Expenditures	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%
Total Expense Objects:	\$348,071	\$27,158	\$915,000	\$3,254,000	255.6%

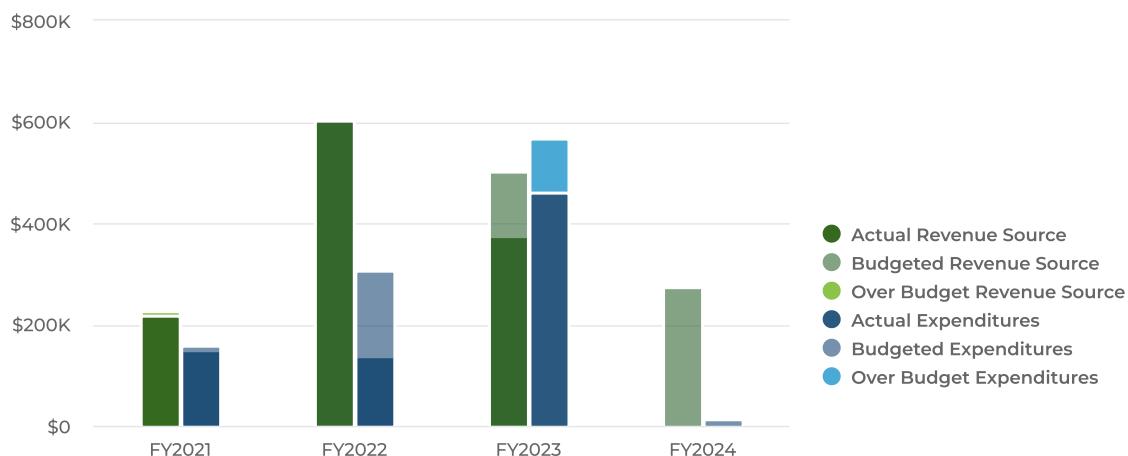


Equipment Replacement Fund

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) projected 2024 revenue budget is \$275,050, which represents a 45% decrease over the amended 2023 budget. Budgeted expenditures will decrease significantly to \$15,000 a decrease of 98% over the amended 2023 budget. The 2023 expense budget is \$15,000. 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.

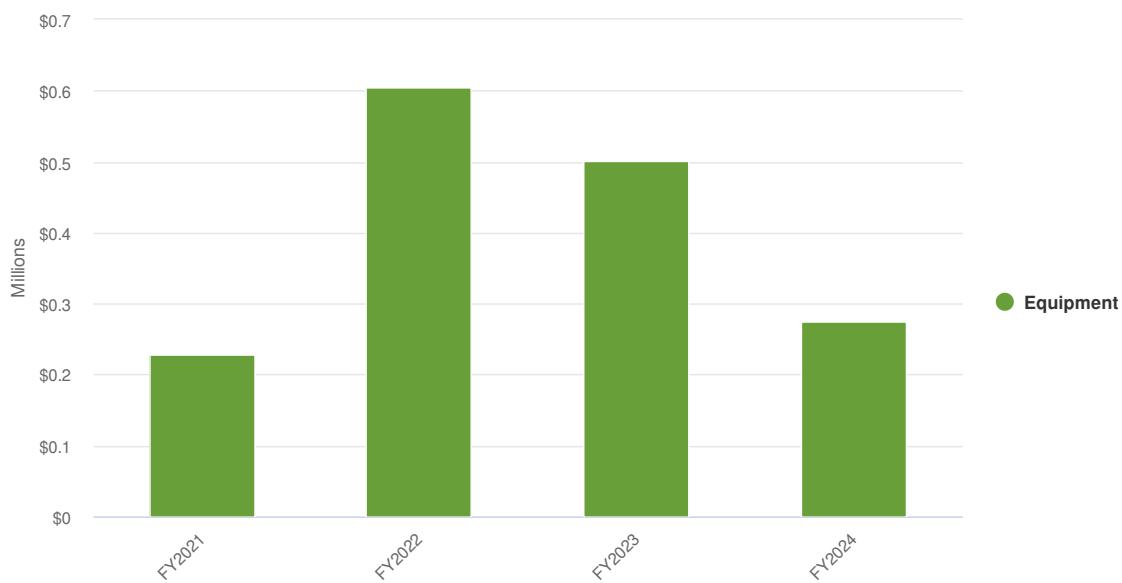


2024 ERF Revenue

The 2024 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.



2024 Budgeted and Historical ERF Revenue

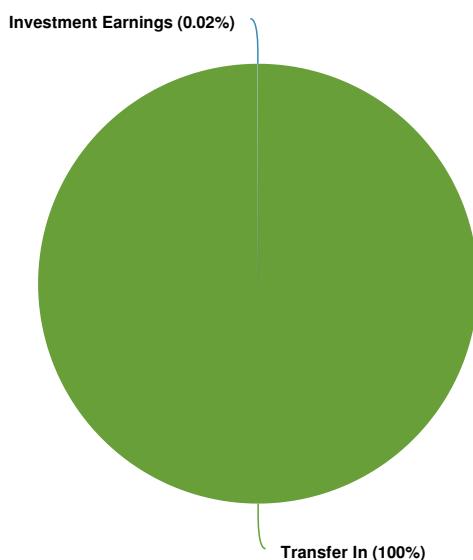


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equipment	\$228,784	\$604,915	\$502,225	\$275,050	-45.2%
Total Equipment:	\$228,784	\$604,915	\$502,225	\$275,050	-45.2%

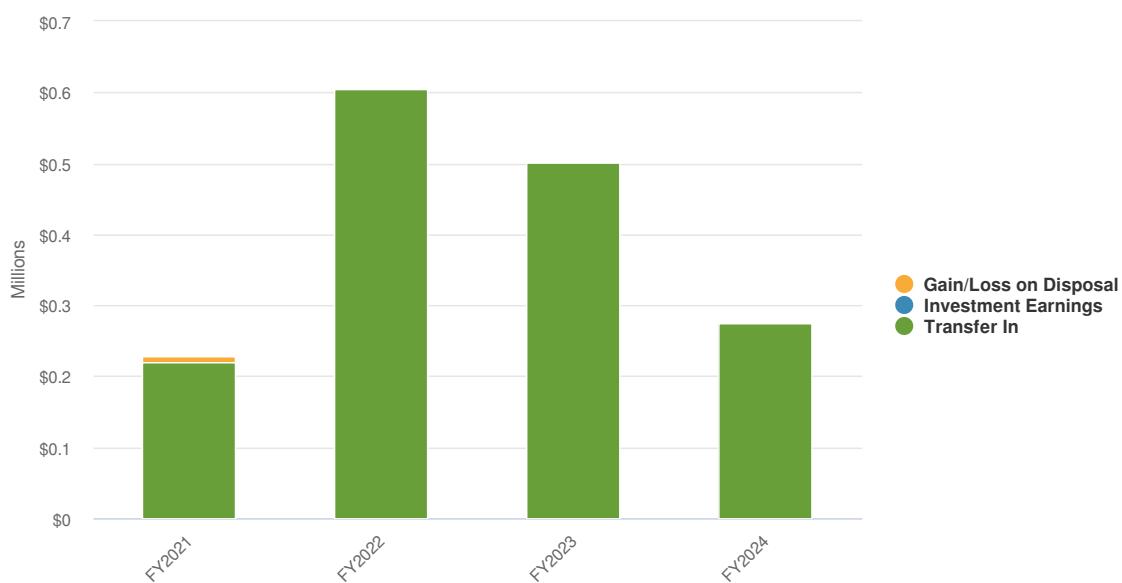
Revenues by Source

The total revenue budget from transfers is \$275,000. The General Fund is \$150,000, the Water fund is \$40,000, the Storm Water Fund is \$30,000, the Street Fund is \$25,000 and the Community Development Department is \$30,000. Additionally, a small amount of investment interest is forecast at \$50.

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Investment Earnings	\$5	\$0	\$125	\$50	-60%

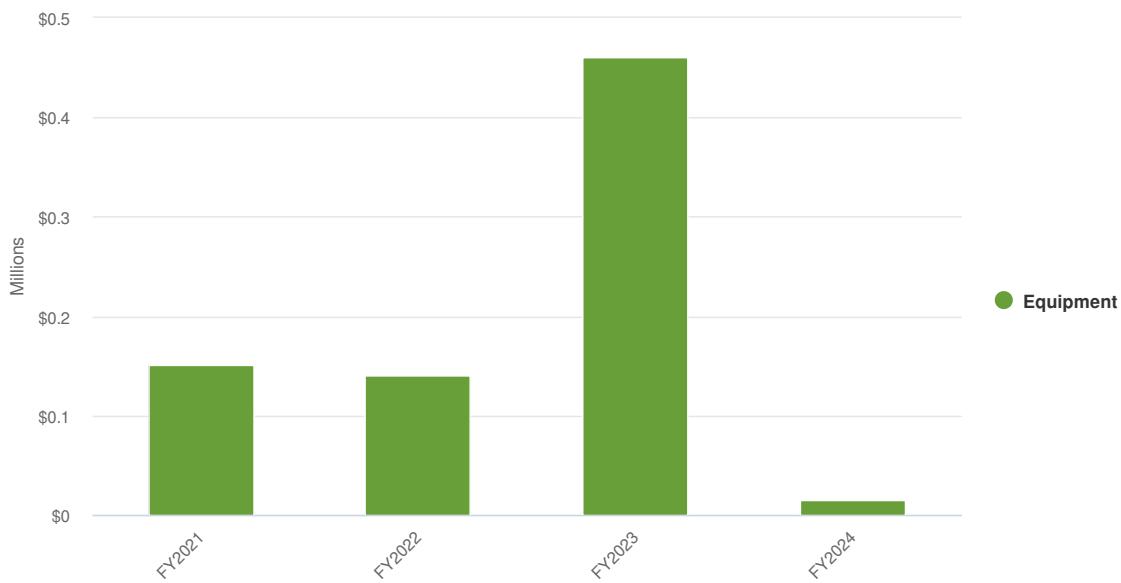


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfer In	\$218,892	\$604,915	\$502,100	\$275,000	-45.2%
Gain/Loss on Disposal	\$9,887	\$0	\$0	\$0	0%
Total Revenue Source:	\$228,784	\$604,915	\$502,225	\$275,050	-45.2%

2024 ERF Expenditures

The 2024 expenditures include the replacement of one radar trailer for traffic enforcement. As mentioned previously, the City replaced fleet vehicles early as an opportunity presented itself to buy early and eliminate future cost increases or reduced inventory due to supply chain issues.

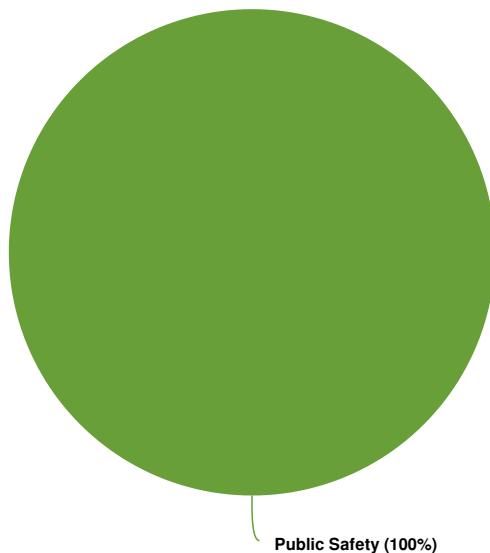
2024 Budgeted and Historical ERF Expenditures



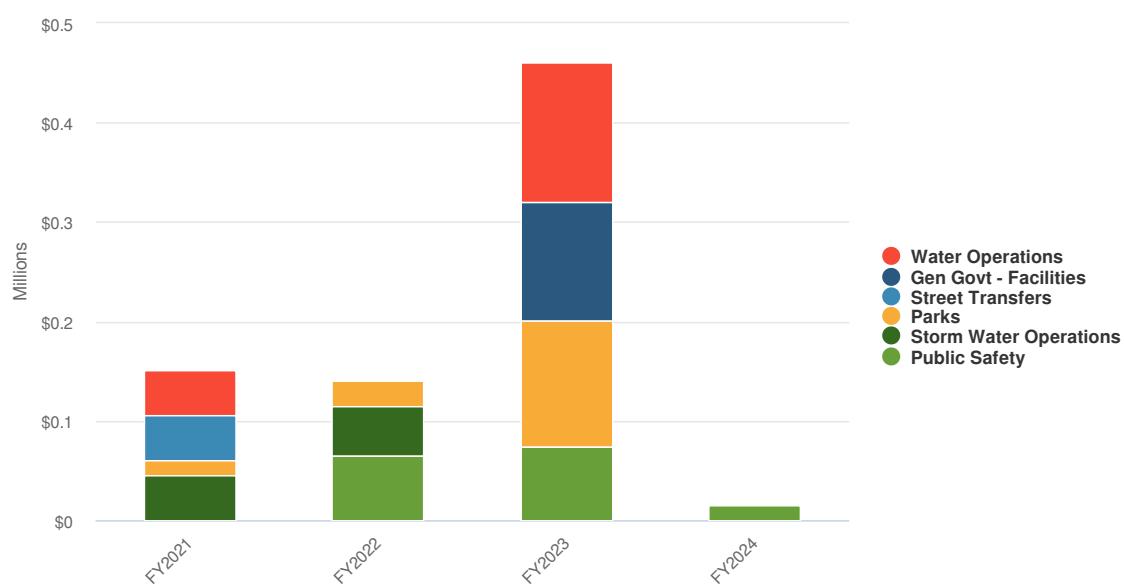
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equipment	\$150,351	\$139,782	\$460,800	\$15,000	-96.7%
Total Equipment:	\$150,351	\$139,782	\$460,800	\$15,000	-96.7%

Expenditures by Function

2024 Budgeted Expenditures by Function



2024 Budgeted and Historical Expenditures by Function



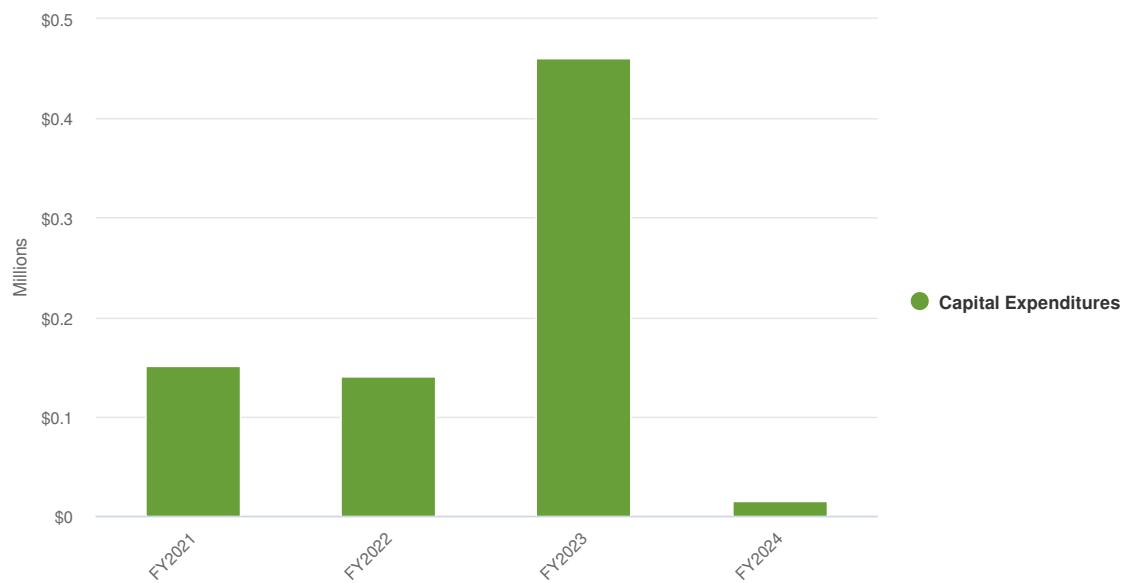
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Gen Govt - Facilities	\$0		\$120,300	\$0	-100%
Public Safety		\$65,138	\$73,500	\$15,000	-79.6%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Street Transfers	\$45,105	\$0	\$0	\$0	0%
Parks	\$15,035	\$24,400	\$127,000	\$0	-100%
Water Operations	\$45,105		\$140,000	\$0	-100%
Storm Water Operations	\$45,105	\$50,244	\$0	\$0	0%
Total Expenditures:	\$150,351	\$139,782	\$460,800	\$15,000	-96.7%

Expenditures by Expense Type

2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Capital Expenditures	\$150,351	\$139,782	\$460,800	\$15,000	-96.7%
Total Expense Objects:	\$150,351	\$139,782	\$460,800	\$15,000	-96.7%

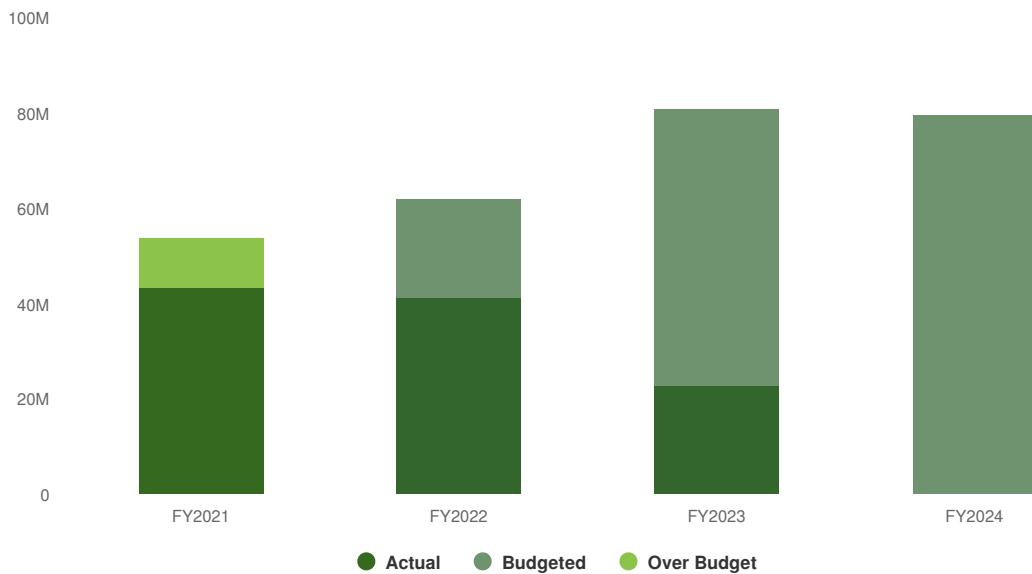
FUNDING SOURCES

2024 Revenue Source Summary

The 2024 revenue budget is forecast to decrease 7.1% when compared to the amended 2023 budget. The City anticipates issuing approximately \$28 million in new debt to complete a project to widen Pioneer Street and construct a new roundabout at 51st and Pioneer and \$625,000 to complete the design of the final segment of Royle Road between S 19th and Hillhurst Rd. 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 \$3.5 million in new debt to fund construction of a new 5 million gallon reservoir on the east side of the city. The City has been awarded \$7.4 million in grant funding to continue additional road 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 a decrease of 12% compared to the 2023 amended budget. The decrease is due to a drop in residential construction. Development revenues will continue to see a decrease as single family residential permit revenues are expected to decline in 2024.

\$79,623,836 **-\$1,304,304**
(-1.61% vs. prior year)

Revenue Sources Proposed and Historical Budget vs. Actual



2024 Revenue by Source

MAJOR DRIVERS FOR REVENUE VARIANCES

Property Tax

The expected 5.4% property tax increase for 2024, when compared to the amended 2023 budget, is due to new construction (\$168.2 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 2024. The 1% increase adds \$21,939 to the 2024 levy amount.

Retail Sales Tax

The projected 12% revenue decrease in 2024 is related to an anticipated decrease in retail sales tax related to residential 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 second quarter of 2023 shows commercial retail sales generating 68% of overall receipts and construction activities, the remaining 32%. 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 9.9% when compared to the amended 2023 budget. The increase is related to continued growth in new households and commercial business over the past two years. The forecast is for a 10% increase in new households along with new commercial businesses opening their doors in 2023-2024.

Real Estate Excise Tax

Real Estate Excise Tax is expected to decrease 36% when compared to the amended 2023 budget. The decrease is a result of a decrease in issued permits in 2024. Additionally, property owners are staying in their homes due to the high mortgage interest rates reducing additional potential sales of existing homes. The 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 300 new single family residential permits in 2024 compared to a forecast of 400 in 2023. The building department is expected to issue just under 300 residential permits in 2023. Several commercial parcels are on the market and staff expect to see some sales of these parcels in 2024-2025.

Planning and Development Revenue

Development revenue is expected to decrease 38% in 2024 when compared to the amended 2023 budget. The forecast is for single family residential permit applications to be reduced to 300 in 2024. The City is already seeing a reduction in applications for residential permitting. Commercial permitting will stay steady in 2024 as several projects are in for either land use, engineering or under construction. The City expects several commercial projects to be constructed between 2024 and 2025. The council has approved a fee study to review land use, engineering, building and inspection fees related to development. The study should begin early in January with any recommended changes to be implemented in the third quarter. The current policy is that 100% of expenses related to development should be recovered through the fee schedule.

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 Storm Water Utility Funds and the Community Development Department. Charges for Services are expected to decrease 1% when compared to the amended 2023 budget.

Charges for service for both water and storm water 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 the storm water 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 7.9% and 22.6% in the Water Utility and Storm Water Utility respectively. The increase is due to an increase in household accounts of 10% and a related increase in water usage. For Storm Water, 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 increase 17% in 2024 when compared to the amended 2023 budget. In addition, the General Fund will see a \$75,000 excise tax credit for sponsoring the Ridgefield Main Street Program in 2023. The intergovernmental revenue in the Street Fund, which consists mainly of vehicle motor fuel and multi-modal taxes are expected to increase 5.3% when compared to the amended 2023 budget. The increases for both funds are related to the significant population increase from 2022 to 2023.

Grants

Grant revenue is expected to increase overall by 21% in 2024 when compared to the 2023 grant receipts. The total grant funds received in 2024 is expected to be \$7.4 million. The city has received multiple grants related to street construction and transportation safety improvements. In addition, the city received a grant for the update of the comprehensive growth management plan and implementation of the new Phase II Municipal Storm Water Permit.

The increase is driven by the remaining grant proceeds of \$420,000 for the S Pioneer St Ext/Roundabout, \$1.9 million for the Park Laundry cleanup project and a \$2.95 Million TIB grant for the S Royle Rd project. The City also anticipates receiving an additional \$2.2 million in grants from various agencies to assist with funding a variety of projects throughout the city.

Debt Issuance

The 2024 Budget includes a debt issuance of approximately \$34.5 million. The debt will fund the Pioneer Street widening and roundabout construction project with \$28 million in General Obligation Bonds and \$625,000 in a Public Works Trust Fund loan to complete the final design of the final segment of Royle Road improvements between S 19th and Hillhurst Road. The Storm Water Fund received a \$2.4 million Public Works Trust Fund loan to complete construction of four storm water projects in the downtown core. The water fund is planning on issuing \$3.5 million in debt to construct a 5 million gallon water reservoir.

Impact Fees and System Development Charges

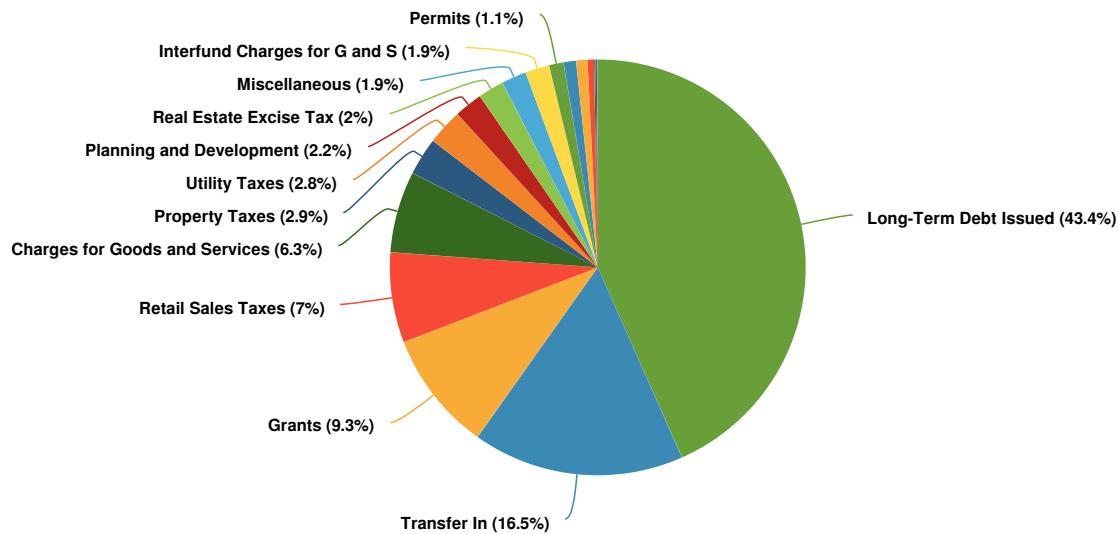
The 2024 budget is forecasting a significant reduction in the receipt of park and traffic impact fees along with water system development charges. The reduction is due to a continued slow down in residential construction in 2024. Additionally, the City has issued multiple park and traffic impact fee 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 2024.

The forecast is for a 40% and 12% reduction in overall revenue for park impact fees and traffic impact fees and a 43% increase in water system development charges respectively, when compared to 2023 receipts.

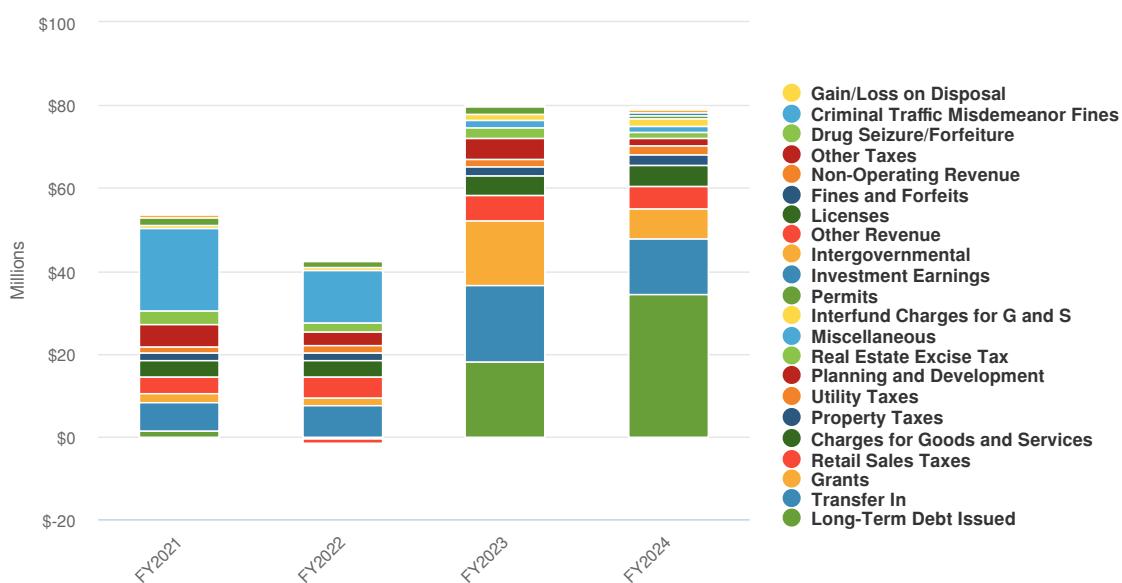


2024 Revenues by Source

Projected 2024 Revenues by Source



2024 Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Non-Operating Revenue					
Insurance Recoveries	\$39,829	-\$3,726	\$10,000	\$10,000	0%
Insurance Recoveries	\$0	\$35,659	\$25,000	\$25,000	0%
Insurance Recoveries	\$1,000	\$1,000	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Insurance Recoveries	\$0	\$2,211	\$0	\$0	0%
Total Non-Operating Revenue:	\$40,829	\$35,145	\$35,000	\$35,000	0%
Other Revenue					
Community Garden Rentals	\$600	\$540	\$600	\$600	0%
Short Term Rentals	\$11,039	\$20,428	\$20,000	\$20,000	0%
Long Term Leases/Rentals	\$125,880	\$17,640	\$30,000	\$50,000	66.7%
Comm Event(s) Fees	\$3,844	\$22,952	\$25,000	\$25,000	0%
Private Donation - Community Events	\$7,920	\$15,300	\$25,000	\$25,000	0%
PD Donation - N Pacific Union	\$0	\$7,500	\$0	\$0	0%
WFOA Intern Grant	\$5,000	\$0	\$0	\$0	0%
Other Revenue	\$20,894	\$43,074	\$25,000	\$25,000	0%
Admin Fees - Non Building	\$480	\$481	\$500	\$2,500	400%
Admin Fees - Building	\$21,360	\$12,600	\$15,000	\$15,000	0%
Prior Period(s) Adjustments	\$0	-\$1,253,162	\$0	\$0	0%
Other Revenue	\$75	\$50	\$500	\$500	0%
Drug Seizure/Forfeiture	\$250	\$2,806	\$0	\$0	0%
Parks Found-Onslow Nature Play	\$0	\$0	\$10,000	\$10,000	0%
CRWWD - Sanitary Force Main	\$0	\$6,513	\$0	\$0	0%
Port of Ridge - Waterfront Park	\$0	\$0	\$0	\$30,000	N/A
RSD - RORC Field Lights	\$0	\$0	\$0	\$200,000	N/A
Other Revenue	\$0	\$50	\$1,000	\$1,000	0%
Prior Period(s) Adjustments	\$0	\$37,585	\$0	\$0	0%
Other Revenue	\$0	\$2,200	\$0	\$0	0%
Prior Period(s) Adjustments	\$0	\$54,835	\$0	\$0	0%
Total Other Revenue:	\$197,341	-\$1,008,608	\$152,600	\$404,600	165.1%
Property Taxes					
Property Tax	\$1,721,326	\$1,941,010	\$2,220,000	\$2,340,000	5.4%
Total Property Taxes:	\$1,721,326	\$1,941,010	\$2,220,000	\$2,340,000	5.4%
Retail Sales Taxes					
Retail Sales Tax	\$3,818,958	\$4,095,883	\$4,850,000	\$4,200,000	-13.4%
Public Safety Sales/Use Tax	\$0	\$0	\$0	\$230,000	N/A
Hotel/Motel Tax	\$3,982	\$4,465	\$5,000	\$5,000	0%
Public Safety Sales/Use Tax	\$0	\$0	\$231,000	\$0	-100%
Local Criminal Justice	\$223,570	\$277,439	\$283,000	\$300,000	6%
Public Transportation Tax	\$0	\$710,873	\$900,000	\$850,000	-5.6%
Total Retail Sales Taxes:	\$4,046,510	\$5,088,660	\$6,269,000	\$5,585,000	-10.9%
Utility Taxes					
Water Utility Tax	\$163,759	\$170,873	\$171,100	\$192,000	12.2%
Sewer Franchise Fee	\$253,916	\$316,447	\$316,800	\$339,500	7.2%
Telephone/Cell Utility Tax	\$89,726	\$93,607	\$86,000	\$120,000	39.5%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Gas Utility	\$177,579	\$231,447	\$267,000	\$328,000	22.8%
Garbage	\$224,131	\$263,389	\$315,800	\$334,000	5.8%
Electricity Utility Tax	\$420,188	\$503,203	\$573,500	\$605,000	5.5%
Cable TV Franchise Fee	\$113,196	\$116,955	\$137,900	\$134,000	-2.8%
Water Tax	\$46,147	\$48,532	\$57,100	\$64,000	12.1%
Sewer Franchise Fee	\$50,246	\$57,917	\$79,200	\$85,000	7.3%
Total Utility Taxes:	\$1,538,888	\$1,802,371	\$2,004,400	\$2,201,500	9.8%
Other Taxes					
Leasehold Tax	\$9,556	\$11,397	\$12,000	\$12,000	0%
Total Other Taxes:	\$9,556	\$11,397	\$12,000	\$12,000	0%
Licenses					
Business Licenses	\$59,061	\$70,583	\$77,500	\$86,000	11%
Total Licenses:	\$59,061	\$70,583	\$77,500	\$86,000	11%
Permits					
Building Permits-Residential	\$1,759,401	\$1,103,867	\$1,379,200	\$520,000	-62.3%
Building Permits-Non Resident	\$206,534	\$173,555	\$350,000	\$350,000	0%
Sign Permits	\$1,600	\$1,500	\$2,000	\$2,000	0%
Animal Licenses	\$2,570	\$5,600	\$5,000	\$5,000	0%
Concealed Pistol Licenses	\$4,272	\$4,504	\$5,000	\$6,000	20%
Golf Cart Registration	\$30	\$210	\$60	\$180	200%
Street/Curb/Excavation Permits	\$13,360	\$13,537	\$20,000	\$20,000	0%
Total Permits:	\$1,987,766	\$1,302,773	\$1,761,260	\$903,180	-48.7%
Grants					
Depart. of Justice - BVP Grant	\$0	\$369	\$2,500	\$2,500	0%
US Treasury - SLFRF Grant	\$1,278,769	\$1,278,769	\$0	\$0	0%
WASPC Traffic Safety Grant	\$4,163	\$5,131	\$1,000	\$1,000	0%
WTSC Emphasis Grant for DUI	\$0	\$0	\$1,000	\$1,000	0%
WTSC Distracted Driver Grant	\$563	\$1,110	\$1,000	\$1,000	0%
WTSC Seat Belt Patrol Grant	\$0	\$0	\$1,000	\$1,000	0%
WTSC Pedestrian Safety Patrol	\$0	\$0	\$1,000	\$1,000	0%
WTSC Speeding Patrol Gran	\$0	\$0	\$0	\$1,000	N/A
State Capital Grant - PD	\$0	\$45,828	\$120,280	\$0	-100%
WSCJ Training Commission - CIT	\$3,904	\$0	\$0	\$0	0%
Shoreline Master Plan Grant	\$1,151	\$0	\$0	\$0	0%
Afford Housing Grant-Commerce	\$45,000	\$0	\$0	\$0	0%
Commerce Grant-Comp Plan Amend	\$0	\$0	\$0	\$100,000	N/A
Affordable & Sup Housing	\$32,740	\$24,205	\$33,000	\$25,000	-24.2%
CDBG - N 8th Ave/Simons St	\$0	\$218,718	\$0	\$0	0%
CDBG - Gee Creek Loop	\$0	\$0	\$0	\$195,000	N/A
Gee Creek Trail - TAP Grant	\$78,877	\$4,151	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
S Pioneer St Ext/Roundabout	\$0	\$0	\$5,812,000	\$420,000	-92.8%
11th & Timm Rd Safety Grant	\$0	\$0	\$380,000	\$350,000	-7.9%
Safety Improvement Grant	\$0	\$0	\$360,000	\$320,000	-11.1%
Park Laundry Acquisition - EPA	\$0	\$0	\$0	\$195,000	N/A
State Capital Grant YMCA	\$141,916	\$110,924	\$0	\$0	0%
State Capital Grant-Splashpad	\$0	\$0	\$250,000	\$0	-100%
State Capital Grant RORC Lights	\$0	\$0	\$0	\$242,500	N/A
State MLB Grant RORC	\$0	\$0	\$0	\$257,500	N/A
N Gee Creek Trail Grant	\$0	\$0	\$280,000	\$228,000	-18.6%
Ecology RAG - Park Laundry	\$0	\$0	\$0	\$915,000	N/A
Ecology RAG - Park Laundry 2	\$0	\$0	\$0	\$770,000	N/A
I-5 S Access Planning-WSDOT	\$106,128	\$0	\$0	\$0	0%
I-5 Access Grant - Design	\$0	\$0	\$5,000,000	\$0	-100%
TIB Grant - Hillhurst Overlay	\$386,945	\$0	\$0	\$0	0%
TIB Grant-S Royle Rd-Fielcrest	\$0	\$0	\$2,952,100	\$2,952,100	0%
Overpass Sfty Screen/Art Grant	\$0	\$0	\$328,300	\$328,300	0%
CPU EV-GO Grant	\$0	\$24,985	\$0	\$0	0%
WA Dept Ecology - Storm Permit	\$0	\$0	\$0	\$130,000	N/A
Total Grants:	\$2,080,157	\$1,714,189	\$15,523,180	\$7,436,900	-52.1%
Intergovernmental					
PUD Privilege Tax	\$48,183	\$52,615	\$55,000	\$70,000	27.3%
LE & CJ Leg One Time Cost	\$45,654	\$0	\$0	\$0	0%
Crim Justice - Low Population	\$3,466	\$4,296	\$4,910	\$6,000	22.2%
Crim Justice Special Programs	\$12,328	\$15,215	\$17,325	\$20,500	18.3%
DUI/Other Crim Justice Asst.	\$1,733	\$883	\$1,725	\$2,500	44.9%
CC Sex Offendr Resid Verificat	\$2,466	\$10,071	\$6,000	\$7,000	16.7%
Liquor/Beer Excise Tax	\$73,653	\$86,796	\$93,570	\$110,000	17.6%
Liquor Control Board Profits	\$77,191	\$92,421	\$104,350	\$115,000	10.2%
Excise Tax Refund - Main Street	\$0	\$0	\$0	\$75,000	N/A
Intergovernmental Revenue	\$38,308	\$46,533	\$0	\$0	0%
Multimodal Transpo City	\$13,264	\$15,695	\$17,732	\$19,500	10%
Vehicle Fuel Tax-Streets	\$197,479	\$224,643	\$263,798	\$277,000	5%
Total Intergovernmental:	\$513,725	\$549,170	\$564,410	\$702,500	24.5%
Charges for Goods and Services					
Photocopy/Tape/Notary	\$40	\$80	\$300	\$500	66.7%
Law Enforcement Services	\$59,697	\$34,358	\$50,000	\$25,000	-50%
Fingerprints	\$3,258	\$3,276	\$3,500	\$6,000	71.4%
Detention & Correction Service	\$0	\$150	\$500	\$500	0%
Police Reports	\$292	\$335	\$400	\$500	25%
Cemetery Lot Sales	\$4,425	\$6,825	\$5,000	\$5,000	0%
TBD Vehicles Fees	\$167,607	\$33,640	\$0	\$0	0%
Late Fees/Penalties	\$10,815	\$28,085	\$20,000	\$20,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Revenue (Ops)	\$1,824,439	\$1,906,595	\$2,077,000	\$2,335,000	12.4%
Water Revenue - Commercial	\$627,579	\$596,255	\$775,000	\$864,000	11.5%
Service/Meter Fees	\$281,907	\$156,600	\$250,000	\$150,000	-40%
Late Fees/Penalties	\$3,378	\$10,161	\$10,000	\$0	-100%
Storm Water (Ops)	\$973,882	\$1,122,561	\$1,330,000	\$1,632,200	22.7%
Total Charges for Goods and Services:	\$3,957,320	\$3,898,919	\$4,521,700	\$5,038,700	11.4%
Planning and Development					
Zoning and Development Fees	\$108,600	\$124,850	\$150,000	\$125,000	-16.7%
Annexation Fees	\$2,450	\$7,350	\$2,500	\$2,500	0%
Engineering Review-Structural	\$108,875	\$205,775	\$150,000	\$200,000	33.3%
Plan Check Fees	\$877,698	\$755,257	\$930,000	\$600,000	-35.5%
Environmental Review Fees	\$4,000	\$5,500	\$7,500	\$7,500	0%
Park Impact Fees	\$1,974,646	\$694,209	\$970,000	\$251,000	-74.1%
Transportation Impact Fees	\$1,432,520	\$602,941	\$733,000	\$305,000	-58.4%
Transp Imp Fees-Non Resident	\$419,215	\$181,462	\$1,000,000	\$263,000	-73.7%
9th & Pioneer Contribution	\$16,318	\$0	\$0	\$0	0%
Royle Rd Corridor Dev Share	\$676,982	\$0	\$0	\$0	0%
Proportionate Developer Shares	\$25,427	\$0	\$0	\$0	0%
Ridgefield Heights Dev Share	\$0	\$846,454	\$850,000	\$0	-100%
Total Planning and Development:	\$5,646,732	\$3,423,798	\$4,793,000	\$1,754,000	-63.4%
Interfund Charges for G and S					
CDD Interfund Services	\$0	\$0	\$614,755	\$740,616	20.5%
Stormwater Interfund Services	\$179,691	\$195,874	\$283,485	\$237,057	-16.4%
Water Interfund Services	\$371,077	\$423,046	\$463,370	\$403,703	-12.9%
Interfund Services-Lease RACC	\$16,560	\$0	\$0	\$0	0%
Interfund Capital Indirect	\$0	\$60,183	\$53,000	\$107,030	101.9%
Total Interfund Charges for G and S:	\$567,328	\$679,103	\$1,414,610	\$1,488,406	5.2%
Fines and Forfeits					
BG Municipal Court Admin Fees	\$0	\$19	\$100	\$100	0%
BG Muni - Traffic Infractions	\$30,877	\$21,828	\$25,000	\$30,000	20%
Other Criminal Traffic Fines	\$0	\$409	\$1,000	\$500	-50%
Other Criminal NonTraffic Fine	\$0	\$545	\$1,500	\$500	-66.7%
BG Court - Public Defense Cost	\$35,802	\$32,425	\$40,000	\$40,000	0%
BG Muni-Criminal Cost Recouped	\$1,200	\$300	\$1,500	\$1,000	-33.3%
Late Fees/Penalties	\$0	\$0	\$0	\$10,000	N/A
Total Fines and Forfeits:	\$67,879	\$55,525	\$69,100	\$82,100	18.8%
Investment Earnings					
Investment Interest	\$40,293	\$86,077	\$75,000	\$250,000	233.3%
Investment Interest - Bond	\$6,458	\$46,932	\$10,000	\$125,000	1,150%
Gain/Loss in Investment	-\$67,504	-\$320,191	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Interest on Local Sales & A/R	\$1,939	\$6,110	\$4,000	\$10,000	150%
Investment Interest	\$0	\$0	\$25	\$25	0%
Investment Interest	\$20,043	\$41,541	\$25,000	\$100,000	300%
Investment Interest - Bond	\$0	\$14,980	\$5,000	\$25,000	400%
Gain/Loss in Investment	-\$24,294	-\$163,857	\$0	\$0	0%
Investment Interest	\$3	\$5	\$10	\$10	0%
Gain/Loss in Investment	-\$5	-\$18	\$0	\$0	0%
Investment Interest	\$34	\$0	\$250	\$250	0%
Investment Interest - Bond	\$3,721	\$16,156	\$2,500	\$0	-100%
Gain/Loss in Investment	-\$4,427	-\$64,946	\$0	\$0	0%
Investment Interest	\$152	\$77	\$250	\$250	0%
Investment Interest - Bond	\$4,395	\$15,338	\$5,000	\$0	-100%
Gain/Loss in Investment	-\$8,354	-\$57,737	\$0	\$0	0%
Investment Interest	\$0	\$0	\$0	\$0	0%
Investment Interest	\$3	\$0	\$25	\$100	300%
Investment Interest	\$5	\$0	\$0	\$0	0%
Investment Interest	\$4,740	\$11,428	\$10,000	\$50,000	400%
Investment Interest - Bond	\$3,491	\$17,006	\$1,000	\$2,500	150%
Gain/Loss in Investment	-\$10,561	-\$57,718	\$0	\$0	0%
Investment Interest	\$1,644	\$2,372	\$3,000	\$10,000	233.3%
Investment Interest - Bond	\$0	\$1,670	\$500	\$500	0%
Gain/Loss in Investment	-\$2,652	-\$6,528	\$0	\$0	0%
Investment Interest	\$0	\$0	\$0	\$0	0%
Investment Interest	\$0	\$0	\$0	\$0	0%
Investment Interest	\$4,621	\$38,563	\$25,000	\$150,000	500%
Investment Interest - Bond	\$15,898	\$29,233	\$25,000	\$50,000	100%
Gain/Loss in Investment	-\$28,754	-\$207,485	\$0	\$0	0%
Investment Interest-Gen Fund	\$1	\$0	\$25	\$10	-60%
Investment Interest-Stormwater	\$1	\$0	\$25	\$10	-60%
Investment Interest-Water Fund	\$2	\$0	\$25	\$10	-60%
Investment Interest-Street Fund	\$1	\$0	\$25	\$10	-60%
Invest Interest-Comm Dev	\$0	\$0	\$25	\$10	-60%
Total Investment Earnings:	-\$39,104	-\$550,991	\$191,685	\$773,685	303.6%
Transfer In					
Transfer from Gen Fund	\$624,438	\$737,167	\$800,000	\$739,935	-7.5%
Transfers In-Gen Gov	\$0	\$0	\$0	\$141,125	N/A
Transfer-In REET Debt Service	\$1,407,997	\$1,414,003	\$1,408,995	\$1,413,555	0.3%
Transfer-In PIF Debt Service	\$0	\$0	\$0	\$250,000	N/A
Trsfr in from Gen Fund - Facilities	\$0	\$0	\$0	\$170,000	N/A
Transfer from GF - Street Proj	\$302,568	\$157,722	\$1,690,000	\$1,632,250	-3.4%
Transfer from TIF Fund	\$892,015	\$2,393,456	\$2,530,000	\$1,466,000	-42.1%
Transfer from REET-Street Proj	\$0	\$0	\$2,077,900	\$0	-100%
Transfer from TBD - Street Prj	\$175,000	\$350,000	\$1,320,000	\$1,047,900	-20.6%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfer from PIF Fund	\$392,062	\$1,413,416	\$2,787,000	\$577,000	-79.3%
Transfer from GF-Parks	\$0	\$181,045	\$0	\$91,000	N/A
Transfer from REET-Parks	\$0	\$0	\$0	\$225,000	N/A
Transf from Wtr SDC-Debt Svc	\$2,564,193	\$0	\$0	\$0	0%
Transf from General Fund	\$0	\$0	\$200,000	\$0	-100%
Transfer from Water Operating	\$128,542	\$37,901	\$15,000	\$76,000	406.7%
Transfer from Water SDC	\$48,734	\$234,511	\$4,385,000	\$4,145,000	-5.5%
Transfer from Gen Fund	\$0	\$0	\$850,000	\$850,000	0%
Transfer From Storm Ops	\$165,663	\$22,360	\$0	\$0	0%
Transfer from REET Capital	\$0	\$4,798	\$65,000	\$0	-100%
Transfer in from General Fund	\$114,840	\$400,000	\$338,000	\$150,000	-55.6%
Transfer in from Storm Fund	\$25,866	\$79,000	\$40,600	\$30,000	-26.1%
Transfer in from Water Fund	\$45,011	\$45,915	\$41,900	\$40,000	-4.5%
Transfer in from Street Fund	\$33,175	\$50,000	\$51,000	\$25,000	-51%
Transfer in From CDD	\$0	\$30,000	\$30,600	\$30,000	-2%
Total Transfer In:	\$6,920,103	\$7,551,294	\$18,630,995	\$13,099,765	-29.7%
Gain/Loss on Disposal					
Capital Lease Financing	\$56,412	\$0	\$0	\$0	0%
Proceeds from Sales of Capital	\$178,914	\$0	\$36,200	\$0	-100%
Gain/Loss on Disposal of Asset	-\$280,862	-\$101,882	\$0	\$0	0%
Gain/Loss on Disposal of Asset	-\$4,580	\$0	\$0	\$0	0%
Gain/Loss on Disposal of Asset	-\$4,580	-\$16,850	\$25,000	\$0	-100%
Gain/Loss on Disposal of Asset	\$9,887	\$0	\$0	\$0	0%
Total Gain/Loss on Disposal:	-\$44,808	-\$118,732	\$61,200	\$0	-100%
Real Estate Excise Tax					
Real Estate Excise Tax 1	\$3,221,297	\$2,081,558	\$2,675,000	\$1,600,000	-40.2%
Total Real Estate Excise Tax:	\$3,221,297	\$2,081,558	\$2,675,000	\$1,600,000	-40.2%
Criminal Traffic Misdemeanor Fines					
BG Court - Drug Fund	\$26	\$1,245	\$500	\$500	0%
Total Criminal Traffic Misdemeanor Fines:	\$26	\$1,245	\$500	\$500	0%
Long-Term Debt Issued					
Other Financing Sources	\$750,000	\$0	\$0	\$0	0%
Op Center GO Bonds	\$465,000	\$0	\$0	\$0	0%
Pioneer Widening Bonds	\$0	\$0	\$17,950,000	\$28,000,000	56%
PWB - Royle Rd South PreCon	\$0	\$0	\$0	\$625,000	N/A
DWSRF-Eastside Water Reservoir	\$0	\$0	\$0	\$3,500,000	N/A
PWTF Loan	\$182,408	\$0	\$0	\$0	0%
PWB - DT Storm Enhancements	\$0	\$0	\$0	\$2,404,000	N/A
Total Long-Term Debt Issued:	\$1,397,408	\$0	\$17,950,000	\$34,529,000	92.4%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Miscellaneous					
Donated Capital					
Donated Capital	\$13,133,403	\$9,271,142	\$0	\$0	0%
Donated Capital	\$1,282,336	\$593,833	\$0	\$0	0%
Donated Capital	\$2,665,318	\$1,537,026	\$0	\$0	0%
Total Donated Capital:	\$17,081,058	\$11,402,002	\$0	\$0	0%
Water Connection Fees					
Water Connection Fees-NonResid	\$191,995	\$0	\$200,000	\$200,000	0%
Water Connection Fees	\$2,551,534	\$1,316,707	\$1,800,000	\$1,350,000	-25%
Total Water Connection Fees:	\$2,743,529	\$1,316,707	\$2,000,000	\$1,550,000	-22.5%
Total Miscellaneous:	\$19,824,587	\$12,718,709	\$2,000,000	\$1,550,000	-22.5%
Drug Seizure/Forfeiture					
Drug Seizure/Forfeiture-State Portion	\$0	\$0	\$1,000	\$1,000	0%
Total Drug Seizure/Forfeiture:	\$0	\$0	\$1,000	\$1,000	0%
Total Revenue Source:	\$53,713,929	\$41,247,119	\$80,928,140	\$79,623,836	-1.6%



DEPARTMENTS



City of Ridgefield Mayor and City Council



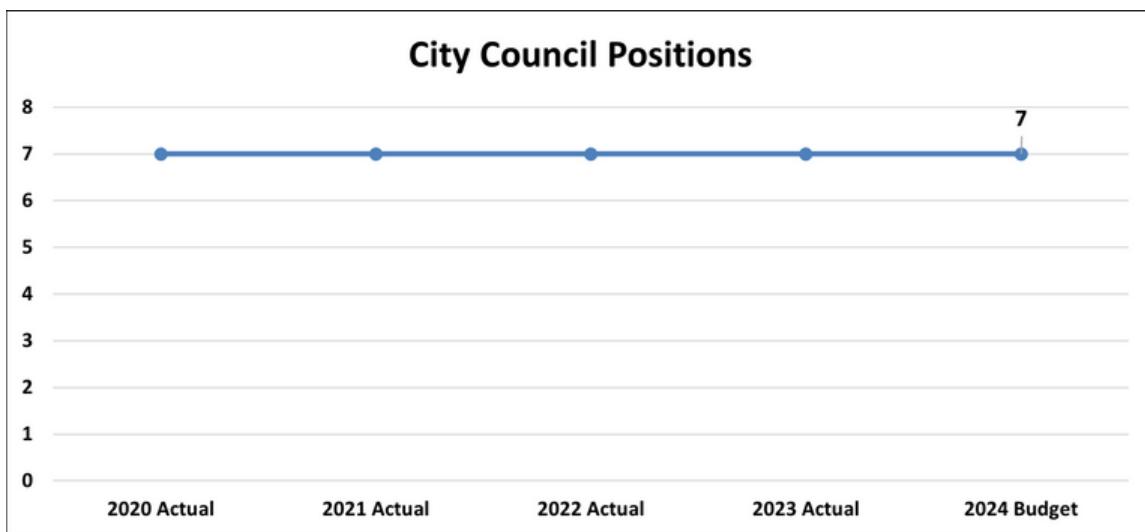
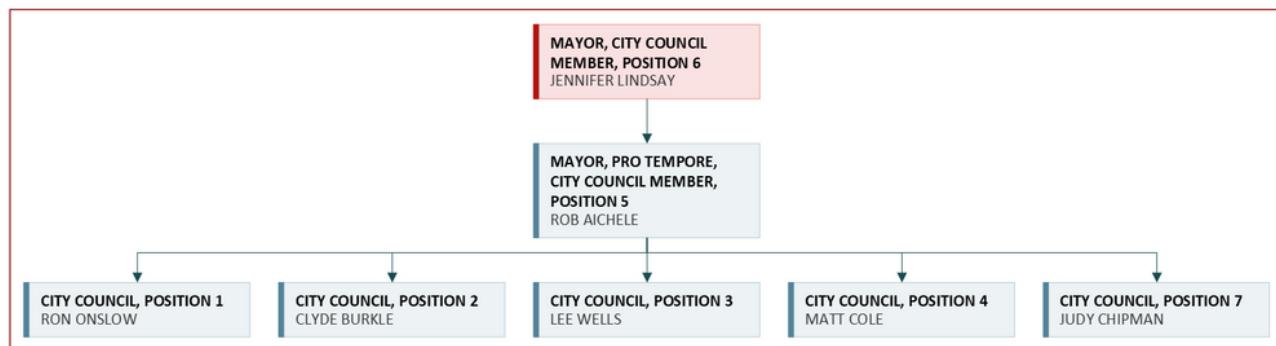
Jennifer Lindsay
Mayor

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



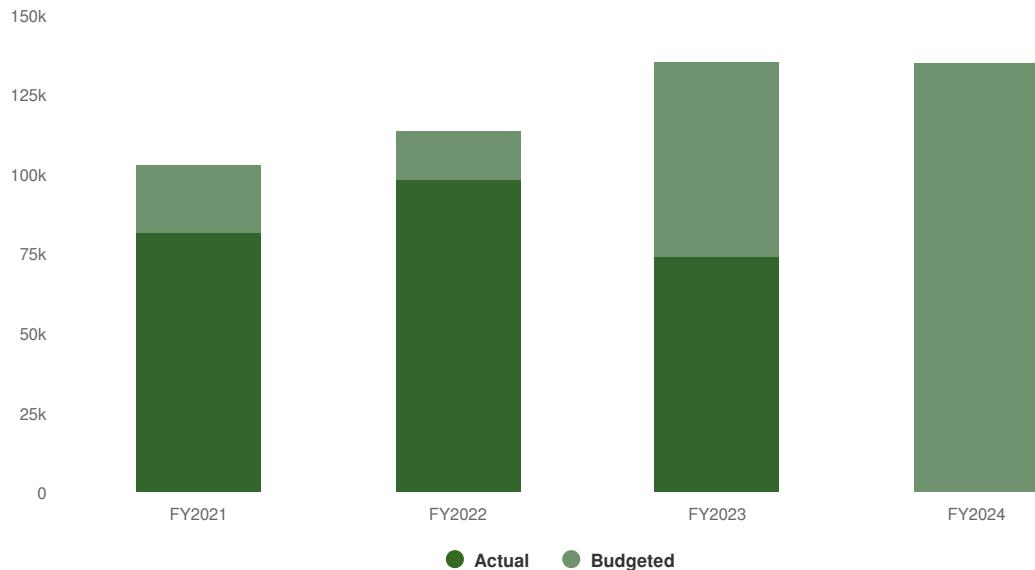
Activity	2019	2020	2021	2022	2023
Artwork Downtown	20	20	21	23	25
Performing Arts Locations	3	3	3	3	3
Historic Projects	N/A	N/A	6	7	6



Mayor and City Council Expenditures Summary

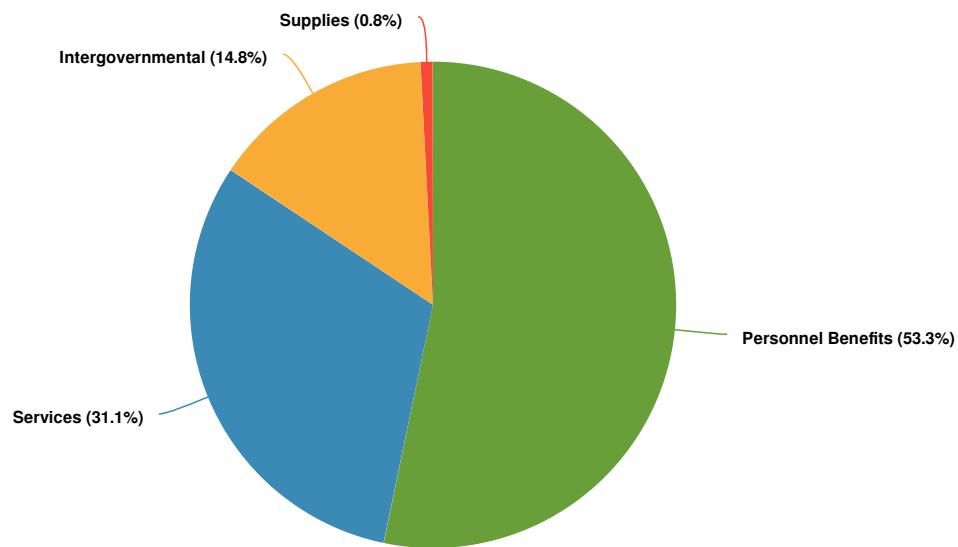
\$135,000 **-\$200**
(-0.15% vs. prior year)

Mayor and City Council Proposed and Historical Budget vs. Actual

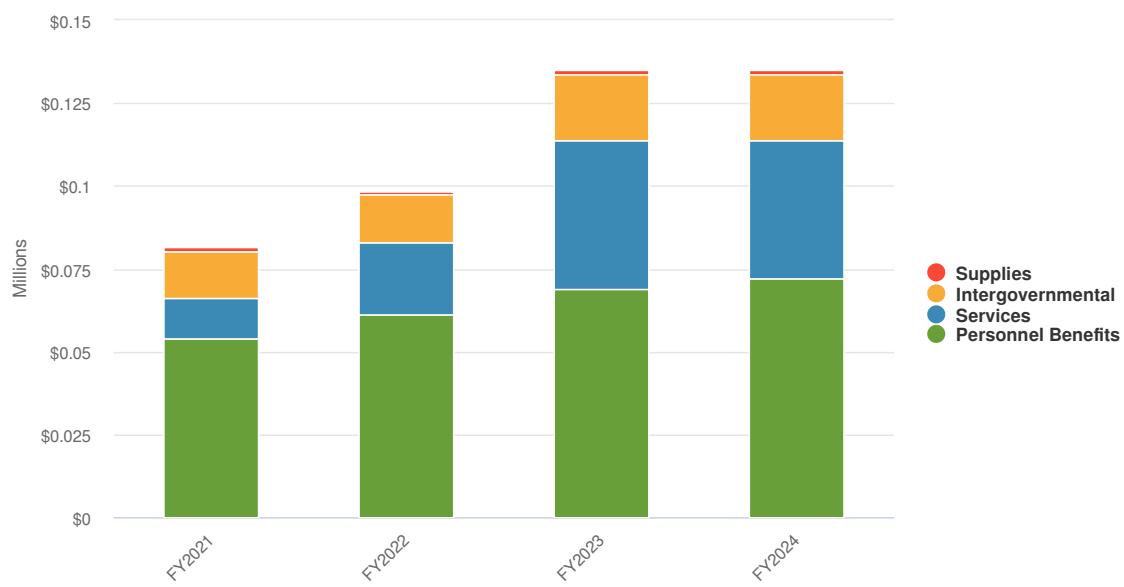


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$49,350	\$55,800	\$62,400	\$64,800	3.8%
Medicare	\$716	\$846	\$1,000	\$1,000	0%
Workers Comp	\$752	\$859	\$1,600	\$1,800	12.5%
Benefits	\$97	\$173	\$200	\$200	0%
Social Security	\$3,060	\$3,468	\$3,900	\$4,100	5.1%
Total Personnel Benefits:	\$53,975	\$61,147	\$69,100	\$71,900	4.1%
Supplies					
Office Supplies	\$0	\$0	\$100	\$100	0%
Operational Supplies	\$1,405	\$778	\$1,500	\$1,000	-33.3%
Total Supplies:	\$1,405	\$778	\$1,600	\$1,100	-31.2%
Services					
Advertising Official Publication Services	\$0	\$0	\$0	\$2,000	N/A
Advertising	\$36	\$43	\$0	\$0	0%
Communications	\$6,393	\$6,625	\$7,000	\$7,000	0%
Registration/Training Costs	\$730	\$4,465	\$15,000	\$10,000	-33.3%
Other Operations/Maintenance	\$0	\$844	\$500	\$500	0%
Travel Expenses	\$1,361	\$7,401	\$15,000	\$15,000	0%
Council Retreat	\$3,598	\$1,500	\$2,000	\$2,500	25%
Mayors Expenses	\$61	\$719	\$5,000	\$5,000	0%
Total Services:	\$12,180	\$21,597	\$44,500	\$42,000	-5.6%
Intergovernmental					
Election Expenses	\$14,126	\$14,663	\$20,000	\$20,000	0%
Total Intergovernmental:	\$14,126	\$14,663	\$20,000	\$20,000	0%
Total Expense Objects:	\$81,687	\$98,185	\$135,200	\$135,000	-0.1%



City of Ridgefield Executive Department



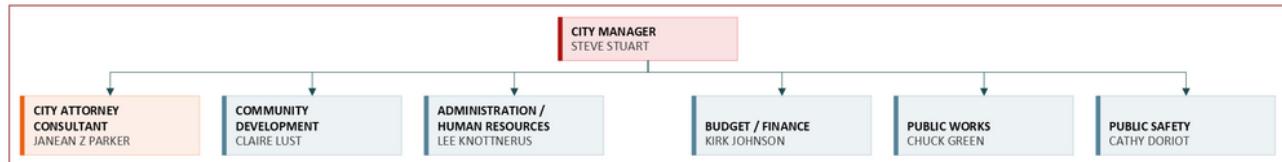
Steve Stuart
City Manager

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.

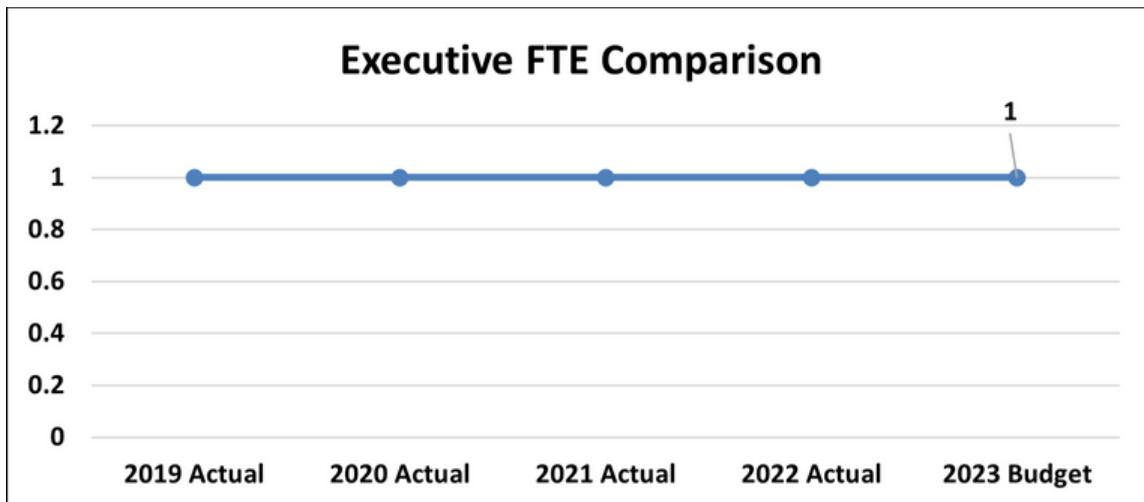
Key Objectives

- 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

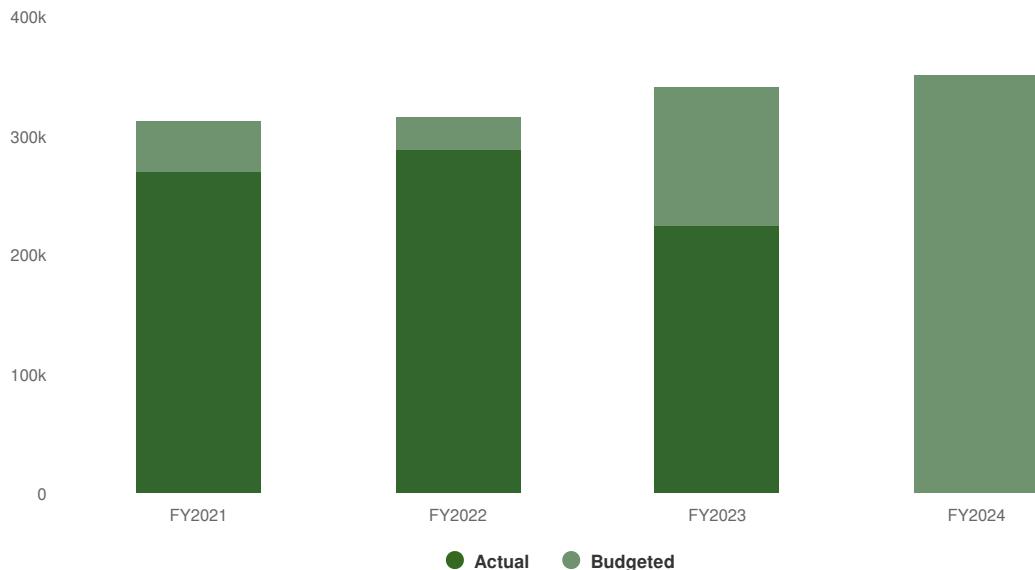


Executive Expenditures Summary



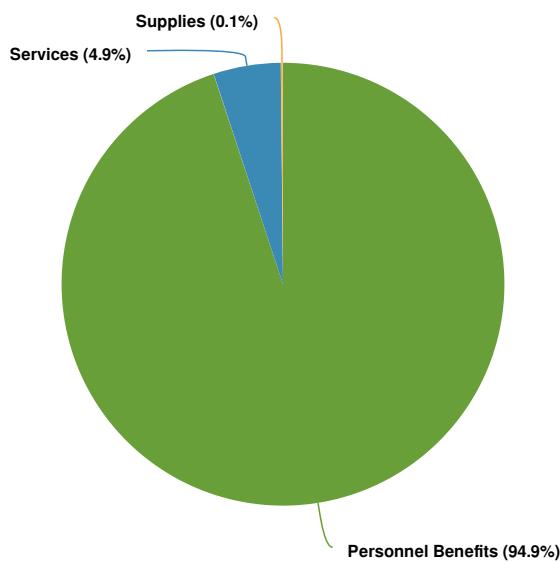
\$350,800 **\$9,300**
(2.72% vs. prior year)

Executive Proposed and Historical Budget vs. Actual

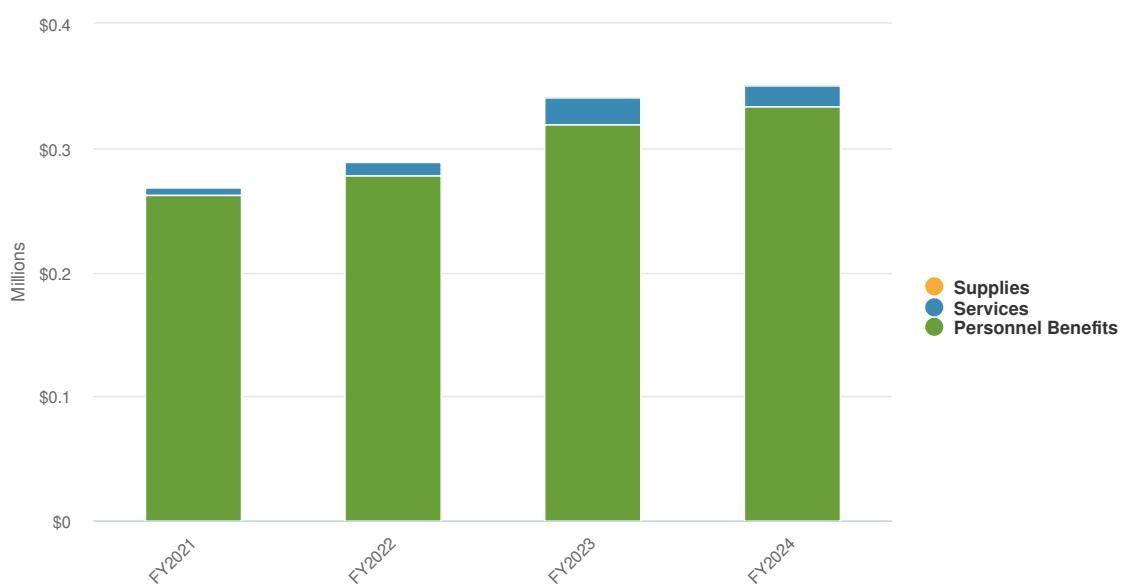


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$203,853	\$216,922	\$239,500	\$253,000	5.6%
Medicare	\$2,914	\$3,140	\$3,500	\$4,000	14.3%
Workers Comp	\$220	\$250	\$500	\$525	5%
State Unemployment	\$438	\$445	\$500	\$525	5%
Pension	\$22,709	\$21,064	\$24,600	\$24,100	-2%
Health Care	\$16,931	\$19,526	\$26,500	\$26,000	-1.9%
Benefits	\$6,950	\$7,168	\$9,000	\$9,200	2.2%
Social Security	\$7,813	\$9,150	\$14,900	\$15,700	5.4%
Total Personnel Benefits:	\$261,827	\$277,665	\$319,000	\$333,050	4.4%
Supplies					
Office Supplies	\$0	\$0	\$250	\$250	0%
Operational Supplies	\$89	\$0	\$500	\$250	-50%
Total Supplies:	\$89	\$0	\$750	\$500	-33.3%
Services					
Communications	\$617	\$564	\$750	\$750	0%
Dues and Permits	\$325	\$945	\$1,500	\$1,500	0%
Registration/Training Costs	\$1,467	\$1,860	\$2,500	\$2,500	0%
Travel Expenses	\$4,631	\$7,497	\$12,000	\$10,000	-16.7%
Professional Services	\$0	\$0	\$5,000	\$2,500	-50%
Total Services:	\$7,039	\$10,865	\$21,750	\$17,250	-20.7%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Expense Objects:	\$268,955	\$288,530	\$341,500	\$350,800	2.7%



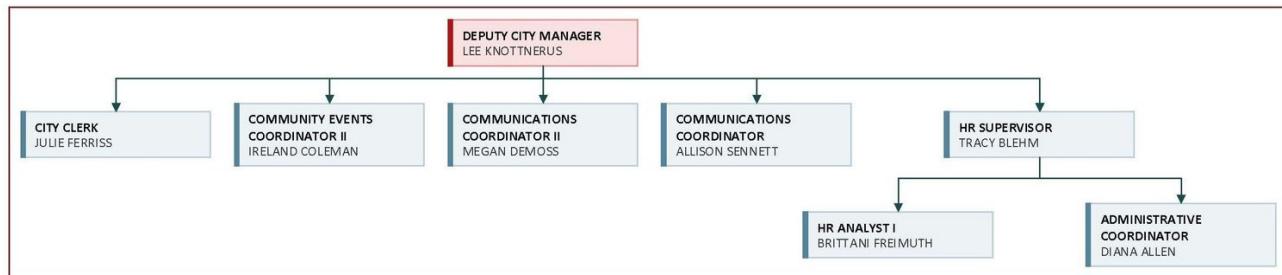
City of Ridgefield Administration / Human Resources Department



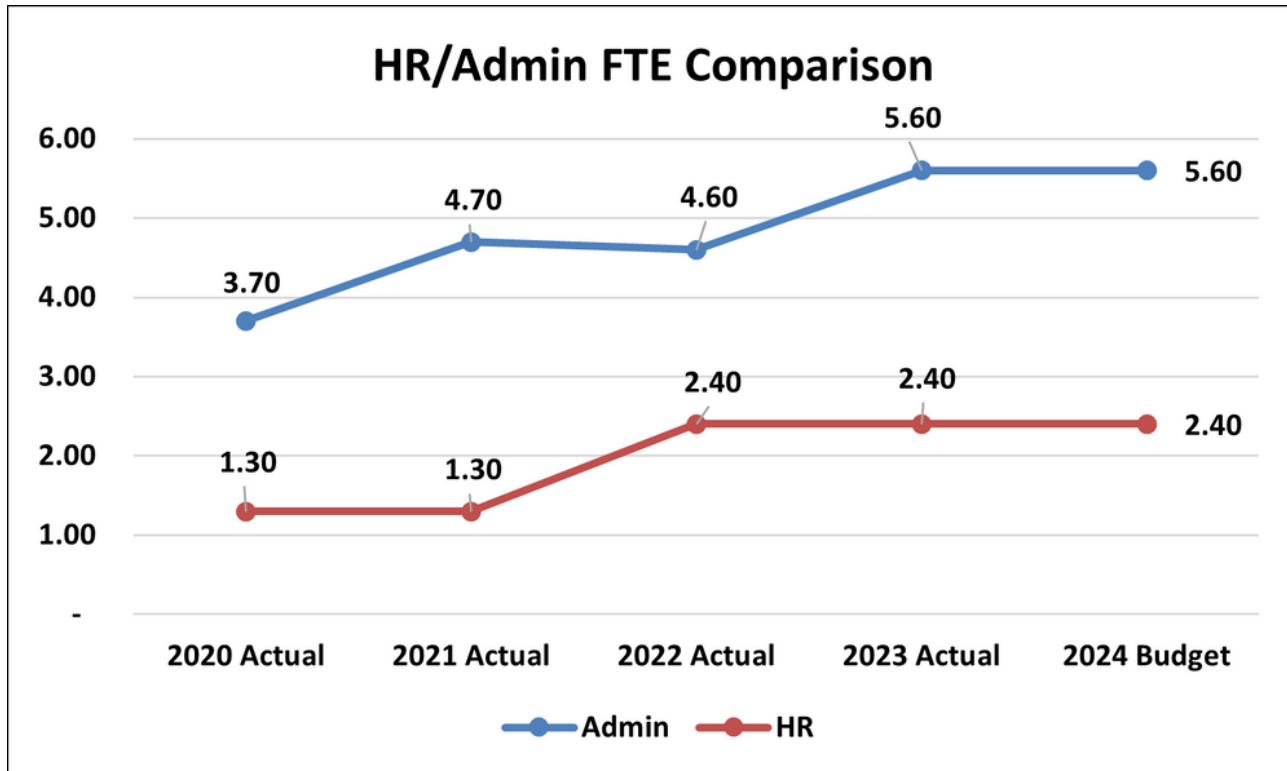
Lee Knottnerus
Deputy City Manager

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.

Administration / Human Resources Organizational Chart



Department FTEs



Administration / Human Resources: Priorities and Accomplishments

2024 Department Priorities	
➡	Implement software to process public records requests for City Clerk and Public Safety.
➡	Complete update of the 2023-2028 Business Plan.
➡	Implement Action Plan resulting from the 2023 Employee Engagement Survey.
➡	Perform Compensation and Classification Study to update compensation plan, job descriptions and structured opportunities for career.
➡	Complete labor negotiations for Teamsters, Local 58 and RPOA.
2023 Accomplishments	
Completed	Provide an average of 63.9 hours of training hours per employee per year.
Completed	Update brand messaging. •Updated messaging for use in public outreach and on the City website. •Created a "brand" manual for use by all employees. To implement in November 2023.
Completed	Enhance and update website including improved navigation system. •New website implemented including an improved navigation system, enhanced accessibility and additional information relevant to the community. •Implemented a new Agendas & Minutes platform to increase efficiencies for employees and accessibility for residents. •Implemented improvements for Ridgefield Roundtable to create additional engagement opportunities. •Created short videos for use on website: introduction to Ridgefield, how to pay your utility bill and Ridgefield form of government. (all to be complete and published by 12/31)
Completed	Update and improve CRM. •Researched alternative platforms for CRM; did not find software that was cost effective and/or met City needs. •Created efficiencies and procedures in the current CRM process.
Completed	Update and expand Special Event Permit Process, integrate with park reservations. •Created a new Special Event Permit Application form, drafted procedures for processing an application, added a risk analysis for the process, created new Waiver and Hold Harmless form. •Participated in a Special Event Permit review process with WCIA to assure compliance, risk management, as well as a comprehensive and streamlined process. •Implemented a new software platform City parks reservations that integrates with the Special Event Permit process.
Completed	Establish structured offboarding process for employees leaving employment. •Created checklists for an effective offboarding process. •Implemented a structured and sustainable exit interview process.

Metrics

Administration / Human Resources Measures						
Measure	2020	2021	2022	2023 Target	2023 Est.	2024 Target
% of employees who participate in Wellness	47%	38%	53%	Above 50%	68%	Above National Average of 50%
Number of Grievances, ULPs, Internal Complaints	0	1	3	Zero	0	Zero
Workers' Compensation Claims	3	1	0	Zero	2	Zero
Public Volunteer Hours	100	142	184	192.3	275 (as of 9/30)	Increase by 5% over previous year
Public Website engagement	87,119	100,075	201,812	211,903	261,656 (as of 9/30)	Increase by 5% over previous year
Avg. Time to Respond to Records Request in Days	6	6	5	5	4	5
Public Social Media engagements	74,373	94,593	168,414	176,834.70	158,934 (as of 9/30)	Increase by 5% over previous year
Diversity of Workforce by %	N/A	N/A	N/A	11.90%	13%	13%
Percentage of First Saturday Vendor Spots Filled	Virtual events only	47%	83%	90%	97%	90%

Department Workload Activity

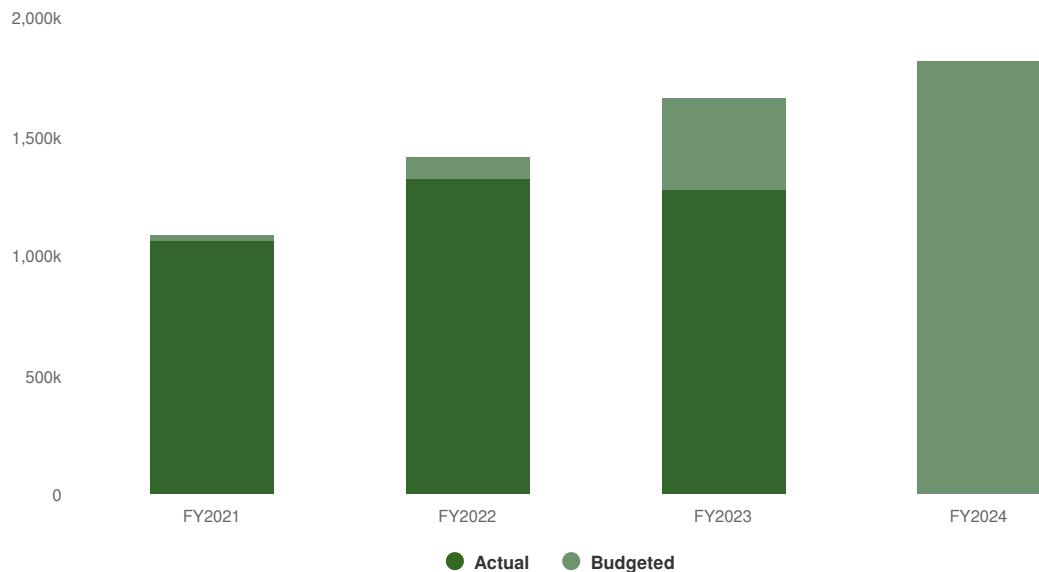
Administration / Human Resources Activity						
Activity	2019	2020	2021	2022	2023 Est.	
Job Vacancies Filled (not including temps)	N/A	N/A	16	27	21	
Job Vacancies Filled by Promotion	2	5	3	6	3	
Number Public Records Requests	61	39	65	83	70	
First Saturday Vendor Attendance	N/A	19	197	361	404	
Ridgefield Roundtable page views	76	N/A	N/A	N/A	20,000	



Administration and Human Resources Expenditures Summary

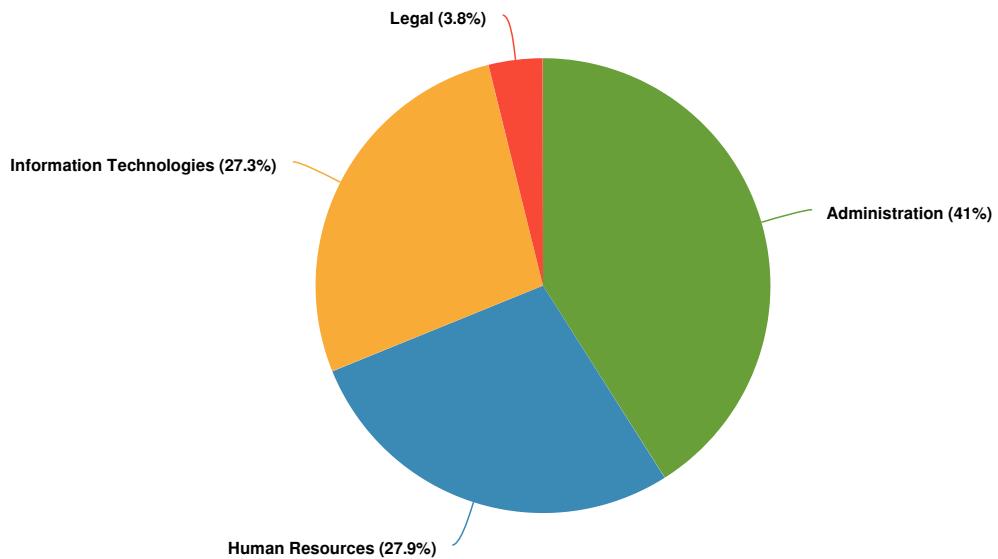
\$1,818,200 **\$157,625**
(9.49% vs. prior year)

Administration/Human Resources Proposed and Historical Budget vs. Actual

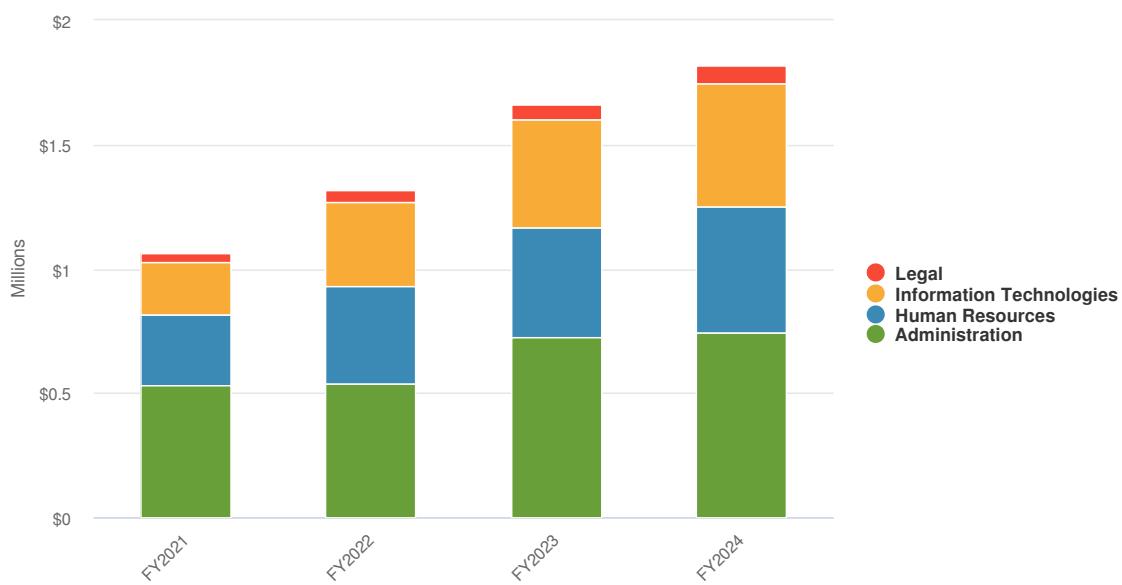


Expenditures by Function

2024 Budgeted Expenditures by Function



2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Legal					
Legal Activities					

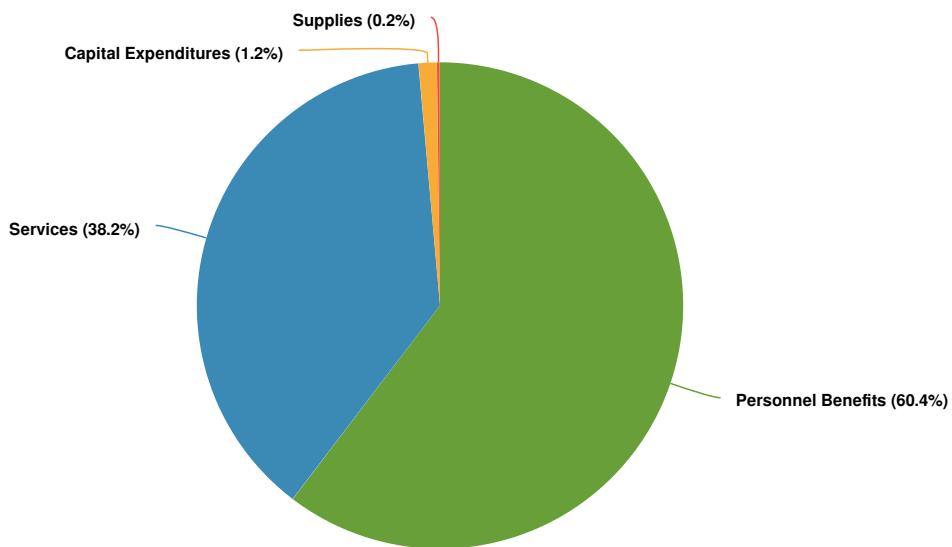
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Legal Services	\$34,641	\$47,194	\$50,000	\$60,000	20%
Labor/Employee Relations	\$0	\$1,250	\$10,000	\$10,000	0%
Total Legal Activities:	\$34,641	\$48,444	\$60,000	\$70,000	16.7%
Total Legal:	\$34,641	\$48,444	\$60,000	\$70,000	16.7%
Human Resources					
Centralized Services					
Salaries	\$138,937	\$205,249	\$230,900	\$259,600	12.4%
Overtime	\$2,183	\$887	\$6,000	\$5,000	-16.7%
Medicare	\$1,977	\$2,860	\$3,500	\$3,900	11.4%
Workers Comp	\$282	\$510	\$1,200	\$1,300	8.3%
State Unemployment	\$283	\$413	\$500	\$600	20%
Pension	\$15,781	\$20,786	\$24,300	\$25,300	4.1%
Health Care	\$22,334	\$41,646	\$56,700	\$54,200	-4.4%
Benefits	\$1,641	\$2,609	\$3,700	\$4,100	10.8%
Social Security	\$8,306	\$12,083	\$14,700	\$16,500	12.2%
Office Supplies		\$376	\$1,000	\$500	-50%
Operational Supplies		\$685	\$1,500	\$500	-66.7%
Dues and Permits	\$521	\$1,482	\$2,000	\$2,000	0%
Registration/Training Costs	\$753	\$2,312	\$3,000	\$2,500	-16.7%
Travel Expenses	\$1,463	\$2,017	\$3,000	\$4,000	33.3%
Classification/Comp Study	\$28,500		\$0	\$32,500	N/A
Wellness Program	\$38,161	\$48,159	\$40,000	\$46,800	17%
Professional Services	\$0	\$453	\$3,000	\$1,000	-66.7%
Recruitment	\$3,319	\$24,105	\$5,000	\$5,000	0%
Employee Relations	\$12,977	\$21,134	\$32,000	\$31,200	-2.5%
Tuition Reimbursement	\$6,034	\$1,347	\$10,000	\$10,000	0%
Total Centralized Services:	\$283,452	\$389,114	\$442,000	\$506,500	14.6%
Total Human Resources:	\$283,452	\$389,114	\$442,000	\$506,500	14.6%
Administration					
Centralized Services					
Salaries	\$360,838	\$366,294	\$470,300	\$504,000	7.2%
Overtime	\$12,847	\$8,524	\$10,000	\$10,000	0%
Medicare	\$5,259	\$5,334	\$7,050	\$7,500	6.4%
Workers Comp	\$1,009	\$1,099	\$2,650	\$3,000	13.2%
State Unemployment	\$749	\$751	\$1,000	\$1,100	10%
Pension	\$36,634	\$32,489	\$46,700	\$49,000	4.9%
Health Care	\$79,906	\$83,793	\$119,900	\$112,700	-6%
Benefits	\$4,652	\$5,086	\$7,975	\$7,900	-0.9%
Social Security	\$22,264	\$22,588	\$29,900	\$31,900	6.7%
Office Supplies	\$300	\$104	\$500	\$500	0%
Operational Supplies	\$294	\$2,697	\$7,500	\$2,000	-73.3%
Advertising	\$90	\$0	\$100	\$100	0%



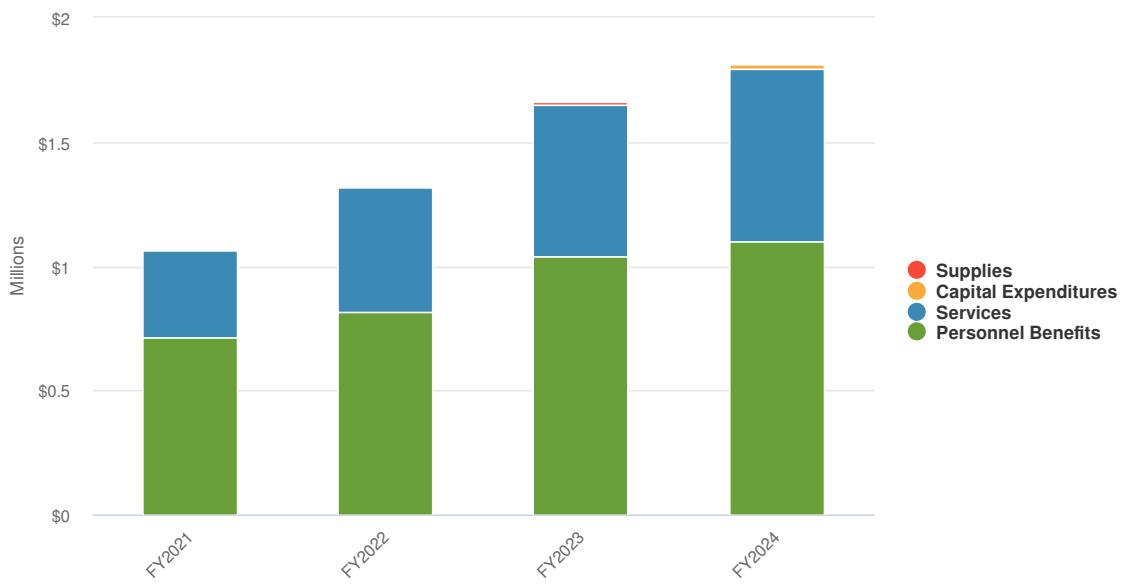
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Communications	\$743	\$4,261	\$2,500	\$5,000	100%
Dues and Permits	\$1,164	\$2,117	\$2,000	\$1,500	-25%
Registration/Training Costs	\$1,914	\$2,777	\$5,000	\$4,000	-20%
Other Operations/Maintenance	\$0	\$0	\$500	\$500	0%
Travel Expenses	\$1,920	\$1,981	\$5,000	\$4,000	-20%
Professional Services	\$0	\$40	\$5,000	\$1,000	-80%
Total Centralized Services:	\$530,582	\$539,933	\$723,575	\$745,700	3.1%
Total Administration:	\$530,582	\$539,933	\$723,575	\$745,700	3.1%
Information Technologies					
Centralized Services					
Computer Equip/Hardware	\$125,974	\$42,514	\$90,000	\$63,000	-30%
Website Updates	\$2,415	\$8,803	\$15,000	\$10,000	-33.3%
Professional Services	\$13,015	\$0	\$40,000	\$25,000	-37.5%
Computer Software		\$206,078	\$190,000	\$279,000	46.8%
Computer Maint/Service	\$73,352	\$84,765	\$100,000	\$97,000	-3%
Outdoor Sound System				\$22,000	N/A
Total Centralized Services:	\$214,757	\$342,160	\$435,000	\$496,000	14%
Total Information Technologies:	\$214,757	\$342,160	\$435,000	\$496,000	14%
Total Expenditures:	\$1,063,431	\$1,319,651	\$1,660,575	\$1,818,200	9.5%

Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$138,937	\$205,249	\$230,900	\$259,600	12.4%
Overtime	\$2,183	\$887	\$6,000	\$5,000	-16.7%
Medicare	\$1,977	\$2,860	\$3,500	\$3,900	11.4%
Workers Comp	\$282	\$510	\$1,200	\$1,300	8.3%
State Unemployment	\$283	\$413	\$500	\$600	20%
Pension	\$15,781	\$20,786	\$24,300	\$25,300	4.1%
Health Care	\$22,334	\$41,646	\$56,700	\$54,200	-4.4%
Benefits	\$1,641	\$2,609	\$3,700	\$4,100	10.8%
Social Security	\$8,306	\$12,083	\$14,700	\$16,500	12.2%
Salaries	\$360,838	\$366,294	\$470,300	\$504,000	7.2%
Overtime	\$12,847	\$8,524	\$10,000	\$10,000	0%
Medicare	\$5,259	\$5,334	\$7,050	\$7,500	6.4%
Workers Comp	\$1,009	\$1,099	\$2,650	\$3,000	13.2%
State Unemployment	\$749	\$751	\$1,000	\$1,100	10%
Pension	\$36,634	\$32,489	\$46,700	\$49,000	4.9%
Health Care	\$79,906	\$83,793	\$119,900	\$112,700	-6%
Benefits	\$4,652	\$5,086	\$7,975	\$7,900	-0.9%
Social Security	\$22,264	\$22,588	\$29,900	\$31,900	6.7%
Total Personnel Benefits:	\$715,881	\$813,001	\$1,036,975	\$1,097,600	5.8%
Supplies					
Office Supplies		\$376	\$1,000	\$500	-50%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Operational Supplies		\$685	\$1,500	\$500	-66.7%
Office Supplies	\$300	\$104	\$500	\$500	0%
Operational Supplies	\$294	\$2,697	\$7,500	\$2,000	-73.3%
Total Supplies:	\$594	\$3,862	\$10,500	\$3,500	-66.7%
Services					
Legal Services	\$34,641	\$47,194	\$50,000	\$60,000	20%
Labor/Employee Relations	\$0	\$1,250	\$10,000	\$10,000	0%
Dues and Permits	\$521	\$1,482	\$2,000	\$2,000	0%
Registration/Training Costs	\$753	\$2,312	\$3,000	\$2,500	-16.7%
Travel Expenses	\$1,463	\$2,017	\$3,000	\$4,000	33.3%
Classification/Comp Study	\$28,500		\$0	\$32,500	N/A
Wellness Program	\$38,161	\$48,159	\$40,000	\$46,800	17%
Professional Services	\$0	\$453	\$3,000	\$1,000	-66.7%
Recruitment	\$3,319	\$24,105	\$5,000	\$5,000	0%
Employee Relations	\$12,977	\$21,134	\$32,000	\$31,200	-2.5%
Tuition Reimbursement	\$6,034	\$1,347	\$10,000	\$10,000	0%
Advertising	\$90	\$0	\$100	\$100	0%
Communications	\$743	\$4,261	\$2,500	\$5,000	100%
Dues and Permits	\$1,164	\$2,117	\$2,000	\$1,500	-25%
Registration/Training Costs	\$1,914	\$2,777	\$5,000	\$4,000	-20%
Other Operations/Maintenance	\$0	\$0	\$500	\$500	0%
Travel Expenses	\$1,920	\$1,981	\$5,000	\$4,000	-20%
Professional Services	\$0	\$40	\$5,000	\$1,000	-80%
Computer Equip/Hardware	\$125,974	\$42,514	\$90,000	\$63,000	-30%
Website Updates	\$2,415	\$8,803	\$15,000	\$10,000	-33.3%
Professional Services	\$13,015	\$0	\$40,000	\$25,000	-37.5%
Computer Software		\$206,078	\$190,000	\$279,000	46.8%
Computer Maint/Service	\$73,352	\$84,765	\$100,000	\$97,000	-3%
Total Services:	\$346,956	\$502,789	\$613,100	\$695,100	13.4%
Capital Expenditures					
Outdoor Sound System				\$22,000	N/A
Total Capital Expenditures:	\$0	\$0	\$0	\$22,000	N/A
Total Expense Objects:	\$1,063,431	\$1,319,651	\$1,660,575	\$1,818,200	9.5%



City of Ridgefield Budget / Finance Department



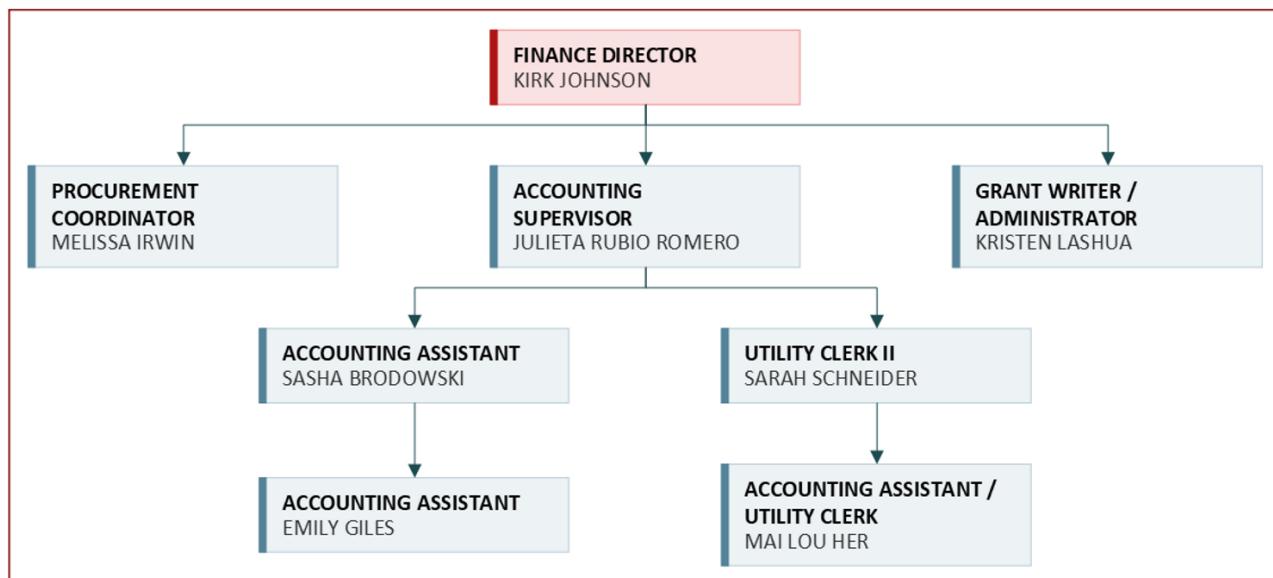
Kirk Johnson
Finance and Budget Director

The Finance Department is responsible for compliance with generally accepted accounting principles (GAAP) and applicable State and Federal regulations. The Finance Department 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, grant management and procurement. The Finance Department provides support to the City Manager and City departments to ensure fiscal sustainability for the City of Ridgefield.

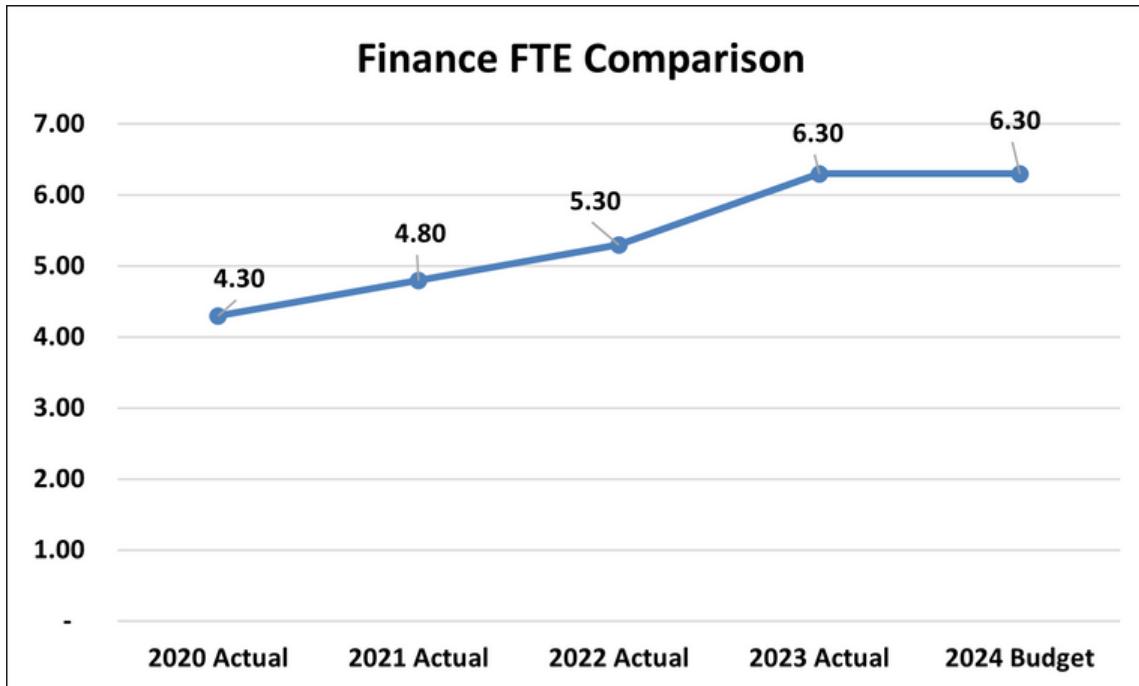
Key Objectives

- 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

2024 Department Priorities	
➔	Develop a grant program, including a policy and matrix.
➔	Review and update the Cash Policy.
➔	Create small and attractive procedures.
➔	Create procedures for damaged city property billing.
➔	Explore options for electronic services request from utility billing to public works.
➔	Develop a local procurement outreach program.
➔	Review and update the procurement manual and policy documents.
➔	Review and update the procurement internal web page.
2023 Accomplishments	
Completed	Completed and delivered the Annual Comprehensive Financial Report (ACFR) for FY2022.
Completed	Administered an award-winning Budget Book for FY2023.
Completed	Wells Fargo new credit card system implementation and user training.
Completed	Complete Impact Fee Credits monthly GL balancing process and procedures.
✖	Establish a Collections Policy - <small>Partially completed, will move council adoption to 2024</small>
Completed	Budget Billing education efforts and increase program users.
Completed	Increase online account service users – by percentage 5%.
Completed	Water conservation education efforts and programs (rebates, rates, discounts).
Completed	Complete the transfer of physical contract files into electronic folders in Laserfiche.
✖	Review and update the Cash Policy - <small>Moved to 2024</small>

Measures

Finance Measures						
Measure	2020	2021	2022	2023 Target	2023 Est.	2024 Target
Electronic Utility Payments	77.14%	77.32%	82.84%	70.00%	86.66%	80%
Electronic Invoice Payment to Vendors	34.51%	51.15%	59.03%	50.00%	59.74%	55%
Water Service Shut-off percentage	0.40%	0.33%	0.84%	Not to exceed 1.5%	0.72%	Not to exceed 1.5%
AP turnaround time (days)	24.65	24.29	18.57	Net 30	18.63	Net 30



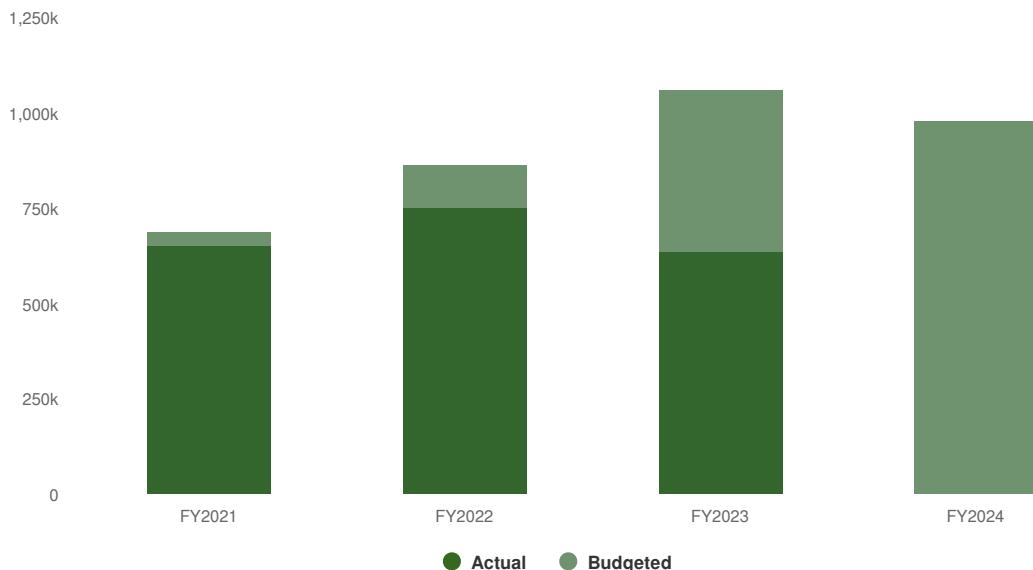
Department Workload Activity

Finance Department Activity					
Activity	2019	2020	2021	2022	2023 Est.
Amount of invoices	3,627	3,519	3,815	3,419	3,686
Utility new accounts	434	595	934	948	1,009
Number of contracts and PO's	91	91	78	91	156

Finance Expenditures Summary

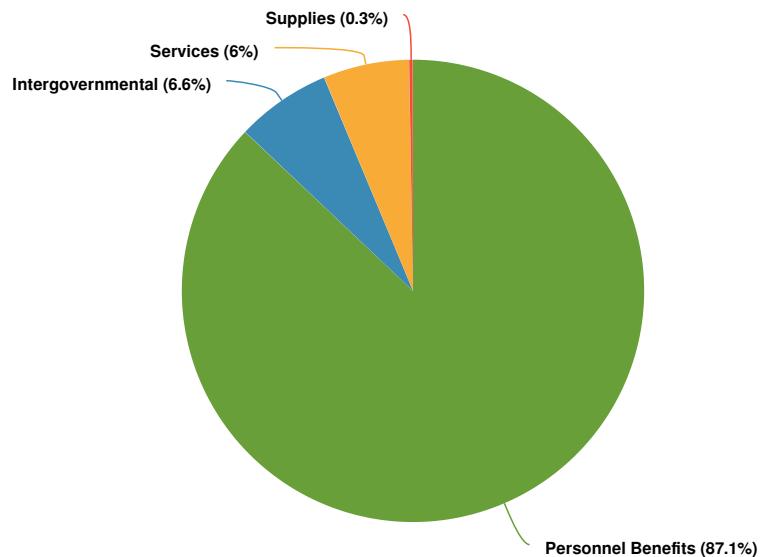
\$977,600 **-\$83,495**
(-7.87% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

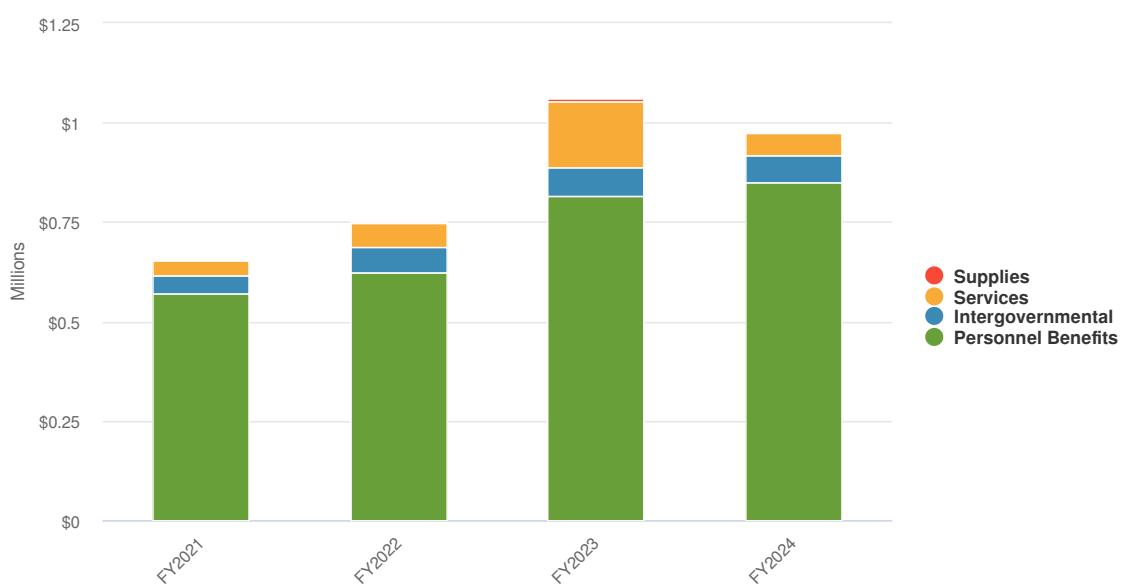


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$396,005	\$435,204	\$552,100	\$585,600	6.1%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Overtime	\$10,879	\$5,429	\$10,000	\$5,000	-50%
Medicare	\$5,622	\$6,100	\$8,200	\$8,600	4.9%
Workers Comp	\$1,043	\$1,268	\$2,850	\$3,500	22.8%
State Unemployment	\$815	\$882	\$1,150	\$1,200	4.3%
Pension	\$45,049	\$43,962	\$54,950	\$56,300	2.5%
Health Care	\$84,180	\$100,202	\$143,270	\$145,000	1.2%
Benefits	\$4,371	\$5,764	\$9,025	\$9,650	6.9%
Social Security	\$24,038	\$26,082	\$34,200	\$36,400	6.4%
Total Personnel Benefits:	\$572,001	\$624,894	\$815,745	\$851,250	4.4%
Supplies					
Office Supplies	\$776	\$381	\$1,000	\$1,000	0%
Operational Supplies	\$194	\$1,810	\$7,500	\$1,500	-80%
Total Supplies:	\$970	\$2,191	\$8,500	\$2,500	-70.6%
Services					
Advertising	\$252	\$349	\$250	\$250	0%
Communications	\$1,055	\$564	\$1,000	\$1,000	0%
Dues and Permits	\$1,315	\$2,696	\$2,000	\$2,500	25%
Registration/Training Costs	\$1,420	\$836	\$7,500	\$5,000	-33.3%
Other Operations/Maintenance	\$0	\$0	\$100	\$100	0%
Travel Expenses	\$1,143	\$1,253	\$6,000	\$5,000	-16.7%
Bank/Investment Fees	\$3,742	\$3,854	\$10,000	\$5,000	-50%
Professional Services	\$25,790	\$51,693	\$65,000	\$40,000	-38.5%
Six-Year Capital Budget		\$0	\$75,000	\$0	-100%
Total Services:	\$34,717	\$61,245	\$166,850	\$58,850	-64.7%
Intergovernmental					
State Auditor	\$44,969	\$61,350	\$70,000	\$65,000	-7.1%
Total Intergovernmental:	\$44,969	\$61,350	\$70,000	\$65,000	-7.1%
Total Expense Objects:	\$652,656	\$749,680	\$1,061,095	\$977,600	-7.9%



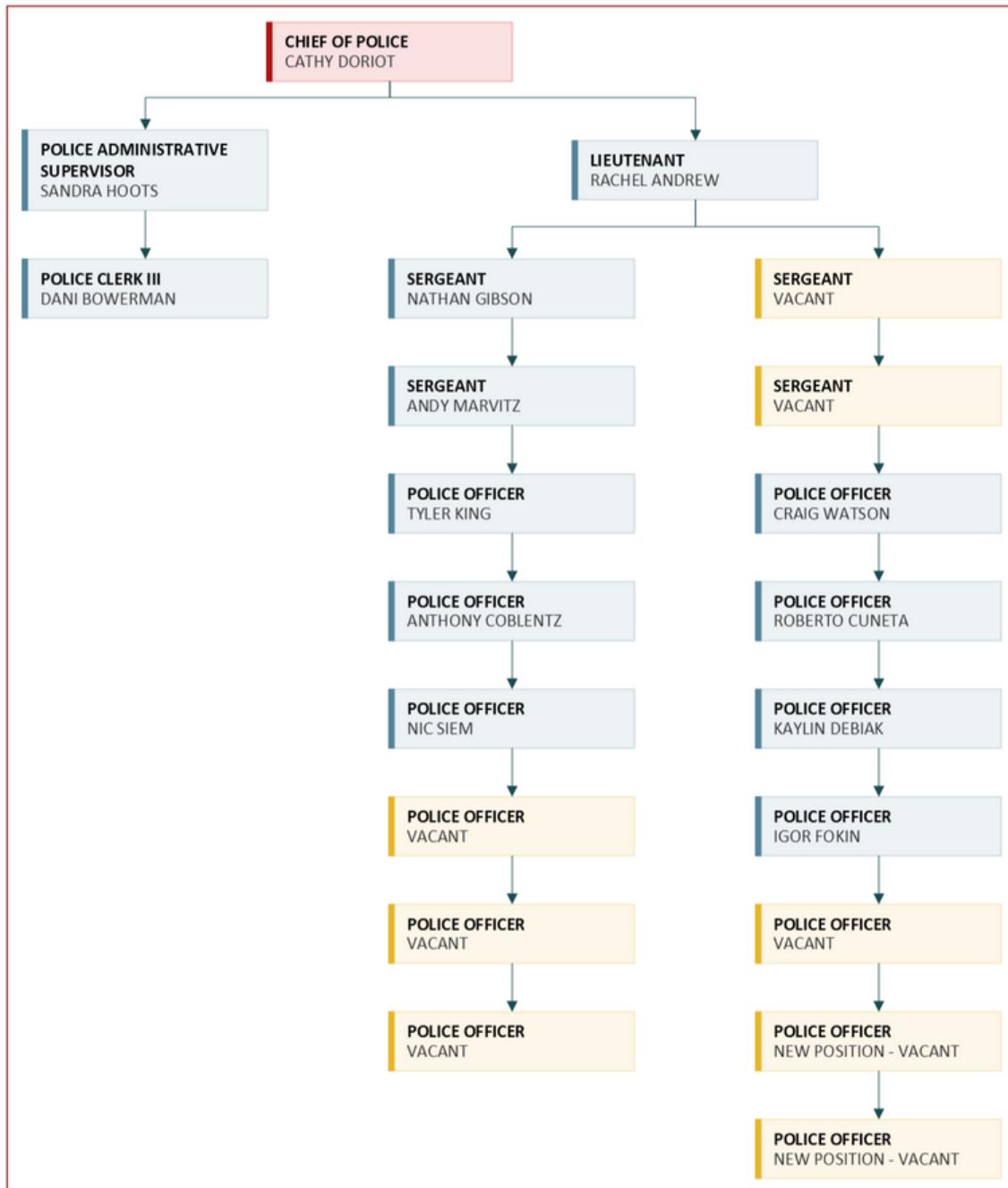
City of Ridgefield Public Safety Department



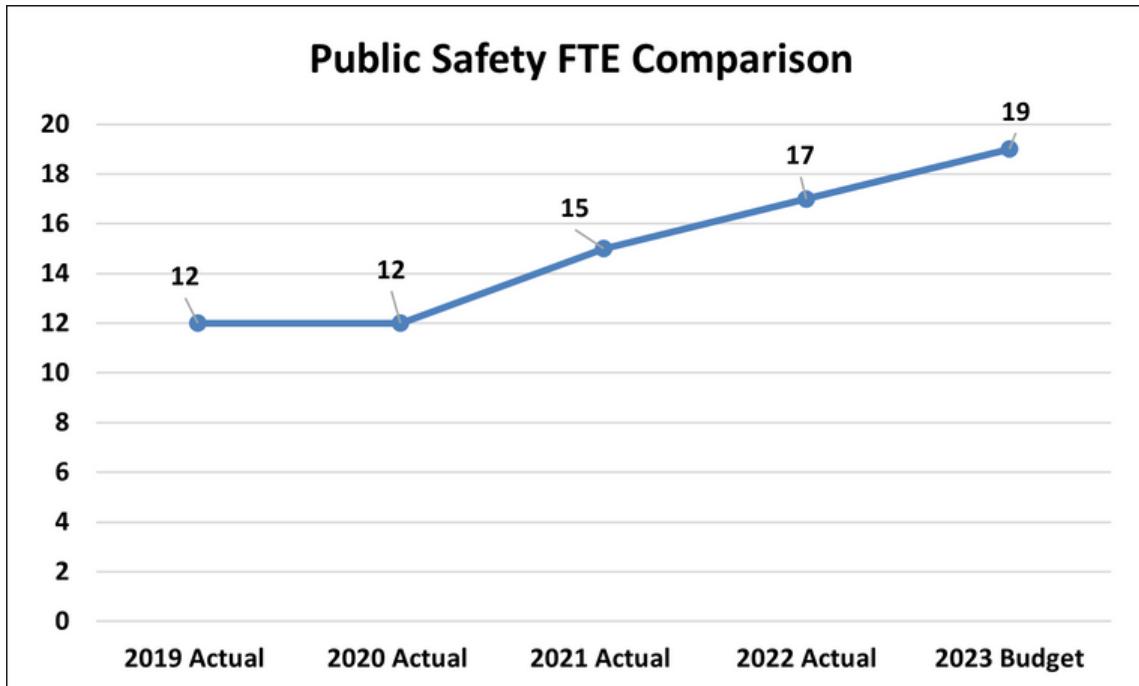
Cathy Doriot
Chief of Police

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. 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

2024 Budget Priorities	
➔	Fill two Sergeant vacancies.
➔	Fill four officer vacancies.
➔	Hire and train two new officers.
➔	Select a Detective.
➔	Implement Guardian tracker an employee recognition, counseling, and evaluation software program.
➔	Implement Quetel a digital evidence software storage program.
➔	Implement drone online program and create policy.
2023 Accomplishments	
Completed	Relocate the Police Department to new building.
✗	Promote one detective. - Carried to 2024
✗	Relocate the Police Department to new building. Carried to 2024
✗	Hire and train two new officers. - Carried to 2024
✗	Lexipol Policy Adoption. - Deferred until 2026

Department Workload Activity

Public Safety Activity					
Activity	2019	2020	2021	2022	2023
Volunteer Hours	362	100	652	968	831
Concealed Pistol License	N/A	153	305	321	266
Firearm transfers	N/A	290	410	620	487
Case management	747	1038	1190	1255	700
Public Disclosure releases	123	141	188	274	264
Dog Licenses	162	37	55	120	66



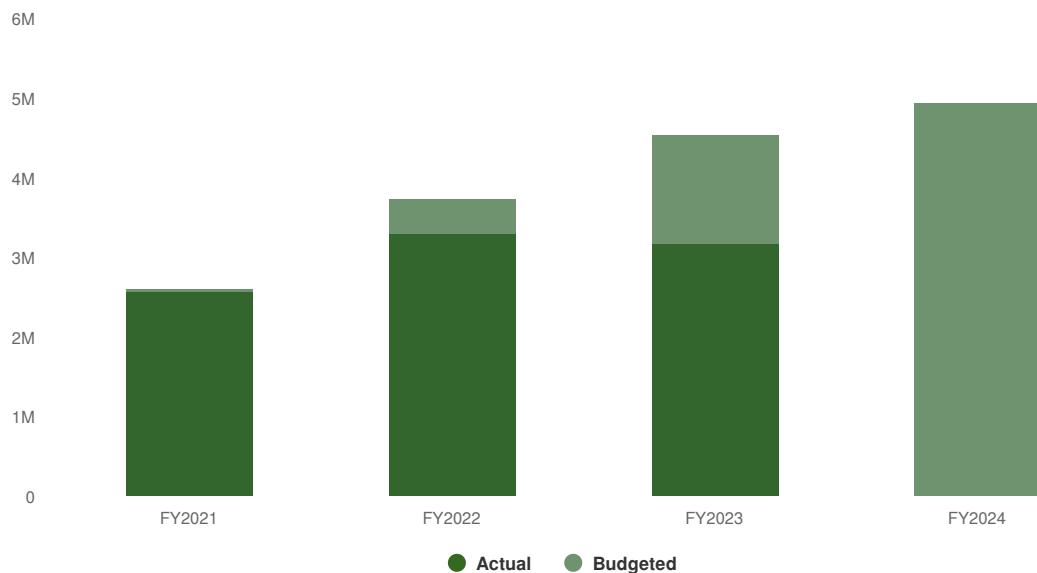
Measures

Public Safety Measures						
Measure	2020	2021	2022	2023 Target	2023 Est.	2024 Target
Crime Rate	49.10	43.80	31.20	43.20	20.06	30.06
Response Time to Priority Calls	5:57	6:08	10:29	6:13	8:14	8:17
Average Calls for Service per Officer	375	602	810	469	502	602

Public Safety Expenditures Summary

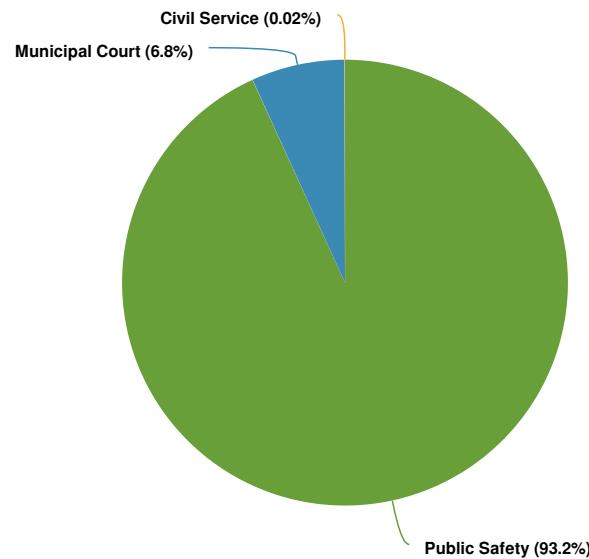
\$4,937,900 **\$397,175**
(8.75% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

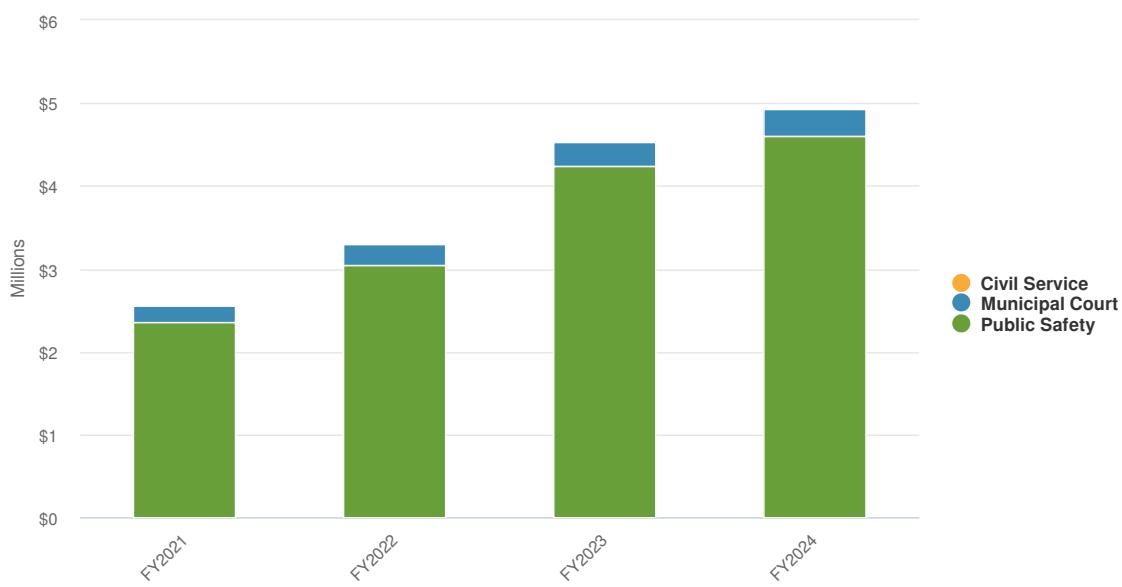


Expenditures by Function

2024 Budgeted Expenditures by Function



2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Municipal Court					
Judicial Activities					

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Interpreter/Indigent Defense	\$30,475	\$30,271	\$35,000	\$35,000	0%
Court Costs & Services-BG-CC	\$168,981	\$217,540	\$265,000	\$300,000	13.2%
Total Judicial Activities:	\$199,456	\$247,811	\$300,000	\$335,000	11.7%
Total Municipal Court:	\$199,456	\$247,811	\$300,000	\$335,000	11.7%
Public Safety					
Law Enforcement Activities					
Salaries	\$1,275,991	\$1,573,319	\$1,934,900	\$2,319,350	19.9%
Overtime	\$119,093	\$166,903	\$150,000	\$200,000	33.3%
Medicare	\$20,391	\$25,455	\$30,100	\$36,575	21.5%
Workers Comp	\$25,038	\$34,449	\$62,700	\$87,200	39.1%
State Unemployment	\$2,828	\$3,636	\$4,225	\$5,400	27.8%
Pension	\$79,757	\$100,721	\$149,800	\$159,050	6.2%
Health Care	\$210,284	\$263,240	\$420,800	\$420,150	-0.2%
Benefits	\$32,389	\$45,292	\$63,900	\$76,050	19%
Social Security	\$86,746	\$108,841	\$128,350	\$156,225	21.7%
Office Supplies	\$1,490	\$2,756	\$2,500	\$2,500	0%
Operational Supplies	\$19,891	\$28,870	\$40,000	\$40,000	0%
Small Tools & Equipment	\$28,695	\$35,096	\$99,000	\$50,000	-49.5%
Fuel	\$28,585	\$42,279	\$40,000	\$45,000	12.5%
Advertising	\$0	\$0	\$100	\$100	0%
Communications	\$22,495	\$23,131	\$25,000	\$25,000	0%
Computer Equip/Hardware	\$32,895	\$71,213	\$20,000	\$23,000	15%
Dues and Permits	\$700	\$3,220	\$2,500	\$5,000	100%
Facilities	\$1,730	\$1,813	\$2,000	\$2,500	25%
Postage	\$594	\$383	\$500	\$600	20%
Registration/Training Costs	\$7,632	\$15,966	\$43,000	\$25,000	-41.9%
Electricity	\$2,190	\$2,801	\$6,000	\$5,000	-16.7%
Natural Gas	\$616	\$678	\$1,000	\$1,000	0%
Sewer	\$550	\$573	\$1,000	\$1,000	0%
Storm Water	\$472	\$487	\$1,000	\$1,000	0%
Water	\$382	\$419	\$1,000	\$1,000	0%
Photocopy Machine	\$1,593	\$3,187	\$2,500	\$4,000	60%
Other Operations/Maintenance	\$5,020	\$2,031	\$5,000	\$5,000	0%
Travel Expenses	\$2,189	\$15,466	\$20,000	\$10,000	-50%
Uniforms	\$13,402	\$11,460	\$20,000	\$25,400	27%
Volunteer Program	\$2,269	\$0	\$2,500	\$1,500	-40%
Vehicle/Equipment Maintenance	\$18,553	\$14,335	\$25,000	\$20,000	-20%
Professional Services	\$17,346	\$26,210	\$40,000	\$25,000	-37.5%
Recruitment	\$0	\$0	\$1,000	\$1,000	0%
Janitorial	\$5,192	\$7,800	\$8,000	\$7,500	-6.2%
Staffing Study		\$45,975	\$0	\$0	0%
Computer Software		\$22,384	\$26,000	\$44,000	69.2%
Computer Maint/Service	\$65,902	\$74,191	\$85,000	\$92,000	8.2%

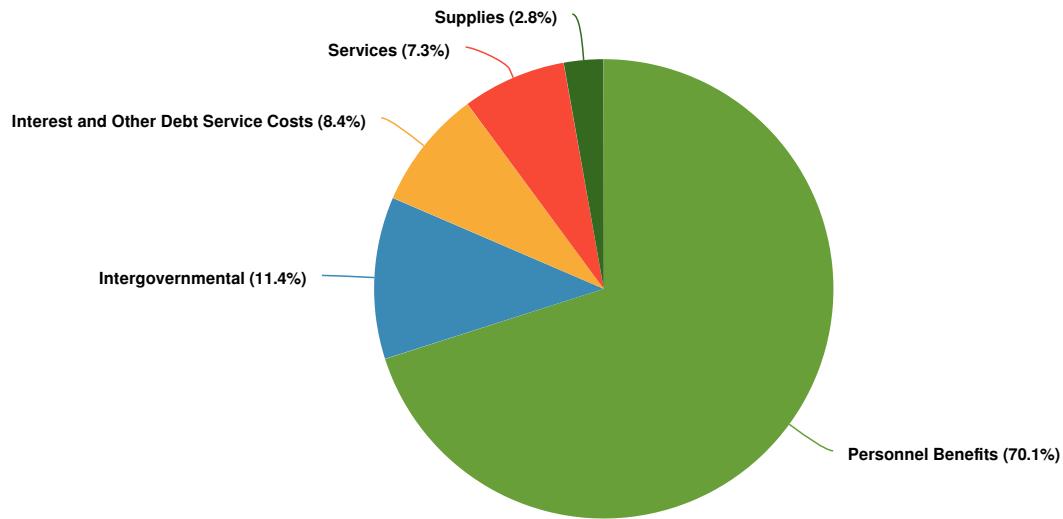


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
CCSO Evidence Handling	\$7,900	\$7,900	\$10,000	\$10,000	0%
Animal Control	\$3,600	\$4,900	\$5,400	\$6,400	18.5%
CRESA	\$79,724	\$98,554	\$115,000	\$160,100	39.2%
Emergency Service-CC	\$10,356	\$12,254	\$15,200	\$17,500	15.1%
CCSO Records - NCIC	\$5,762	\$11,524	\$12,750	\$17,800	39.6%
Jail Beds	\$44,398	\$32,736	\$25,000	\$25,000	0%
CC Children's Justice Ctr			\$5,000	\$5,000	0%
Mutual Aid Agreements	\$16,249	\$18,807	\$22,000	\$22,000	0%
Pub Safety Tenant Improvements	\$0	\$0	\$235,000	\$0	-100%
Police Vehicle/Outfit	\$62,577	\$87,666	\$140,000	\$0	-100%
Total Law Enforcement Activities:	\$2,363,468	\$3,048,922	\$4,049,725	\$4,186,900	3.4%
Redemption of Long-Term Debt					
Capital Lease Building - Princ	\$0	\$0	\$190,000	\$415,000	118.4%
Total Redemption of Long-Term Debt:	\$0	\$0	\$190,000	\$415,000	118.4%
Total Public Safety:	\$2,363,468	\$3,048,922	\$4,239,725	\$4,601,900	8.5%
Civil Service					
Law Enforcement Activities					
Operational Supplies	\$0	\$0	\$100	\$100	0%
Registration/Training Costs	\$0	\$0	\$350	\$350	0%
Travel Expenses	\$0	\$0	\$350	\$350	0%
Professional Services	\$118	\$156	\$200	\$200	0%
Total Law Enforcement Activities:	\$118	\$156	\$1,000	\$1,000	0%
Total Civil Service:	\$118	\$156	\$1,000	\$1,000	0%
Total Expenditures:	\$2,563,042	\$3,296,889	\$4,540,725	\$4,937,900	8.7%

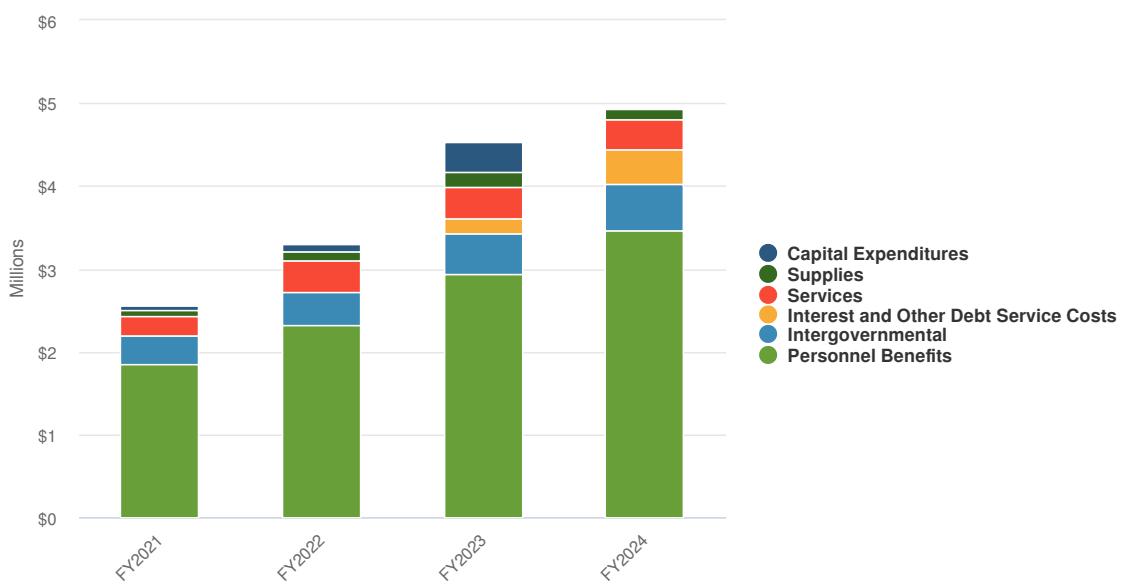


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$1,275,991	\$1,573,319	\$1,934,900	\$2,319,350	19.9%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Overtime	\$119,093	\$166,903	\$150,000	\$200,000	33.3%
Medicare	\$20,391	\$25,455	\$30,100	\$36,575	21.5%
Workers Comp	\$25,038	\$34,449	\$62,700	\$87,200	39.1%
State Unemployment	\$2,828	\$3,636	\$4,225	\$5,400	27.8%
Pension	\$79,757	\$100,721	\$149,800	\$159,050	6.2%
Health Care	\$210,284	\$263,240	\$420,800	\$420,150	-0.2%
Benefits	\$32,389	\$45,292	\$63,900	\$76,050	19%
Social Security	\$86,746	\$108,841	\$128,350	\$156,225	21.7%
Total Personnel Benefits:	\$1,852,518	\$2,321,856	\$2,944,775	\$3,460,000	17.5%
Supplies					
Office Supplies	\$1,490	\$2,756	\$2,500	\$2,500	0%
Operational Supplies	\$19,891	\$28,870	\$40,000	\$40,000	0%
Small Tools & Equipment	\$28,695	\$35,096	\$99,000	\$50,000	-49.5%
Fuel	\$28,585	\$42,279	\$40,000	\$45,000	12.5%
Operational Supplies	\$0	\$0	\$100	\$100	0%
Total Supplies:	\$78,661	\$109,002	\$181,600	\$137,600	-24.2%
Services					
Interpreter/Indigent Defense	\$30,475	\$30,271	\$35,000	\$35,000	0%
Advertising	\$0	\$0	\$100	\$100	0%
Communications	\$22,495	\$23,131	\$25,000	\$25,000	0%
Computer Equip/Hardware	\$32,895	\$71,213	\$20,000	\$23,000	15%
Dues and Permits	\$700	\$3,220	\$2,500	\$5,000	100%
Facilities	\$1,730	\$1,813	\$2,000	\$2,500	25%
Postage	\$594	\$383	\$500	\$600	20%
Registration/Training Costs	\$7,632	\$15,966	\$43,000	\$25,000	-41.9%
Electricity	\$2,190	\$2,801	\$6,000	\$5,000	-16.7%
Natural Gas	\$616	\$678	\$1,000	\$1,000	0%
Sewer	\$550	\$573	\$1,000	\$1,000	0%
Storm Water	\$472	\$487	\$1,000	\$1,000	0%
Water	\$382	\$419	\$1,000	\$1,000	0%
Photocopy Machine	\$1,593	\$3,187	\$2,500	\$4,000	60%
Other Operations/Maintenance	\$5,020	\$2,031	\$5,000	\$5,000	0%
Travel Expenses	\$2,189	\$15,466	\$20,000	\$10,000	-50%
Uniforms	\$13,402	\$11,460	\$20,000	\$25,400	27%
Volunteer Program	\$2,269	\$0	\$2,500	\$1,500	-40%
Vehicle/Equipment Maintenance	\$18,553	\$14,335	\$25,000	\$20,000	-20%
Professional Services	\$17,346	\$26,210	\$40,000	\$25,000	-37.5%
Recruitment	\$0	\$0	\$1,000	\$1,000	0%
Janitorial	\$5,192	\$7,800	\$8,000	\$7,500	-6.2%
Staffing Study		\$45,975	\$0	\$0	0%
Computer Software		\$22,384	\$26,000	\$44,000	69.2%
Computer Maint/Service	\$65,902	\$74,191	\$85,000	\$92,000	8.2%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Registration/Training Costs	\$0	\$0	\$350	\$350	0%
Travel Expenses	\$0	\$0	\$350	\$350	0%
Professional Services	\$118	\$156	\$200	\$200	0%
Total Services:	\$232,316	\$374,150	\$374,000	\$361,500	-3.3%
Intergovernmental					
Court Costs & Services-BG-CC	\$168,981	\$217,540	\$265,000	\$300,000	13.2%
CCSO Evidence Handling	\$7,900	\$7,900	\$10,000	\$10,000	0%
Animal Control	\$3,600	\$4,900	\$5,400	\$6,400	18.5%
CRESA	\$79,724	\$98,554	\$115,000	\$160,100	39.2%
Emergency Service-CC	\$10,356	\$12,254	\$15,200	\$17,500	15.1%
CCSO Records - NCIC	\$5,762	\$11,524	\$12,750	\$17,800	39.6%
Jail Beds	\$44,398	\$32,736	\$25,000	\$25,000	0%
CC Children's Justice Ctr			\$5,000	\$5,000	0%
Mutual Aid Agreements	\$16,249	\$18,807	\$22,000	\$22,000	0%
Total Intergovernmental:	\$336,970	\$404,215	\$475,350	\$563,800	18.6%
Capital Expenditures					
Pub Safety Tenant Improvements	\$0	\$0	\$235,000	\$0	-100%
Police Vehicle/Outfit	\$62,577	\$87,666	\$140,000	\$0	-100%
Total Capital Expenditures:	\$62,577	\$87,666	\$375,000	\$0	-100%
Interest and Other Debt Service Costs					
Capital Lease Building - Princ	\$0	\$0	\$190,000	\$415,000	118.4%
Total Interest and Other Debt Service Costs:	\$0	\$0	\$190,000	\$415,000	118.4%
Total Expense Objects:	\$2,563,042	\$3,296,889	\$4,540,725	\$4,937,900	8.7%



City of Ridgefield Community Development Department



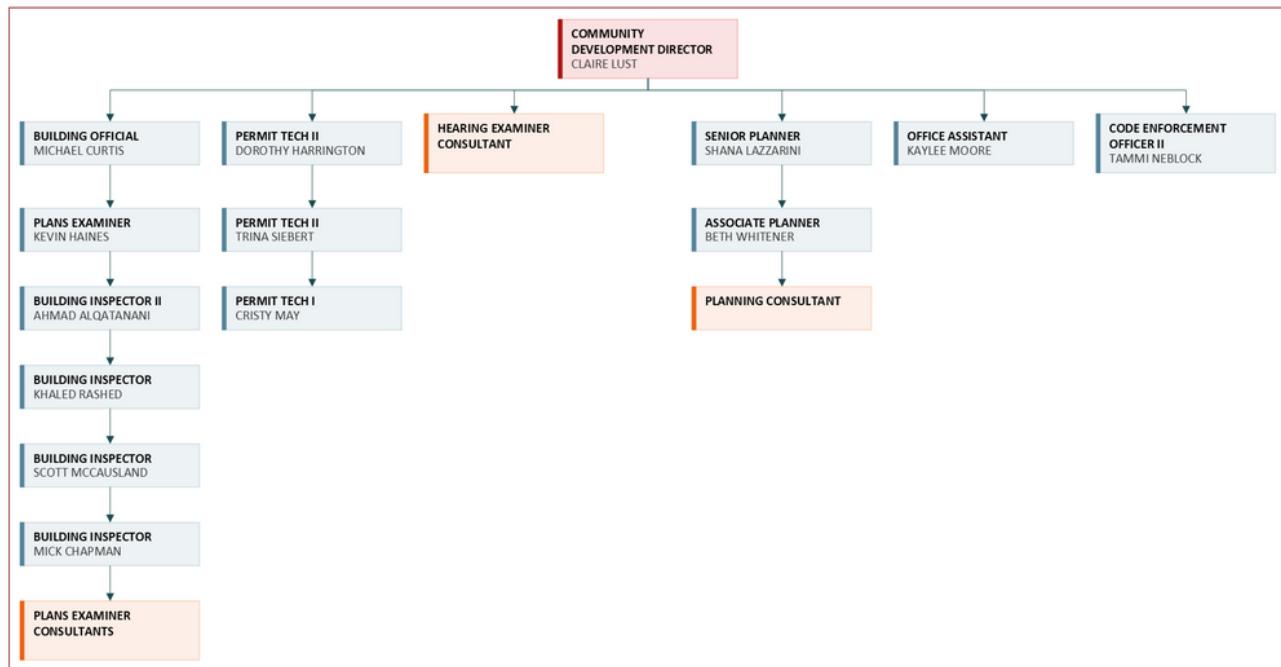
Claire Lust
Community Development Director

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.

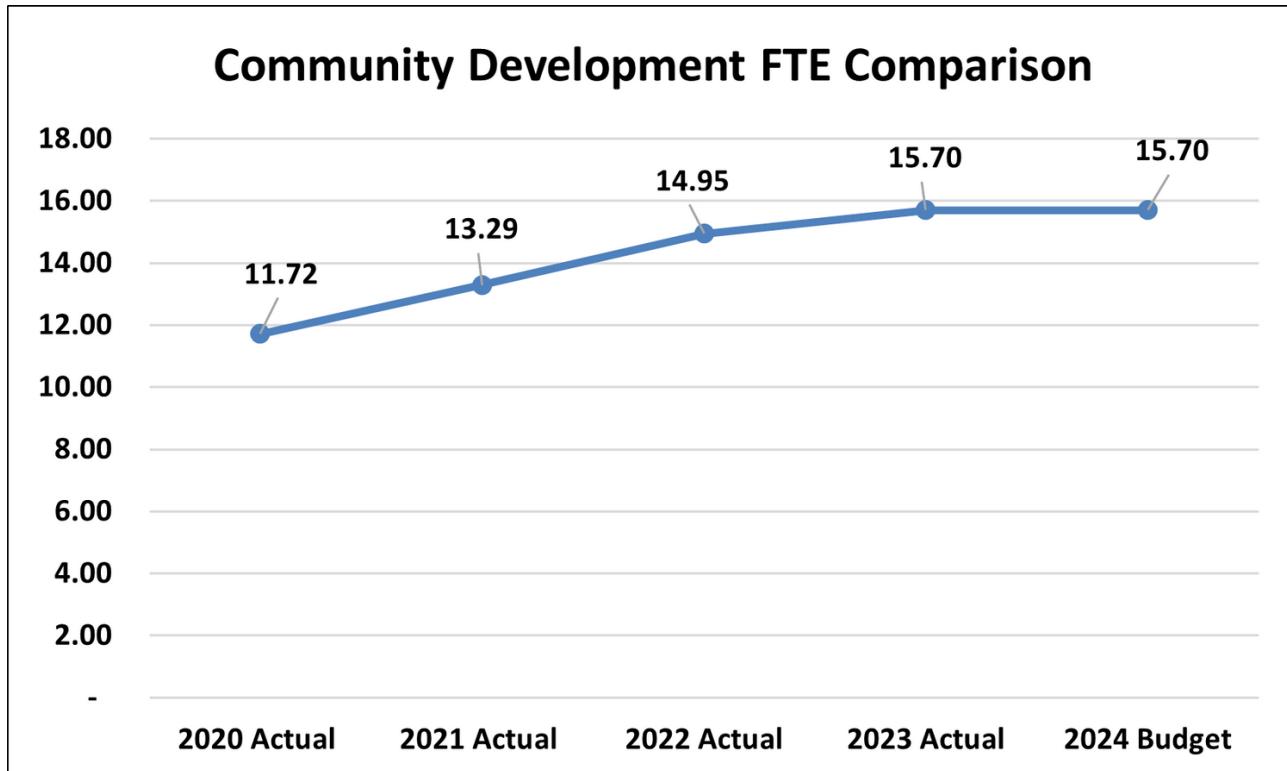
Key Objectives

- 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

2024 Department Priorities	
→	Implement commercial development review process improvements identified through lean training.
→	Reduce commercial new building review times to an average of 16 weeks from submittal to approval.
→	Reduce commercial tenant improvement review times to an average of 12 weeks from submittal to approval.
→	Maintain a 4-week average review time for residential building permits.
→	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.
→	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.
2023 Accomplishments	
Completed	Complete implementation of SMARTGov online permit submittal and review system.
Completed	Reduce residential building permit review times to an average of five weeks from submittal to approval
Completed	Complete periodic updates to the Ridgefield Development Code to address housekeeping updates, minor policy changes, and major policy changes, including provisions for short term rentals. Ongoing; carry over to 2024. Spring/summer 2023 code updates adopted, enforcement code updates to be adopted by end of 2023, other code updates ongoing.
Completed	Continue to manage growth in a sustainable way, to include in 2022 completing the Carty Road Subarea Plan and beginning the 2024 periodic comprehensive plan update. Ongoing; carry over to 2024. Carty Road Subarea plan adoption completed. Periodic comp plan update under way, will be ongoing through 2025.



Measures

Community Development Measures						
Measure	2020	2021	2022	2023 Target	2023 Est.	2024 Target
Avg SFR review time, weeks	5.6	11.5	3.7	5	2.9	4
Avg COM review time for new buildings, weeks	20.6	22.1	19.7	10	18.6	16
Avg COM Review time for tenant improvements, weeks	12.5	14.5	15.8	N/A	9.3	12
Single-family detached share of new units	0.68	0.76	0.65	0.75	0.78	0.75

Department Workload Activity

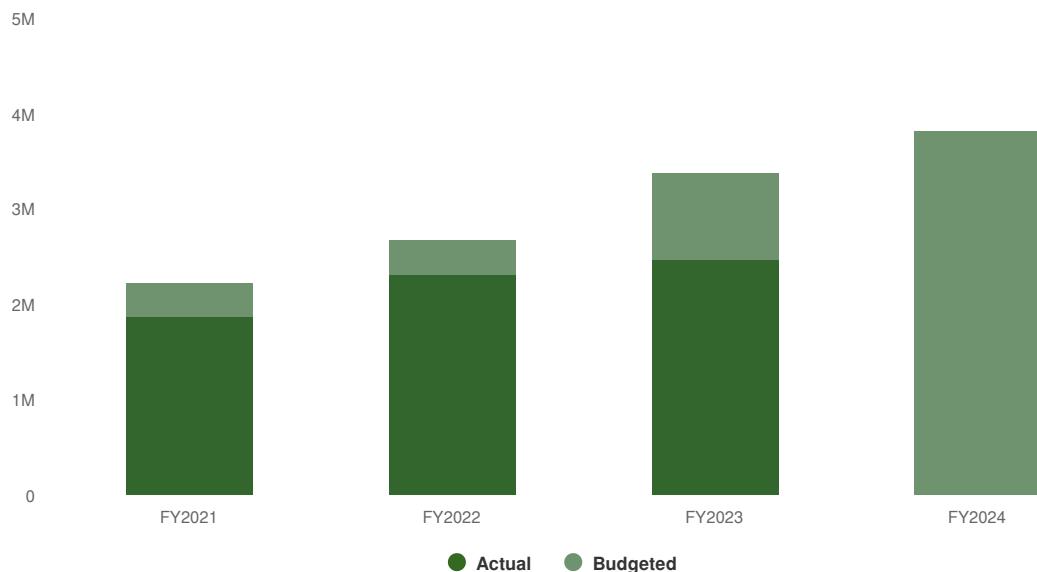
Community Development Activity					
Activity	2019	2020	2021	2022	2023 Est.
Inspections - Average per Day	74	117	155	111	57
New commercial and industrial space, SQFT	316,744	201,643	122,672	151,484	106,308
New single-family detached residential units	289	481	610	433	192
New single-family attached (townhouse) residential units	18	4	65	156	55
Single-family attached share of new units	0.05	0.01	0.08	0.24	0.22
New multifamily residential units	80	220	123	74	0
Multifamily share of new units	0.21	0.31	0.15	0.11	0

Community Development Expenditures Summary

\$3,820,116 \$431,761

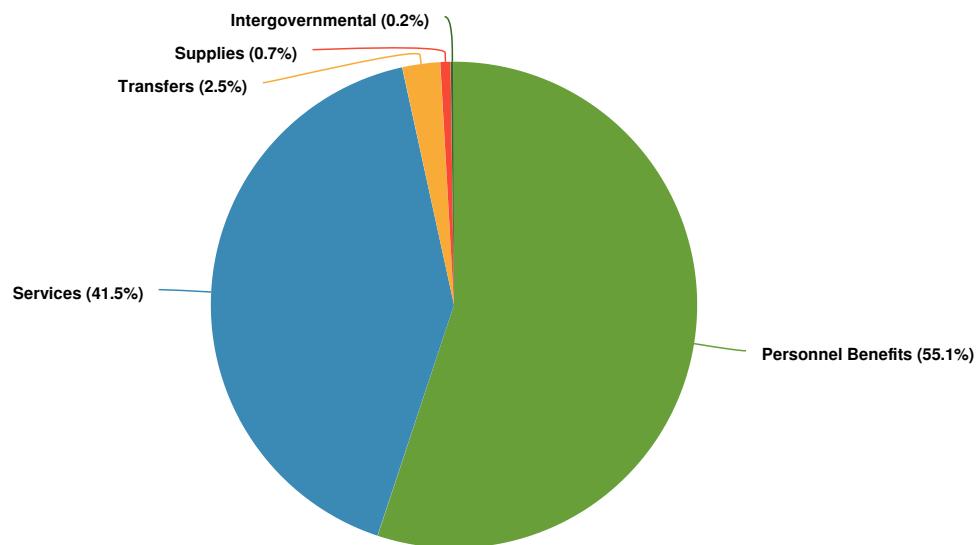
(12.74% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

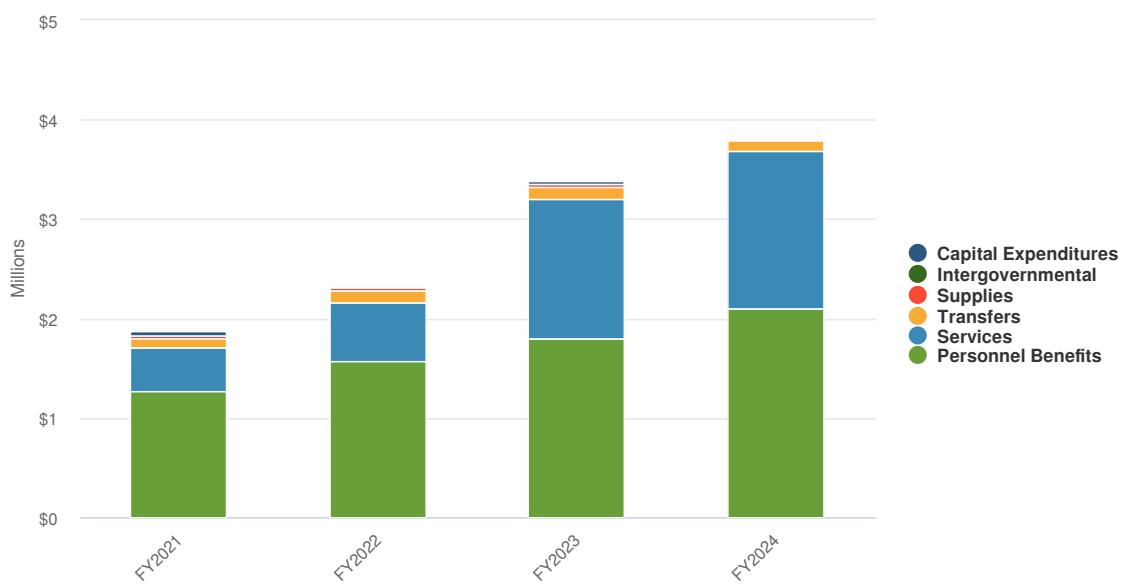


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$884,870	\$1,097,433	\$1,188,300	\$1,443,000	21.4%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Overtime	\$5,726	\$5,796	\$7,500	\$10,000	33.3%
Medicare	\$12,425	\$15,576	\$17,400	\$21,100	21.3%
Workers Comp	\$10,830	\$15,430	\$47,700	\$35,600	-25.4%
State Unemployment	\$1,760	\$2,306	\$2,400	\$3,000	25%
Pension	\$98,358	\$107,576	\$120,000	\$138,500	15.4%
Health Care	\$193,337	\$250,504	\$327,600	\$340,900	4.1%
Benefits	\$8,931	\$12,473	\$18,200	\$22,400	23.1%
Social Security	\$53,129	\$66,596	\$74,200	\$90,100	21.4%
Total Personnel Benefits:	\$1,269,367	\$1,573,690	\$1,803,300	\$2,104,600	16.7%
Supplies					
Office Supplies	\$2,595	\$1,766	\$4,000	\$2,000	-50%
Operational Supplies	\$9,316	\$14,535	\$16,000	\$15,000	-6.2%
Small Tools & Equipment	\$700	\$249	\$1,000	\$1,000	0%
Fuel	\$5,401	\$8,006	\$10,000	\$8,500	-15%
Total Supplies:	\$18,013	\$24,557	\$31,000	\$26,500	-14.5%
Services					
Advertising	\$4,791	\$3,375	\$7,000	\$6,000	-14.3%
Communications	\$11,876	\$13,201	\$15,000	\$13,000	-13.3%
Computer Equip/Hardware	\$45,821	\$18,495	\$40,000	\$13,000	-67.5%
Dues and Permits	\$1,302	\$2,215	\$3,000	\$2,500	-16.7%
Facilities	\$169	\$10,714	\$2,500	\$2,500	0%
Interfund Admin Services			\$614,755	\$740,616	20.5%
Postage	\$2,315	\$606	\$3,500	\$2,000	-42.9%
Registration/Training Costs	\$2,435	\$3,938	\$5,000	\$4,000	-20%
Legal Services	\$15,164	\$17,750	\$35,000	\$25,000	-28.6%
Electricity	\$8,746	\$13,827	\$15,000	\$15,000	0%
Natural Gas		\$99	\$500	\$100	-80%
Sewer	\$506	\$567	\$1,000	\$1,000	0%
Storm Water	\$46	\$580	\$1,000	\$500	-50%
Water	\$1,935	\$2,186	\$2,500	\$2,200	-12%
Photocopy Machine	\$4,004	\$4,409	\$6,000	\$6,500	8.3%
Other Operations/Maintenance	\$2,513	\$4,190	\$5,000	\$3,500	-30%
Travel Expenses	\$94	\$1,176	\$5,000	\$3,000	-40%
Uniforms	\$995	\$2,730	\$2,500	\$2,500	0%
Vehicle/Equipment Maintenance	\$7,101	\$15,007	\$20,000	\$10,000	-50%
Building & Planning Fee Review			\$0	\$50,000	N/A
Business Recruitment	\$35,000	\$35,000	\$35,000	\$0	-100%
Classification/Compensation Study				\$10,000	N/A
Plans Checks and Inspections	\$47,202	\$33,101	\$50,000	\$40,000	-20%
Professional Services	\$64,162	\$201,554	\$160,000	\$200,000	25%
Carty Road Subarea Plan		\$10,170	\$0	\$0	0%
Janitorial	\$10,641	\$9,689	\$15,000	\$15,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
HB1923 Code Updates	\$18,321		\$0	\$0	0%
Planning Comm-Travel/Training	\$0	\$0	\$500	\$500	0%
Planning Consultant	\$56,551	\$62,955	\$100,000	\$60,000	-40%
Engineering Development	\$21,577	\$7,543	\$50,000	\$25,000	-50%
Comp Plan Update			\$50,000	\$150,000	200%
Hearings Examiner	\$2,710	\$3,630	\$25,000	\$20,000	-20%
Computer Software		\$33,132	\$15,500	\$65,000	319.4%
Computer Maint/Service	\$31,125	\$39,032	\$43,000	\$45,000	4.7%
Structural Engineering	\$36,086	\$36,172	\$75,000	\$50,000	-33.3%
Internet Services		\$1,921	\$2,000	\$2,000	0%
Total Services:	\$433,188	\$588,965	\$1,405,255	\$1,585,416	12.8%
Intergovernmental					
Permits - State Agencies	\$4,714	\$5,275	\$6,600	\$8,000	21.2%
Total Intergovernmental:	\$4,714	\$5,275	\$6,600	\$8,000	21.2%
Capital Expenditures					
Vehicle - Bldg Inspector	\$29,959		\$33,000	\$0	-100%
Online Permitting Portal	\$11,083		\$0	\$0	0%
Total Capital Expenditures:	\$41,041	\$0	\$33,000	\$0	-100%
Transfers					
Capital Lease RACC-Principal	\$41,863	\$57,517	\$53,835	\$46,500	-13.6%
Depreciation - Economic Env	\$20,835	\$22,638	\$0		N/A
Capital Lease RACC-Interest	\$23,609	\$29,395	\$24,765	\$19,100	-22.9%
Capital Lease - RACC Interest		-\$7,252			N/A
Comp Adsence Adj - Econ Envir	\$15,610	-\$9,040			N/A
Transfer to Equip Replacement		\$30,000	\$30,600	\$30,000	-2%
Total Transfers:	\$101,916	\$123,259	\$109,200	\$95,600	-12.5%
Total Expense Objects:	\$1,868,240	\$2,315,745	\$3,388,355	\$3,820,116	12.7%



Public Works

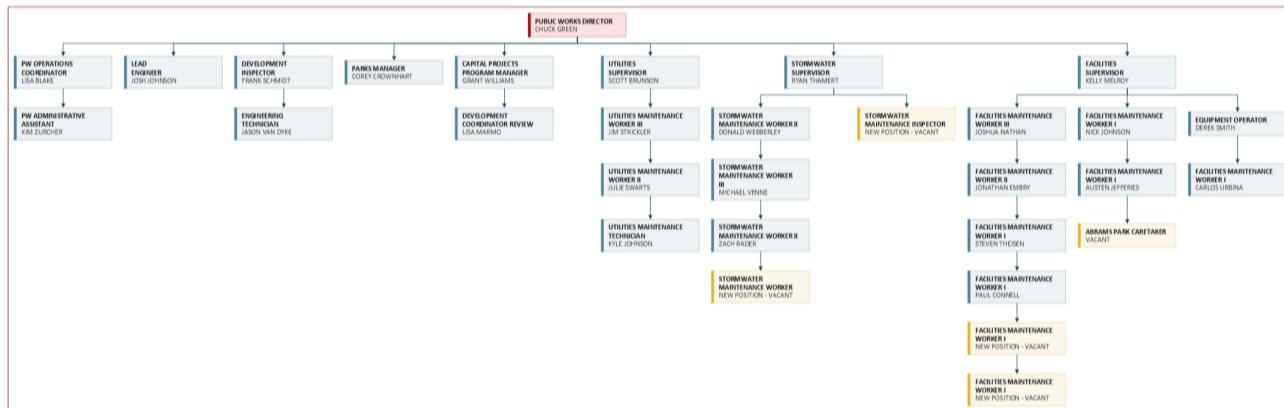


Chuck Green
Public Works Director

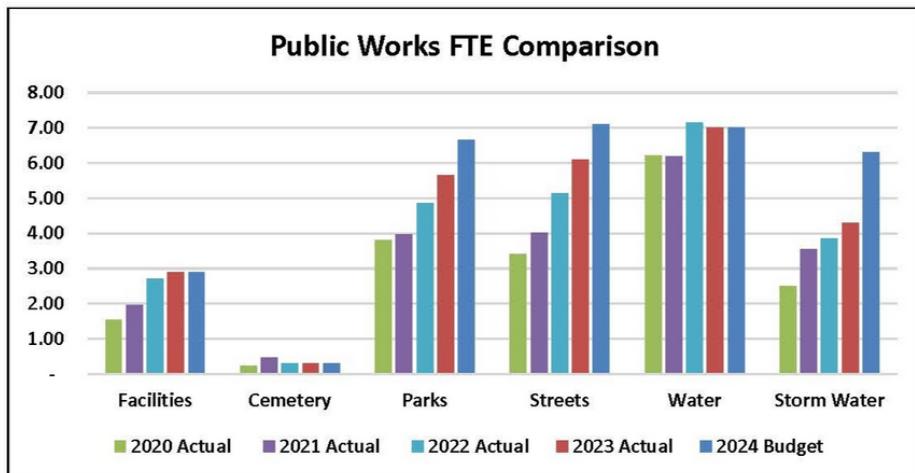
Key Objectives

- 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 storm water 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



Department FTEs



	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Facilities	1.54	1.97	2.70	2.90	2.90
Cemetery	0.24	0.47	0.30	0.30	0.30
Parks	3.80	3.97	4.85	5.65	6.65
Streets	3.42	4.02	5.15	6.10	7.10
Water	6.22	6.18	7.15	7.00	7.00
Storm Water	2.51	3.55	3.85	4.30	6.30

Public Works : Priorities

2024 Department Priorities	
➔	Hire two new FTEs in Facilities/Parks maintenance
➔	Hire two new FTEs in Stormwater
➔	Complete Pioneer Street East Extension
➔	Complete Royle Road S. 15th to S. 5th Street project
➔	Complete Pioneer Widening
➔	Assess and implement a formal asset management program
➔	Final Design and ROW plus funding grants for Royle Road South
➔	Complete Phase 1 of Boyce and Horns Corner Parks
➔	Complete Abrams Park Master Plan
➔	Complete Waterfront Park Master Plan
➔	Complete Paradise Found/Point Park Master Plan
➔	Design and funding for Eastside Water Reservoir
➔	Comprehensive Plan and CFP Updates
➔	Advance Ridgefield South Connector Project to a preferred alternative
➔	Recreation Outdoor Ridgefield Complex (RORC) Field 4/5 Lights
➔	Construct Onslow Nature Play Area
➔	ADA Transition and Mobility/Access Plan
➔	Cemetery Mapping and History Project



Public Works: Accomplishments

2023 Accomplishments	
✗	Implement Project Management Software.
✗	Design Pioneer Street Widening - 60% completed by mid November, carried remaining to 2024
✗	Construct Pioneer Street Widening - Scheduled for bid Spring 2024
Completed	Design Pioneer Street East Extension and Roundabout
Completed	Contract Pioneer Street East Extension and Roundabout
Completed	Pave 5th Street - From Union Ridge Prkwy to 85th Ave & 10th Ave
✗	Final Design and ROW for Royle Road South - Public Works Board loan received to finalize design and permits in 2024
✗	Construct S Royle Rd - Fieldcrest to 3rd Way Segment - Expected completion October 2024
Completed	Construct Royle Rd Roundabout at 15th and 19th
✗	Design Ridgefield Access at 219th and I-5 Interchange South - No activity
✗	Install I-5 Overpass Safety Screen/Art - Working on finalizing budget and design
Partially Completed	Design Boyce Park - Master Plan approved by Council June 2023, Phase 1 moved to 2024
✗	Design Teal Crest to Taverner Trail - Deferred due to budget limitations
Partially Completed	Design Horns Corner Park and Phase 1 Construction - Design approved by Council June 2023, Phase 1 moved to 2024
Partially Completed	Design Mayor's Meadow Trail/Bridge - Planning level design of multi-use path nearly complete for grant applications in 2024
Completed	Design Refuge Park and Phase 1 Construction
✗	Construct Onslow Nature Play Area - Awaiting formal concept plan
Completed	Construct Overlook Splash Pad
Completed	Complete Public Works Department Staffing Study
Completed	Hire a new Facilities Maintenance worker
Completed	Hire a new Stormwater Maintenance worker

Measures

Water and Stormwater Measures						
Measure	2020	2021	2022	2023 Target	2023 Est.	2024 Target
Culverts Inspected	100%	100%	95%	95%	0%	100%
Private Stormwater Treatment Facilities Inspected	100%	100%	10%	100%	3%	100%
City Stormwater Treatment Facilities Inspected	100%	100%	100%	95%	100%	100%
Catch Basins Inspected	100%	57%	50%	50%	67%	50%
Water loss	9.10%	3.90%	4.90%	Less than 10%	5%	Less than 10%
Streets Key Measures						
Measure	2020	2021	2022	2023 Target	2023 Est.	2024 Target
Street Sweeping - Curb Miles	N/A	N/A	N/A	280	495	375
Street resurfacing (miles)	2.05	17.2	15.1	13.83	3.25	6

Department Workload Activity

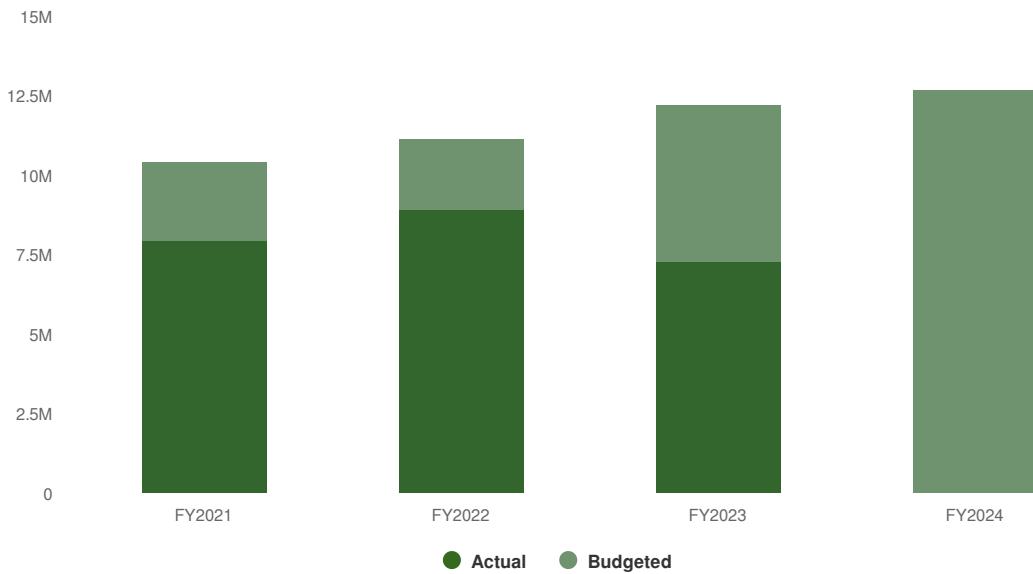
Water and Stormwater Activity					
Activity	2019	2020	2021	2022	2023
Public Stormwater Treatment Facilities Maintained	40	80	96	111	125
City Stormwater Treatment Facilities	111	189	233	366	450
Catch Basins	1329	1454	1585	1800	2000
Number of illicit discharge response - oil spills	9	4	2	6	7
Water main breaks	0	0	2	0	0
Water Meters Installed	338	600	625	267	169
Parks Activity					
Activity	2019	2020	2021	2022	2023
# Parks Acreage	151	151	158	165	175
# Playgrounds	10	11.5	14	15	15
Facilities Department Activity					
Activity	2019	2020	2021	2022	2023
# of work orders completed	232	216	445	527	403

2024 Public Works Expenditures Summary



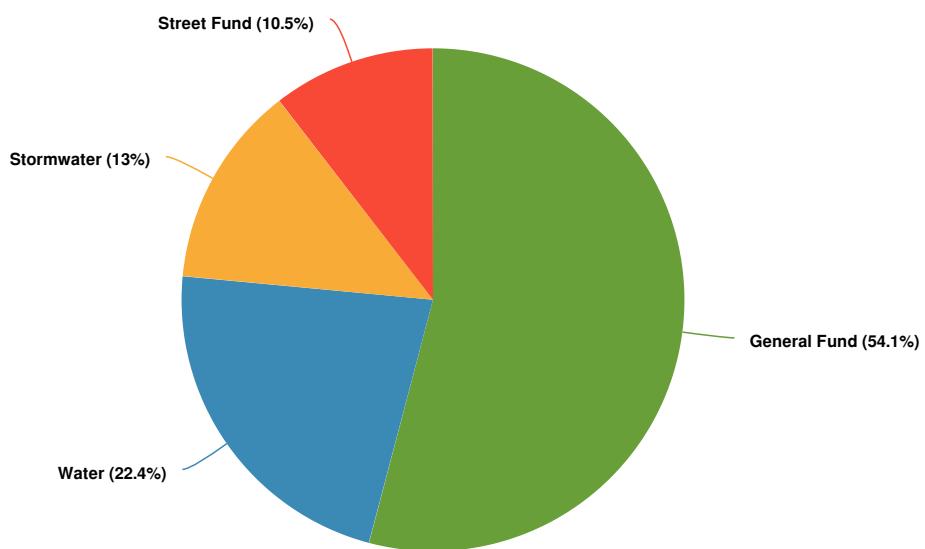
\$12,707,400 **\$491,244**
(4.02% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

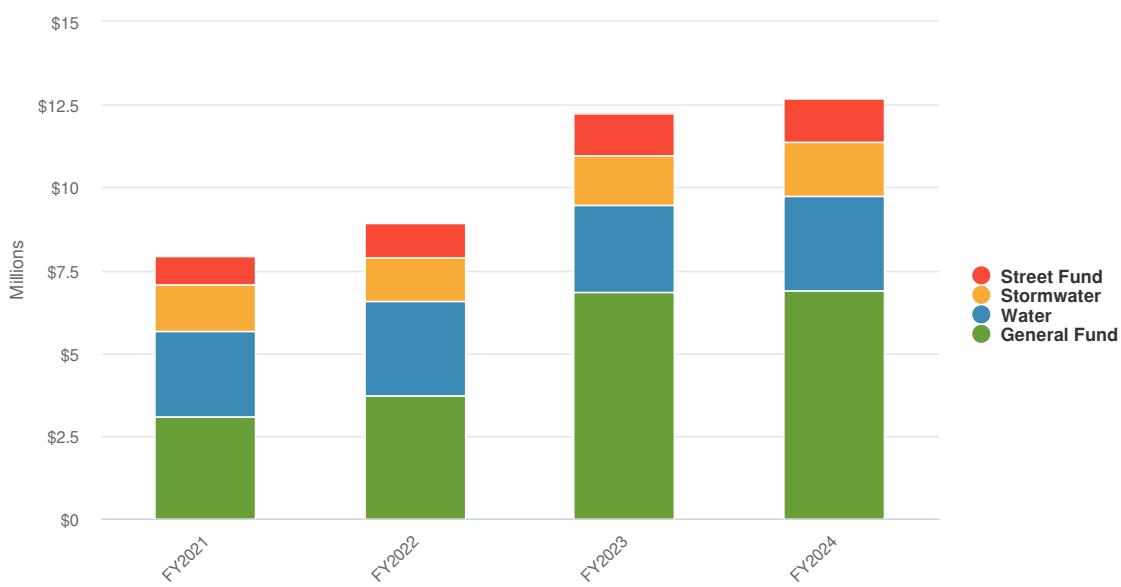


2024 Expenditures by Fund

2024 Public Works Expenditures by Fund



2024 Budgeted and Historical Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund					
General Fund Budget					
Salaries	\$182,639	\$216,658	\$217,300	\$267,025	22.9%
Overtime	\$1,703	\$3,745	\$5,000	\$5,000	0%
Medicare	\$2,596	\$3,114	\$3,300	\$3,980	20.6%
Workers Comp	\$2,807	\$4,140	\$5,800	\$7,430	28.1%
State Unemployment	\$430	\$588	\$500	\$645	29%
Pension	\$21,734	\$21,841	\$22,800	\$26,025	14.1%
Health Care	\$40,960	\$50,790	\$57,400	\$58,600	2.1%
Benefits	\$3,489	\$3,603	\$3,500	\$4,250	21.4%
Social Security	\$11,100	\$13,392	\$13,800	\$16,920	22.6%
Salaries	\$15,072	\$16,281	\$20,300	\$25,475	25.5%
Overtime	\$243	\$733	\$1,000	\$1,000	0%
Medicare	\$215	\$238	\$400	\$410	2.5%
Workers Comp	\$217	\$311	\$1,000	\$760	-24%
State Unemployment	\$31	\$34	\$100	\$65	-35%
Pension	\$1,616	\$1,682	\$2,200	\$2,575	17%
Health Care	\$3,902	\$4,247	\$6,300	\$6,700	6.3%
Benefits	\$156	\$199	\$400	\$450	12.5%
Social Security	\$920	\$1,019	\$1,400	\$1,690	20.7%
Salaries	\$231,488	\$311,553	\$526,200	\$507,855	-3.5%
Overtime	\$5,306	\$13,279	\$10,000	\$10,000	0%
Medicare	\$3,325	\$4,575	\$7,800	\$7,590	-2.7%
Workers Comp	\$4,338	\$6,932	\$18,315	\$16,690	-8.9%
State Unemployment	\$473	\$650	\$1,160	\$1,220	5.2%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Pension	\$26,252	\$31,416	\$51,000	\$47,065	-7.7%
Health Care	\$59,316	\$71,269	\$105,950	\$118,070	11.4%
Benefits	\$2,257	\$3,751	\$8,850	\$8,455	-4.5%
Social Security	\$14,217	\$19,563	\$33,275	\$32,220	-3.2%
Office Supplies	\$2,139	\$1,580	\$4,000	\$2,000	-50%
Operational Supplies	\$15,947	\$13,004	\$25,000	\$12,000	-52%
Small Tools & Equipment	\$473	\$348	\$1,000	\$1,000	0%
Fuel	\$3,886	\$5,354	\$6,000	\$6,000	0%
Safety Education & Supplies	\$10,701	\$9,988	\$10,000	\$10,000	0%
Office Supplies	\$27	\$25	\$50	\$50	0%
Operational Supplies	\$723	\$972	\$1,000	\$1,000	0%
Small Tools & Equipment	\$250	\$109	\$1,000	\$500	-50%
Fuel	\$1,450	\$1,772	\$2,000	\$2,000	0%
Office Supplies	\$171	\$320	\$500	\$500	0%
Operational Supplies	\$28,203	\$28,152	\$45,000	\$40,000	-11.1%
Community Garden Supplies	\$44	\$150	\$500	\$500	0%
Small Tools & Equipment	\$9,204	\$4,184	\$8,500	\$8,500	0%
Fuel	\$12,656	\$19,599	\$20,000	\$20,000	0%
Advertising	\$735	\$1,444	\$2,000	\$1,200	-40%
Communications	\$5,364	\$9,018	\$10,000	\$10,000	0%
Dues and Permits	\$13,133	\$12,872	\$20,000	\$20,000	0%
Facilities	\$13,589	\$30,654	\$65,000	\$25,000	-61.5%
Postage	\$7,561	\$11,221	\$10,000	\$12,000	20%
Registration/Training Costs	\$343	\$4,593	\$2,500	\$2,000	-20%
Electricity	\$5,525	\$6,412	\$10,000	\$7,500	-25%
Natural Gas	\$2,159	\$2,704	\$3,000	\$4,000	33.3%
Sewer	\$3,844	\$4,586	\$3,500	\$5,000	42.9%
Storm Water	\$1,179	\$1,479	\$1,500	\$2,000	33.3%
Water	\$3,733	\$4,438	\$3,800	\$4,000	5.3%
Liability Insurance	\$278,328	\$329,477	\$430,000	\$600,000	39.5%
Photocopy Machine	\$2,157	\$9,438	\$14,000	\$10,000	-28.6%
Other Operations/Maintenance	\$37,476	\$22,269	\$50,000	\$40,000	-20%
Travel Expenses	\$266	\$753	\$2,000	\$1,000	-50%
Uniforms	\$675	\$900	\$1,000	\$1,500	50%
Vehicle/Equipment Maintenance	\$2,846	\$2,278	\$20,000	\$10,000	-50%
City Partners	\$6,300	\$6,000	\$30,000	\$30,000	0%
Codification	\$7,752	\$4,205	\$10,000	\$7,500	-25%
Professional Services	\$10,042	\$14,359	\$10,000	\$15,000	50%
Janitorial	\$15,721	\$13,423	\$20,000	\$15,000	-25%
PW Staffing Study			\$25,000	\$0	-100%
Community Events	\$136,720	\$101,910	\$100,000	\$100,000	0%
Community Survey		\$18,235	\$0	\$0	0%
City Newsletter	\$10,429	\$10,877	\$15,000	\$15,000	0%
Park Laundry - Prof Serv	\$12,037	\$24,890	\$50,000	\$50,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Economic Development	\$5,000	\$15,000	\$5,000	\$5,000	0%
Fleet Management Study	\$61,337		\$0	\$0	0%
General Facilities Plan				\$20,000	N/A
Asset Mgmt Consultant Svc				\$17,500	N/A
Lobbyists	\$87,400	\$95,400	\$105,000	\$105,000	0%
Watershed Engage/Plantings		\$2,528	\$50,000	\$50,000	0%
Tourism	\$0	\$0	\$2,500	\$2,500	0%
Internet Services	\$8,294	\$6,817	\$10,000	\$7,500	-25%
Records Management	\$12,395	\$14,820	\$16,000	\$15,000	-6.2%
COVID-19 Expenditures	\$157,490	\$9,388	\$0	\$0	0%
Communications	\$679	\$954	\$1,000	\$1,000	0%
Dues and Permits	\$64	\$52	\$100	\$100	0%
Facilities		\$522	\$250	\$500	100%
Postage		\$1		\$0	N/A
Registration/Training Costs	\$4	\$398	\$250	\$250	0%
Electricity		\$191	\$250	\$250	0%
Natural Gas		\$29	\$250	\$250	0%
Sewer		\$16	\$250	\$100	-60%
Storm Water		\$87	\$250	\$100	-60%
Water	\$285	\$300	\$500	\$500	0%
Photocopy Machine	\$122	-\$138	\$250	\$100	-60%
Other Operations/Maintenance	\$1,164	\$2,649	\$2,500	\$2,000	-20%
Travel Expenses	\$3	\$30	\$50	\$100	100%
Uniforms	\$237	\$249	\$500	\$500	0%
Vehicle/Equipment Maintenance	\$3,257	\$721	\$5,000	\$2,000	-60%
Professional Services	\$83	\$29	\$1,000	\$1,000	0%
Janitorial		\$786	\$1,000	\$500	-50%
Communications	\$5,880	\$10,898	\$10,000	\$10,000	0%
Dues and Permits	\$248	\$1,028	\$2,500	\$1,500	-40%
Facilities	\$2,085	\$6,116	\$5,000	\$5,000	0%
Postage		\$13	\$50	\$50	0%
Registration/Training Costs	\$993	\$3,833	\$7,500	\$5,000	-33.3%
Electricity	\$5,684	\$7,302	\$15,000	\$7,500	-50%
Natural Gas	\$470	\$431	\$1,000	\$2,500	150%
Sewer	\$2,202	\$2,540	\$3,000	\$3,000	0%
Storm Water	\$4,199	\$5,619	\$5,000	\$5,000	0%
Water	\$28,474	\$21,398	\$40,000	\$40,000	0%
Photocopy Machine		-\$2,121	\$2,000	\$1,000	-50%
Other Operations/Maintenance	\$22,616	\$44,311	\$50,000	\$40,000	-20%
Travel Expenses	\$51	\$1,297	\$2,500	\$2,500	0%
Uniforms	\$2,351	\$2,462	\$3,000	\$3,500	16.7%
Trails Maintenance	\$0	\$0	\$5,000	\$0	-100%
Vehicle/Equipment Maintenance	\$17,853	\$14,145	\$20,000	\$20,000	0%
Larch Corrections Services	\$1,477	\$908	\$6,000	\$0	-100%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Professional Services	\$3,823	\$27,637	\$10,000	\$25,000	150%
Janitorial		\$8,694	\$15,000	\$5,000	-66.7%
Park Signs	\$0	\$0	\$20,000	\$20,000	0%
Picnic Tables / Equipment	\$0	\$0	\$2,000	\$0	-100%
RORC Operations & Maintenance	\$16,853	\$51,607	\$100,000	\$50,000	-50%
Peak Landscaping Service				\$10,000	N/A
Community Garden Water	\$384	\$374	\$500	\$500	0%
Abrams Park Master Plan				\$60,000	N/A
Paradise Pointe Park Master Plan				\$30,000	N/A
2% Liquor Tax-Drug/Alcohol Prg	\$2,929	\$3,533	\$2,500	\$2,500	0%
Other Prof Svcs-Intergov	\$150	\$0	\$1,000	\$1,000	0%
Facilities Vehicle	\$41,949		\$0	\$0	0%
Traffic Control Equipment	\$21,948		\$0	\$0	0%
Capital Lease Outlay - Equipmt	\$56,412		\$0	\$0	0%
Snow Plow	\$9,585		\$0	\$0	0%
Dump Truck - Vancouver Surplus	\$12,058		\$0	\$0	0%
Sonetcs Communications System	\$10,211		\$0	\$0	0%
PW Shipping Container Storage	\$5,203		\$0	\$0	0%
Sander/Deicer Unit Hook Truck			\$91,000	\$91,000	0%
Demo of 116 N Main Ave				\$50,000	N/A
CDD Building Demo/Davis Park	\$55,054		\$0	\$0	0%
Brush Mower	\$5,794		\$0	\$0	0%
Trail Head Signage	\$0		\$25,000	\$0	-100%
10k Capacity Dump Trailer		\$14,148	\$0	\$0	0%
7x12 Flatbed Trailer		\$3,954	\$0	\$0	0%
John Deere Gator		\$28,172	\$0	\$0	0%
Facilities Vehicle			\$34,000	\$0	-100%
Heron Trail Realignment		\$4,394		\$0	N/A
Gee Creek Emerg Erosion Ctrl		\$122,868		\$0	N/A
Ventrac Mower Attachment				\$10,000	N/A
Trailer & Mower Setup				\$24,500	N/A
Bad Debt Expense	-\$8,314	\$23,116	\$0	\$0	0%
Capital Lease Equip-Principal	\$9,266	\$17,514	\$0	\$20,000	N/A
Cap Loan Vac Truck-Principal		\$72,317	\$12,200	\$0	-100%
Capital Lease RACC-Principal	\$31,581	\$18,497	\$24,850	\$35,100	41.2%
Capital Lease Sweeper-Prin			\$50,000	\$0	-100%
Capital Lease Equip-Interest	\$773	\$1,499	\$0	\$1,500	N/A
Cap Loan Vac Truck-Interest		\$2,911	\$2,900	\$0	-100%
Capital Lease RACC-Interest	\$17,810	\$9,453	\$11,450	\$16,800	46.7%
Capital Lease Sweeper-Interest			\$12,000	\$0	-100%
Transfer to Utility Assistance			\$10,000	\$0	-100%
Transfer to Debt Service				\$141,125	N/A
Transfer to Capital - Facilities				\$170,000	N/A
Transfer to Equip Replacement	\$114,840	\$400,000	\$340,000	\$150,000	-55.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfer to Storm Capital		\$0	\$850,000	\$850,000	0%
Transfer to Storm Ops			\$200,000	\$0	-100%
Transfer to Street Fund	\$624,438	\$737,167	\$800,000	\$739,935	-7.5%
Transfer to Cap - Streets	\$302,568	\$157,722	\$1,690,000	\$1,632,250	-3.4%
Transfer to Capital - Parks	\$0	\$181,045	\$0	\$91,000	N/A
Total General Fund Budget:	\$3,068,301	\$3,697,226	\$6,841,750	\$6,875,425	0.5%
Total General Fund:	\$3,068,301	\$3,697,226	\$6,841,750	\$6,875,425	0.5%
Street Fund					
Salaries	\$311,823	\$320,492	\$441,700	\$492,645	11.5%
Overtime	\$29,966	\$30,287	\$25,000	\$25,000	0%
Medicare	\$4,803	\$4,930	\$6,800	\$7,645	12.4%
Workers Comp	\$5,632	\$6,716	\$18,815	\$16,270	-13.5%
State Unemployment	\$684	\$732	\$960	\$1,220	27.1%
Pension	\$38,143	\$34,845	\$43,900	\$47,085	7.3%
Health Care	\$84,424	\$79,862	\$121,950	\$118,330	-3%
Benefits	\$3,610	\$4,163	\$7,350	\$7,970	8.4%
Social Security	\$20,537	\$21,079	\$28,975	\$32,270	11.4%
Office Supplies	\$163	\$259	\$300	\$250	-16.7%
Operational Supplies	\$15,118	\$26,387	\$25,000	\$25,000	0%
Small Tools & Equipment	\$3,741	\$3,007	\$7,500	\$5,000	-33.3%
Fuel	\$12,742	\$17,712	\$15,000	\$15,000	0%
Advertising	\$1,478	\$139	\$1,500	\$1,000	-33.3%
Communications	\$7,555	\$11,164	\$10,000	\$10,000	0%
Computer Equip/Hardware	\$3,512	\$2,801	\$1,000	\$2,000	100%
Dues and Permits	\$379	\$10,939	\$5,000	\$1,000	-80%
Facilities	\$512	\$5,274	\$1,000	\$2,500	150%
Postage		\$16	\$25	\$100	300%
Registration/Training Costs	\$1,052	\$3,990	\$5,000	\$3,500	-30%
Electricity	\$3,732	\$8,171	\$5,000	\$6,000	20%
Natural Gas	\$379	\$390	\$1,000	\$500	-50%
Sewer	\$202	\$321	\$500	\$500	0%
Storm Water	\$1,789	\$2,678	\$2,500	\$2,500	0%
Water	\$6,741	\$4,838	\$7,500	\$7,500	0%
Street Lights - CPU Service	\$108,229	\$102,991	\$125,000	\$150,000	20%
Street Lights Install/Repairs	\$8,898	\$58,926	\$50,000	\$50,000	0%
Photocopy Machine	\$1,136	-\$1,456	\$2,500	\$1,500	-40%
Other Operations/Maintenance	\$71,909	\$90,303	\$50,000	\$50,000	0%
Travel Expenses	\$340	\$443	\$600	\$750	25%
Uniforms	\$2,646	\$2,751	\$3,000	\$3,000	0%
Vehicle/Equipment Maintenance	\$20,073	\$23,237	\$25,000	\$25,000	0%
Larch Corrections Services	\$1,887	\$5,201	\$5,000	\$0	-100%
Professional Services	\$11,024	\$21,197	\$5,000	\$10,000	100%
Janitorial	\$1,698	\$7,857	\$5,000	\$5,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Roads	\$13,727	\$0	\$10,000	\$0	-100%
Peak Landscaping Service				\$10,000	N/A
Pavement Condition IndexUpdate		\$3,104	\$5,000	\$5,000	0%
Traffic Calming Program	\$4,614	\$7,979	\$20,000	\$20,000	0%
Street Signs				\$50,000	N/A
Computer Software		\$6,438	\$11,000	\$20,500	86.4%
Signing and Striping	\$6,630	\$33,929	\$50,000	\$50,000	0%
Computer Maint/Service	\$10,685	\$10,850	\$15,000	\$13,000	-13.3%
Trees	\$870	\$4,352	\$10,000	\$10,000	0%
Hillhurst Crossing Signals		\$22,471	\$0	\$0	0%
Facilities Vehicle			\$34,000	\$0	-100%
Bad Debt Expense		\$221		\$0	N/A
Transfer to Equip Replacement	\$33,175	\$50,000	\$51,000	\$25,000	-51%
Total Street Fund:	\$856,257	\$1,051,988	\$1,260,375	\$1,329,535	5.5%
Water					
Water Operating Fund					
Salaries	\$478,567	\$542,444	\$599,500	\$651,500	8.7%
Overtime	\$42,585	\$49,686	\$50,000	\$50,000	0%
Medicare	\$7,409	\$8,413	\$9,500	\$10,200	7.4%
Workers Comp	\$4,897	\$6,222	\$23,200	\$13,200	-43.1%
State Unemployment	\$1,042	\$1,224	\$1,300	\$1,500	15.4%
Pension	-\$92,973	\$1,728	\$66,600	\$66,900	0.5%
Health Care	\$107,244	\$119,658	\$150,400	\$143,300	-4.7%
Benefits	\$5,687	\$6,817	\$10,000	\$10,800	8%
Social Security	\$31,679	\$35,975	\$40,300	\$43,500	7.9%
Office Supplies	\$725	\$452	\$1,000	\$1,000	0%
Operational Supplies	\$37,792	\$46,373	\$40,000	\$50,000	25%
Small Tools & Equipment	\$7,434	\$6,824	\$10,000	\$10,000	0%
Fuel	\$20,716	\$20,150	\$25,000	\$25,000	0%
Chemicals	\$11,954	\$15,180	\$15,000	\$20,000	33.3%
Water Meters	\$258,169	\$158,340	\$275,000	\$250,000	-9.1%
Advertising	\$0	\$105	\$100	\$250	150%
Communications	\$10,095	\$13,086	\$12,000	\$15,000	25%
Computer Equip/Hardware	\$21,427	\$2,374	\$5,000	\$5,000	0%
Dues and Permits	\$1,249	\$2,609	\$3,000	\$3,000	0%
Facilities	\$791	\$6,145	\$3,000	\$5,000	66.7%
Interfund Admin Services	\$371,077	\$423,046	\$463,370	\$403,703	-12.9%
Postage	\$7,744	\$9,480	\$7,500	\$12,000	60%
Registration/Training Costs	\$2,169	\$2,234	\$10,000	\$10,000	0%
Legal Services	\$656	\$2,625	\$500	\$5,000	900%
Interfund Lease Pmt - RACC	\$11,300		\$0	\$0	0%
Electricity	\$88,587	\$95,267	\$100,000	\$100,000	0%
Natural Gas	\$942	\$437	\$1,000	\$5,000	400%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Sewer	\$969	\$1,041	\$1,200	\$1,500	25%
Storm Water	\$2,259	\$3,320	\$2,600	\$3,000	15.4%
Water	\$185,392	\$241,387	\$150,000	\$200,000	33.3%
Interfund Capital Indirect	\$0	\$22,569	\$14,000	\$22,570	61.2%
Photocopy Machine	\$1,750	-\$1,433	\$5,000	\$5,000	0%
Other Operations/Maintenance	\$8,958	\$61,531	\$25,000	\$50,000	100%
Travel Expenses	\$286	\$1,488	\$3,000	\$5,000	66.7%
Uniforms	\$1,797	\$3,295	\$3,000	\$3,000	0%
Vehicle/Equipment Maintenance	\$19,059	\$4,785	\$20,000	\$20,000	0%
Telemetry Annual Maintenance	\$11,852	\$18,848	\$20,000	\$20,000	0%
Well Maintenance/Repair	\$21,734	\$67,003	\$50,000	\$50,000	0%
Classification/Comp Study				\$4,500	N/A
Professional Services	\$6,816	\$16,828	\$15,000	\$25,000	66.7%
Water System Plan Update	\$8,890	\$0	\$0	\$0	0%
Janitorial	\$3,090	\$8,810	\$7,500	\$7,500	0%
PW Staffing Study			\$12,500	\$0	-100%
Asset Mgmt Consultant Svc				\$8,750	N/A
Hydrant Repair & Replacement	\$0	\$78,056	\$20,000	\$30,000	50%
Lab Analysis	\$8,007	\$10,346	\$10,000	\$15,000	50%
Emergency Response Plan	\$53,111		\$0	\$0	0%
Utility Rate Study			\$30,000	\$0	-100%
Computer Software		\$26,241	\$32,500	\$36,000	10.8%
Computer Maint/ Service	\$17,271	\$15,750	\$25,000	\$21,000	-16%
Utility Pmt - CC/ACH Fees	\$24,492	\$30,172	\$30,000	\$30,000	0%
Low Income Assistance				\$12,000	N/A
Statement Mailing	\$6,101	\$5,471	\$6,500	\$10,000	53.8%
Pahlisch Easement Agreement				\$100,000	N/A
Excise Tax	\$127,114	\$129,974	\$130,000	\$130,000	0%
Permits - State Agencies	\$5,207	\$6,042	\$7,000	\$7,000	0%
Principal DWSRF Junction Well	\$982,793		\$0	\$0	0%
Principal DWSRF Junc Reservoir	\$1,548,271		\$0	\$0	0%
Interest DWSRF Junction Well	\$9,178		\$0	\$0	0%
Interest DWSRF Junct Reservoir	\$14,459		\$0	\$0	0%
Depreciation - Water	\$456,129	\$469,439	\$0	\$0	0%
Amortization Expense	\$5,357	\$7,815	\$0	\$0	0%
Bad Debt Expense	-\$2,068	-\$87	\$0	\$0	0%
DWSRF Loan Offset Account	-\$2,531,063		\$0	\$0	0%
Water Tower Lease - Principal	\$424	\$439	\$455	\$455	0%
Cap Loan Vac Truck-Principal		\$0	\$18,300	\$0	-100%
Water Tower Lease-Interest	\$1,376	\$1,361	\$1,345	\$1,345	0%
Cap Loan Vac Truck-Interest		\$0	\$4,300	\$0	-100%
Transfer to Utility Capital	\$128,542	\$37,901	\$15,000	\$76,000	406.7%
Transfer to Equip Replacement	\$45,011	\$45,915	\$41,900	\$40,000	-4.5%
Total Water Operating Fund:	\$2,611,528	\$2,891,200	\$2,623,370	\$2,845,473	8.5%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Water:	\$2,611,528	\$2,891,200	\$2,623,370	\$2,845,473	8.5%
Stormwater					
Stormwater Operating Fund					
Salaries	\$243,787	\$300,378	\$487,500	\$676,975	38.9%
Overtime	\$4,927	\$14,517	\$7,000	\$15,000	114.3%
Medicare	\$3,531	\$4,484	\$7,250	\$10,075	39%
Workers Comp	\$3,349	\$5,412	\$16,725	\$19,525	16.7%
State Unemployment	\$498	\$654	\$1,025	\$1,725	68.3%
Pension	-\$32,880	\$475	\$42,800	\$61,075	42.7%
Health Care	\$51,259	\$57,212	\$103,800	\$137,200	32.2%
Benefits	\$2,646	\$3,210	\$7,775	\$10,425	34.1%
Social Security	\$15,096	\$19,171	\$30,700	\$43,100	40.4%
Office Supplies	\$642	\$643	\$600	\$1,000	66.7%
Operational Supplies	\$16,289	\$15,618	\$16,000	\$27,500	71.9%
Small Tools & Equipment	\$4,419	\$14,812	\$20,000	\$15,000	-25%
Fuel	\$11,124	\$13,077	\$15,000	\$15,000	0%
PW Staffing Study			\$12,500	\$0	-100%
Advertising	\$47	\$132	\$500	\$500	0%
Communications	\$5,464	\$7,367	\$6,000	\$7,000	16.7%
Computer Equip/Hardware	\$14,285	\$2,307	\$5,000	\$6,000	20%
Dues and Permits	\$168	\$229	\$500	\$500	0%
Facilities	\$453	\$3,895	\$500	\$2,000	300%
Interfund Admin Services	\$179,691	\$195,874	\$283,486	\$237,057	-16.4%
Postage	\$7,092	\$8,638	\$7,500	\$7,500	0%
Registration/Training Costs	\$1,316	\$1,185	\$5,000	\$5,000	0%
Legal Services	\$63	\$250	\$2,500	\$2,500	0%
Interfund Lease Pmt - RACC	\$5,260		\$0	\$0	0%
Electricity	\$2,877	\$3,799	\$4,000	\$4,000	0%
Natural Gas	\$385	\$288	\$500	\$1,000	100%
Sewer	\$207	\$282	\$500	\$500	0%
Storm Water	\$517	\$1,111	\$500	\$1,000	100%
Water	\$241	\$275	\$500	\$500	0%
Interfund Capital Indirect	\$0	\$37,614	\$39,000	\$70,560	80.9%
Photocopy Machine	\$978	-\$1,005	\$2,000	\$1,000	-50%
Other Operations/Maintenance	\$20,724	\$29,905	\$20,000	\$25,000	25%
Travel Expenses	\$131	\$257	\$1,000	\$1,000	0%
Uniforms	\$1,753	\$2,967	\$3,000	\$4,000	33.3%
Storm Ditch Maintenance	\$3,966	\$8,125	\$7,500	\$7,500	0%
Vehicle/Equipment Maintenance	\$19,074	\$24,379	\$20,000	\$20,000	0%
Larch Corrections Services	\$1,560	\$2,853	\$6,000	\$0	-100%
Classification/Comp Study				\$3,000	N/A
Professional Services	\$5,983	\$6,446	\$10,000	\$25,000	150%
Janitorial	\$1,378	\$5,800	\$5,000	\$5,000	0%

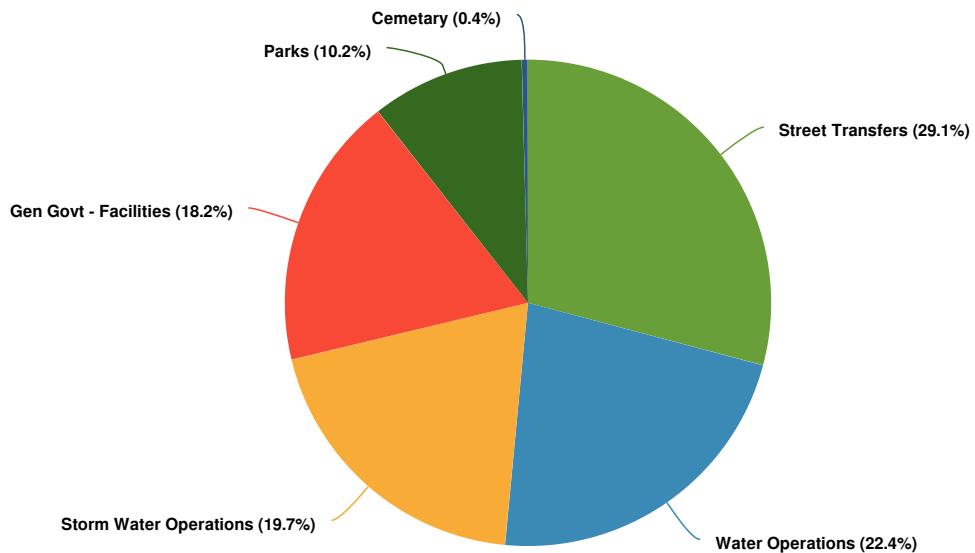


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Vactor Services	\$25,555		\$0	\$0	0%
Filter Vault Maintenance	\$3,740	\$4,618	\$10,000	\$10,000	0%
Asset Mgmt Consultant Svc				\$8,750	N/A
Utility Rate Study			\$30,000	\$0	-100%
Computer Software		\$10,066	\$16,000	\$37,500	134.4%
Computer Maint/ Service	\$8,083	\$9,700	\$14,000	\$13,000	-7.1%
Utility Pmt - CC/ACH Fees	\$24,492	\$30,172	\$30,000	\$30,000	0%
Storm Plan Update			\$0	\$6,000	N/A
Statement Mailing	\$6,101	\$5,471	\$6,500	\$6,500	0%
Excise Tax	\$16,452	\$18,816	\$20,000	\$20,000	0%
Permits - State Agencies	\$1,299	\$780	\$3,000	\$5,000	66.7%
Storm Truck	\$50,584		\$50,000	\$0	-100%
Confined Space Entry Equip		\$14,890	\$0	\$0	0%
6 x 12 Dump Trailer			\$14,000	\$0	-100%
Principal DT Stormwater Design	\$31,736	\$15,423	\$15,500	\$15,500	0%
Interest DT Stormwater Design	\$2,232	\$3,397	\$7,200	\$4,000	-44.4%
Depreciation - Storm	\$273,409	\$304,630	\$0	\$0	0%
Bad Debt Expense	-\$434	\$427	\$0	\$0	0%
Loan Offset Account	\$150,673	-\$15,423	\$0	\$0	0%
Cap Loan Vac Truck-Principal		\$0	\$30,500	\$0	-100%
Cap Loan Vac Truck-Interest		\$0	\$4,200	\$0	-100%
Transfer to Utility Capital	\$165,663	\$22,360	\$0	\$0	0%
Transfer to Equip Replacement	\$25,866	\$79,000	\$40,600	\$30,000	-26.1%
Total Stormwater Operating Fund:	\$1,383,747	\$1,296,964	\$1,490,661	\$1,656,967	11.2%
Total Stormwater:	\$1,383,747	\$1,296,964	\$1,490,661	\$1,656,967	11.2%
Total:	\$7,919,833	\$8,937,377	\$12,216,156	\$12,707,400	4%

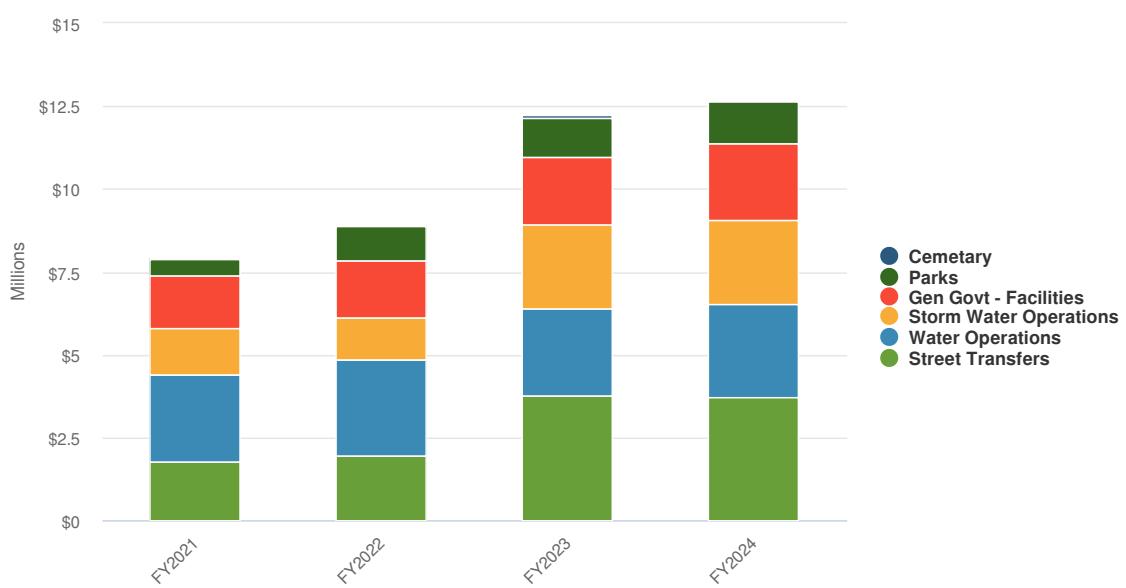


Expenditures by Function

2024 Budgeted Expenditures by Function



2024 Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Gen Govt - Facilities					

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Redemption of Long-Term Debt					
Capital Lease Equip-Principal	\$9,266	\$17,514	\$0	\$20,000	N/A
Cap Loan Vac Truck-Principal		\$72,317	\$12,200	\$0	-100%
Capital Lease RACC-Principal	\$31,581	\$18,497	\$24,850	\$35,100	41.2%
Capital Lease Sweeper-Prin			\$50,000	\$0	-100%
Total Redemption of Long-Term Debt:	\$40,847	\$108,328	\$87,050	\$55,100	-36.7%
Transfers					
Transfer to Utility Assistance			\$10,000	\$0	-100%
Transfer to Debt Service				\$141,125	N/A
Transfer to Capital - Facilities				\$170,000	N/A
Transfer to Equip Replacement	\$114,840	\$400,000	\$340,000	\$150,000	-55.9%
Total Transfers:	\$114,840	\$400,000	\$350,000	\$461,125	31.8%
Centralized Services					
Salaries	\$182,639	\$216,658	\$217,300	\$267,025	22.9%
Overtime	\$1,703	\$3,745	\$5,000	\$5,000	0%
Medicare	\$2,596	\$3,114	\$3,300	\$3,980	20.6%
Workers Comp	\$2,807	\$4,140	\$5,800	\$7,430	28.1%
State Unemployment	\$430	\$588	\$500	\$645	29%
Pension	\$21,734	\$21,841	\$22,800	\$26,025	14.1%
Health Care	\$40,960	\$50,790	\$57,400	\$58,600	2.1%
Benefits	\$3,489	\$3,603	\$3,500	\$4,250	21.4%
Social Security	\$11,100	\$13,392	\$13,800	\$16,920	22.6%
Office Supplies	\$2,139	\$1,580	\$4,000	\$2,000	-50%
Operational Supplies	\$15,947	\$13,004	\$25,000	\$12,000	-52%
Small Tools & Equipment	\$473	\$348	\$1,000	\$1,000	0%
Fuel	\$3,886	\$5,354	\$6,000	\$6,000	0%
Safety Education & Supplies	\$10,701	\$9,988	\$10,000	\$10,000	0%
Advertising	\$735	\$1,444	\$2,000	\$1,200	-40%
Communications	\$5,364	\$9,018	\$10,000	\$10,000	0%
Dues and Permits	\$13,133	\$12,872	\$20,000	\$20,000	0%
Facilities	\$13,589	\$30,654	\$65,000	\$25,000	-61.5%
Postage	\$7,561	\$11,221	\$10,000	\$12,000	20%
Registration/Training Costs	\$343	\$4,593	\$2,500	\$2,000	-20%
Electricity	\$5,525	\$6,412	\$10,000	\$7,500	-25%
Natural Gas	\$2,159	\$2,704	\$3,000	\$4,000	33.3%
Sewer	\$3,844	\$4,586	\$3,500	\$5,000	42.9%
Storm Water	\$1,179	\$1,479	\$1,500	\$2,000	33.3%
Water	\$3,733	\$4,438	\$3,800	\$4,000	5.3%
Liability Insurance	\$278,328	\$329,477	\$430,000	\$600,000	39.5%
Photocopy Machine	\$2,157	\$9,438	\$14,000	\$10,000	-28.6%
Other Operations/Maintenance	\$37,476	\$22,269	\$50,000	\$40,000	-20%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Travel Expenses	\$266	\$753	\$2,000	\$1,000	-50%
Uniforms	\$675	\$900	\$1,000	\$1,500	50%
Vehicle/Equipment Maintenance	\$2,846	\$2,278	\$20,000	\$10,000	-50%
City Partners	\$6,300	\$6,000	\$30,000	\$30,000	0%
Codification	\$7,752	\$4,205	\$10,000	\$7,500	-25%
Professional Services	\$10,042	\$14,359	\$10,000	\$15,000	50%
Janitorial	\$15,721	\$13,423	\$20,000	\$15,000	-25%
PW Staffing Study			\$25,000	\$0	-100%
Community Events	\$136,720	\$101,910	\$100,000	\$100,000	0%
Community Survey		\$18,235	\$0	\$0	0%
City Newsletter	\$10,429	\$10,877	\$15,000	\$15,000	0%
Park Laundry - Prof Serv	\$12,037	\$24,890	\$50,000	\$50,000	0%
Economic Development	\$5,000	\$15,000	\$5,000	\$5,000	0%
Fleet Management Study	\$61,337		\$0	\$0	0%
General Facilities Plan				\$20,000	N/A
Asset Mgmt Consultant Svc				\$17,500	N/A
Lobbyists	\$87,400	\$95,400	\$105,000	\$105,000	0%
Watershed Engage/Plantings		\$2,528	\$50,000	\$50,000	0%
Tourism	\$0	\$0	\$2,500	\$2,500	0%
Internet Services	\$8,294	\$6,817	\$10,000	\$7,500	-25%
Records Management	\$12,395	\$14,820	\$16,000	\$15,000	-6.2%
COVID-19 Expenditures	\$157,490	\$9,388	\$0	\$0	0%
2% Liquor Tax-Drug/Alcohol Prg	\$2,929	\$3,533	\$2,500	\$2,500	0%
Other Prof Svcs-Intergov	\$150	\$0	\$1,000	\$1,000	0%
Facilities Vehicle	\$41,949		\$0	\$0	0%
Traffic Control Equipment	\$21,948		\$0	\$0	0%
Total Centralized Services:	\$1,277,409	\$1,144,064	\$1,475,700	\$1,634,575	10.8%
Interest and Other Debt Service Costs					
Capital Lease Equip-Interest	\$773	\$1,499	\$0	\$1,500	N/A
Cap Loan Vac Truck-Interest		\$2,911	\$2,900	\$0	-100%
Capital Lease RACC-Interest	\$17,810	\$9,453	\$11,450	\$16,800	46.7%
Capital Lease Sweeper-Interest			\$12,000	\$0	-100%
Total Interest and Other Debt Service Costs:	\$18,583	\$13,863	\$26,350	\$18,300	-30.6%
Capital Expenditures					
Capital Lease Outlay - Equipmt	\$56,412		\$0	\$0	0%
Snow Plow	\$9,585		\$0	\$0	0%
Dump Truck - Vancouver Surplus	\$12,058		\$0	\$0	0%
Sonetcs Communications System	\$10,211		\$0	\$0	0%
PW Shipping Container Storage	\$5,203		\$0	\$0	0%
Sander/Deicer Unit Hook Truck			\$91,000	\$91,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Demo of 116 N Main Ave				\$50,000	N/A
CDD Building Demo/Davis Park	\$55,054		\$0	\$0	0%
Bad Debt Expense	-\$8,314	\$23,116	\$0	\$0	0%
Total Capital Expenditures:	\$140,209	\$23,116	\$91,000	\$141,000	54.9%
Total Gen Govt - Facilities:	\$1,591,887	\$1,689,371	\$2,030,100	\$2,310,100	13.8%
Cemetery					
536					
Salaries	\$15,072	\$16,281	\$20,300	\$25,475	25.5%
Overtime	\$243	\$733	\$1,000	\$1,000	0%
Medicare	\$215	\$238	\$400	\$410	2.5%
Workers Comp	\$217	\$311	\$1,000	\$760	-24%
State Unemployment	\$31	\$34	\$100	\$65	-35%
Pension	\$1,616	\$1,682	\$2,200	\$2,575	17%
Health Care	\$3,902	\$4,247	\$6,300	\$6,700	6.3%
Benefits	\$156	\$199	\$400	\$450	12.5%
Social Security	\$920	\$1,019	\$1,400	\$1,690	20.7%
Office Supplies	\$27	\$25	\$50	\$50	0%
Operational Supplies	\$723	\$972	\$1,000	\$1,000	0%
Small Tools & Equipment	\$250	\$109	\$1,000	\$500	-50%
Fuel	\$1,450	\$1,772	\$2,000	\$2,000	0%
Communications	\$679	\$954	\$1,000	\$1,000	0%
Dues and Permits	\$64	\$52	\$100	\$100	0%
Facilities		\$522	\$250	\$500	100%
Postage		\$1		\$0	N/A
Registration/Training Costs	\$4	\$398	\$250	\$250	0%
Electricity		\$191	\$250	\$250	0%
Natural Gas		\$29	\$250	\$250	0%
Sewer		\$16	\$250	\$100	-60%
Storm Water		\$87	\$250	\$100	-60%
Water	\$285	\$300	\$500	\$500	0%
Photocopy Machine	\$122	-\$138	\$250	\$100	-60%
Other Operations/Maintenance	\$1,164	\$2,649	\$2,500	\$2,000	-20%
Travel Expenses	\$3	\$30	\$50	\$100	100%
Uniforms	\$237	\$249	\$500	\$500	0%
Vehicle/Equipment Maintenance	\$3,257	\$721	\$5,000	\$2,000	-60%
Professional Services	\$83	\$29	\$1,000	\$1,000	0%
Janitorial		\$786	\$1,000	\$500	-50%
Total 536:	\$30,720	\$34,499	\$50,550	\$51,925	2.7%
Total Cemetery:	\$30,720	\$34,499	\$50,550	\$51,925	2.7%
Street Transfers					
Transfers					



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Transfer to Street Fund	\$624,438	\$737,167	\$800,000	\$739,935	-7.5%
Transfer to Cap - Streets	\$302,568	\$157,722	\$1,690,000	\$1,632,250	-3.4%
Transfer to Equip Replacement	\$33,175	\$50,000	\$51,000	\$25,000	-51%
Total Transfers:	\$960,181	\$944,889	\$2,541,000	\$2,397,185	-5.7%
Capital Expenditures					
Hillhurst Crossing Signals		\$22,471	\$0	\$0	0%
Facilities Vehicle			\$34,000	\$0	-100%
Bad Debt Expense		\$221		\$0	N/A
Total Capital Expenditures:	\$0	\$22,692	\$34,000	\$0	-100%
Roads/Streets Ordinary Maintenance					
Salaries	\$311,823	\$320,492	\$441,700	\$492,645	11.5%
Overtime	\$29,966	\$30,287	\$25,000	\$25,000	0%
Medicare	\$4,803	\$4,930	\$6,800	\$7,645	12.4%
Workers Comp	\$5,632	\$6,716	\$18,815	\$16,270	-13.5%
State Unemployment	\$684	\$732	\$960	\$1,220	27.1%
Pension	\$38,143	\$34,845	\$43,900	\$47,085	7.3%
Health Care	\$84,424	\$79,862	\$121,950	\$118,330	-3%
Benefits	\$3,610	\$4,163	\$7,350	\$7,970	8.4%
Social Security	\$20,537	\$21,079	\$28,975	\$32,270	11.4%
Office Supplies	\$163	\$259	\$300	\$250	-16.7%
Operational Supplies	\$15,118	\$26,387	\$25,000	\$25,000	0%
Small Tools & Equipment	\$3,741	\$3,007	\$7,500	\$5,000	-33.3%
Fuel	\$12,742	\$17,712	\$15,000	\$15,000	0%
Advertising	\$1,478	\$139	\$1,500	\$1,000	-33.3%
Communications	\$7,555	\$11,164	\$10,000	\$10,000	0%
Computer Equip/Hardware	\$3,512	\$2,801	\$1,000	\$2,000	100%
Dues and Permits	\$379	\$10,939	\$5,000	\$1,000	-80%
Facilities	\$512	\$5,274	\$1,000	\$2,500	150%
Postage		\$16	\$25	\$100	300%
Registration/Training Costs	\$1,052	\$3,990	\$5,000	\$3,500	-30%
Electricity	\$3,732	\$8,171	\$5,000	\$6,000	20%
Natural Gas	\$379	\$390	\$1,000	\$500	-50%
Sewer	\$202	\$321	\$500	\$500	0%
Storm Water	\$1,789	\$2,678	\$2,500	\$2,500	0%
Water	\$6,741	\$4,838	\$7,500	\$7,500	0%
Street Lights - CPU Service	\$108,229	\$102,991	\$125,000	\$150,000	20%
Street Lights Install/Repairs	\$8,898	\$58,926	\$50,000	\$50,000	0%
Photocopy Machine	\$1,136	-\$1,456	\$2,500	\$1,500	-40%
Other Operations/Maintenance	\$71,909	\$90,303	\$50,000	\$50,000	0%
Travel Expenses	\$340	\$443	\$600	\$750	25%
Uniforms	\$2,646	\$2,751	\$3,000	\$3,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Vehicle/Equipment Maintenance	\$20,073	\$23,237	\$25,000	\$25,000	0%
Larch Corrections Services	\$1,887	\$5,201	\$5,000	\$0	-100%
Professional Services	\$11,024	\$21,197	\$5,000	\$10,000	100%
Janitorial	\$1,698	\$7,857	\$5,000	\$5,000	0%
Roads	\$13,727	\$0	\$10,000	\$0	-100%
Peak Landscaping Service				\$10,000	N/A
Pavement Condition IndexUpdate		\$3,104	\$5,000	\$5,000	0%
Traffic Calming Program	\$4,614	\$7,979	\$20,000	\$20,000	0%
Street Signs				\$50,000	N/A
Computer Software		\$6,438	\$11,000	\$20,500	86.4%
Signing and Striping	\$6,630	\$33,929	\$50,000	\$50,000	0%
Computer Maint/Service	\$10,685	\$10,850	\$15,000	\$13,000	-13.3%
Trees	\$870	\$4,352	\$10,000	\$10,000	0%
Total Roads/Streets Ordinary Maintenance:	\$823,082	\$979,296	\$1,175,375	\$1,304,535	11%
Total Street Transfers:	\$1,783,263	\$1,946,877	\$3,750,375	\$3,701,720	-1.3%
Parks					
Transfers					
Transfer to Capital - Parks	\$0	\$181,045	\$0	\$91,000	N/A
Total Transfers:	\$0	\$181,045	\$0	\$91,000	N/A
Capital Expenditures					
10k Capacity Dump Trailer		\$14,148	\$0	\$0	0%
7x12 Flatbed Trailer		\$3,954	\$0	\$0	0%
John Deere Gator		\$28,172	\$0	\$0	0%
Facilities Vehicle			\$34,000	\$0	-100%
Heron Trail Realignment		\$4,394		\$0	N/A
Gee Creek Emerg Erosion Ctrl		\$122,868		\$0	N/A
Ventrac Mower Attachment				\$10,000	N/A
Trailer & Mower Setup				\$24,500	N/A
Total Capital Expenditures:	\$173,536	\$34,000	\$34,500		1.5%
Park Facilities					
Salaries	\$231,488	\$311,553	\$526,200	\$507,855	-3.5%
Overtime	\$5,306	\$13,279	\$10,000	\$10,000	0%
Medicare	\$3,325	\$4,575	\$7,800	\$7,590	-2.7%
Workers Comp	\$4,338	\$6,932	\$18,315	\$16,690	-8.9%
State Unemployment	\$473	\$650	\$1,160	\$1,220	5.2%
Pension	\$26,252	\$31,416	\$51,000	\$47,065	-7.7%
Health Care	\$59,316	\$71,269	\$105,950	\$118,070	11.4%
Benefits	\$2,257	\$3,751	\$8,850	\$8,455	-4.5%
Social Security	\$14,217	\$19,563	\$33,275	\$32,220	-3.2%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Office Supplies	\$171	\$320	\$500	\$500	0%
Operational Supplies	\$28,203	\$28,152	\$45,000	\$40,000	-11.1%
Community Garden Supplies	\$44	\$150	\$500	\$500	0%
Small Tools & Equipment	\$9,204	\$4,184	\$8,500	\$8,500	0%
Fuel	\$12,656	\$19,599	\$20,000	\$20,000	0%
Communications	\$5,880	\$10,898	\$10,000	\$10,000	0%
Dues and Permits	\$248	\$1,028	\$2,500	\$1,500	-40%
Facilities	\$2,085	\$6,116	\$5,000	\$5,000	0%
Postage		\$13	\$50	\$50	0%
Registration/Training Costs	\$993	\$3,833	\$7,500	\$5,000	-33.3%
Electricity	\$5,684	\$7,302	\$15,000	\$7,500	-50%
Natural Gas	\$470	\$431	\$1,000	\$2,500	150%
Sewer	\$2,202	\$2,540	\$3,000	\$3,000	0%
Storm Water	\$4,199	\$5,619	\$5,000	\$5,000	0%
Water	\$28,474	\$21,398	\$40,000	\$40,000	0%
Photocopy Machine		-\$2,121	\$2,000	\$1,000	-50%
Other Operations/Maintenance	\$22,616	\$44,311	\$50,000	\$40,000	-20%
Travel Expenses	\$51	\$1,297	\$2,500	\$2,500	0%
Uniforms	\$2,351	\$2,462	\$3,000	\$3,500	16.7%
Trails Maintenance	\$0	\$0	\$5,000	\$0	-100%
Vehicle/Equipment Maintenance	\$17,853	\$14,145	\$20,000	\$20,000	0%
Larch Corrections Services	\$1,477	\$908	\$6,000	\$0	-100%
Professional Services	\$3,823	\$27,637	\$10,000	\$25,000	150%
Janitorial		\$8,694	\$15,000	\$5,000	-66.7%
Park Signs	\$0	\$0	\$20,000	\$20,000	0%
Picnic Tables / Equipment	\$0	\$0	\$2,000	\$0	-100%
RORC Operations & Maintenance	\$16,853	\$51,607	\$100,000	\$50,000	-50%
Peak Landscaping Service				\$10,000	N/A
Community Garden Water	\$384	\$374	\$500	\$500	0%
Abrams Park Master Plan				\$60,000	N/A
Paradise Pointe Park Master Plan				\$30,000	N/A
Brush Mower	\$5,794		\$0	\$0	0%
Trail Head Signage	\$0		\$25,000	\$0	-100%
Total Park Facilities:	\$518,689	\$723,885	\$1,187,100	\$1,165,715	-1.8%
Total Parks:	\$518,689	\$1,078,466	\$1,221,100	\$1,291,215	5.7%
Water Operations					
Water Utilities					
Centralized Services					
Depreciation - Water	\$456,129	\$469,439	\$0	\$0	0%
Amortization Expense	\$5,357	\$7,815	\$0	\$0	0%
Total Centralized Services:	\$461,486	\$477,254	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water Utilities					
Salaries	\$478,567	\$542,444	\$599,500	\$651,500	8.7%
Overtime	\$42,585	\$49,686	\$50,000	\$50,000	0%
Medicare	\$7,409	\$8,413	\$9,500	\$10,200	7.4%
Workers Comp	\$4,897	\$6,222	\$23,200	\$13,200	-43.1%
State Unemployment	\$1,042	\$1,224	\$1,300	\$1,500	15.4%
Pension	-\$92,973	\$1,728	\$66,600	\$66,900	0.5%
Health Care	\$107,244	\$119,658	\$150,400	\$143,300	-4.7%
Benefits	\$5,687	\$6,817	\$10,000	\$10,800	8%
Social Security	\$31,679	\$35,975	\$40,300	\$43,500	7.9%
Office Supplies	\$725	\$452	\$1,000	\$1,000	0%
Operational Supplies	\$37,792	\$46,373	\$40,000	\$50,000	25%
Small Tools & Equipment	\$7,434	\$6,824	\$10,000	\$10,000	0%
Fuel	\$20,716	\$20,150	\$25,000	\$25,000	0%
Chemicals	\$11,954	\$15,180	\$15,000	\$20,000	33.3%
Water Meters	\$258,169	\$158,340	\$275,000	\$250,000	-9.1%
Advertising	\$0	\$105	\$100	\$250	150%
Communications	\$10,095	\$13,086	\$12,000	\$15,000	25%
Computer Equip/Hardware	\$21,427	\$2,374	\$5,000	\$5,000	0%
Dues and Permits	\$1,249	\$2,609	\$3,000	\$3,000	0%
Facilities	\$791	\$6,145	\$3,000	\$5,000	66.7%
Interfund Admin Services	\$371,077	\$423,046	\$463,370	\$403,703	-12.9%
Postage	\$7,744	\$9,480	\$7,500	\$12,000	60%
Registration/Training Costs	\$2,169	\$2,234	\$10,000	\$10,000	0%
Legal Services	\$656	\$2,625	\$500	\$5,000	900%
Interfund Lease Pmt - RACC	\$11,300		\$0	\$0	0%
Electricity	\$88,587	\$95,267	\$100,000	\$100,000	0%
Natural Gas	\$942	\$437	\$1,000	\$5,000	400%
Sewer	\$969	\$1,041	\$1,200	\$1,500	25%
Storm Water	\$2,259	\$3,320	\$2,600	\$3,000	15.4%
Water	\$185,392	\$241,387	\$150,000	\$200,000	33.3%
Interfund Capital Indirect	\$0	\$22,569	\$14,000	\$22,570	61.2%
Photocopy Machine	\$1,750	-\$1,433	\$5,000	\$5,000	0%
Other Operations/Maintenance	\$8,958	\$61,531	\$25,000	\$50,000	100%
Travel Expenses	\$286	\$1,488	\$3,000	\$5,000	66.7%
Uniforms	\$1,797	\$3,295	\$3,000	\$3,000	0%
Vehicle/Equipment Maintenance	\$19,059	\$4,785	\$20,000	\$20,000	0%
Telemetry Annual Maintenance	\$11,852	\$18,848	\$20,000	\$20,000	0%
Well Maintenance/Repair	\$21,734	\$67,003	\$50,000	\$50,000	0%
Classification/Comp Study				\$4,500	N/A
Professional Services	\$6,816	\$16,828	\$15,000	\$25,000	66.7%
Water System Plan Update	\$8,890	\$0	\$0	\$0	0%
Janitorial	\$3,090	\$8,810	\$7,500	\$7,500	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
PW Staffing Study			\$12,500	\$0	-100%
Asset Mgmt Consultant Svc				\$8,750	N/A
Hydrant Repair & Replacement	\$0	\$78,056	\$20,000	\$30,000	50%
Lab Analysis	\$8,007	\$10,346	\$10,000	\$15,000	50%
Emergency Response Plan	\$53,111		\$0	\$0	0%
Utility Rate Study			\$30,000	\$0	-100%
Computer Software		\$26,241	\$32,500	\$36,000	10.8%
Computer Maint/ Service	\$17,271	\$15,750	\$25,000	\$21,000	-16%
Utility Pmt - CC/ACH Fees	\$24,492	\$30,172	\$30,000	\$30,000	0%
Low Income Assistance				\$12,000	N/A
Statement Mailing	\$6,101	\$5,471	\$6,500	\$10,000	53.8%
Pahlisch Easement Agreement				\$100,000	N/A
Excise Tax	\$127,114	\$129,974	\$130,000	\$130,000	0%
Permits - State Agencies	\$5,207	\$6,042	\$7,000	\$7,000	0%
Total Water Utilities:	\$1,953,119	\$2,328,416	\$2,542,070	\$2,727,673	7.3%
Total Water Utilities:	\$2,414,605	\$2,805,670	\$2,542,070	\$2,727,673	7.3%
Redemption of Long-Term Debt					
Principal DWSRF Junction Well	\$982,793		\$0	\$0	0%
Principal DWSRF Junc Reservoir	\$1,548,271		\$0	\$0	0%
Water Tower Lease - Principal	\$424	\$439	\$455	\$455	0%
Cap Loan Vac Truck-Principal		\$0	\$18,300	\$0	-100%
Total Redemption of Long-Term Debt:	\$2,531,488	\$439	\$18,755	\$455	-97.6%
Transfers					
Transfer to Utility Capital	\$128,542	\$37,901	\$15,000	\$76,000	406.7%
Transfer to Equip Replacement	\$45,011	\$45,915	\$41,900	\$40,000	-4.5%
Total Transfers:	\$173,553	\$83,816	\$56,900	\$116,000	103.9%
Interest and Other Debt Service Costs					
Interest DWSRF Junction Well	\$9,178		\$0	\$0	0%
Interest DWSRF Junc Reservoir	\$14,459		\$0	\$0	0%
Water Tower Lease-Interest	\$1,376	\$1,361	\$1,345	\$1,345	0%
Cap Loan Vac Truck-Interest		\$0	\$4,300	\$0	-100%
Total Interest and Other Debt Service Costs:	\$25,013	\$1,361	\$5,645	\$1,345	-76.2%
Capital Expenditures					
Bad Debt Expense	-\$2,068	-\$87	\$0	\$0	0%
DWSRF Loan Offset Account	-\$2,531,063		\$0	\$0	0%
Total Capital Expenditures:	-\$2,533,132	-\$87	\$0	\$0	0%
Total Water Operations:	\$2,611,528	\$2,891,200	\$2,623,370	\$2,845,473	8.5%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Storm Water Operations					
Capital Expenditure					
Confined Space Entry Equip		\$14,890	\$0	\$0	0%
6 x 12 Dump Trailer			\$14,000	\$0	-100%
Bad Debt Expense	-\$434	\$427	\$0	\$0	0%
Loan Offset Account	\$150,673	-\$15,423	\$0	\$0	0%
Total Capital Expenditure:	\$150,238	-\$106	\$14,000	\$0	-100%
Storm Drainage Utilities					
Salaries	\$243,787	\$300,378	\$487,500	\$676,975	38.9%
Overtime	\$4,927	\$14,517	\$7,000	\$15,000	114.3%
Medicare	\$3,531	\$4,484	\$7,250	\$10,075	39%
Workers Comp	\$3,349	\$5,412	\$16,725	\$19,525	16.7%
State Unemployment	\$498	\$654	\$1,025	\$1,725	68.3%
Pension	-\$32,880	\$475	\$42,800	\$61,075	42.7%
Health Care	\$51,259	\$57,212	\$103,800	\$137,200	32.2%
Benefits	\$2,646	\$3,210	\$7,775	\$10,425	34.1%
Social Security	\$15,096	\$19,171	\$30,700	\$43,100	40.4%
Office Supplies	\$642	\$643	\$600	\$1,000	66.7%
Operational Supplies	\$16,289	\$15,618	\$16,000	\$27,500	71.9%
Small Tools & Equipment	\$4,419	\$14,812	\$20,000	\$15,000	-25%
Fuel	\$11,124	\$13,077	\$15,000	\$15,000	0%
PW Staffing Study			\$12,500	\$0	-100%
Advertising	\$47	\$132	\$500	\$500	0%
Communications	\$5,464	\$7,367	\$6,000	\$7,000	16.7%
Computer Equip/Hardware	\$14,285	\$2,307	\$5,000	\$6,000	20%
Dues and Permits	\$168	\$229	\$500	\$500	0%
Facilities	\$453	\$3,895	\$500	\$2,000	300%
Interfund Admin Services	\$179,691	\$195,874	\$283,486	\$237,057	-16.4%
Postage	\$7,092	\$8,638	\$7,500	\$7,500	0%
Registration/Training Costs	\$1,316	\$1,185	\$5,000	\$5,000	0%
Legal Services	\$63	\$250	\$2,500	\$2,500	0%
Interfund Lease Prmt - RACC	\$5,260		\$0	\$0	0%
Electricity	\$2,877	\$3,799	\$4,000	\$4,000	0%
Natural Gas	\$385	\$288	\$500	\$1,000	100%
Sewer	\$207	\$282	\$500	\$500	0%
Storm Water	\$517	\$1,111	\$500	\$1,000	100%
Water	\$241	\$275	\$500	\$500	0%
Interfund Capital Indirect	\$0	\$37,614	\$39,000	\$70,560	80.9%
Photocopy Machine	\$978	-\$1,005	\$2,000	\$1,000	-50%
Other Operations/Maintenance	\$20,724	\$29,905	\$20,000	\$25,000	25%
Travel Expenses	\$131	\$257	\$1,000	\$1,000	0%
Uniforms	\$1,753	\$2,967	\$3,000	\$4,000	33.3%

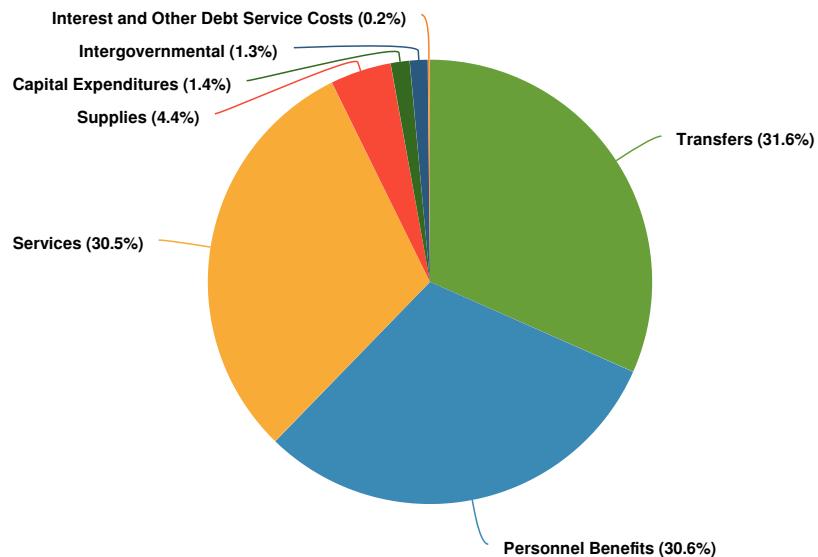


Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Storm Ditch Maintenance	\$3,966	\$8,125	\$7,500	\$7,500	0%
Vehicle/Equipment Maintenance	\$19,074	\$24,379	\$20,000	\$20,000	0%
Larch Corrections Services	\$1,560	\$2,853	\$6,000	\$0	-100%
Classification/Comp Study				\$3,000	N/A
Professional Services	\$5,983	\$6,446	\$10,000	\$25,000	150%
Janitorial	\$1,378	\$5,800	\$5,000	\$5,000	0%
Vactor Services	\$25,555		\$0	\$0	0%
Filter Vault Maintenance	\$3,740	\$4,618	\$10,000	\$10,000	0%
Asset Mgmt Consultant Svc				\$8,750	N/A
Utility Rate Study			\$30,000	\$0	-100%
Computer Software		\$10,066	\$16,000	\$37,500	134.4%
Computer Maint/ Service	\$8,083	\$9,700	\$14,000	\$13,000	-7.1%
Utility Pmt - CC/ACH Fees	\$24,492	\$30,172	\$30,000	\$30,000	0%
Storm Plan Update			\$0	\$6,000	N/A
Statement Mailing	\$6,101	\$5,471	\$6,500	\$6,500	0%
Excise Tax	\$16,452	\$18,816	\$20,000	\$20,000	0%
Permits - State Agencies	\$1,299	\$780	\$3,000	\$5,000	66.7%
Storm Truck	\$50,584		\$50,000	\$0	-100%
Depreciation - Storm	\$273,409	\$304,630	\$0	\$0	0%
Total Storm Drainage Utilities:	\$1,008,013	\$1,176,889	\$1,378,661	\$1,607,467	16.6%
Redemption of Long-Term Debt					
Principal DT Stormwater Design	\$31,736	\$15,423	\$15,500	\$15,500	0%
Cap Loan Vac Truck-Principal		\$0	\$30,500	\$0	-100%
Total Redemption of Long-Term Debt:	\$31,736	\$15,423	\$46,000	\$15,500	-66.3%
Transfers					
Transfer to Storm Capital		\$0	\$850,000	\$850,000	0%
Transfer to Storm Ops			\$200,000	\$0	-100%
Transfer to Utility Capital	\$165,663	\$22,360	\$0	\$0	0%
Transfer to Equip Replacement	\$25,866	\$79,000	\$40,600	\$30,000	-26.1%
Total Transfers:	\$191,529	\$101,360	\$1,090,600	\$880,000	-19.3%
Interest and Other Debt Service Costs					
Interest DT Stormwater Design	\$2,232	\$3,397	\$7,200	\$4,000	-44.4%
Cap Loan Vac Truck-Interest		\$0	\$4,200	\$0	-100%
Total Interest and Other Debt Service Costs:	\$2,232	\$3,397	\$11,400	\$4,000	-64.9%
Total Storm Water Operations:	\$1,383,747	\$1,296,964	\$2,540,661	\$2,506,967	-1.3%
Total Expenditures:	\$7,919,833	\$8,937,377	\$12,216,156	\$12,707,400	4%

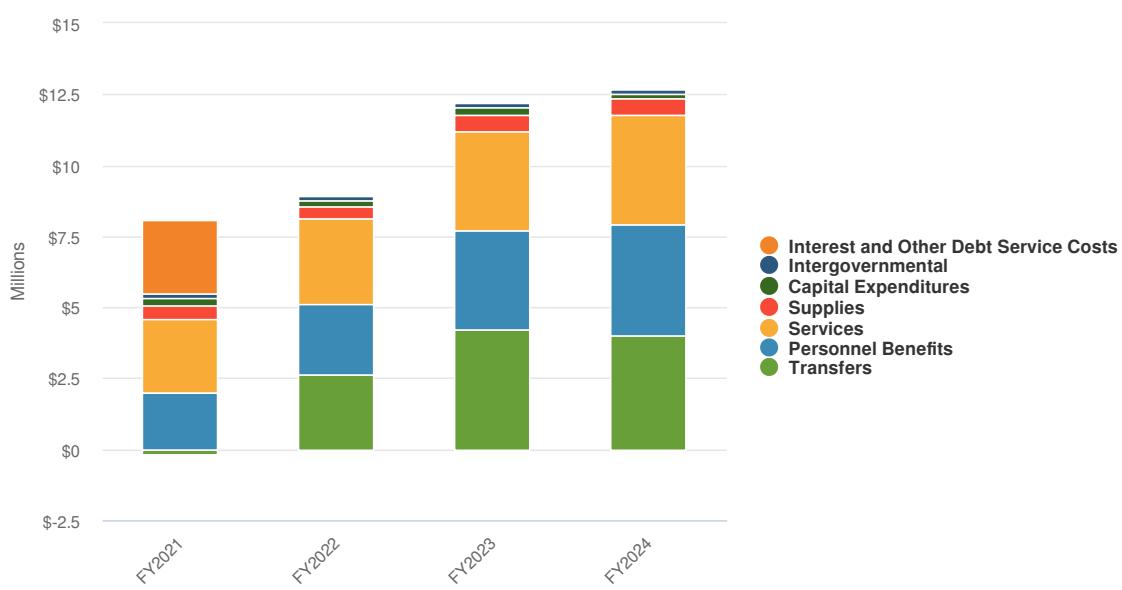


Expenditures by Expense Type

2024 Budgeted Expenditures by Expense Type



2024 Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Personnel Benefits					
Salaries	\$182,639	\$216,658	\$217,300	\$267,025	22.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Overtime	\$1,703	\$3,745	\$5,000	\$5,000	0%
Medicare	\$2,596	\$3,114	\$3,300	\$3,980	20.6%
Workers Comp	\$2,807	\$4,140	\$5,800	\$7,430	28.1%
State Unemployment	\$430	\$588	\$500	\$645	29%
Pension	\$21,734	\$21,841	\$22,800	\$26,025	14.1%
Health Care	\$40,960	\$50,790	\$57,400	\$58,600	2.1%
Benefits	\$3,489	\$3,603	\$3,500	\$4,250	21.4%
Social Security	\$11,100	\$13,392	\$13,800	\$16,920	22.6%
Salaries	\$15,072	\$16,281	\$20,300	\$25,475	25.5%
Overtime	\$243	\$733	\$1,000	\$1,000	0%
Medicare	\$215	\$238	\$400	\$410	2.5%
Workers Comp	\$217	\$311	\$1,000	\$760	-24%
State Unemployment	\$31	\$34	\$100	\$65	-35%
Pension	\$1,616	\$1,682	\$2,200	\$2,575	17%
Health Care	\$3,902	\$4,247	\$6,300	\$6,700	6.3%
Benefits	\$156	\$199	\$400	\$450	12.5%
Social Security	\$920	\$1,019	\$1,400	\$1,690	20.7%
Salaries	\$311,823	\$320,492	\$441,700	\$492,645	11.5%
Overtime	\$29,966	\$30,287	\$25,000	\$25,000	0%
Medicare	\$4,803	\$4,930	\$6,800	\$7,645	12.4%
Workers Comp	\$5,632	\$6,716	\$18,815	\$16,270	-13.5%
State Unemployment	\$684	\$732	\$960	\$1,220	27.1%
Pension	\$38,143	\$34,845	\$43,900	\$47,085	7.3%
Health Care	\$84,424	\$79,862	\$121,950	\$118,330	-3%
Benefits	\$3,610	\$4,163	\$7,350	\$7,970	8.4%
Social Security	\$20,537	\$21,079	\$28,975	\$32,270	11.4%
Salaries	\$231,488	\$311,553	\$526,200	\$507,855	-3.5%
Overtime	\$5,306	\$13,279	\$10,000	\$10,000	0%
Medicare	\$3,325	\$4,575	\$7,800	\$7,590	-2.7%
Workers Comp	\$4,338	\$6,932	\$18,315	\$16,690	-8.9%
State Unemployment	\$473	\$650	\$1,160	\$1,220	5.2%
Pension	\$26,252	\$31,416	\$51,000	\$47,065	-7.7%
Health Care	\$59,316	\$71,269	\$105,950	\$118,070	11.4%
Benefits	\$2,257	\$3,751	\$8,850	\$8,455	-4.5%
Social Security	\$14,217	\$19,563	\$33,275	\$32,220	-3.2%
Salaries	\$478,567	\$542,444	\$599,500	\$651,500	8.7%
Overtime	\$42,585	\$49,686	\$50,000	\$50,000	0%
Medicare	\$7,409	\$8,413	\$9,500	\$10,200	7.4%
Workers Comp	\$4,897	\$6,222	\$23,200	\$13,200	-43.1%
State Unemployment	\$1,042	\$1,224	\$1,300	\$1,500	15.4%
Pension	-\$92,973	\$1,728	\$66,600	\$66,900	0.5%
Health Care	\$107,244	\$119,658	\$150,400	\$143,300	-4.7%
Benefits	\$5,687	\$6,817	\$10,000	\$10,800	8%
Social Security	\$31,679	\$35,975	\$40,300	\$43,500	7.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Salaries	\$243,787	\$300,378	\$487,500	\$676,975	38.9%
Overtime	\$4,927	\$14,517	\$7,000	\$15,000	114.3%
Medicare	\$3,531	\$4,484	\$7,250	\$10,075	39%
Workers Comp	\$3,349	\$5,412	\$16,725	\$19,525	16.7%
State Unemployment	\$498	\$654	\$1,025	\$1,725	68.3%
Pension	-\$32,880	\$475	\$42,800	\$61,075	42.7%
Health Care	\$51,259	\$57,212	\$103,800	\$137,200	32.2%
Benefits	\$2,646	\$3,210	\$7,775	\$10,425	34.1%
Social Security	\$15,096	\$19,171	\$30,700	\$43,100	40.4%
Total Personnel Benefits:	\$2,014,773	\$2,486,393	\$3,475,875	\$3,892,600	12%
Supplies					
Office Supplies	\$2,139	\$1,580	\$4,000	\$2,000	-50%
Operational Supplies	\$15,947	\$13,004	\$25,000	\$12,000	-52%
Small Tools & Equipment	\$473	\$348	\$1,000	\$1,000	0%
Fuel	\$3,886	\$5,354	\$6,000	\$6,000	0%
Safety Education & Supplies	\$10,701	\$9,988	\$10,000	\$10,000	0%
Office Supplies	\$27	\$25	\$50	\$50	0%
Operational Supplies	\$723	\$972	\$1,000	\$1,000	0%
Small Tools & Equipment	\$250	\$109	\$1,000	\$500	-50%
Fuel	\$1,450	\$1,772	\$2,000	\$2,000	0%
Office Supplies	\$163	\$259	\$300	\$250	-16.7%
Operational Supplies	\$15,118	\$26,387	\$25,000	\$25,000	0%
Small Tools & Equipment	\$3,741	\$3,007	\$7,500	\$5,000	-33.3%
Fuel	\$12,742	\$17,712	\$15,000	\$15,000	0%
Office Supplies	\$171	\$320	\$500	\$500	0%
Operational Supplies	\$28,203	\$28,152	\$45,000	\$40,000	-11.1%
Community Garden Supplies	\$44	\$150	\$500	\$500	0%
Small Tools & Equipment	\$9,204	\$4,184	\$8,500	\$8,500	0%
Fuel	\$12,656	\$19,599	\$20,000	\$20,000	0%
Office Supplies	\$725	\$452	\$1,000	\$1,000	0%
Operational Supplies	\$37,792	\$46,373	\$40,000	\$50,000	25%
Small Tools & Equipment	\$7,434	\$6,824	\$10,000	\$10,000	0%
Fuel	\$20,716	\$20,150	\$25,000	\$25,000	0%
Chemicals	\$11,954	\$15,180	\$15,000	\$20,000	33.3%
Water Meters	\$258,169	\$158,340	\$275,000	\$250,000	-9.1%
Office Supplies	\$642	\$643	\$600	\$1,000	66.7%
Operational Supplies	\$16,289	\$15,618	\$16,000	\$27,500	71.9%
Small Tools & Equipment	\$4,419	\$14,812	\$20,000	\$15,000	-25%
Fuel	\$11,124	\$13,077	\$15,000	\$15,000	0%
Total Supplies:	\$486,903	\$424,392	\$589,950	\$563,800	-4.4%
Services					
Advertising	\$735	\$1,444	\$2,000	\$1,200	-40%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Communications	\$5,364	\$9,018	\$10,000	\$10,000	0%
Dues and Permits	\$13,133	\$12,872	\$20,000	\$20,000	0%
Facilities	\$13,589	\$30,654	\$65,000	\$25,000	-61.5%
Postage	\$7,561	\$11,221	\$10,000	\$12,000	20%
Registration/Training Costs	\$343	\$4,593	\$2,500	\$2,000	-20%
Electricity	\$5,525	\$6,412	\$10,000	\$7,500	-25%
Natural Gas	\$2,159	\$2,704	\$3,000	\$4,000	33.3%
Sewer	\$3,844	\$4,586	\$3,500	\$5,000	42.9%
Storm Water	\$1,179	\$1,479	\$1,500	\$2,000	33.3%
Water	\$3,733	\$4,438	\$3,800	\$4,000	5.3%
Liability Insurance	\$278,328	\$329,477	\$430,000	\$600,000	39.5%
Photocopy Machine	\$2,157	\$9,438	\$14,000	\$10,000	-28.6%
Other Operations/Maintenance	\$37,476	\$22,269	\$50,000	\$40,000	-20%
Travel Expenses	\$266	\$753	\$2,000	\$1,000	-50%
Uniforms	\$675	\$900	\$1,000	\$1,500	50%
Vehicle/Equipment Maintenance	\$2,846	\$2,278	\$20,000	\$10,000	-50%
City Partners	\$6,300	\$6,000	\$30,000	\$30,000	0%
Codification	\$7,752	\$4,205	\$10,000	\$7,500	-25%
Professional Services	\$10,042	\$14,359	\$10,000	\$15,000	50%
Janitorial	\$15,721	\$13,423	\$20,000	\$15,000	-25%
PW Staffing Study			\$25,000	\$0	-100%
Community Events	\$136,720	\$101,910	\$100,000	\$100,000	0%
Community Survey		\$18,235	\$0	\$0	0%
City Newsletter	\$10,429	\$10,877	\$15,000	\$15,000	0%
Park Laundry - Prof Serv	\$12,037	\$24,890	\$50,000	\$50,000	0%
Economic Development	\$5,000	\$15,000	\$5,000	\$5,000	0%
Fleet Management Study	\$61,337		\$0	\$0	0%
General Facilities Plan				\$20,000	N/A
Asset Mgmt Consultant Svc				\$17,500	N/A
Lobbyists	\$87,400	\$95,400	\$105,000	\$105,000	0%
Watershed Engage/Plantings		\$2,528	\$50,000	\$50,000	0%
Tourism	\$0	\$0	\$2,500	\$2,500	0%
Internet Services	\$8,294	\$6,817	\$10,000	\$7,500	-25%
Records Management	\$12,395	\$14,820	\$16,000	\$15,000	-6.2%
COVID-19 Expenditures	\$157,490	\$9,388	\$0	\$0	0%
Communications	\$679	\$954	\$1,000	\$1,000	0%
Dues and Permits	\$64	\$52	\$100	\$100	0%
Facilities		\$522	\$250	\$500	100%
Postage		\$1		\$0	N/A
Registration/Training Costs	\$4	\$398	\$250	\$250	0%
Electricity		\$191	\$250	\$250	0%
Natural Gas		\$29	\$250	\$250	0%
Sewer		\$16	\$250	\$100	-60%
Storm Water		\$87	\$250	\$100	-60%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water	\$285	\$300	\$500	\$500	0%
Photocopy Machine	\$122	-\$138	\$250	\$100	-60%
Other Operations/Maintenance	\$1,164	\$2,649	\$2,500	\$2,000	-20%
Travel Expenses	\$3	\$30	\$50	\$100	100%
Uniforms	\$237	\$249	\$500	\$500	0%
Vehicle/Equipment Maintenance	\$3,257	\$721	\$5,000	\$2,000	-60%
Professional Services	\$83	\$29	\$1,000	\$1,000	0%
Janitorial		\$786	\$1,000	\$500	-50%
Advertising	\$1,478	\$139	\$1,500	\$1,000	-33.3%
Communications	\$7,555	\$11,164	\$10,000	\$10,000	0%
Computer Equip/Hardware	\$3,512	\$2,801	\$1,000	\$2,000	100%
Dues and Permits	\$379	\$10,939	\$5,000	\$1,000	-80%
Facilities	\$512	\$5,274	\$1,000	\$2,500	150%
Postage		\$16	\$25	\$100	300%
Registration/Training Costs	\$1,052	\$3,990	\$5,000	\$3,500	-30%
Electricity	\$3,732	\$8,171	\$5,000	\$6,000	20%
Natural Gas	\$379	\$390	\$1,000	\$500	-50%
Sewer	\$202	\$321	\$500	\$500	0%
Storm Water	\$1,789	\$2,678	\$2,500	\$2,500	0%
Water	\$6,741	\$4,838	\$7,500	\$7,500	0%
Street Lights - CPU Service	\$108,229	\$102,991	\$125,000	\$150,000	20%
Street Lights Install/Repairs	\$8,898	\$58,926	\$50,000	\$50,000	0%
Photocopy Machine	\$1,136	-\$1,456	\$2,500	\$1,500	-40%
Other Operations/Maintenance	\$71,909	\$90,303	\$50,000	\$50,000	0%
Travel Expenses	\$340	\$443	\$600	\$750	25%
Uniforms	\$2,646	\$2,751	\$3,000	\$3,000	0%
Vehicle/Equipment Maintenance	\$20,073	\$23,237	\$25,000	\$25,000	0%
Larch Corrections Services	\$1,887	\$5,201	\$5,000	\$0	-100%
Professional Services	\$11,024	\$21,197	\$5,000	\$10,000	100%
Janitorial	\$1,698	\$7,857	\$5,000	\$5,000	0%
Roads	\$13,727	\$0	\$10,000	\$0	-100%
Peak Landscaping Service				\$10,000	N/A
Pavement Condition IndexUpdate		\$3,104	\$5,000	\$5,000	0%
Traffic Calming Program	\$4,614	\$7,979	\$20,000	\$20,000	0%
Street Signs				\$50,000	N/A
Computer Software		\$6,438	\$11,000	\$20,500	86.4%
Signing and Striping	\$6,630	\$33,929	\$50,000	\$50,000	0%
Computer Maint/Service	\$10,685	\$10,850	\$15,000	\$13,000	-13.3%
Trees	\$870	\$4,352	\$10,000	\$10,000	0%
Communications	\$5,880	\$10,898	\$10,000	\$10,000	0%
Dues and Permits	\$248	\$1,028	\$2,500	\$1,500	-40%
Facilities	\$2,085	\$6,116	\$5,000	\$5,000	0%
Postage		\$13	\$50	\$50	0%
Registration/Training Costs	\$993	\$3,833	\$7,500	\$5,000	-33.3%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Electricity	\$5,684	\$7,302	\$15,000	\$7,500	-50%
Natural Gas	\$470	\$431	\$1,000	\$2,500	150%
Sewer	\$2,202	\$2,540	\$3,000	\$3,000	0%
Storm Water	\$4,199	\$5,619	\$5,000	\$5,000	0%
Water	\$28,474	\$21,398	\$40,000	\$40,000	0%
Photocopy Machine		-\$2,121	\$2,000	\$1,000	-50%
Other Operations/Maintenance	\$22,616	\$44,311	\$50,000	\$40,000	-20%
Travel Expenses	\$51	\$1,297	\$2,500	\$2,500	0%
Uniforms	\$2,351	\$2,462	\$3,000	\$3,500	16.7%
Trails Maintenance	\$0	\$0	\$5,000	\$0	-100%
Vehicle/Equipment Maintenance	\$17,853	\$14,145	\$20,000	\$20,000	0%
Larch Corrections Services	\$1,477	\$908	\$6,000	\$0	-100%
Professional Services	\$3,823	\$27,637	\$10,000	\$25,000	150%
Janitorial		\$8,694	\$15,000	\$5,000	-66.7%
Park Signs	\$0	\$0	\$20,000	\$20,000	0%
Picnic Tables / Equipment	\$0	\$0	\$2,000	\$0	-100%
RORC Operations & Maintenance	\$16,853	\$51,607	\$100,000	\$50,000	-50%
Peak Landscaping Service				\$10,000	N/A
Community Garden Water	\$384	\$374	\$500	\$500	0%
Abrams Park Master Plan				\$60,000	N/A
Paradise Pointe Park Master Plan				\$30,000	N/A
Advertising	\$0	\$105	\$100	\$250	150%
Communications	\$10,095	\$13,086	\$12,000	\$15,000	25%
Computer Equip/Hardware	\$21,427	\$2,374	\$5,000	\$5,000	0%
Dues and Permits	\$1,249	\$2,609	\$3,000	\$3,000	0%
Facilities	\$791	\$6,145	\$3,000	\$5,000	66.7%
Interfund Admin Services	\$371,077	\$423,046	\$463,370	\$403,703	-12.9%
Postage	\$7,744	\$9,480	\$7,500	\$12,000	60%
Registration/Training Costs	\$2,169	\$2,234	\$10,000	\$10,000	0%
Legal Services	\$656	\$2,625	\$500	\$5,000	900%
Interfund Lease Pmt - RACC	\$11,300		\$0	\$0	0%
Electricity	\$88,587	\$95,267	\$100,000	\$100,000	0%
Natural Gas	\$942	\$437	\$1,000	\$5,000	400%
Sewer	\$969	\$1,041	\$1,200	\$1,500	25%
Storm Water	\$2,259	\$3,320	\$2,600	\$3,000	15.4%
Water	\$185,392	\$241,387	\$150,000	\$200,000	33.3%
Interfund Capital Indirect	\$0	\$22,569	\$14,000	\$22,570	61.2%
Photocopy Machine	\$1,750	-\$1,433	\$5,000	\$5,000	0%
Other Operations/Maintenance	\$8,958	\$61,531	\$25,000	\$50,000	100%
Travel Expenses	\$286	\$1,488	\$3,000	\$5,000	66.7%
Uniforms	\$1,797	\$3,295	\$3,000	\$3,000	0%
Vehicle/Equipment Maintenance	\$19,059	\$4,785	\$20,000	\$20,000	0%
Telemetry Annual Maintenance	\$11,852	\$18,848	\$20,000	\$20,000	0%
Well Maintenance/Repair	\$21,734	\$67,003	\$50,000	\$50,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Classification/Comp Study				\$4,500	N/A
Professional Services	\$6,816	\$16,828	\$15,000	\$25,000	66.7%
Water System Plan Update	\$8,890	\$0	\$0	\$0	0%
Janitorial	\$3,090	\$8,810	\$7,500	\$7,500	0%
PW Staffing Study			\$12,500	\$0	-100%
Asset Mgmt Consultant Svc				\$8,750	N/A
Hydrant Repair & Replacement	\$0	\$78,056	\$20,000	\$30,000	50%
Lab Analysis	\$8,007	\$10,346	\$10,000	\$15,000	50%
Emergency Response Plan	\$53,111		\$0	\$0	0%
Utility Rate Study			\$30,000	\$0	-100%
Computer Software		\$26,241	\$32,500	\$36,000	10.8%
Computer Maint/ Service	\$17,271	\$15,750	\$25,000	\$21,000	-16%
Utility Pmt - CC/ACH Fees	\$24,492	\$30,172	\$30,000	\$30,000	0%
Low Income Assistance				\$12,000	N/A
Statement Mailing	\$6,101	\$5,471	\$6,500	\$10,000	53.8%
Pahlisch Easement Agreement				\$100,000	N/A
PW Staffing Study			\$12,500	\$0	-100%
Advertising	\$47	\$132	\$500	\$500	0%
Communications	\$5,464	\$7,367	\$6,000	\$7,000	16.7%
Computer Equip/Hardware	\$14,285	\$2,307	\$5,000	\$6,000	20%
Dues and Permits	\$168	\$229	\$500	\$500	0%
Facilities	\$453	\$3,895	\$500	\$2,000	300%
Interfund Admin Services	\$179,691	\$195,874	\$283,486	\$237,057	-16.4%
Postage	\$7,092	\$8,638	\$7,500	\$7,500	0%
Registration/Training Costs	\$1,316	\$1,185	\$5,000	\$5,000	0%
Legal Services	\$63	\$250	\$2,500	\$2,500	0%
Interfund Lease Pmt - RACC	\$5,260		\$0	\$0	0%
Electricity	\$2,877	\$3,799	\$4,000	\$4,000	0%
Natural Gas	\$385	\$288	\$500	\$1,000	100%
Sewer	\$207	\$282	\$500	\$500	0%
Storm Water	\$517	\$1,111	\$500	\$1,000	100%
Water	\$241	\$275	\$500	\$500	0%
Interfund Capital Indirect	\$0	\$37,614	\$39,000	\$70,560	80.9%
Photocopy Machine	\$978	-\$1,005	\$2,000	\$1,000	-50%
Other Operations/Maintenance	\$20,724	\$29,905	\$20,000	\$25,000	25%
Travel Expenses	\$131	\$257	\$1,000	\$1,000	0%
Uniforms	\$1,753	\$2,967	\$3,000	\$4,000	33.3%
Storm Ditch Maintenance	\$3,966	\$8,125	\$7,500	\$7,500	0%
Vehicle/Equipment Maintenance	\$19,074	\$24,379	\$20,000	\$20,000	0%
Larch Corrections Services	\$1,560	\$2,853	\$6,000	\$0	-100%
Classification/Comp Study				\$3,000	N/A
Professional Services	\$5,983	\$6,446	\$10,000	\$25,000	150%
Janitorial	\$1,378	\$5,800	\$5,000	\$5,000	0%
Vactor Services	\$25,555		\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Filter Vault Maintenance	\$3,740	\$4,618	\$10,000	\$10,000	0%
Asset Mgmt Consultant Svc				\$8,750	N/A
Utility Rate Study			\$30,000	\$0	-100%
Computer Software		\$10,066	\$16,000	\$37,500	134.4%
Computer Maint/ Service	\$8,083	\$9,700	\$14,000	\$13,000	-7.1%
Utility Pmt - CC/ACH Fees	\$24,492	\$30,172	\$30,000	\$30,000	0%
Storm Plan Update			\$0	\$6,000	N/A
Statement Mailing	\$6,101	\$5,471	\$6,500	\$6,500	0%
Total Services:	\$2,562,521	\$3,012,491	\$3,505,131	\$3,869,990	10.4%
Intergovernmental					
2% Liquor Tax-Drug/Alcohol Prg	\$2,929	\$3,533	\$2,500	\$2,500	0%
Other Prof Svcs-Intergov	\$150	\$0	\$1,000	\$1,000	0%
Excise Tax	\$127,114	\$129,974	\$130,000	\$130,000	0%
Permits - State Agencies	\$5,207	\$6,042	\$7,000	\$7,000	0%
Excise Tax	\$16,452	\$18,816	\$20,000	\$20,000	0%
Permits - State Agencies	\$1,299	\$780	\$3,000	\$5,000	66.7%
Total Intergovernmental:	\$153,150	\$159,144	\$163,500	\$165,500	1.2%
Capital Expenditures					
Facilities Vehicle	\$41,949		\$0	\$0	0%
Traffic Control Equipment	\$21,948		\$0	\$0	0%
Capital Lease Outlay - Equipmt	\$56,412		\$0	\$0	0%
Snow Plow	\$9,585		\$0	\$0	0%
Dump Truck - Vancouver Surplus	\$12,058		\$0	\$0	0%
Sonetech Communications System	\$10,211		\$0	\$0	0%
PW Shipping Container Storage	\$5,203		\$0	\$0	0%
Sander/Deicer Unit Hook Truck			\$91,000	\$91,000	0%
Demo of 116 N Main Ave				\$50,000	N/A
CDD Building Demo/Davis Park	\$55,054		\$0	\$0	0%
Hillhurst Crossing Signals		\$22,471	\$0	\$0	0%
Facilities Vehicle			\$34,000	\$0	-100%
10k Capacity Dump Trailer		\$14,148	\$0	\$0	0%
7x12 Flatbed Trailer		\$3,954	\$0	\$0	0%
John Deere Gator		\$28,172	\$0	\$0	0%
Facilities Vehicle			\$34,000	\$0	-100%
Heron Trail Realignment		\$4,394		\$0	N/A
Gee Creek Emerg Erosion Ctrl		\$122,868		\$0	N/A
Ventrac Mower Attachment				\$10,000	N/A
Trailer & Mower Setup				\$24,500	N/A
Brush Mower	\$5,794		\$0	\$0	0%
Trail Head Signage	\$0		\$25,000	\$0	-100%
Confined Space Entry Equip		\$14,890	\$0	\$0	0%
6 x 12 Dump Trailer			\$14,000	\$0	-100%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Storm Truck	\$50,584		\$50,000	\$0	-100%
Total Capital Expenditures:	\$268,797	\$210,897	\$248,000	\$175,500	-29.2%
Interest and Other Debt Service Costs					
Principal DWSRF Junction Well	\$982,793		\$0	\$0	0%
Principal DWSRF Junc Reservoir	\$1,548,271		\$0	\$0	0%
Interest DWSRF Junction Well	\$9,178		\$0	\$0	0%
Interest DWSRF Junct Reservoir	\$14,459		\$0	\$0	0%
Principal DT Stormwater Design	\$31,736	\$15,423	\$15,500	\$15,500	0%
Interest DT Stormwater Design	\$2,232	\$3,397	\$7,200	\$4,000	-44.4%
Total Interest and Other Debt Service Costs:	\$2,588,669	\$18,820	\$22,700	\$19,500	-14.1%
Transfers					
Capital Lease Equip-Principal	\$9,266	\$17,514	\$0	\$20,000	N/A
Cap Loan Vac Truck-Principal		\$72,317	\$12,200	\$0	-100%
Capital Lease RACC-Principal	\$31,581	\$18,497	\$24,850	\$35,100	41.2%
Capital Lease Sweeper-Prin			\$50,000	\$0	-100%
Transfer to Utility Assistance			\$10,000	\$0	-100%
Transfer to Debt Service				\$141,125	N/A
Transfer to Capital - Facilities				\$170,000	N/A
Transfer to Equip Replacement	\$114,840	\$400,000	\$340,000	\$150,000	-55.9%
Capital Lease Equip-Interest	\$773	\$1,499	\$0	\$1,500	N/A
Cap Loan Vac Truck-Interest		\$2,911	\$2,900	\$0	-100%
Capital Lease RACC-Interest	\$17,810	\$9,453	\$11,450	\$16,800	46.7%
Capital Lease Sweeper-Interest			\$12,000	\$0	-100%
Bad Debt Expense	-\$8,314	\$23,116	\$0	\$0	0%
Transfer to Street Fund	\$624,438	\$737,167	\$800,000	\$739,935	-7.5%
Transfer to Cap - Streets	\$302,568	\$157,722	\$1,690,000	\$1,632,250	-3.4%
Transfer to Equip Replacement	\$33,175	\$50,000	\$51,000	\$25,000	-51%
Bad Debt Expense		\$221		\$0	N/A
Transfer to Capital - Parks	\$0	\$181,045	\$0	\$91,000	N/A
Depreciation - Water	\$456,129	\$469,439	\$0	\$0	0%
Amortization Expense	\$5,357	\$7,815	\$0	\$0	0%
Water Tower Lease - Principal	\$424	\$439	\$455	\$455	0%
Cap Loan Vac Truck-Principal		\$0	\$18,300	\$0	-100%
Transfer to Utility Capital	\$128,542	\$37,901	\$15,000	\$76,000	406.7%
Transfer to Equip Replacement	\$45,011	\$45,915	\$41,900	\$40,000	-4.5%
Water Tower Lease-Interest	\$1,376	\$1,361	\$1,345	\$1,345	0%
Cap Loan Vac Truck-Interest		\$0	\$4,300	\$0	-100%
Bad Debt Expense	-\$2,068	-\$87	\$0	\$0	0%
DWSRF Loan Offset Account	-\$2,531,063		\$0	\$0	0%
Bad Debt Expense	-\$434	\$427	\$0	\$0	0%
Loan Offset Account	\$150,673	-\$15,423	\$0	\$0	0%
Depreciation - Storm	\$273,409	\$304,630	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Cap Loan Vac Truck-Principal		\$0	\$30,500	\$0	-100%
Transfer to Storm Capital		\$0	\$850,000	\$850,000	0%
Transfer to Storm Ops			\$200,000	\$0	-100%
Transfer to Utility Capital	\$165,663	\$22,360	\$0	\$0	0%
Transfer to Equip Replacement	\$25,866	\$79,000	\$40,600	\$30,000	-26.1%
Cap Loan Vac Truck-Interest		\$0	\$4,200	\$0	-100%
Total Transfers:	-\$154,980	\$2,625,240	\$4,211,000	\$4,020,510	-4.5%
Total Expense Objects:	\$7,919,833	\$8,937,377	\$12,216,156	\$12,707,400	4%



DEBT

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 added detailed post issuance compliance procedures in October 2017.

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 April 2021, the City closed on a purchase of park land. The seller agreed to a private real estate contract for \$1,000,000 over four years at 0% interest. 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 2024, the City Council could levy up to an estimated \$57,177,577, or 1.5%, of the City's estimated assessed value. Because the City currently has outstanding Councilmanic debt of \$18,829,023, the remaining Councilmanic Debt Capacity for 2024 is \$38,348,554.
- 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 \$95,295,961 for 2024. Because the City currently has outstanding Councilmanic debt of \$18,829,023 (as noted above), the remaining Voted Debt Capacity for 2024 is \$76,466,938.

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 \$95,295,961 for 2024. 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 \$95,295,961 for 2024. The City has no outstanding voted utility purpose debt.

The City's estimated legal debt margin for the fiscal year 2024 is calculated below:



<i>Estimated Legal Debt Margin Calculation for Fiscal Year 2024</i>	
Assessed Value	3,811,838,441
Debt limit (7.5% of total assessed value)	285,887,883
Debt applicable to limit:	
General obligation bonds	17,926,000
Less: Amount set aside for repayment	
of general obligation debt	-
Notes	903,023
Total net debt applicable to limit	18,829,023
<i>Legal Debt Margin</i>	<i>267,058,860</i>



Long Term Debt

Total outstanding debt as of the end of 2023 was \$19.1 million with \$18.8 million of this debt associated with general government projects and \$246,770 associated with storm water 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, \$1,413,552 in General Government (Real Estate Excise Tax) and \$19,322 in storm water utility funds.

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 will make 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 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 Storm Water 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 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 was awarded two low-cost Public Works Board (PWB) loans in 2023. The first award was for \$625,000 for a pre-construction loan to complete the design of the remaining segment of Royle Road improvements from S 19th Street to Hillhurst Road. The second award was for \$2,414,000 to complete construction of 4 shovel ready stormwater projects. These projects are scheduled to begin in 2024. The City is budgeting the issuance of \$28 million in General Obligation Bonds to construct improvements to Pioneer Street from S 56th to 51st to widen the road to four lanes with a median and install a roundabout and multi modal options. The City council adopted a Local Tax Increment Financing Plan to support the payments for this bond issuance.



The City budgets annual debt service based on the amortization schedule. For additional information, refer to the schedule of debt service below.

<i>Schedule of Debt Service</i>		
<i>Debt Type</i>	<i>Description</i>	<i>Budget Amount</i>
<i>General Government Debt Service</i>		
Parks	RORC General Obligation Bonds - 2017	\$ 535,225
Parks	RORC General Obligation Bonds - 2018	\$ 526,800
Parks	Boyse Park - Land Purchase	\$ 250,000
Facilities	PW Op Center General Obligation Bonds - 2020	\$ 351,527
Public Works	Street Sweeper - Lease to Own Contract	\$ 65,884
Public Works	Vacuum Excavation Truck - Lease to Own Contract	\$ 75,229
<i>General Government Debt Service</i>		\$ 1,804,665
<i>Storm Water Drainage Utility Debt Service</i>		
Stormwater Utility	PWTF Loan Downtown Stormwater Enhancements Design	19,322
<i>Stormwater Utility Debt Service</i>		\$ 19,322
<i>Total 2024 Debt Service</i>		\$ 1,823,987



2017 General Obligation Bonds – Ridgefield Outdoor Recreation Center
Amortization Schedule:

Year	Due Date	Principal			Total Debt	
		Amount	Balance	Interest Rate	Interest Pmt	Service
2018	12/1/2018	\$ 9,455,000		\$ 3.00%	\$ 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			Total Debt	
		Amount	Balance	Interest Rate	Interest Pmt	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	

2021 Private Real Estate Contract – Boyse Park Purchase

Amortization Schedule:

Year	Due Date	Principal Amount	Accrued		Payment Due	Loan Balance
			Interest	Interest		
2021		-	-	-	-	750,000.00
2022	4/1/2022	250,000.00	-	-	250,000.00	500,000.00
2023	4/1/2023	250,000.00	-	-	250,000.00	250,000.00
2024	4/1/2024	250,000.00	-	-	250,000.00	-
		\$ 750,000.00	\$ -	\$ -	\$ 750,000.00	



2022 Equipment Lease to Own Contract - Vacuum Excavation Truck
Amortization Schedule:

<u>Year</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Accrued Interest</u>	<u>Interest</u>	<u>Payment Due</u>	<u>Loan Balance</u>
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:

<u>Year</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Accrued Interest</u>	<u>Interest</u>	<u>Payment Due</u>	<u>Loan Balance</u>
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:

<u>Year</u>	<u>Due Date</u>	<u>Principal Amount</u>	<u>Accrued Interest</u>	<u>Interest</u>	<u>Payment Due</u>	<u>Loan Balance</u>
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
		\$ 309,351.55	\$ 41,182.00	\$ 41,182.00	\$ 350,533.55	



CAPITAL IMPROVEMENTS

Capital Improvements: One-year Plan

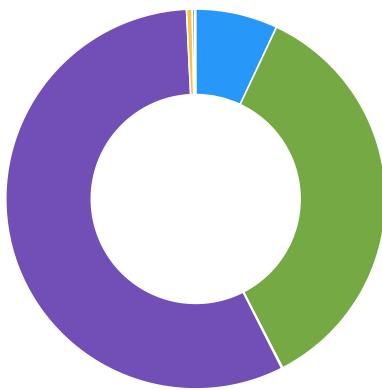
The 2024 one-year capital plan includes multiple design and construction projects. The majority of the capital expenditures are for road improvements, including the Pioneer Street widening and roundabout construction project, the S Royle Road - S 15th Street to S 5th Way construction project, and the Eastside Reservoir and Kennedy Well Field water projects..

The 2024 capital plan includes a total of \$52.9 million in design, construction, equipment, facility and professional service expenses. Street projects are \$37.4 million, parks and trails \$1.9 million, the water system \$7.7 million, Storm Water \$3.3 million and facility improvements, including the Park Laundry Cleanup \$2.1 million, professional service expenses at approximately \$200,000, equipment purchases at \$162,500 and software upgrades \$55,500.

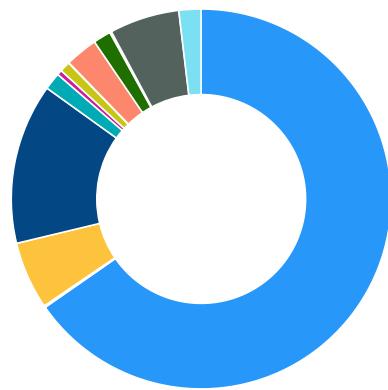
**Total Capital Requested
\$52,902,550**

43 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



● Capital Expenditure (7%)	\$3,705,000.00
● Capital Expenditures (35%)	\$18,752,050.00
● Centralized Services (0%)	\$38,500.00
● Expenditures (57%)	\$30,000,000.00
● Interest and Other Debt Service Costs (0%)	\$250,000.00
● Park Facilities (0%)	\$100,000.00
● Roads/Streets and Other Infr: Imp and Constr (0%)	\$40,000.00
● Storm Drainage Utilities (0%)	\$17,000.00
TOTAL	\$52,902,550.00

● Debt Issuance (65%)	\$34,571,000.00
● Developer Fees (0%)	\$40,000.00
● Development Fees (0%)	\$25,000.00
● Equipment Replacement Fund (0%)	\$15,000.00
● General Fund (6%)	\$3,046,250.00
● Grant Funding (14%)	\$7,233,400.00
● Park Impact Fees (1%)	\$770,000.00
● Public Partner (0%)	\$230,000.00
● Real Estate Excise Tax (1%)	\$472,900.00
● Storm Water Fund (0%)	\$17,000.00
● Traffic Impact Fees (3%)	\$1,466,000.00
● Transportation Benefit District (2%)	\$800,000.00
● Water Fund (0%)	\$76,000.00
● Water SDC (6%)	\$3,145,000.00
● Water SDC Fees (2%)	\$1,000,000.00
TOTAL	\$52,907,550.00



Operating Fund Impacts:

The City is projecting impacts to ongoing operating expenses for 2024 projects. The city is hiring four public works maintenance workers, two in facilities (parks and streets) and two in storm water in 2024 to assist with the additional parks and trails and storm water facilities added through development and construction of city facilities. The estimated additional personnel expense is \$199,000 for parks and streets and \$157,000 for storm water indexed annually for cost-of-living adjustments. Equipment is estimated to be an additional \$20,000 in one-time expenses.

Staff are expecting limited additional expenses in the near term related to the road projects, mainly doing right of way maintenance. Additional expenses will occur around the 10-year term for pavement preservation. The new staffing has been allocated based on expected maintenance needs. 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.

Limited additional expense is expected from the City's 2024 capital projects. As the City completes construction of new road projects, adding additional roads to the City, it is expected there will be costs in the 10-year maintenance cycle for pavement preservation, along with additional time spent on street sweeping, road maintenance and storm water system maintenance as projects are completed.

No additional personnel expense is expected in the water department related to the new Kennedy well field or eastside water reservoir. Both of these projects should go to construction by 2025. Maintenance needs will be identified prior to the well field and reservoir coming on line. Initial estimates have not been calculated to date on increased energy costs as a result of the new well field. 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 2025. 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 Royle Road water main project is expected to improve water system reliability in the Royle Road area where significant development has occurred. 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 eastside of I-5 will not result in additional ongoing expenses in 2024. Construction is expected to occur in 2025 - 2026.

Additional maintenance expense is expected on the junction regional storm water facility. The city as previously mentioned will be hiring additional storm water maintenance workers.

Capital Costs Breakdown



Capital Expenditures Requests

Itemized Requests for 2024

Mobile Radar Trailer	\$15,000
Replacement of a mobile radar trailer for traffic enforcement. Funded by the equipment replacement fund.	
	Total: \$15,000

Capital Expenditures Requests

Itemized Requests for 2024

116 North Main Ave Demolition	\$50,000
Demolition of 116 N Main Avenue and conversion to temporary off street parking while the Park Laundry cleanup is in process.	
Outdoor Sound System	\$22,000
Purchase and installation as needed of a new outdoor sound system for special events. this is a city council initiative.	
Park Laundry Acquisition	\$195,000
Acquisition of the Park Laundry parcel in downtown Ridgefield. The City is partnering with the Washington State Department of Ecology to acquire and cleanup a former laundry site.	
Park Laundry Cleanup	\$1,855,000
The City is partnering with the Washington State Department of Ecology to acquire and clean up a former laundry dry cleaning site.	
Public Works Operations Center Tenant Improvements	\$42,000
Expense related to 2020 bond issuance for purchase of land and commercial building for a new operations center. Remaining funding from bond issuance for tenant improvements and acquisition of equipment.	
Sander/Deicer Unit for Hook Truck	\$91,000
Purchase a sander/deicer unit for use on the 2021 Kenworth T470 Hook Truck. The unit replaces an obsolete sander/deicer purchased from the City of Vancouver. The sander/deicer would provide more capacity and efficiency during weather events. The...	
	Total: \$2,255,000



Capital Expenditure Requests

Itemized Requests for 2024

Gee Creek Loop Improvements - Final Design and Construction	\$855,000
Complete design for Gee Creek Loop project to improve stormwater facilities and outfall to Gee Creek, pavement preservation and installation of a pedestrian crosswalk with a flashing beacon on Pioneer St. Funded through a CDBG grant \$195k, PWB...	
Lake River Outfall Improvements	\$463,000
Lake River Outfall stormwater enhancement and treatment.	
Old Pioneer Way Improvements	\$442,000
Old Pioneer Way includes stormwater facilities and pavement repairs.	
Regional Storm Water Facility	\$850,000
The City is working with a local developer to purchase land and a fully constructed regional storm water facility on the west side of the I-5 junction.	
Riverview Drive Improvements	\$1,095,000
Riverview Drive improvements to the existing water line, stormwater and pavement repairs.	
Total: \$3,705,000	

Capital Expenditures Requests

Itemized Requests for 2024

Eastside Water Reservoir	\$5,000,000
Design and build an east side 5 million gallon water reservoir. This would fulfill water supply needs on the east side of the city. WSDC to pay costs and loan/grants to pay for construction. The two-year-project, total cost \$10 million.	
Hydrogeologist Study - Water Rights	\$145,000
Consultant expense to complete testing and acquisition of the Kennedy Farms water rights. Continue to research additional water rights availability.	
Kennedy Well Field	\$1,500,000
Design, permit and construct a new well field on the southwest side of the city.	
Total: \$6,645,000	



Capital Expenditures Requests

Itemized Requests for 2024

Abrams Park Master Plan	\$50,000
The project will complete a master planning process for Abrams Park. The plan is intended to review park amenities such as Bennett Kitchen, field and infrastructure needs, and caretaker requirements.	
Boyse Park - Planning/Design/Construction	\$245,000
Expense related to completion of phase one design and construction for Boyse Park. Current ideas for park master plan include a pump track, gravel parking lot and a walking trail for phase 1 improvements.	
Gee Creek Trail Heron Drive to Main Street	\$285,000
Consultant expense to design a trail segment from Heron Drive to Main Street to complete multi modal access to the Ridgefield Wildlife Refuge.	
Installation of Lights on Fields 4 and 5 at the RORC	\$1,100,000
Complete installation of lights on fields 4 and 5 at RORC. Light bases and electrical conduits are in place and ready for the light poles. Funding comes from a combination of grants and local funding from the Ridgefield School District and City....	
Large Mower Head Attachment for the Ventrac Mower	\$10,000
Purchase large mower head attachment for Ventrac mower. Provides efficiency in mowing large grass areas.	
Onslow Nature Play Area - Design and Construction	\$25,000
Finalize the concept plan, design and construction of the nature play area. Funding comes from a Parks Foundation grant of \$10,000 and General Fund.	
Paradise Pointe Park Master Plan	\$30,000
The City will complete a master plan process for Paradise Pointe Park, a 15 acre park that will be developed and donated to the city as part of the Paradise Pointe subdivision.	
Skate Park Alternatives Analysis	\$46,000
The city is working with a consultant to identify locations and needs for a new skate park. The analysis will identify possible locations to move the skate park from the existing location and possible amenities for the park users.	
Trailer and Mower Setup	\$24,500
Purchase a single axle trailer with 21-inch Lexmark mower, Toro Grandstand mower, edger and blower to address additional parks and open space. It adds efficiency by having a full trailer setup prepared for maintenance workers.	
Waterfront Park Master Plan	\$60,000
The city and port of Ridgefield are partnering on a master planning process for a park located at the Lake River water front.	
Total: \$1,875,500	



Centralized Services Requests

Itemized Requests for 2024

Public Records Software

\$13,500

Purchase software to help manage public records requests. It creates efficiencies and labor savings in managing the increased records requests. Maintains confidentiality and compliance with public safety requests.

Total: \$13,500



Capital Expenditures Requests

Itemized Requests for 2024

11th Street & Timm Road Safety Improvements	\$350,000
Complete design and construction of safety improvements at the intersection of 11th Street and Timm Road.	
Downtown Arts Quarter Light Enhancement	\$47,250
This is a two-year program to replace 16 downtown cobra head streetlights with new lights approved to meet downtown standards for street lights. Replace 9 lights along Pioneer & Main in 2024. Total expense \$84,000. This is a city council...	
Hillhurst School Zone Pedestrian and Bike Safety Project - Design	\$35,000
Design to install HAWK/enhanced crosswalks and infill walkways on S. Hillhurst in the areas of the High School and Intermediate Schools Campus. Staff are researching grant opportunities for grant funding for construction. This was a council...	
Overpass Safety Screen and Artwork	\$378,300
Complete installation of a safety screen on Pioneer Street overpass over I-5. Install artwork on I-5 and the railroad overpass.	
Pavement Preservation Program	\$600,000
The pavement preservation program is designed to maintain the transportation network in a very good condition per the pavement condition index. The program is designed to complete maintenance throughout the life cycle of the road.	
Pioneer Street and 51st Widening and Roundabout Design	\$166,000
Complete design and permitting of Pioneer Street widening project. The project request includes additional design for 51st to Pioneer Canyon Drive to meet new roadway from east to west along Pioneer Canyon Drive that will be part of the public...	
Pioneer Street Extension and Roundabout Construction	\$420,000
Complete final construction of lighting and signal work for the extension of Pioneer Street to Union Ridge Parkway.	
Royle Road South Final Design	\$625,000
Final design for Royle Road from S 19th Street to Hillhurst Road. This is the final phase of improvements on Royle Road to bring to city standards and create a tree-lined boulevard with four lanes, bike lanes and sidewalks.	
S Royle Road 15th Street to 5th Way	\$5,000,000
Construction of phase 2 of the Royle Road improvements. The section from 15th Street to 5th Way will complete the improvements to the remaining section from Cloverhill and Seven Wells subdivisions to Pioneer Street. The project will expand Royle...	
Sidewalk Replacement Program	\$20,000
Ongoing project to replace public sidewalks throughout the city.	
Systemic Safety Improvements	\$320,000
Safety improvement project to install signs and other safety improvements throughout the city's road, and multi modal network.	
Total: \$7,961,550	



Roads/Streets and Other Infr: Imp and Constr Requests

Itemized Requests for 2024

S 35th Avenue Extension Alternatives Analysis

\$40,000

Complete analysis of potential alternatives to complete the extension of S 35th Avenue. Funded through receipt of developer contributions as a requirement of the approval of the Ridgefield Heights subdivision.

Total: \$40,000

Park Facilities Requests

Itemized Requests for 2024

YMCA Site Plan and Permitting

\$100,000

Complete the site plan and permitting for a new Ridgefield YMCA.

Total: \$100,000

Interest and Other Debt Service Costs Requests

Itemized Requests for 2024

Boyse Park Land Purchase

\$250,000

Final installment payment for the purchase of the land for Boyse Park. Total cost was \$1,000,000.

Total: \$250,000

Expenditures Requests

Itemized Requests for 2024

Pioneer Street and 51st Street Widening and Roundabout Construction

\$30,000,000

Complete construction of the Pioneer Street widening project from 56th St to 51st Street and construct roundabouts on Pioneer and Pioneer Canyon Drive.

Total: \$30,000,000



Centralized Services Requests

Itemized Requests for 2024

Permitting Software Upgrade	\$25,000
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Replace the current permitting software with a new more efficient product that allows for application and internal plan review work flows. Expense comparable to current costs for permitting and plan review software.

Total: \$25,000

Storm Drainage Utilities Requests

Itemized Requests for 2024

Storm Permit Compliance Software	\$17,000
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Compliance software to track compliance of 10 required permit programs and create reports for Dept. of Ecology. Would add efficiency to the process and remove manual tracking.

Total: \$17,000



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 \$139.2 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 will be working with a consultant in 2024 to complete a policy and present to the City Council 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 of the Capital Facility Plans for water, stormwater drainage, transportation and parks and trails. Each of these updates will be completed in 2024.

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.



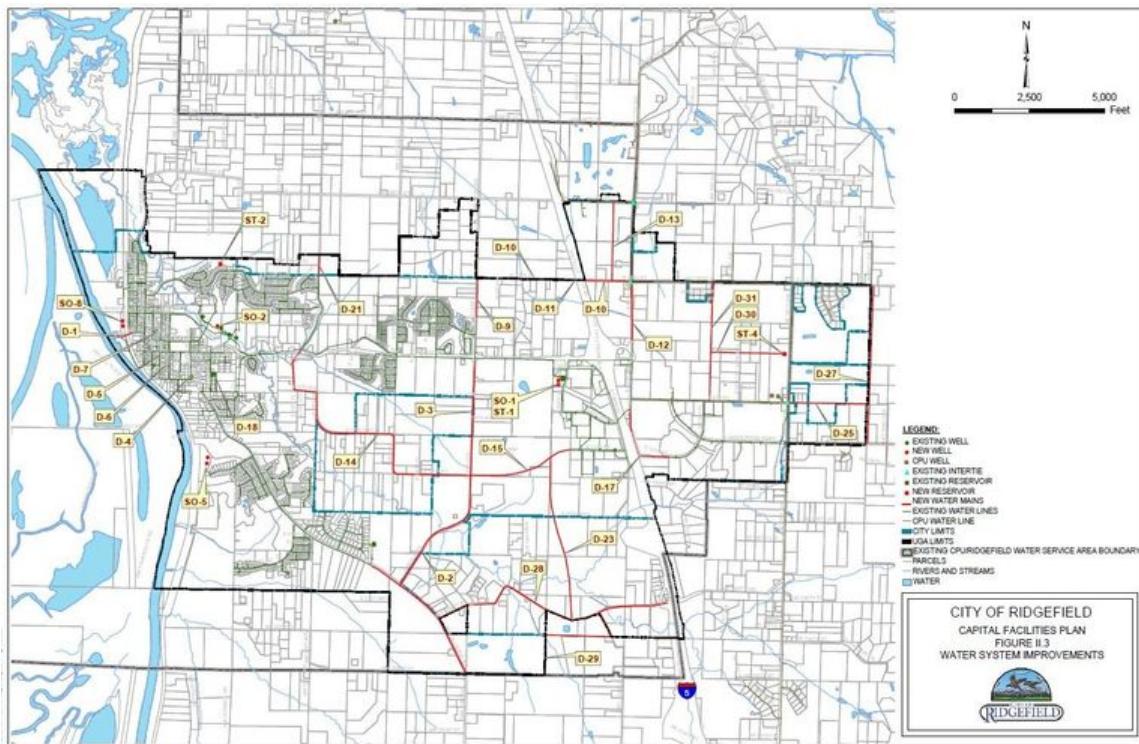
Water Capital Facility Plan

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 early in 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 th 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 th Ave. – Pioneer St. to NW 279th	\$153,593			
D-13	Future Street, NW 279 th to NW 289 th	\$128,795			
D-14	Bertsinger Road - Pioneer to 45th Avenue			\$267,096	\$267,096
D-15	Future Street, S. 45 th Ave to 11 th 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
Yearly Totals		\$12,327,962	\$5,790,632	\$11,947,633	\$1,997,732

(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.

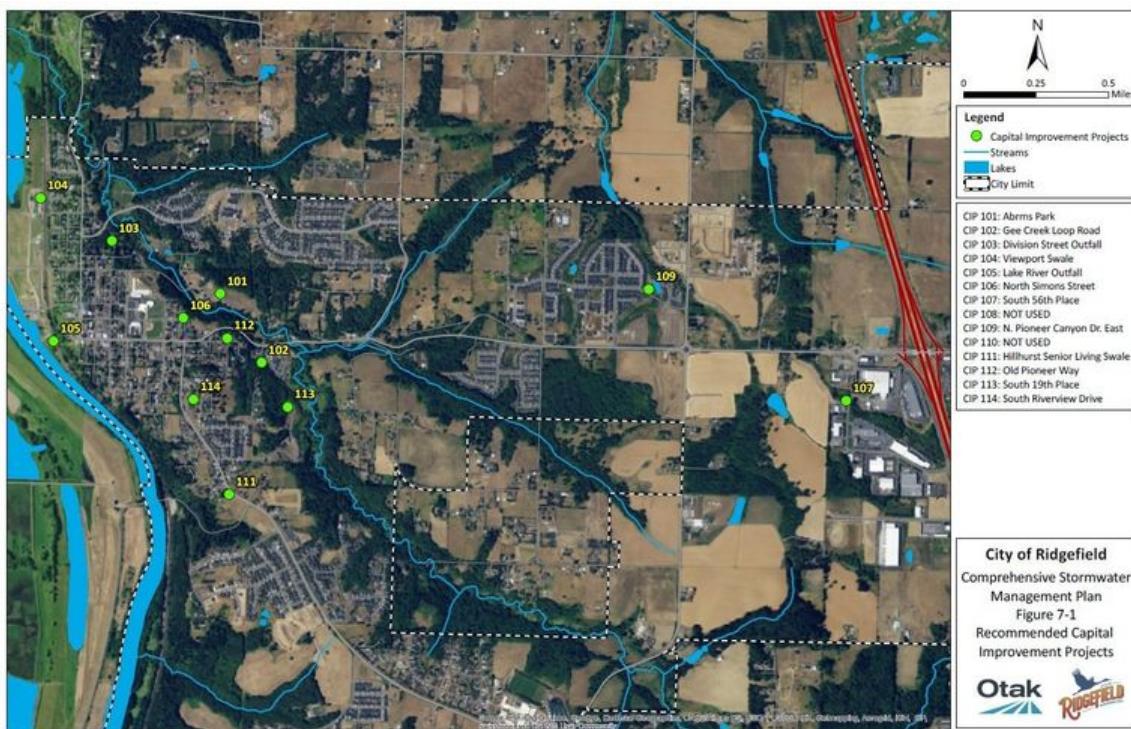




Storm Water Capital Facility Plan

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.

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 th 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

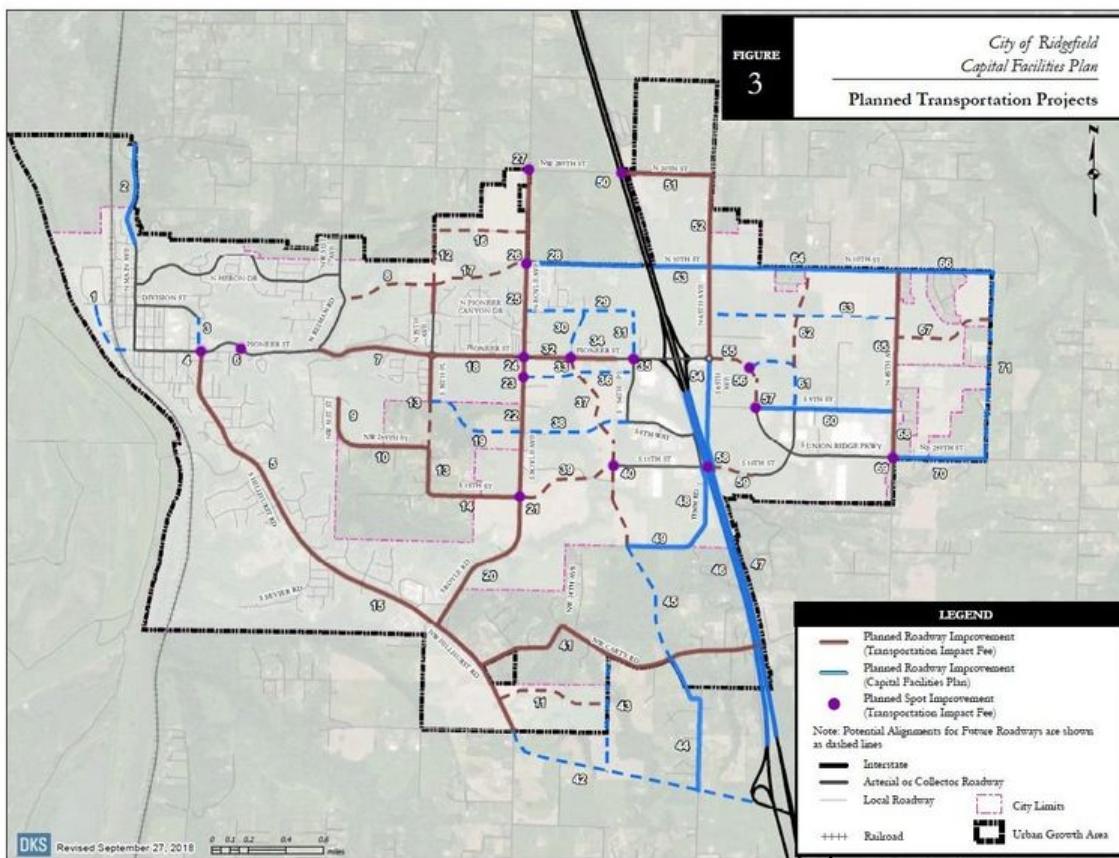


Transportation Capital Facility Plan

The Transportation Capital Faculties 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 into 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 completed in 2024.



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	\$5,610,000
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)	(45th Avenue)	35th Avenue	\$4,000,000
18	Widen Pioneer Street (SR 501) (4 lanes)	35th Avenue	Royle Road (45th Avenue)	\$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)	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 6 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 complete in 2024.

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		\$300,000					\$300,000
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	\$500,000		\$1,500,000
Community	Horn's 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

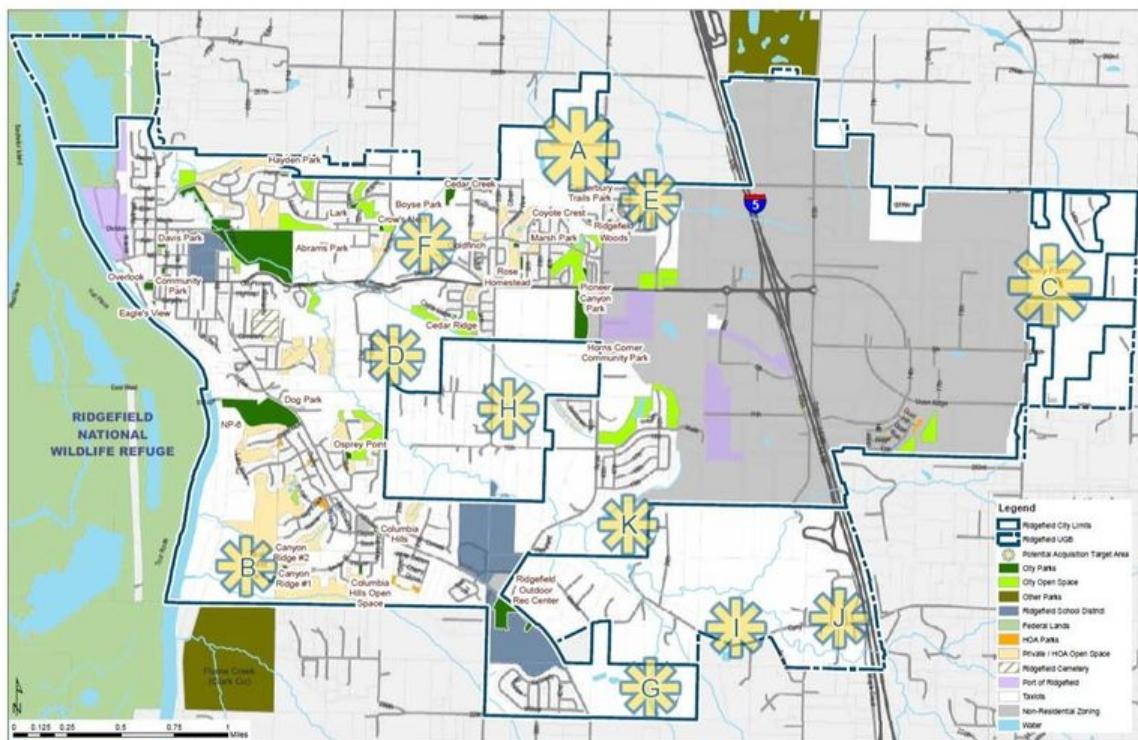
NOTES:
This table identifies planning-level cost estimates and does not assume the value of volunteer or other non-City contributions. Detailed costing may be necessary for projects noted.
This CIP is not an official budget and intended as a guiding document for City staff in the preparation of departmental budgets.

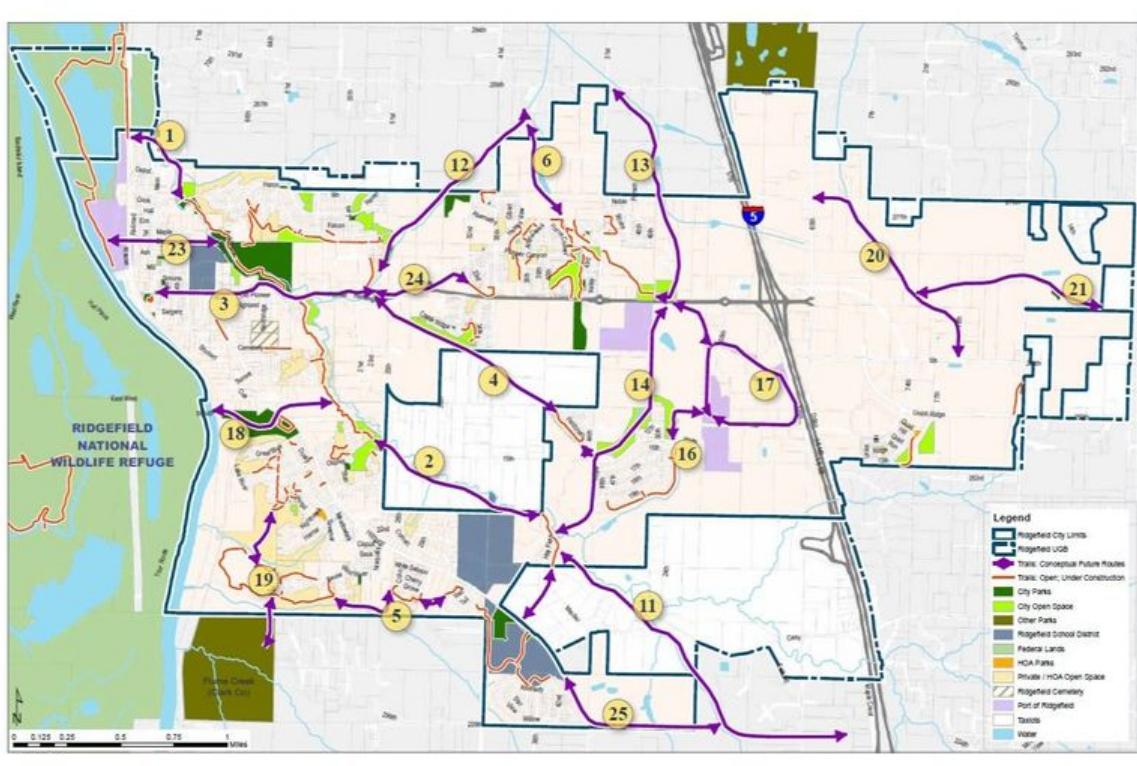
Code Priority
1 High Priority
2 Moderate
3 Long-term



Ridgefield Parks 6-Year Capital Facilities Plan - Non-capacity Projects

ID#	Park Type	Park Size	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		\$35,000					\$35,000
Community	Abrams Park		Paved pathway to tot playground	D	2			\$12,000				\$12,000
Trail	Commerce Center Loop Trail		Design & construct trail loop	D	2					\$800,000		\$800,000
Pocket	Canyon Ridge #1 Park		Slope replanting, table top refinish/replace	R	1	\$8,000						\$8,000
Neighborhood	Cedar Creek Park		Shade tree plantings, park ID sign	D	1		\$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	Goldfinch 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 signs	D	1	\$6,000						\$6,000
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	\$61,500
Varies	Minor Repairs & renovations	Systemwide		R	1	\$12,000	\$11,000	\$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





APPENDIX

CAPITAL EXPENDITURE REQUESTS

Gee Creek Loop Improvements - Final Design and Construction

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2024
Department	Capital Expenditure
Type	Capital Improvement

Description

Complete design for Gee Creek Loop project to improve stormwater facilities and outfall to Gee Creek, pavement preservation and installation of a pedestrian crosswalk with a flashing beacon on Pioneer St. Funded through a CDBG grant \$195k, PWB loan \$480k and TBD \$180k funding.

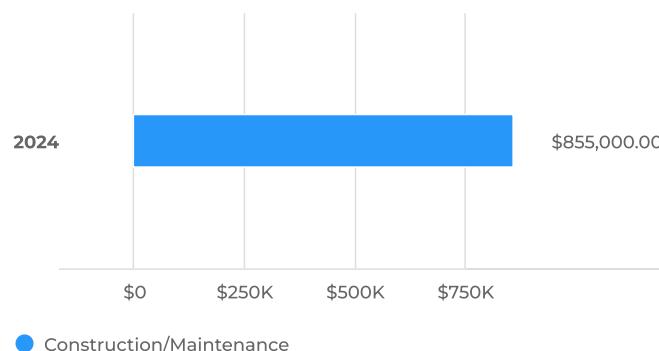
Details

Type of Project	Improvement
-----------------	-------------

Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$68,000	\$855,000	\$855K	\$923K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

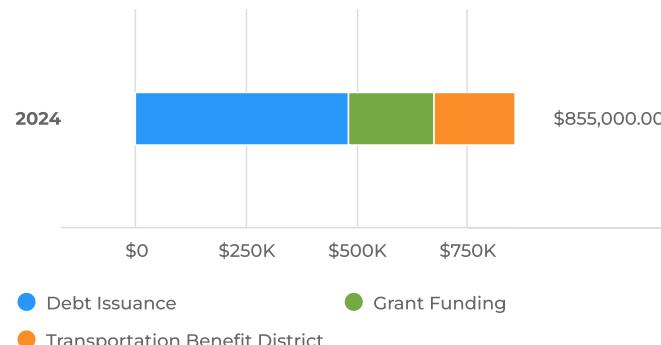
Capital Cost	To Date	FY2024	Total
Construction/Maintenance	\$68,000	\$855,000	\$923,000
Total	\$68,000	\$855,000	\$923,000



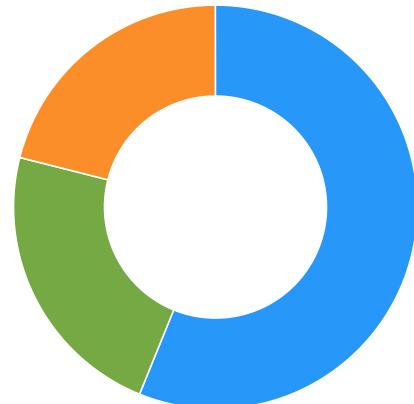
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$855,000 **\$855K** **\$855K**

Funding Sources by Year



Funding Sources for Budgeted Years



● Debt Issuance (56%)	\$480,000.00
● Grant Funding (23%)	\$195,000.00
● Transportation Benefit District (21%)	\$180,000.00
TOTAL	\$855,000.00

Funding Sources Breakdown

Funding Sources	FY2024	Total
Grant Funding	\$195,000	\$195,000
Debt Issuance	\$480,000	\$480,000
Transportation Benefit District	\$180,000	\$180,000
Total	\$855,000	\$855,000



Lake River Outfall Improvements

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Capital Expenditure
Type	Capital Improvement

Description

Lake River Outfall stormwater enhancement and treatment.

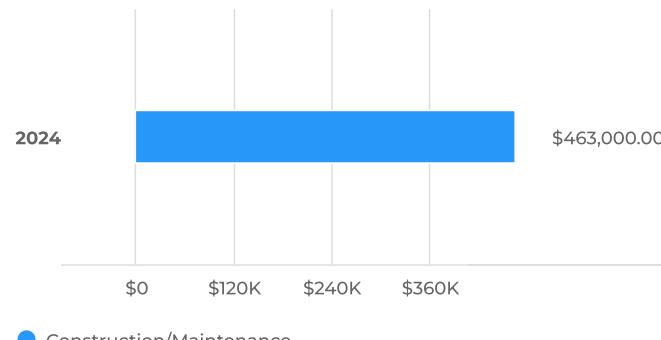
Details

Type of Project	Improvement
-----------------	-------------

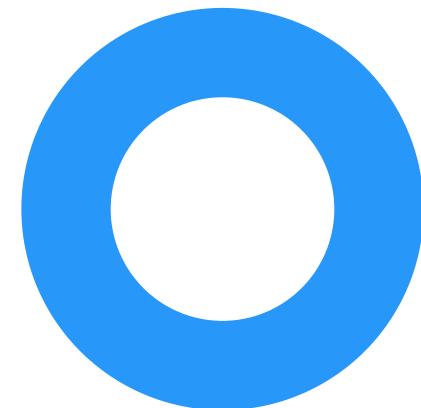
Capital Cost

FY2024 Budget Total Budget (all years) Project Total
\$463,000 **\$463K** **\$463K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

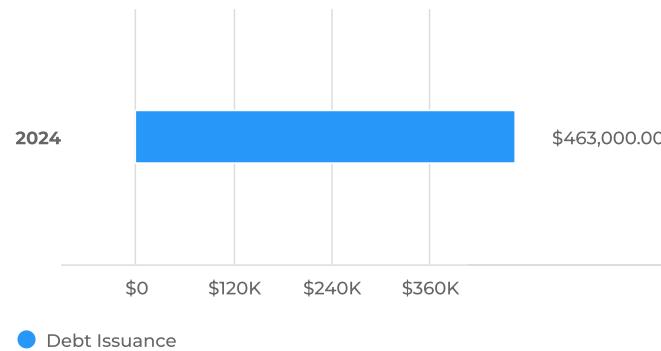
Capital Cost	FY2024	Total
Construction/Maintenance	\$463,000	\$463,000
Total	\$463,000	\$463,000



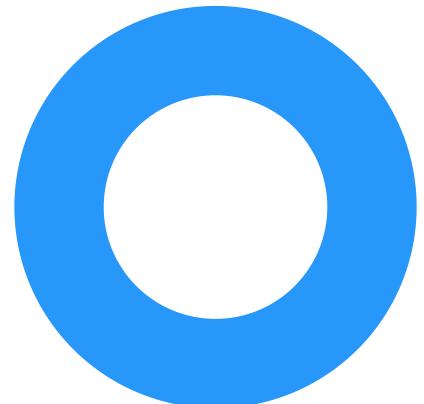
Funding Sources

FY2024 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	FY2024	Total
Debt Issuance	\$463,000	\$463,000
Total	\$463,000	\$463,000



Old Pioneer Way Improvements

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Capital Expenditure
Type	Capital Improvement

Description

Old Pioneer Way includes stormwater facilities and pavement repairs.

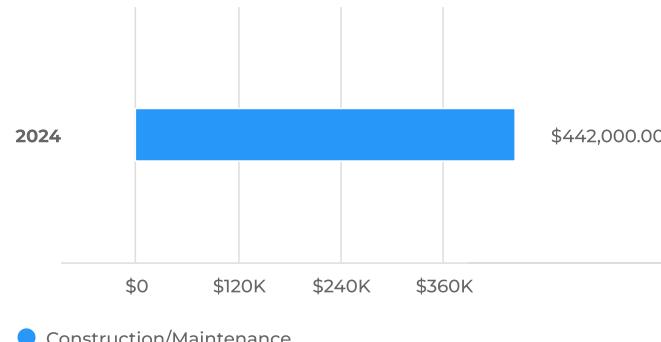
Details

Type of Project	Improvement
-----------------	-------------

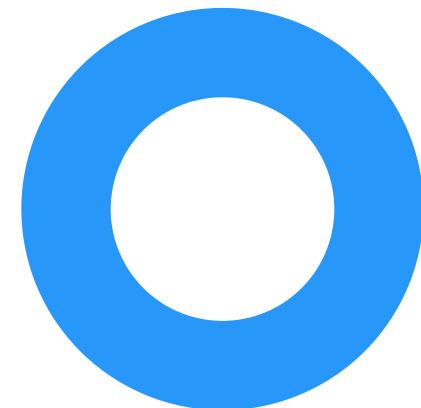
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$442,000	\$442K	\$442K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

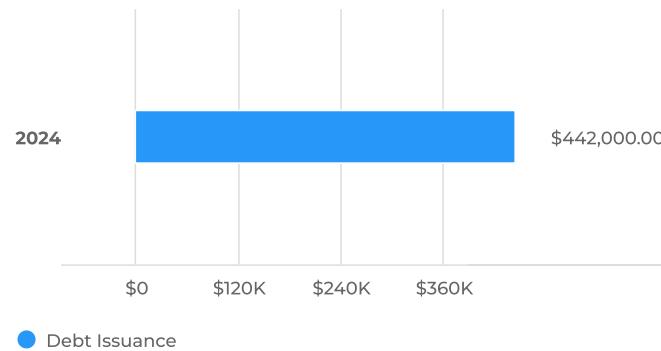
Capital Cost	FY2024	Total
Construction/Maintenance	\$442,000	\$442,000
Total	\$442,000	\$442,000



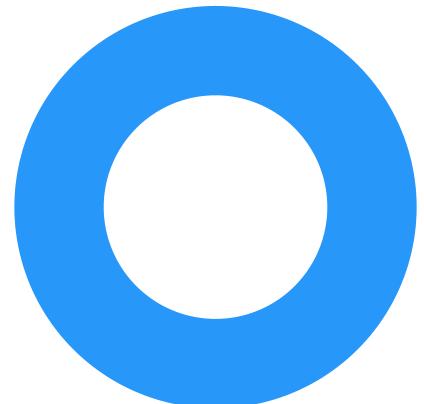
Funding Sources

FY2024 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	FY2024	Total
Debt Issuance	\$442,000	\$442,000
Total	\$442,000	\$442,000



Regional Storm Water Facility

Overview

Request Owner	Kirk Johnson
Est. Start Date	06/01/2023
Est. Completion Date	12/31/2024
Department	Capital Expenditure
Type	Capital Improvement

Description

The City is working with a local developer to purchase land and a fully constructed regional storm water facility on the west side of the I-5 junction.

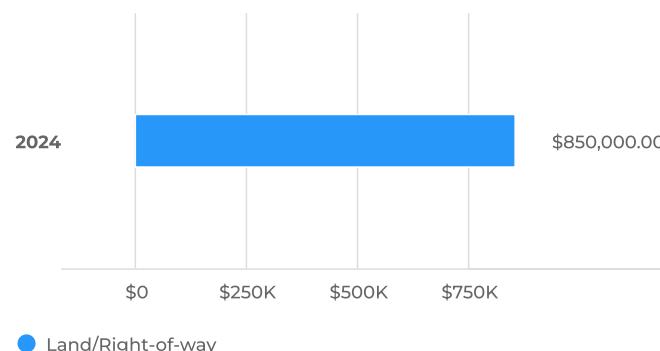
Details

Type of Project	New Construction
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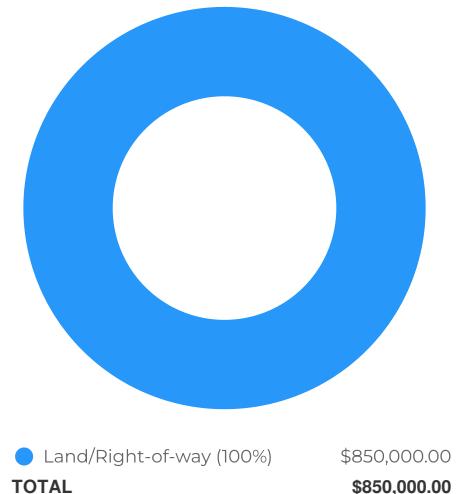
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$850,000	\$850K	\$850K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Land/Right-of-way	\$850,000	\$850,000
Total	\$850,000	\$850,000



Funding Sources

FY2024 Budget

\$850,000

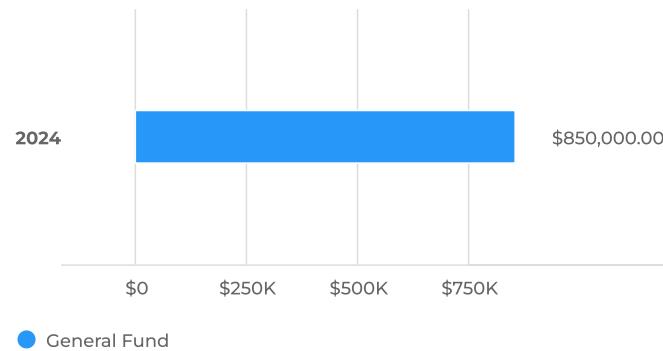
Total Budget (all years)

\$850K

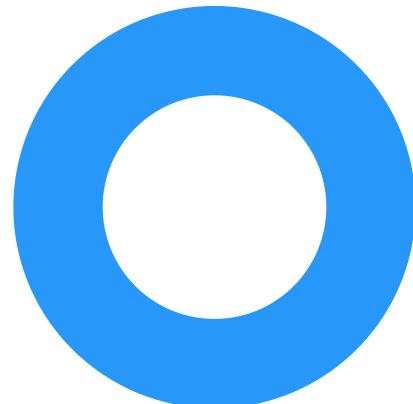
Project Total

\$850K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund	\$850,000	\$850,000
Total	\$850,000	\$850,000



Riverview Drive Improvements

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Capital Expenditure
Type	Capital Improvement

Description

Riverview Drive improvements to the existing water line, stormwater and pavement repairs.

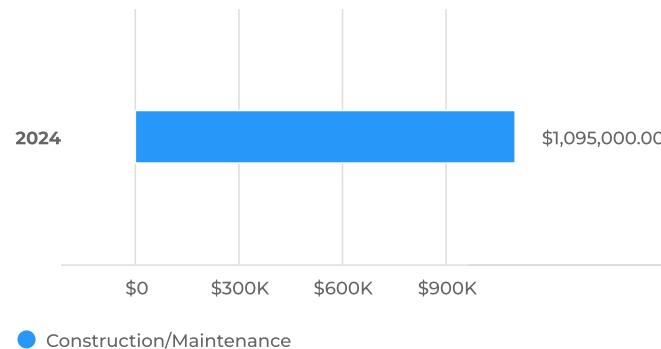
Details

Type of Project	New Construction
-----------------	------------------

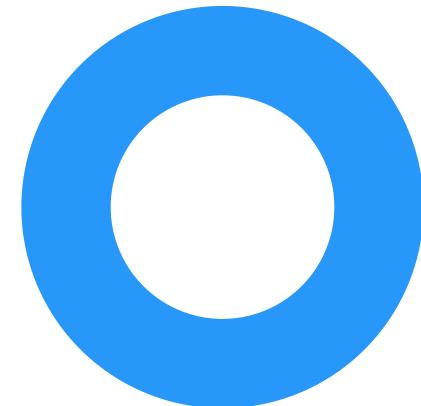
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$22,007	\$1,095,000	\$1.095M	\$1.117M

Capital Cost by Year



Capital Cost for Budgeted Years



TOTAL **\$1,095,000.00**

Capital Cost Breakdown

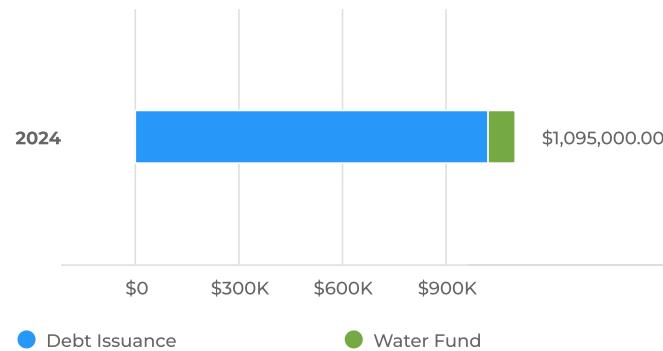
Capital Cost	To Date	FY2024	Total
Construction/Maintenance	\$22,007	\$1,095,000	\$1,117,007
Total	\$22,007	\$1,095,000	\$1,117,007



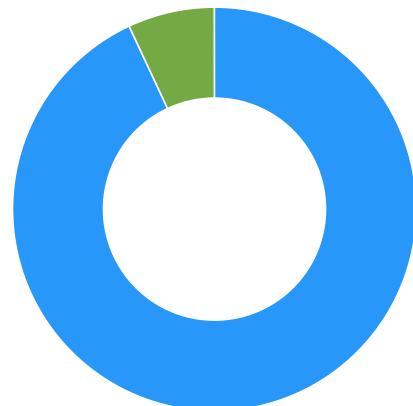
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$1,095,000 **\$1.095M** **\$1.095M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Debt Issuance	\$1,019,000	\$1,019,000
Water Fund	\$76,000	\$76,000
Total	\$1,095,000	\$1,095,000



CAPITAL EXPENDITURES REQUESTS

116 North Main Ave Demolition

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Capital Expenditures
Type	Capital Improvement

Description

Demolition of 116 N Main Avenue and conversion to temporary off street parking while the Park Laundry cleanup is in process.

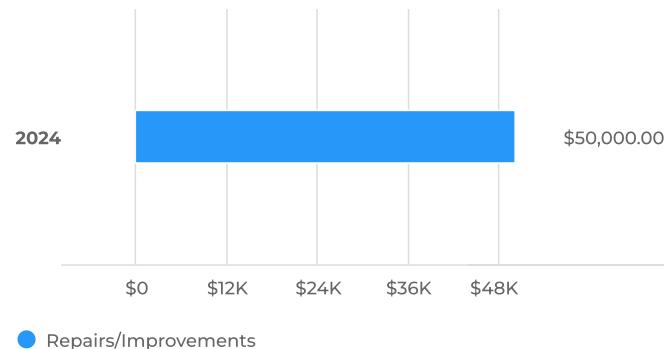
Details

Type of Project	Other
-----------------	-------

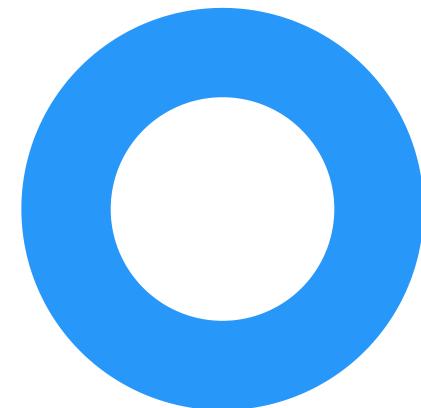
Capital Cost

FY2024 Budget Total Budget (all years) Project Total
\$50,000 **\$50K** **\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



TOTAL **\$50,000.00** **\$50,000.00**

Capital Cost Breakdown

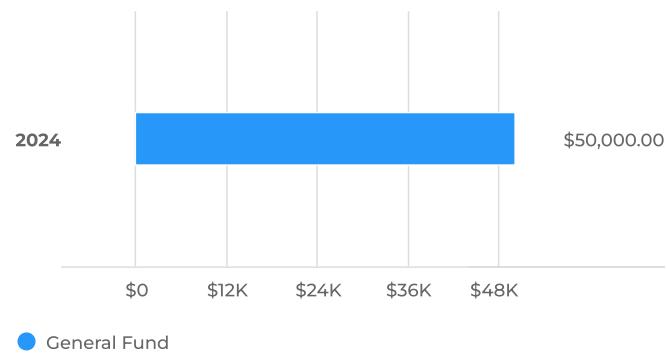
Capital Cost	FY2024	Total
Repairs/Improvements	\$50,000	\$50,000
Total	\$50,000	\$50,000



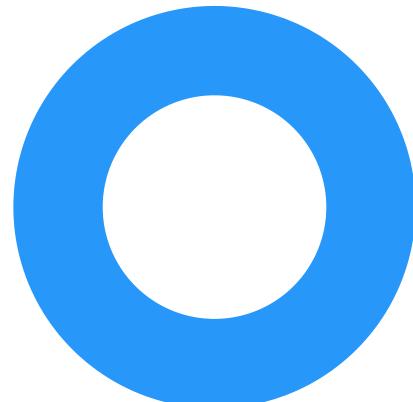
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$50,000 **\$50K** **\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000



Outdoor Sound System

Overview

Request Owner	Kirk Johnson
Department	Capital Expenditures
Type	Capital Equipment

Description

Purchase and installation as needed of a new outdoor sound system for special events. this is a city council initiative.

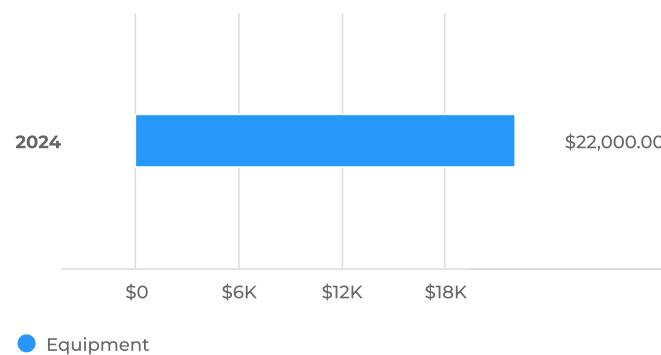
Details

New Purchase or Replacement	New
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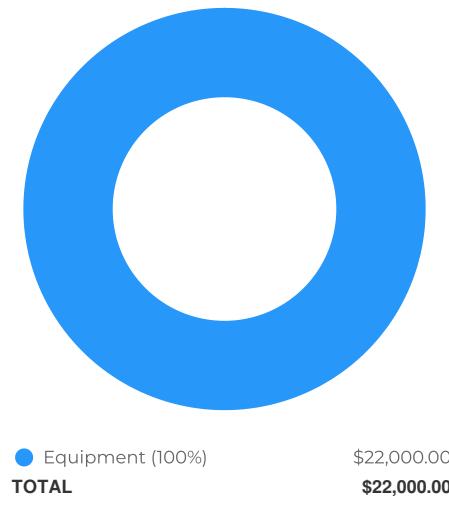
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$22,000	\$22K	\$22K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

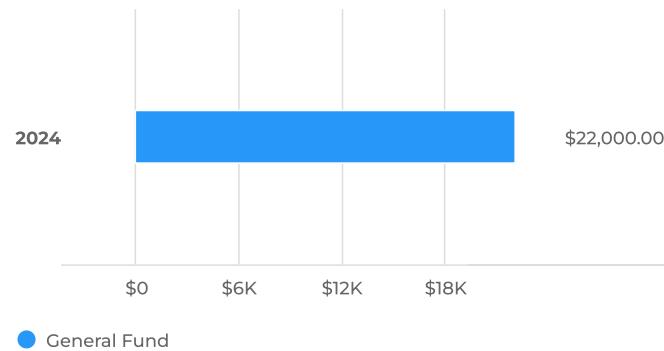
Capital Cost	FY2024	Total
Equipment	\$22,000	\$22,000
Total	\$22,000	\$22,000



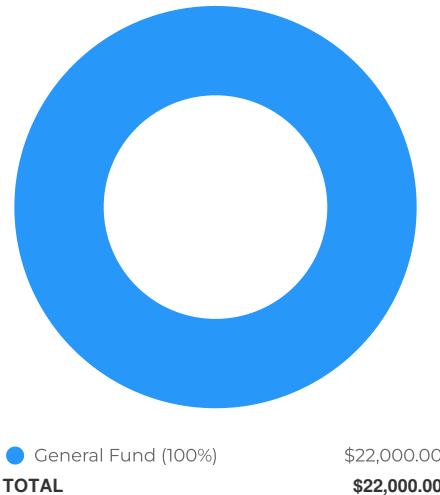
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$22,000 **\$22K** **\$22K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund	\$22,000	\$22,000
Total	\$22,000	\$22,000



Park Laundry Acquisition

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2026
Department	Capital Expenditures
Type	Capital Improvement

Description

Acquisition of the Park Laundry parcel in downtown Ridgefield. The City is partnering with the Washington State Department of Ecology to acquire and cleanup a former laundry site.

Details

Type of Project	Other improvement
-----------------	-------------------

Benefit to Community

The former dry cleaning business released chemicals that require cleanup of multiple sites prior to any potential development occurring on these parcels. The City will acquire the former laundry site, clean up the site along with two adjacent parcels which will contribute to the three sites being available for future downtown development. The Department of Ecology is paying 100% of the estimated acquisition costs with a grant of \$195,000.



Capital Cost

FY2024 Budget

\$195,000

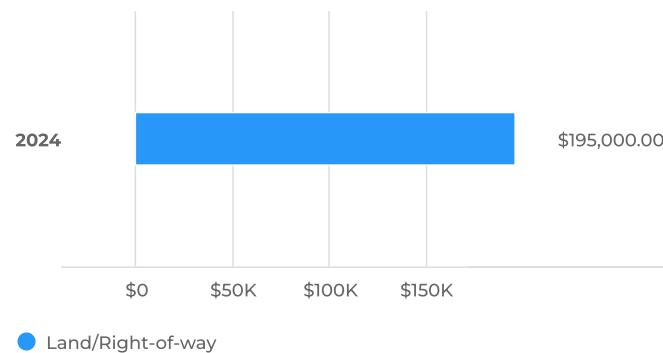
Total Budget (all years)

\$195K

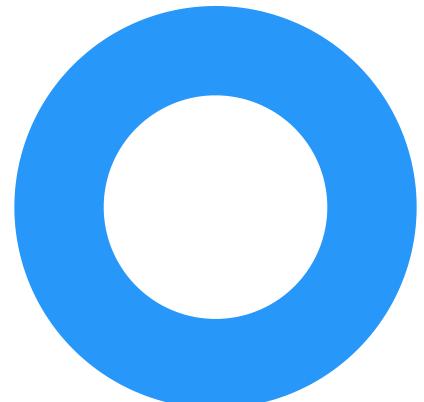
Project Total

\$195K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

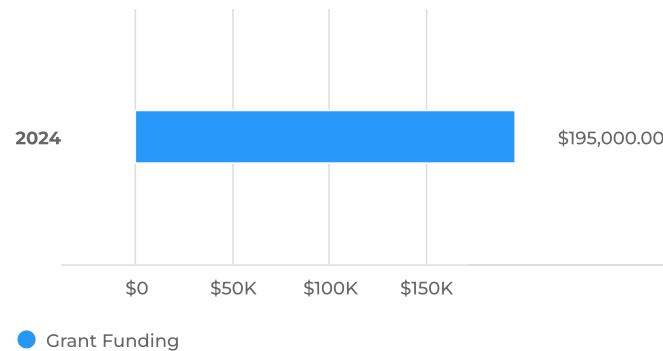
Capital Cost	FY2024	Total
Land/Right-of-way	\$195,000	\$195,000
Total	\$195,000	\$195,000



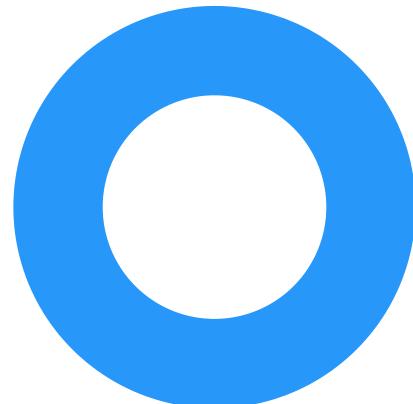
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$195,000 **\$195K** **\$195K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Grant Funding	\$195,000	\$195,000
Total	\$195,000	\$195,000



Park Laundry Cleanup

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2026
Department	Capital Expenditures
Type	Capital Improvement

Description

The City is partnering with the Washington State Department of Ecology to acquire and clean up a former laundry dry cleaning site.

Details

Type of Project	Other improvement
-----------------	-------------------

Benefit to Community

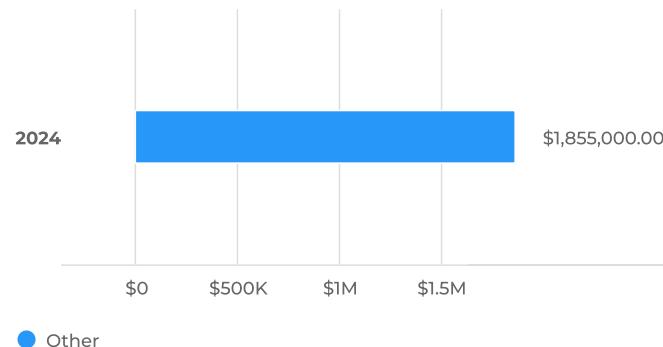
The former dry cleaning site known as Park Laundry is located on Main Street in downtown Ridgefield. The site released chemicals during its operations in the past decades. The City is partnering with the Washington State Department of Ecology to acquire and clean up the parcel and two neighboring parcels. The clean up will be funded with two Remedial Action Grants from Ecology at 90% of estimated clean up costs and a 10% match from the City. When the parcels are clean they can be developed to add additional development potential to the downtown core.



Capital Cost

FY2024 Budget \$1,855,000	Total Budget (all years) \$1.855M	Project Total \$1.855M
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Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

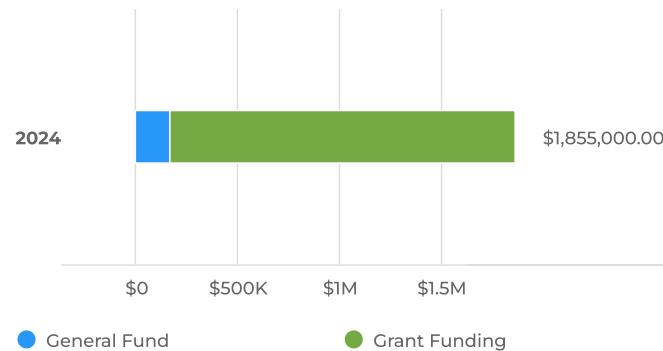
Capital Cost	FY2024	Total
Other	\$1,855,000	\$1,855,000
Total	\$1,855,000	\$1,855,000



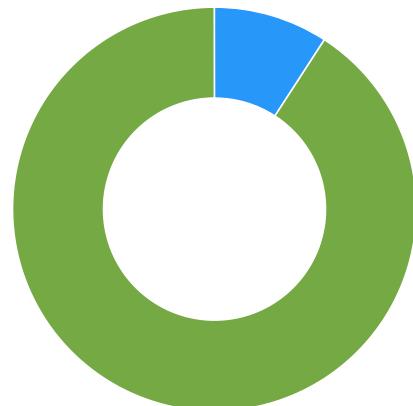
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$1,855,000 **\$1.855M** **\$1.855M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Grant Funding	\$1,685,000	\$1,685,000
General Fund	\$170,000	\$170,000
Total	\$1,855,000	\$1,855,000



Public Works Operations Center Tenant Improvements

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Capital Expenditures
Type	Capital Improvement

Description

Expense related to 2020 bond issuance for purchase of land and commercial building for a new operations center. Remaining funding from bond issuance for tenant improvements and acquisition of equipment.

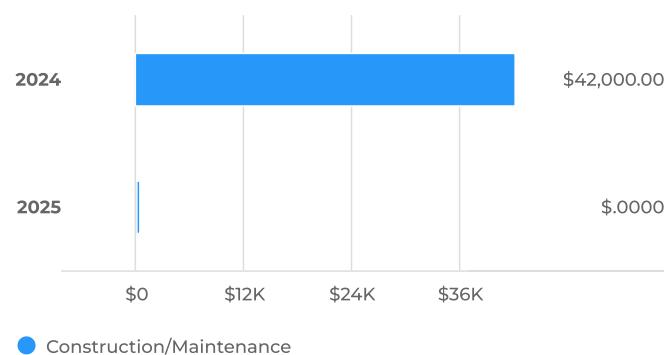
Details

Type of Project	Other
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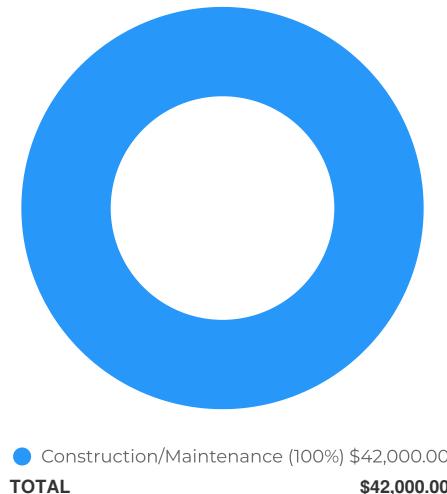
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$4,358,000	\$42,000	\$42K	\$4.4M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

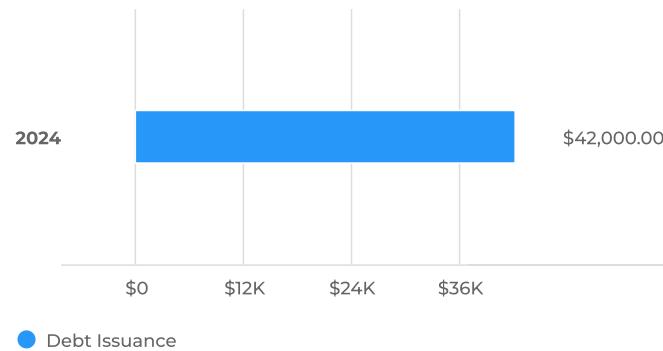
Capital Cost	To Date	FY2024	FY2025	Total
Construction/Maintenance	\$4,358,000	\$42,000	\$0	\$4,400,000
Total	\$4,358,000	\$42,000	\$0	\$4,400,000



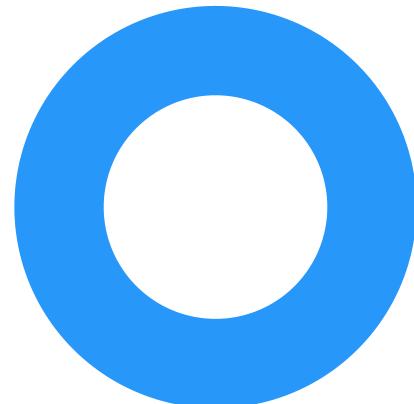
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$4,358,000	\$42,000	\$42K	\$4.4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	Total
Debt Issuance	\$4,358,000	\$42,000	\$4,400,000
Total	\$4,358,000	\$42,000	\$4,400,000



Sander/Deicer Unit for Hook Truck

Overview

Request Owner	Kirk Johnson
Department	Capital Expenditures
Type	Capital Equipment

Description

Purchase a sander/deicer unit for use on the 2021 Kenworth T470 Hook Truck. The unit replaces an obsolete sander/deicer purchased from the City of Vancouver. The sander/deicer would provide more capacity and efficiency during weather events. The unit was ordered in 2023 and is scheduled for delivery in March 2024.

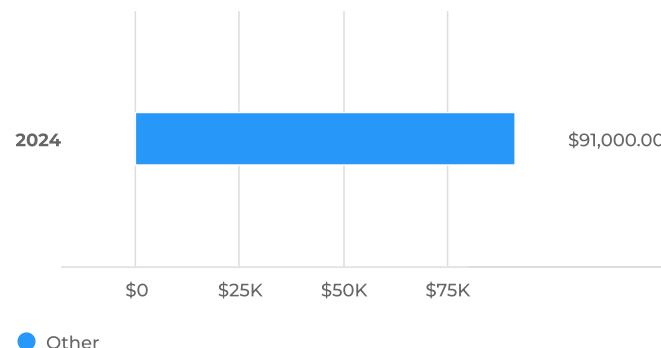
Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$91,000	\$91K	\$91K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

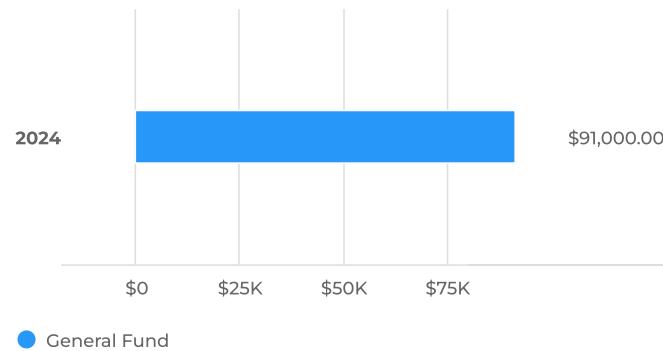
Capital Cost	FY2024	Total
Other	\$91,000	\$91,000
Total	\$91,000	\$91,000



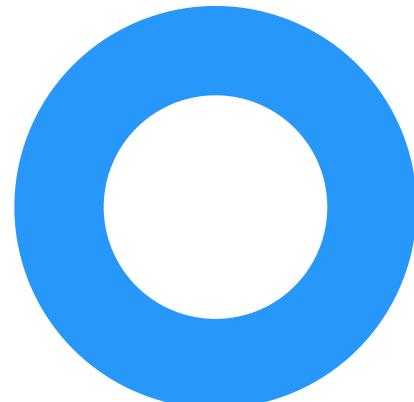
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$91,000 **\$91K** **\$91K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund	\$91,000	\$91,000
Total	\$91,000	\$91,000



CENTRALIZED SERVICES REQUESTS

Public Records Software

Overview

Request Owner	Kirk Johnson
Department	Centralized Services
Type	Capital Equipment

Description

Purchase software to help manage public records requests. It creates efficiencies and labor savings in managing the increased records requests. Maintains confidentiality and compliance with public safety requests.

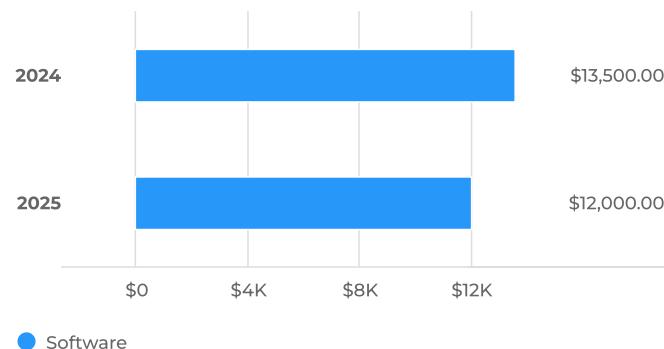
Details

New Purchase or Replacement	New
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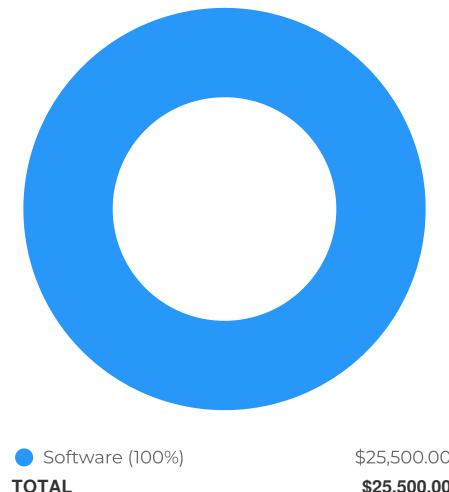
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$13,500	\$25.5K	\$25.5K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

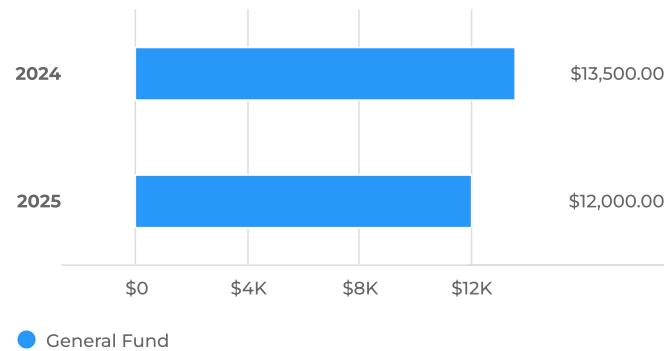
Capital Cost	FY2024	FY2025	Total
Software	\$13,500	\$12,000	\$25,500
Total	\$13,500	\$12,000	\$25,500



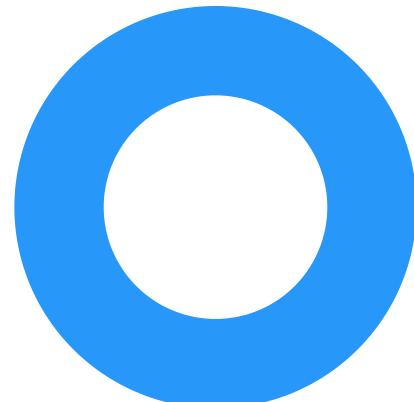
Funding Sources

FY2024 Budget Total Budget (all years) Project Total
\$13,500 **\$25.5K** **\$25.5K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
General Fund	\$13,500	\$12,000	\$25,500
Total	\$13,500	\$12,000	\$25,500



EXPENDITURES REQUESTS

Pioneer Street and 51st Street Widening and Roundabout Construction

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Expenditures
Type	Capital Improvement

Description

Complete construction of the Pioneer Street widening project from 56th St to 51st Street and construct roundabouts on Pioneer and Pioneer Canyon Drive.

Details

Type of Project	New Road
-----------------	----------

Benefit to Community

The widening project will complete the final phase of improvements along Pioneer from the I-5 junction to 35th Street. The project will create a tree lined boulevard with four lanes (two east and 2 west) with a median, bike lanes and sidewalks. The project will also construct a roundabout on Pioneer at 51st to provide access to development to both the south and north of Pioneer including access to the Ridgefield YMCA.



Capital Cost

FY2024 Budget

\$30,000,000

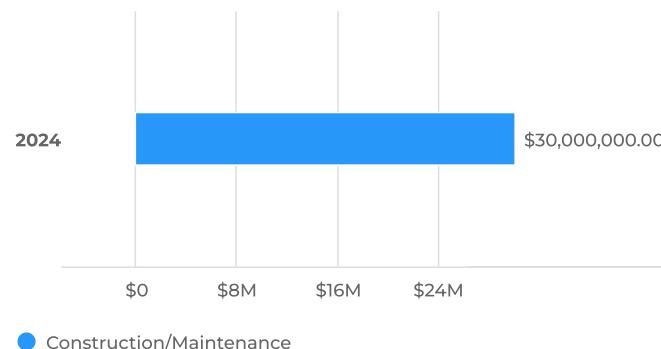
Total Budget (all years)

\$30M

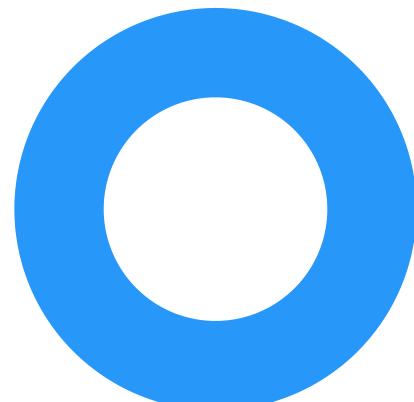
Project Total

\$30M

Capital Cost by Year



Capital Cost for Budgeted Years



TOTAL **\$30,000,000.00**

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$30,000,000	\$30,000,000
Total	\$30,000,000	\$30,000,000



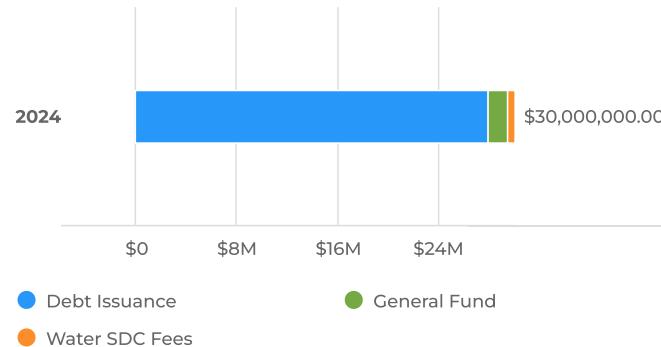
Funding Sources

FY2024 Budget
\$30,000,000

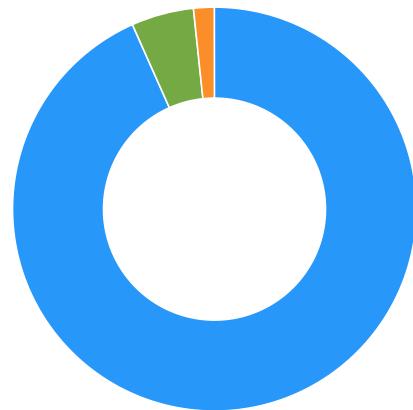
Total Budget (all years)
\$30M

Project Total
\$30M

Funding Sources by Year



Funding Sources for Budgeted Years



Debt Issuance (93%)	\$28,000,000.00
General Fund (5%)	\$1,500,000.00
Water SDC Fees (2%)	\$500,000.00
TOTAL	\$30,000,000.00

Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund	\$1,500,000	\$1,500,000
Debt Issuance	\$28,000,000	\$28,000,000
Water SDC Fees	\$500,000	\$500,000
Total	\$30,000,000	\$30,000,000



INTEREST AND OTHER DEBT SERVICE COSTS REQUESTS

Boyse Park Land Purchase

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2021
Est. Completion Date	12/31/2024
Department	Interest and Other Debt Service Costs
Type	Capital Improvement

Description

Final installment payment for the purchase of the land for Boyse Park. Total cost was \$1,000,000.

Details

Type of Project	Land Acquisition
-----------------	------------------

Benefit to Community

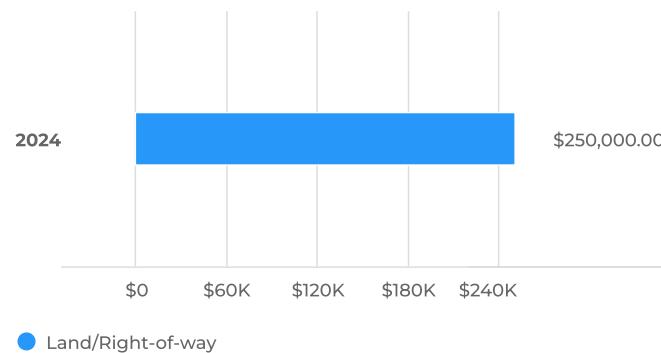
The City purchased approximately 10 acres from the Boyse family to build a community park. The final payment on the private real estate contract will be paid in 2024. The park phase 1 improvements will begin in 2024 for a pump track and gravel parking lot along with a walking trail.



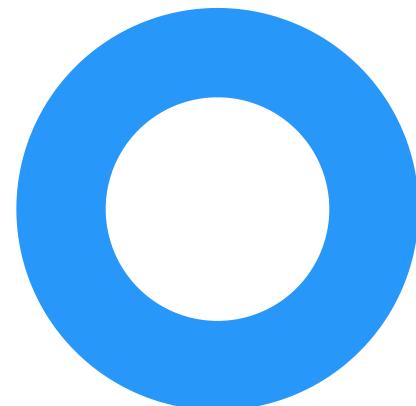
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$764,843	\$250,000	\$250K	\$1.015M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

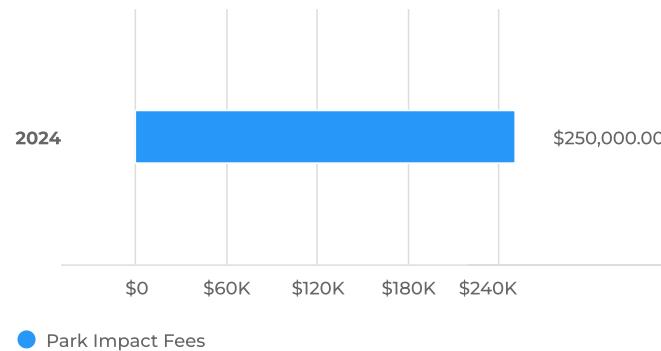
Capital Cost	To Date	FY2024	Total
Land/Right-of-way	\$764,843	\$250,000	\$1,014,843
Total	\$764,843	\$250,000	\$1,014,843



Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$764,843	\$250,000	\$250K	\$1.015M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	To Date	FY2024	Total
Park Impact Fees	\$764,843	\$250,000	\$1,014,843
Total	\$764,843	\$250,000	\$1,014,843



PARK FACILITIES REQUESTS

YMCA Site Plan and Permitting

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2021
Est. Completion Date	12/31/2025
Department	Park Facilities
Type	Capital Improvement

Description

Complete the site plan and permitting for a new Ridgefield YMCA.

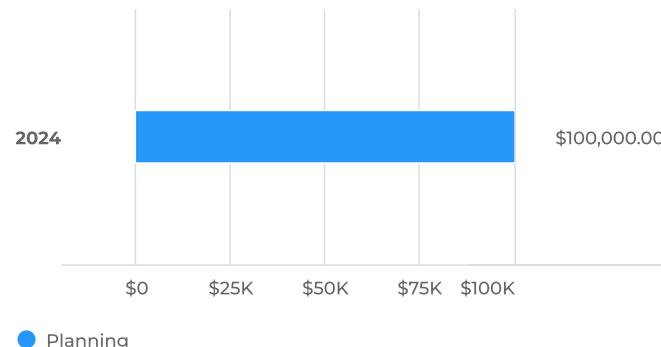
Details

Type of Project	New Construction
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Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$299,075	\$100,000	\$100K	\$399.075K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

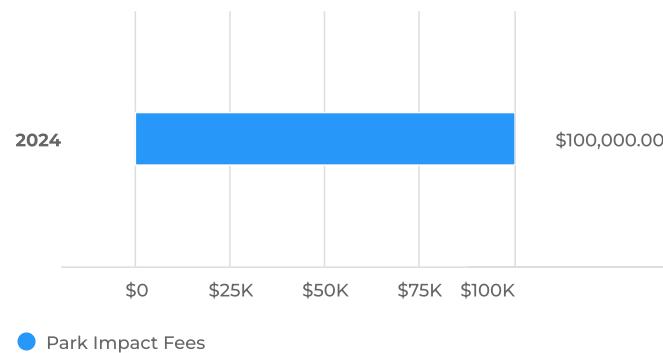
Capital Cost	To Date	FY2024	Total
Planning	\$299,075	\$100,000	\$399,075
Total	\$299,075	\$100,000	\$399,075



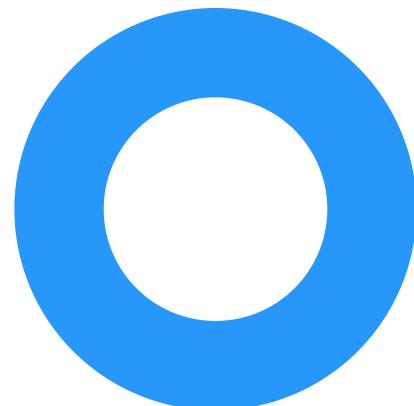
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$299,075	\$100,000	\$100K	\$399.075K

Funding Sources by Year



Funding Sources for Budgeted Years



● Park Impact Fees (100%)
TOTAL \$100,000.00
\$100,000.00

Funding Sources Breakdown

Funding Sources	To Date	FY2024	Total
Grant Funding	\$252,840		\$252,840
Park Impact Fees	\$46,235	\$100,000	\$146,235
Total	\$299,075	\$100,000	\$399,075



ROADS/STREETS AND OTHER INFR: IMP AND CONSTR REQUESTS

S 35th Avenue Extension Alternatives Analysis

Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2024
Department	Roads/Streets and Other Infr: Imp and Constr
Type	Capital Improvement

Description

Complete analysis of potential alternatives to complete the extension of S 35th Avenue. Funded through receipt of developer contributions as a requirement of the approval of the Ridgefield Heights subdivision.

Benefit to Community

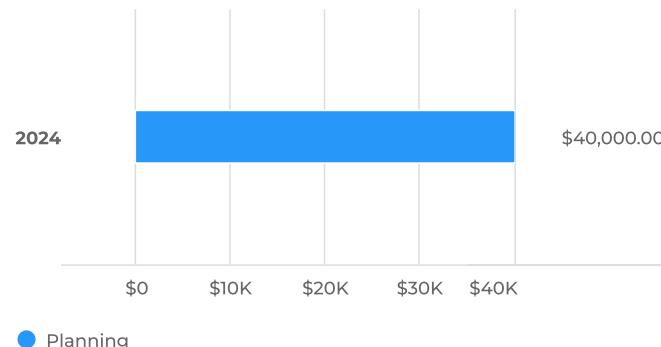
The extension of S 35th Avenue will provide additional ingress and egress to subdivisions south of Pioneer Street and relieve traffic flow on S 15th Street off of Royle Road.



Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$50,656	\$40,000	\$40K	\$90.656K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

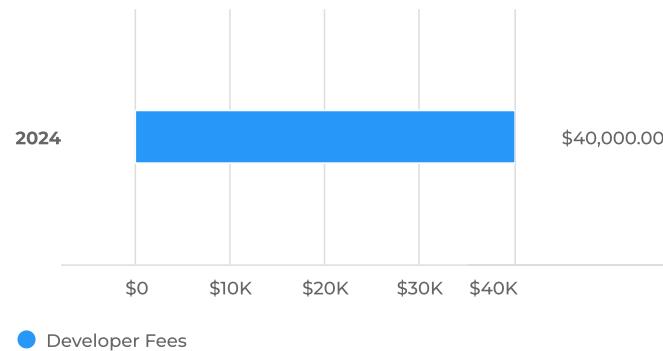
Capital Cost	To Date	FY2024	Total
Planning	\$50,656	\$40,000	\$90,656
Total	\$50,656	\$40,000	\$90,656



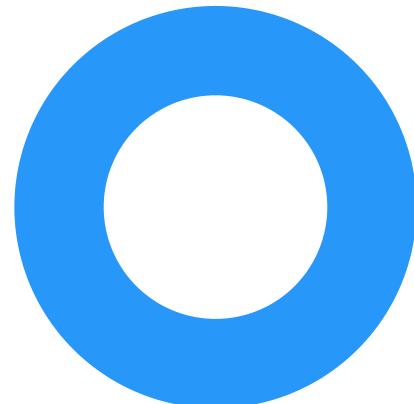
Funding Sources

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
\$50,656	\$40,000	\$40K	\$90.656K

Funding Sources by Year



Funding Sources for Budgeted Years



\$40,000.00
\$40,000.00

Funding Sources Breakdown

Funding Sources	To Date	FY2024	Total
Developer Fees	\$50,656	\$40,000	\$90,656
Total	\$50,656	\$40,000	\$90,656



STORM DRAINAGE UTILITIES REQUESTS

Storm Permit Compliance Software

Overview

Request Owner	Kirk Johnson
Department	Storm Drainage Utilities
Type	Capital Equipment

Description

Compliance software to track compliance of 10 required permit programs and create reports for Dept. of Ecology. Would add efficiency to the process and remove manual tracking.

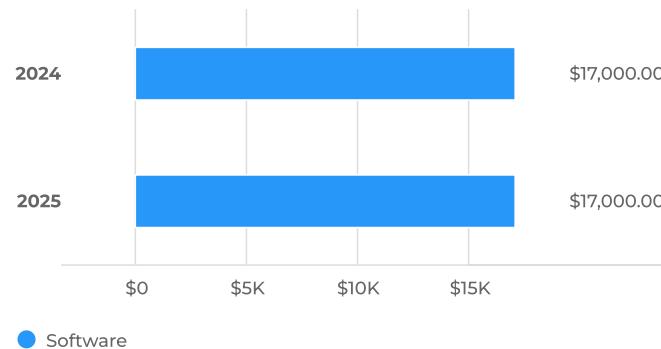
Details

New Purchase or Replacement	New
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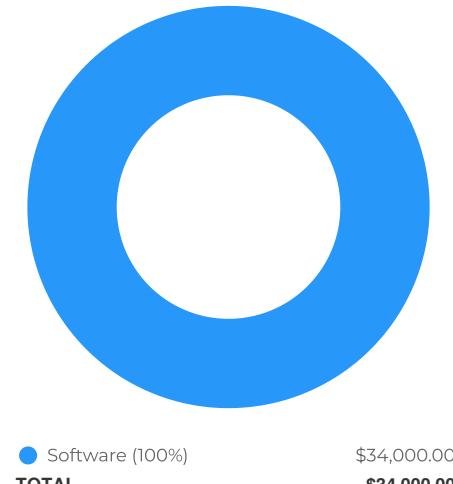
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$17,000	\$34K	\$34K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

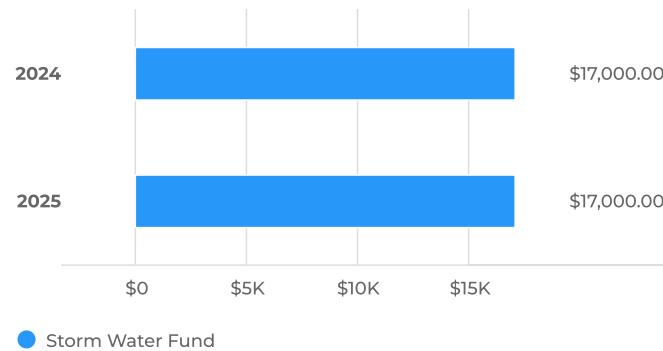
Capital Cost	FY2024	FY2025	Total
Software	\$17,000	\$17,000	\$34,000
Total	\$17,000	\$17,000	\$34,000



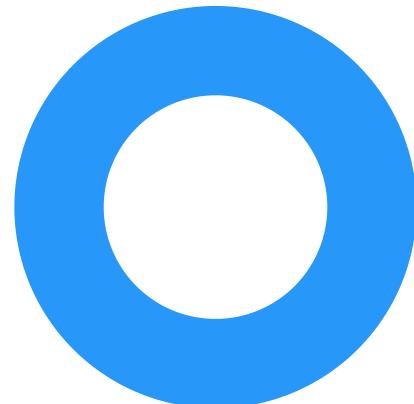
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
\$17,000	\$34K	\$34K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Storm Water Fund	\$17,000	\$17,000	\$34,000
Total	\$17,000	\$17,000	\$34,000



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.

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.

