



# 2026 Adopted Budget

City of Ridgefield, Washington





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# Introduction

# Budget Team/Committee

## ***MAYOR***

Matt Cole, Mayor

## ***CITY COUNCIL***

Judy Chipman, Mayor Pro Tempore

Meghan Hamilton, City Councilor Position 1

Clyde Burkle, City Councilor Position 2

Lee Wells, City Councilor Position 3

Katie Favela, City Councilor Position 5

Rian Davis, City Councilor Position 6

## ***SENIOR MANAGEMENT***

Steve Stuart, City Manager

Lee Knottnerus, Deputy City Manager

Kirk Johnson, Finance Director

Ryan Thamert, Public Works Director

Claire Lust, Community Development Director

Cathy Doriot, Police Chief

## ***CITIZEN MEMBER***

Magdalena Butler

# Reader's Guide to the Budget

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

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

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the reader's understanding. It is organized into ten 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 ten sections are: Introduction, Executive Summary, Performance Measures, Fund Summaries, Department Summaries, Municipal Debt Summary, Capital Improvement Plan, Capital Projects Summary, and the Capital Facility Plan Summaries.

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

- Budget Team/Committee
- Reader's Guide to the Budget
- City Manager's Budget Message
- GFOA Distinguished Budget Presentation Award
- Mission and Vision Statement
- History of the City
- Demographics
- Organizational Structure
- Boards, Commissions and Committees
- Basis of Budgeting
- Budget Procedures
- Budget Calendar
- Financial Policies

***Executive Summary:*** This section provides a detailed overview of the 2026 budget, strategic plan, short term factors and personnel changes. It includes the following:

- Executive Summary
- 2026 Budget Summary
- Long Range Financial Plan
- Short-term Organizational Factors

- Personnel Changes

**Performance Measures:** This section provides a detailed overview of the city council's seven strategic goals and the metrics to track these goals:

- City Council Goals
  - Goal #1: Plan and Manage the Growth of the City
  - Goal #2: Revitalize Downtown as a Destination Location
  - Goal #3: Create and Maintain Economic Stability for the City
  - Goal #4: Assure the City's Infrastructure is able to Meet Growing Community Needs
  - Goal #5: Retain the Culture and History of Ridgefield
  - Goal #6: Maximize the City's Natural Resources and Attractions
  - Goal #7: Actively Engage and Communicate with the Ridgefield Community

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

- Fund Descriptions
- Revenue Source Summary
- Governmental Funds
  - General Fund
  - Special Revenue Funds
  - Debt Service Fund
  - General Capital project Fund
- Enterprise Funds
  - Utility Operating Funds
  - Utility Capital Project Funds
  - InternalService Funds

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

- Organizational Matrix — Department Assignments by Fund
- Mayor and City Council
- Executive
- Administration/Human Resources
- Finance
- Public Safety
- Community Development
- Public Works

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

- City Bond Rating
- Debt by Type/Fund

**Capital Improvement Program:** This section provides a detailed summary of the 2026 capital plan. It includes the following:

- Capital Improvement Plan Summary
  - One-Year Plan
  - Project Types

**Capital Projects:** This section provides a detailed summary of the 2026 capital projects by type:

- 2026 Capital Projects Summaries

**Capital Facility Plan Summaries:** This section provides a summary of the city's capital facility plans:

- Capital Facility Plan Summaries

**Appendix:** This section provides a copy of the adopted Ordinance and a glossary of key terms and acronyms:

- Adopting Ordinance
- Glossary

# City Manager's Budget Message

November 1, 2025

Dear Mayor Cole and City Council members:

We are pleased to present the City's 2026 Proposed Budget. This budget represents the results of thoughtful direction provided by the City Council along with the dedicated efforts of the Budget Advisory Committee, Executive Management team and City staff. The city reviewed all 2026 budget requests for initiatives, personnel, and capital improvements to ensure they fit within the City Council's overall strategic goals. The 2026 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 4, 2025. The 2026 budget document also incorporates the most recent citizen survey from 2022, which was used as a tool when setting priorities for services and projects for the upcoming fiscal period, and includes the next community survey to check in with our residents.

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 2026 Proposed Budget, and each fund is described in more detail in this document.

## ***Summary of the 2026 Proposed 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 2014, the Council adopted six organizational goals that provide direction for staff and policy decisions to continue to better serve residents. The Council implemented an additional goal in 2021 to address community engagement. New services or initiatives are considered based on how they assist in meeting these organizational goals. The detailed Council goal document is included in the section on strategic goals and performance measures. Each goal includes metrics city staff have put in place to quantify how the City is performing in meeting Council goals. In 2018-2019, the City Council directed staff to develop a plan to begin a transition from a reliance on residential building to a more balanced economic development model. The transition included a focus on recruitment of commercial retail businesses, employment opportunities, a more sustainable long-term revenue structure and new service options requested by the residents. The City Council has adopted conservative budgets that included building reserve balances that would be set aside to be used for strategic investment during the transition. The transition is now underway, with sales-tax-generating businesses such as Costco, Les Schwab, In-N-Out, and Tractor Supply now operating in Ridgefield. However, the planned transition period has been extended due to economic conditions causing several commercial businesses to delay or slow construction. Staff are now forecasting the transition to continue through at least the 2028 calendar year.

The transition to a sustainable, full-service community is seen in one of the 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. This guidance will carry through the 2025 – 2045 Comprehensive Plan, which envisions large employer job development as well as business opportunities downtown and at the waterfront, vibrant mixed-use hubs, and support for remote workers.

To ensure mainline infrastructure is in place to support businesses and residents, in October 2023, the City Council approved a plan to implement a local tax increment financing plan for multiple infrastructure projects in the I-5 junction subarea. The tax increment financing plan is an investment in the future and will allow the City to build infrastructure that will bring an estimated \$700 million dollars of private investment to Ridgefield. The investment will add almost 1,900 new jobs in the city and 470 indirect jobs in the County. Ongoing state and local sales tax revenue is estimated to be \$3.4 million annually at full build out. The City's work is being complemented by private development of multiple public infrastructure projects along Pioneer Street on both the west and east side of I-5 by the end of 2025. These projects have contributed to multiple commercial development projects entering the construction phase in the I-5 junction area.

Beyond mainline improvements, 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 very good condition per the Pavement Condition Index. The 2026 proposed budget includes \$1.16 million in pavement preservation work in addition to multiple projects to reconstruct, widen and add sidewalks and bike paths to existing arterial roadways.

Because public safety is a top tier priority for the city, the City Council adopted a new 0.1% sales and use tax for criminal justice purposes in October 2025. The sales and use tax will be effective January 1, 2026, and will fund the addition of two officers to the Ridgefield Police Department and enhance public safety service levels in the city.

The 2026 proposed 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's 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 for the overall quality of city utilities and 73% for 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 2026 Proposed Budget includes the allocation of resources to support and enhance these previously identified priorities, in alignment with key organizational goals.

### ***Challenges***

The City continues to monitor economic changes in our region and on the national landscape. Economic challenges at the federal and state level are expected to have an impact on the City. Staff are anticipating a more competitive grant environment as both the federal and the state governments have reduced or eliminated budgets for programs local governments rely on for infrastructure improvements. State shared revenue accounts for approximately 5% of the overall revenue budget for the General and Street Funds. The City continues to advocate to maintain or increase funding assistance from the state.

The City has seen fewer single-family residential permits issued in the past three years compared to the residential boom that occurred in late 2020 and 2021. However, new residential building permits are forecast to increase by 16% in 2025 when compared to 2024. Developers have submitted plans for an additional 1,402 new residential lots over the next five years. Commercial permits continue to be steady, with signs that most known projects will continue.

Due to broader economic uncertainty, many businesses have reduced their plans to hire new employees. Businesses continue to see long lead times in the supply chain as a result of these policies. The City has seen increased costs for public works construction projects, basic services, and supplies that support the public services provided to Ridgefield residents. As a result of the increased costs, the City experienced budgetary pressures for the 2026 operating and capital budgets. The City Council and staff are proposing reduced additions to the 2026 budget and focusing on current operations, level of service and high priority capital projects.

### ***Opportunities***

The City has continued to see growth through residential and commercial development. Single-family residential permitting declined from 2022 to 2024 but is forecast to increase 16% in 2025. Land use and engineering permit submittals for commercial development have continued to be steady as Ridgefield transitions from residential to commercial development. Revenues from these projects are expected to provide both a one-time infusion of construction-related sales tax along with more sustainable long-term property tax and retail sales tax funding. Prior to the transition, one-time revenue from sales tax was as high as 65% of overall retail sales and use tax receipts. During the first quarter of 2025, the one-time retail sales and use tax receipts from construction activities were at 29.7%. 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 remain steadily between 20% and 25% in the long term.

The 2026 capital budget includes several infrastructure projects designed to support development in the city. Projects such as the Royle Road S, 19<sup>th</sup> to Hillhurst Road design, the Eastside Elevated Water Reservoir and Royle Rd waterline and intertie 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 also being used as leverage to apply for both state and federal grants to complete infrastructure projects. The city has been awarded a \$15 million low-cost DWSRF loan to complete the construction of the Eastside Reservoir project. The 2026 Capital Plan includes 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 is expected to be completed in 2026, and construction is set to begin by 2028. In addition, the

City received a \$2.4 million low-cost loan for multiple high-priority storm water projects in the downtown core and a \$655,000 loan to complete the design of the final segment of the Royle Road improvement project from the Washington State Public Works Board. The Department of Commerce awarded the City a \$1.5 million grant to proactively work on stabilization and slide alleviation on Pioneer Street east of Reiman Road. The City has also received federal planning grants through our Regional Transportation Council for future projects, including the 10<sup>th</sup>/11<sup>th</sup> Street Overpass (\$391,000), the I-5 South Connector (\$268,758), and a Carty Road trail (\$240,000). Through the Department of Ecology and the Department of Commerce, the City received a combined total of \$933,333 to complete construction and conduct ongoing monitoring on the site of the former Park Laundry, in addition to the previous \$2,300,000 awarded from the Department of Ecology for this project. The City has multiple federal and state grant applications submitted for new projects or the construction phase for existing projects in the amount of \$7.2 million. Staff expect to hear award decisions on these projects in late 2025 and early 2026.

The City hired a dedicated grant writer for the Finance staff to research and write grant applications. The focus on internal grant writing has increased grant and low-cost loan application awards through September 2025 with a success rate of 61% of applications awarded and over \$23.6 million dollars received.

### ***Current Funding Stream Conditions***

The City updated its six-year business plan in 2022. The plan is reviewed and modified as needed annually for relevant changes that may impact Ridgefield. The plan covers each department and identifies projects and staffing needs over the upcoming six years to maintain current service levels and meet the growth needs that were identified in the City's comprehensive growth management plan. City staff began an update to the growth management plan in 2023 and expect the project to be complete in 2026. This update will cover a 20-year planning horizon through 2045.

The City reviews and updates a six-year financial sustainability model for revenue and expenses related to each of the operating funds during the annual budget preparation. The City also prepares a six-year financial forecast to project revenue in the Capital Service and Special Revenue Funds (Real Estate Excise Tax, Impact Fees, Transportation Benefit District, and Water System Development Charges). Current projections show that City operating expenses will exceed revenue projections in the General Fund in 2027 and 2028 and for revenues to exceed expenses in 2029 and 2030. City staff will monitor the budget to make appropriate adjustments to reduce any negative impacts. The street and water fund is forecast to have revenues that meet or exceed operating expenses over the next 5 years. The Stormwater and Building and Permitting Funds will see pressures on revenues/expenses due to cyclical challenges in the Building and Permitting Funds and new statutory requirements in the Stormwater Fund that will continue to increase expenses.

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

Capital Service Fund revenue sources are expected to be reduced over the next few years because of impact fees. This is due to the city providing developers with impact fee credits to build the public portion of transportation and park and trail projects included in the city's capital facility plans in lieu of receiving cash payments for the impact fees on residential and commercial permits. The City Council approved policies in 2018-2019 to issue impact fee credits for both parks and traffic impact fees to work with developers to build the public portion of roads, parks, and trails. Through this policy, developers have built approximately 5.5 miles of new roads, a new roundabout, 1.75 miles of trails and provided the City with over 75 acres of park land. The Council has recently approved additional credit issuance through development agreements to obtain a 2.5-acre park in the Sanderling subdivision, and a new bridge and trails in the Paradise Pointe subdivision.

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

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

To guard against the possibility of an economic slowdown, the Council has proactively implemented reserve policies that exceed national best practice benchmarks to set aside funding in the event of a continued downturn in the economy. General Fund reserves are set at 10% of prior year's operating revenues and 60 days of operating expenses. The total operating reserves are approximately 19.8% of 2026 General Fund operating expenses. The overall General Fund reserves, including capital, debt service and retirement obligations, are 29.9% of the 2026 baseline operating budget. The city built additional reserve levels over the past six years to prepare for the transition from a dependence on residential development to a focus on commercial retail development. The City Council approved the use of these reserves beginning in 2023, and the City is proposing to use \$1.1 million in excess of the General Fund policy reserve balance in 2026 for one-time initiatives and capital investment.

In the proprietary funds, the City reserves up to 90 days of prior year operating expenses in the water utility and 60 days in the Building and Permitting and Stormwater Utility Funds to ensure service levels are maintained in the event of a downturn. Operating reserves for water are 17%, building and permitting 6% and 13% for stormwater drainage operating expenses, respectively. Proprietary funds also establish reserves for debt service, capital repair and replacement and retirement payout obligations and have an overall 53% for water, 6% for building and permitting and 38% for stormwater drainage reserve to operating expense ratio.

As a result of the Council's strong financial policies, diligent financial management and conservative budget planning, the City continues to maintain its AA bond rating and an S & P Global Ratings (S&P) financial management rating of "stable." The City has received an unmodified (clean) Financial Audit Opinion in 18 of the past 19 audits and has received ten consecutive GFOA Annual Comprehensive Financial Report Awards. The city

recently received their eighth straight GFOA Distinguished Budget Presentation Award for the 2025 Adopted Budget. The City also received their third Popular Annual Financial Report award for 2023.

### ***In Closing***

City staff and the Budget Advisory Committee are proud to present a balanced 2026 Proposed Budget. The City's budget maintains current service levels and will use fund balance in excess of policy reserves for one-time prioritized capital investment. In addition, the budget will maintain reserve policies to ensure financial sustainability.

The City of Ridgefield continues to be one of the fastest growing cities in the State of Washington due to several factors, including land availability, proximity to major infrastructure and location in the Portland-Vancouver Metropolitan Area. The city is proactively assuring that growth is balanced, including expanding its job base and attracting additional commercial development, which will ensure 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 tracking and communicating our progress. Over the past four years, staff have upgraded software and customer-facing portals to allow residents and the business community to obtain services without having to visit City offices in person. Staff have increased communication efforts using social media and an updated website to provide timely information to residents regarding services and information important to Ridgefield residents. In 2022, staff began to track metrics to quantify the results of how well the city is implementing each of the seven City Council goals.

As the City continues to see growth at a higher rate relative to the rest of the state, the city is planning to meet current and future demands and deliver exceptional service, efficiency and accountability to those we serve. While assuring the most efficient delivery of this service, the Proposed Budget does include the addition of four positions and two new seasonal positions to provide Ridgefield residents with the level of service that they expect, even as we grow. The new positions include two additional police officers, a city attorney and a civil engineering technician. The seasonal positions include one in the stormwater department and one in the street maintenance department.

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 a proud history, and meet the challenges and opportunities that are shaping the future of Ridgefield.

Respectfully,



Steve Stuart, City Manager

# GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ridgefield  
Washington**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morrill*

Executive Director

# Mission and Vision Statement

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

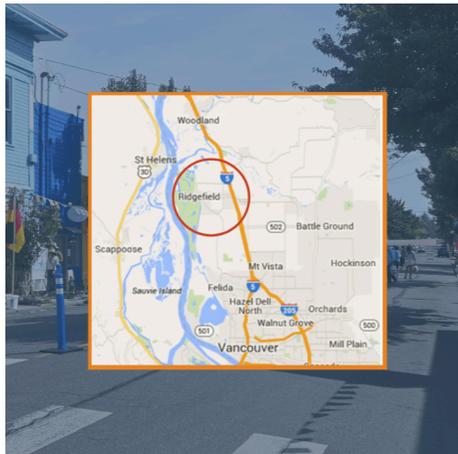
Committed to providing the community with superior services, building on the proud history, and meeting the challenges that shape our future.

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

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

# History of City

Every chapter of Ridgefield's history has left its mark, and those roots continue to shape the welcoming, close-knit spirit of the community you see today.



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

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

In 1840, a young Irish immigrant named James Carty filed the first Land Donation Claim in the area, a portion of which is in what is the present-day northern part of downtown Ridgefield. His nephew, James Carty, visited in 1860 and later settled in the area in 1872. Records indicate

that the younger Carty was active in the Democratic Party and his son, William Carty, was a state representative for the State of Washington for 22 years.

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

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

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

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

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

In 1999, the voters changed city government to its current council-manager form. The council-manager form of local government combines the strong political leadership of elected officials with the strong professional experience of an appointed local government manager. The Mayor is appointed by the City Council and serves as the chief spokesperson and head of the city government for public, political and ceremonial purposes. The Mayor has no full-time administrative duties. The seven City Council members are elected by the citizens of Ridgefield on a non-partisan basis for four-year terms. Council members are policymakers; they adopt a budget for City revenues and expenditures and perform all other actions necessary to govern the City, including the passage of ordinances and resolutions.

In 2009, the City of Ridgefield celebrated the centennial of its incorporation with a population of 4,215 and an optimistic view of the future. The city is continuing to grow with a current population of 16,290. The City's Comprehensive Growth Management Plan is currently being updated as a part of the Envision Ridgefield 2045 project. The community vision being achieved through this update includes maintaining Ridgefield's small-town charm, investing in infrastructure improvements, supporting diverse business and recreational amenities, promoting transparent governance, and preserving and enhancing natural areas.

<b>Ridgefield At A Glance</b>	
Elevation (Average)	112 Feet
Land Area	7.34 Sq. Miles
Miles of Streets	66
Miles of Trails	12
Park Acreage	172
Water Production Daily Capacity (Millions of Gallons)	3.19 Million
City Retail Sales Tax Rate (Effective January 1, 2026)	8.8%
City Employees (FTE) (2026 Pending adoption)	90.75
Assessed Valuation (2026 Projection)	\$4,558,777,684
Property Tax Levy Rate per \$1,000 Assessed Value (2026 Projection)	\$0.58

# Demographics

## Population



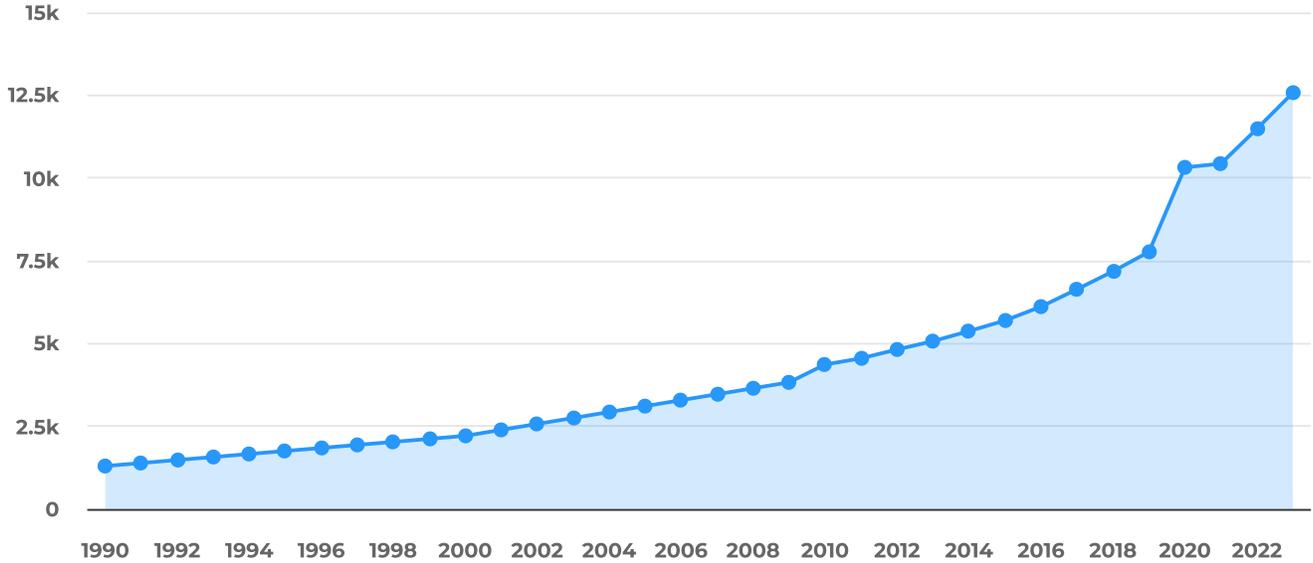
TOTAL POPULATION

**12,576**

**9.49%**  
vs. 2022

GROWTH RANK

**25** out of **289** Municipalities in Washington



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



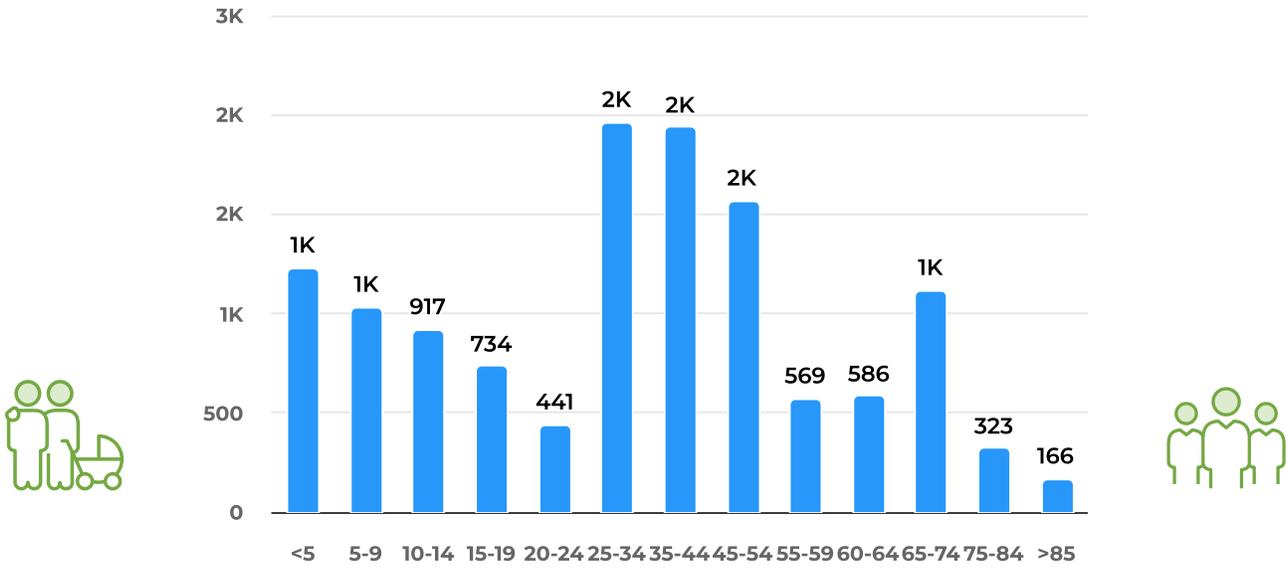
DAYTIME POPULATION

**11,605**

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.*

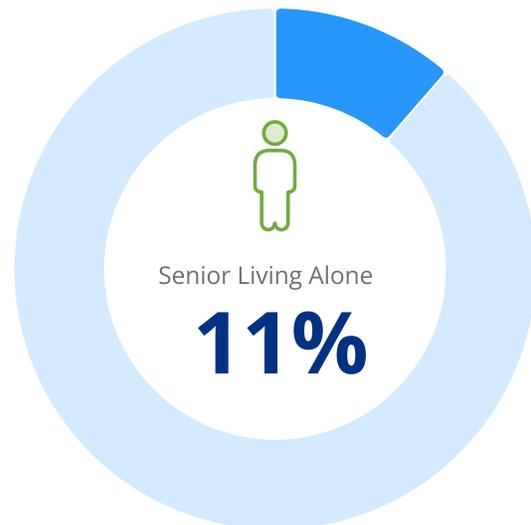
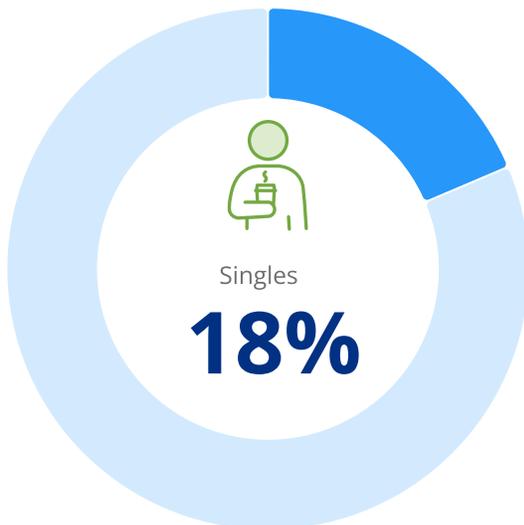
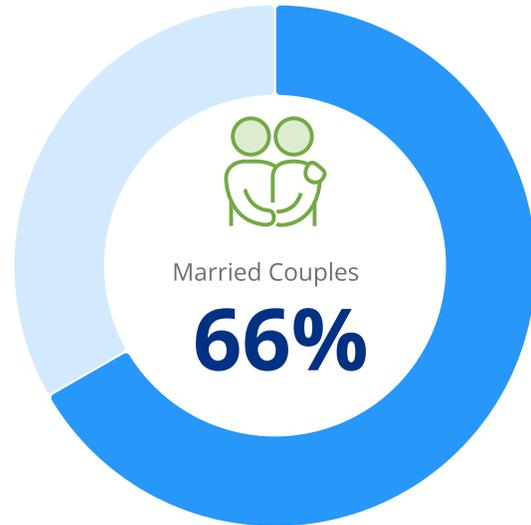
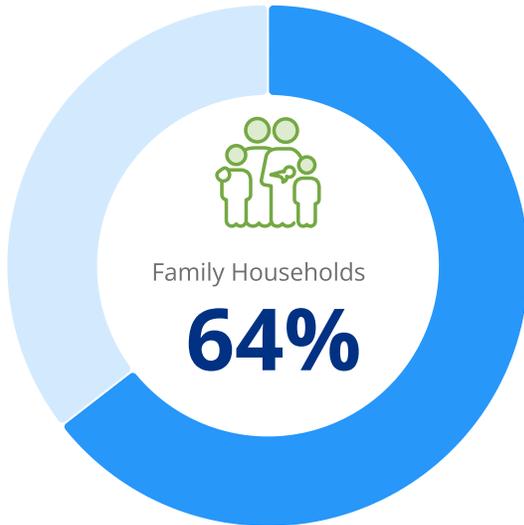
*\* Data Source: American Community Survey 5-year estimates*

# Household

TOTAL HOUSEHOLDS

# 4,317

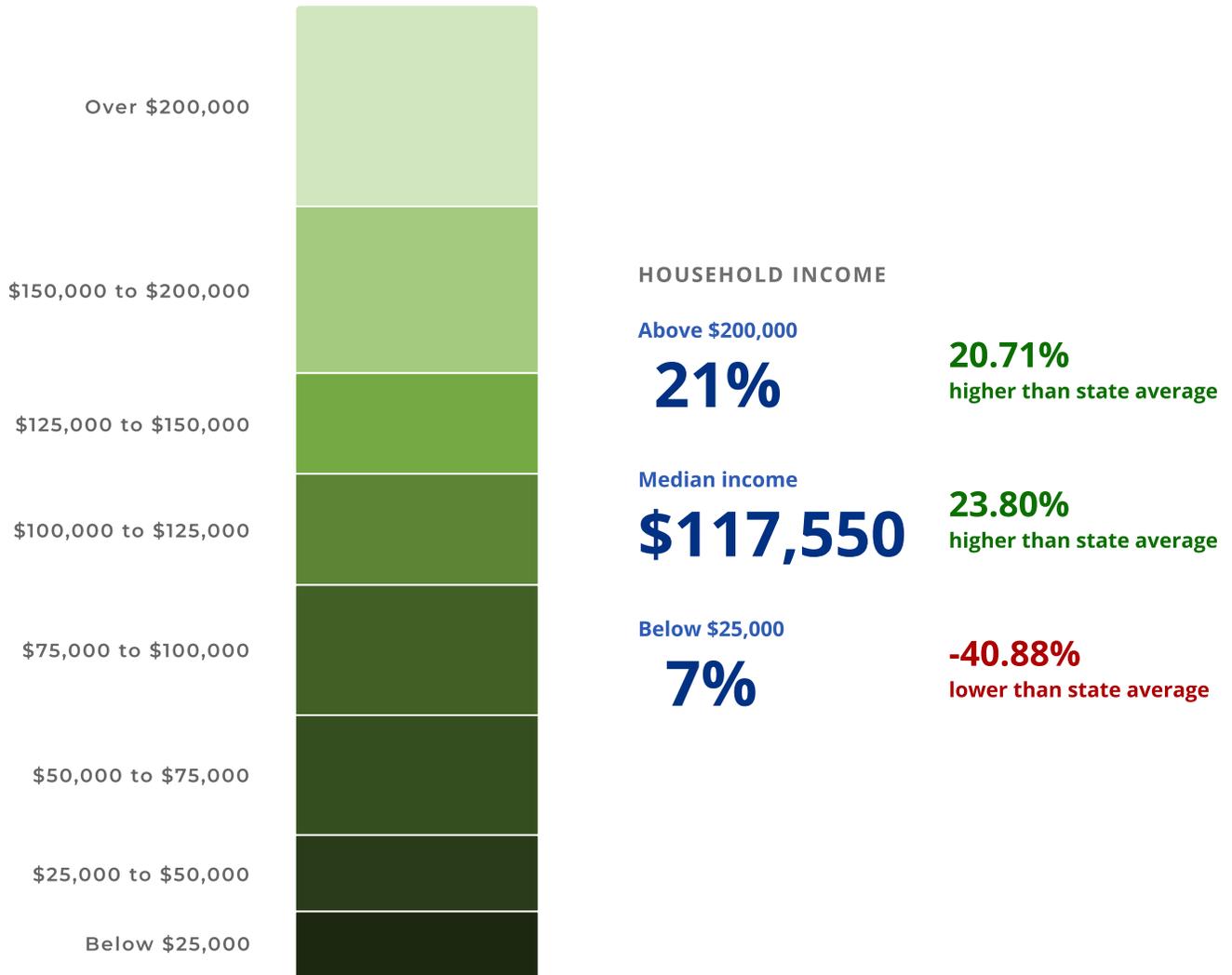
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



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

# Economic

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.



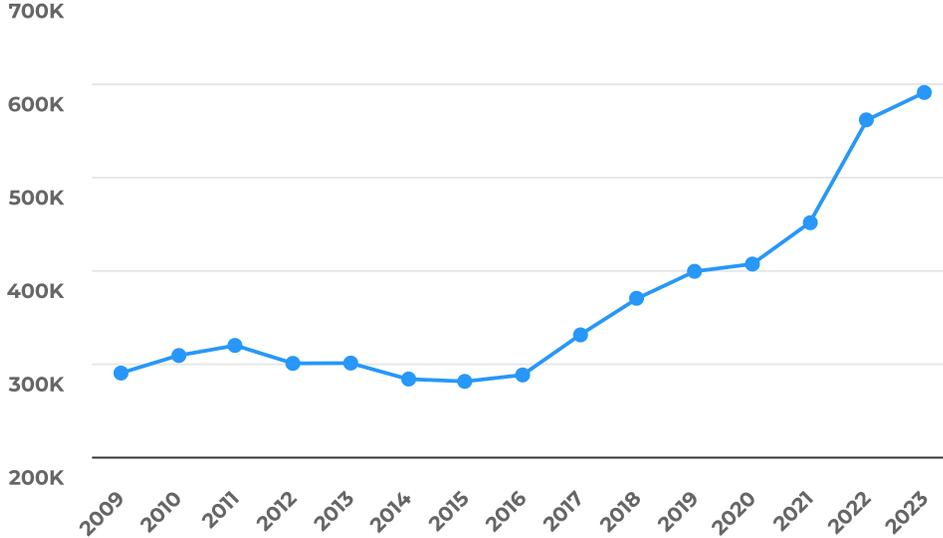
\* Data Source: American Community Survey 5-year estimates

# Housing



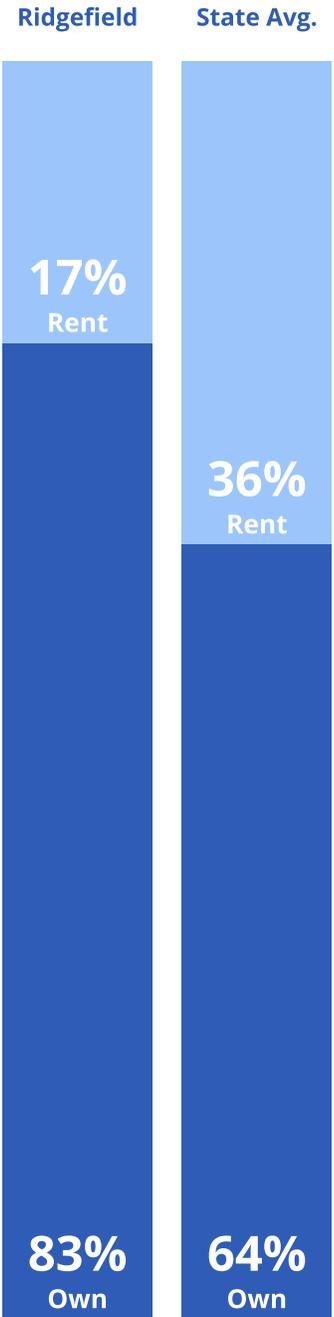
2023 MEDIAN HOME VALUE

**\$590,200**

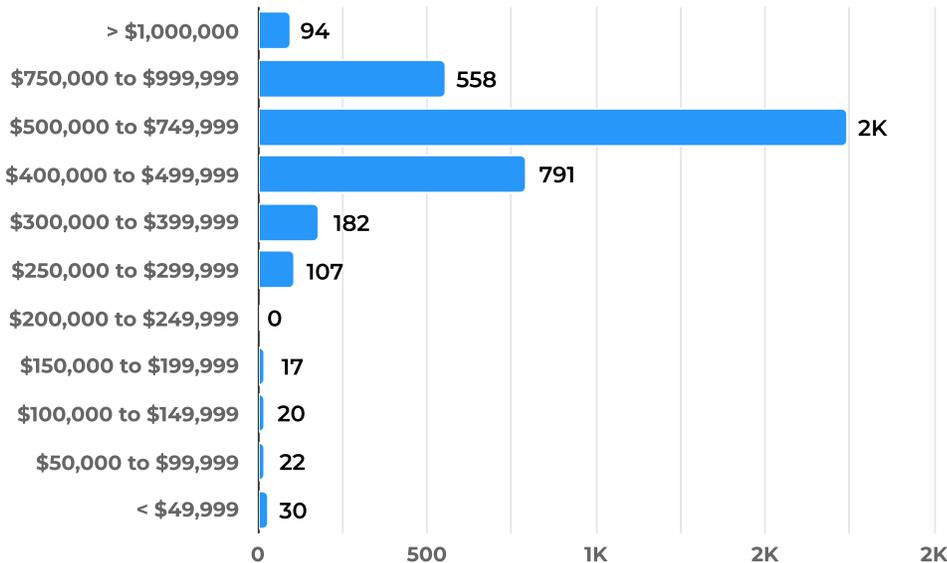


\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS



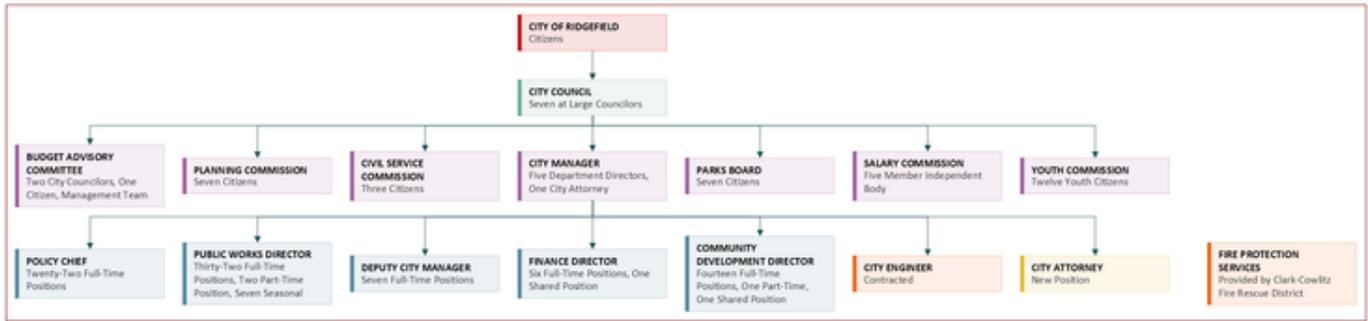
## HOME VALUE DISTRIBUTION



\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

# City of Ridgefield 2026 Organizational Chart



# Boards, Commissions and Committees

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

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

## ***Planning Commission***

The Planning Commission is comprised of seven volunteer citizens who advise the City Council on planning, development and growth issues for the community. The commission reviews and makes recommendations to the City Council on updates to the City's Comprehensive Plan and Capital Facilities Plans, Development Code regulations, shoreline management regulations, environmental protection regulations, general development policy, and other matters as directed by the City Council. The Commission does not conduct quasi-judicial hearings on land use applications as the City uses a Hearings Examiner to review such proposals. Members of the planning commission must reside within the corporate limits of the City of Ridgefield, except that up to one member may reside outside the city limits, provided they reside within the urban growth area as depicted by the Ridgefield Comprehensive Plan. 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 comprised of six adult members and one youth member who advise the City Council on parks planning, parks acquisition, operations and maintenance within the current and future city limits of Ridgefield.

1. Eligible adult members shall reside within the corporate limits of the city. They must be qualified to be electors in the city, but need not be so registered. Terms shall be for three years and shall be staggered to ensure a consistent membership base.
2. Eligible youth members shall be fourteen to seventeen years of age at the time of appointment, and reside within the corporate limits of the city. Terms shall be for two years.

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, and actively solicits public comment for consideration when making a salary determination. The Commission files a salary schedule with the City clerk which is published in the same manner as a City ordinance. The salary schedule is then incorporated into the City budget without further action of the City Council. For more information, refer to RMC 2.62 – Independent Salary Commission.

### ***Roundabout Committee***

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

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

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

### ***Youth Commission***

The Ridgefield Youth Commission is a youth-driven advisory board and leadership development program established by the Ridgefield City Council in September 2025. The nine-member board, with an additional three alternate members, is made up of youth members in grades eight through twelve. They provide a youth-oriented point of view to the City Council on community issues that are significant for young people. Meeting schedules are determined by the commission annually. For more information, refer to RMC 2.95 - Ridgefield Youth Commission.

# Basis of Budgeting

## Budget Information

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

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

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

**Basis of Presentation** - The diverse nature of City government and the necessity to ensure 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. The budget system aligns with generally accepted accounting principles. It should be noted that the City does not budget for the payment 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 the 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's priority direction, and for implementation once adopted.

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

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

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

### ***Budget System***

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

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

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

### ***Fund Definition***

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, in addition to recording the related assets, liabilities and fund equity, and changes affecting these

accounts. The purpose of the fund is to segregate for the purpose of performing specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

### ***Fund Types***

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

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

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

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

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

#### ***General Fund – 001***

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

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

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

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

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

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

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

- 115 – Traffic Impact Fee (TIF)

### ***Debt Service – 200***

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

### ***Capital Projects – 300***

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

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

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

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

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

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

- 416 – Water System Development Charge (WSDC)

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

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

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

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

The ERF fund is used to account for the financial resources and expenditures incurred for purchasing replacement vehicles and large equipment items at the end of their useful life. The ERF fund is financed through interfund transfers from operating funds that budget expenses 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, is increased/modified to include projected revenues and expenses. It excludes any one-time 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 is based on known factors including any updated rates and fees.
6. Identify shortfalls and/or surpluses.

#### ***Detail Process***

1. Update Expenses.
2. 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.
3. Supplies/Services - Includes the cost of supplies, training, utilities, operations and maintenance, services, professional services, and small equipment purchases.
4. Overhead costs - Allocated based on the full cost of providing services according to a consistent methodology included in the City's Indirect Cost Plan.
5. Planning/updating projects and capital projects based on capital improvement plans.
6. Record appropriate interfund transfers.
7. Includes scheduled principal and interest payments.
8. Update Revenues.
9. Taxes, licenses, and permits, intergovernmental, charges for goods and services, planning and development, fines and forfeits, miscellaneous and other revenue.
10. Update utility rates and fee schedules to ensure the level of service.
11. Utility Rates – Rates or fees charged to customers that use water and stormwater drainage facilities supplied by the City. The City uses a rate model to assist with setting appropriate rates.
12. Adjust rates to ensure a sufficient level of maintenance on existing facilities and coverage of overhead costs.

13. Review and update System Development Charges as needed, including indexed updates based on the West Region CPI-U.
14. Fee Schedule – Includes development and permit fees and charges for goods and services provided by the City.
15. Adjust the current fees to the West Region CPI-U index as appropriate.
16. Add a component for overhead costs incurred to carry out the service as appropriate.
17. Review and update Impact Fees as needed, including indexed updates based on the West Region CPI-U.
18. Grants are allocated to the appropriate capital improvement project or projects.
19. Grants are tracked in the same fund where the expenditure occurs.
20. Loan disbursements.
21. Interfund transfers.
22. 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:

1. Service impacted: addition or reduction in service provided and how it impacts the City's services, including reasons and support for making the change.
2. Cost of service addition/reduction.
3. 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.
4. 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. The 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.

1. The Finance Department will prepare preliminary revenue estimates, based on updated rates/fees.

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

Department Directors review the baseline budget and FTE report.

1. Review and ensure understanding and accuracy.
2. Update position descriptions for employees.
3. Additions or subtractions will be made using the baseline adjustment process, noted above.
4. 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.

1. 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.
2. 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 between the participants and the residents of Ridgefield.

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

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

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

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

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

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

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

The Budget Advisory Committee will meet as necessary for revisions and updates to the budget.

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

The proposed budget will be made available to the public.

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

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

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

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

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

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

### **Budget Monitoring**

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

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

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

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

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

# 2026 Budget Calendar

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

2026 Budget Calendar			
<i>Major Steps in Process</i>	<i>Management Team/City Manager</i>	<i>Budget Advisory Committee (Monthly Meetings)</i>	<i>City Council</i>
Council and Management Retreats	May-August	Meeting August 12th	Work Session August 21st
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 9th	Work Session September 18th
Budget Initiatives and Personnel First Touch			
Capital Budget First Touch			
Complete Preliminary Budget			
<b>Complete Estimated Budget</b>	<b>By October 1st</b>		
Budget Initiatives and Personnel Second Touch	October	Meeting October 7th	Work Session October 16th
Capital Budget Second Touch			
Final Budget Update			
<b>Present Proposed Balanced Budget</b>	<b>By November 1st</b>		
File Proposed Budget	November 1st		
Final Touch on Operating and Capital Proposed Budget	November	Meeting November 4th if needed	Work Session November 13th if needed
City Clerk Publishes Notices of Public Hearing	October 14 - November 21		
<b>Conduct Revenue and Budget Hearings</b>	<b>By End of November</b>		
Make Proposed Budget Available to the Public	November 1st		
Conduct Public Hearing on Revenue Sources	Council Meeting November 6th		
Conduct First Reading on Ad Valorem Tax Levy			
Conduct First Reading on Utility Rates	Council Meeting November 20th		
Conduct Second Reading on Ad Valorem Tax Levy			
Conduct Second Reading on Utility Rates			
Provide Budget Presentation to City Council			
Conduct First Public Hearing and First Reading on Proposed Budget			
<b>Conduct Final Budget Hearing and Budget Adoption</b>	<b>By End of December</b>		
Conduct Second Public Hearing and Second Reading on Proposed Budget. Adopt Final Budget	Council Meeting December 4th		
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.

[Read Financial Policy 01 - Financial Management \(PDF\)](#)

# 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.

[Read Financial Policy 07 - Budget Policy \(PDF\)](#)

# 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.

[Read Financial Policy 08 - Investment Policy \(PDF\)](#)

# Debt Management 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.

[Read Financial Policy 10 - Debt Management \(PDF\)](#)

# Grant Management Policy

The purpose of the grant management policy is to ensure sound, strategic, and effective grant application, management, and reporting for the benefit of the City of Ridgefield and its residents. To accomplish that goal, this policy will:

- A. Define practices for approval, application, and reporting for grants sought and obtained by the City.
- B. Encourage City personnel to pursue federal, state, and other grants-in-aid that support the Council's Strategic Goals and ensure that such grants are administered in accordance with all applicable laws and regulations, contractual obligations, and City policies.
- C. Ensure grant application and management processes are efficient and well-organized by providing clarity regarding operations, key stakeholders and decision makers, responsibilities, and outcomes.
- D. Establish grant procedures that will support successful compliance with this policy.

[Read Financial Policy 15 - Grant Management \(PDF\)](#)

# Executive Summary

The 2026 Budget represents the proposed fiscal plans for the City of Ridgefield for the 2026 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.

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

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

The 2026 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 in 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.

The initial version of the 2026 Budget identified expenditures that exceeded revenues in the General Fund Baseline Budget. Each department was asked to review their operating budgets and reduce overall expenditures by 5%. Staff completed this exercise and identified multiple line items that in past years had not had the full budget expended. The Proposed 2026 General Fund Budget presented to Council included a net positive of over \$656,000. The reductions included a one-year pause on transfers to the Equipment Replacement Fund. The budget development goals stated above were not impacted by these changes.

Available funding is conservatively projected, and the major assumptions used for projecting the 2026 revenues include:

- The current population of 16,290 residents, a 3.2% increase from 2024.
- Population estimates of 17,048 residents in 2026, a 4.6% increase over 2025.
- 250 new residential permits, which matches the 2025 budget.
- 194 multifamily residential units completed in 2026.
- Commercial projects that add 300,000 + square feet of commercial and retail space.

- 1% increase in the property tax levy.
- \$174 million increase in assessed property valuation due to new construction.
- A 13.3% increase in retail sales tax over the 2025 budget.
- A 9.5% increase in utility tax revenue over the 2025 budget.
- An increase in storm water utility rate of \$2.76 per bi-monthly billing cycle, per equivalent dwelling unit in 2026.
- A 3% inflationary increase in water utility base and usage rates in 2026.
- A 4.5% increase in the number of utility accounts in 2026.
- 2% in interest earnings on our short-term cash investments.
- Inflationary increases for traffic and park impact fees of 2.7%.
- System development charges and impact fee revenues are based on charges for the projected number of permits less an estimate for the use of development issued credits.
- The estimate for impact fee payment from credits is 70%.
- Estimates of secured grants and other revenue sources to fund capital improvement projects.

The 2026 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 Building and Permitting, Water and Storm Water Drainage Enterprise Funds.

Special revenue funds include the Drug Fund, Capital Service Funds, Tax Increment Area, Affordable Housing and Transportation Benefit District. The Debt Service Fund includes General Government related debt service, for the issuance of Limited Tax General Obligation bonds related to the construction of a multi-purpose shared use facility, Ridgefield Outdoor Recreation Complex (RORC), the issuance of Limited Tax General Obligation (LTGO) bonds for the purchase of land and a commercial building for a new Public Works Operations Center, the issuance of LTGO bonds related to infrastructure projects in the Tax Increment Area, 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 2026 combined budget for all funds is \$81 million, a decrease of \$3.3 million (3.9%) from the amended 2025 budget. The total operating budget for 2026 is \$27.9 million, an increase of \$0.4 million (1.5%) when compared to the amended 2025 operating budget of \$27.5 million. Additionally, the 2026 Budget incorporates \$46.9 million of new requests, including personnel, initiatives, and capital projects, with \$3.56 million in transfers from internal funds to fund the requests. New requests associated with the operating funds include, \$1,489,332 associated with the General and Street Operating Funds, \$41,550 associated with the Building & Permitting Fund, \$625,484 associated with the Water Operating Fund, and \$86,564 associated with the Storm Water Drainage Operating Fund. The remaining new requests are funded through a combination of grants and low-cost debt issuance.

The debt service budget for 2026 is \$3.4 million. The debt service is mainly for expenditures related to debt service for high priority capital projects or equipment purchases.

The capital projects budget for 2026 is \$43.4 million, an increase of \$4.8 million (12.4%) when compared to the amended 2025 budget. The capital projects budget includes several high-priority capital projects that began design in 2025 and will go to construction in 2025.

The \$43.4 million in capital projects and equipment replacement purchases will be funded by using \$3.7 million in grant funding, \$35.9 million in debt issuance, \$1.3 million from City capital service fund transfers or expenditures – Park Impact Fee, Operating and the Water System Development Charge funds, \$546,100 from operating fund transfers, \$1.2 million from the Transportation Benefit District, \$442,000 in existing developer share and \$264,000 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 \$15.6 million, an increase of \$2 million or 14.5% in 2026, when compared to the amended 2025 budget of \$13.6 million. The increased revenue projection is due to a forecast increase in retail sales tax related to new businesses opening in Ridgefield along with the one-time construction-related sales tax during the construction of these businesses. Utility tax and property taxes are expected to increase due to the increase in the population and new housing and commercial buildings that opened in 2025 and will open in 2026.

Commercial retail development continues to increase with several projects currently under construction. Multiple construction projects began in 2024 with Costco opening along with several additional commercial retail businesses in the I-5 junction subarea opening in 2025. As a result of these new businesses opening, the City is projecting a significant increase in retail sales tax receipts and an expanded property tax base.

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

General Fund grant revenues will increase 165% in 2026 compared to 2025, due to the expectation the City will receive a grant to assist with hiring two new police officers in 2026. 2026 revenue increases and decreases are projected for the following when compared to the 2025 amended budget: property taxes, a 6% increase, sales and use tax, a 13.1% increase, utility taxes, a 9.5% increase, and charges for goods and services are expected to increase 28.7%. The increase in charges for services is related to indirect charges for the enterprise funds.

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

The 2026 General Fund expense budget is \$16.1 million, a decrease of \$602,670 (3.6%) when compared to the 2025 amended budget of \$16.7 million. The 2026 budget includes ongoing expenses of \$13.9 million, plus \$2.2 million, that was added to account for new department and Council priority initiatives, including \$494,090, in internal transfers for park and transportation capital projects and initiatives. In addition, the General Fund will

transfer \$141,200 for debt service related to two heavy equipment loans. The City anticipates using General Fund contingency reserves in the amount of \$1.1 million for one-time expenses to balance the budget.

Additionally, the General Fund budget allocation by major cost category comprises 1) personnel costs of \$8.9 million, 2) supplies, services, and operations/maintenance at \$4.4 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$2.8 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$970,415, or 12.2%. The percent of personnel cost as it relates to the total expense budget accounts for 55.5% of the total expense budget, including one-time expenses. Personnel expense is 64.1% of operating expenses, excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 50.9, up from 48.2, which represents an increase of 2.7 full-time equivalents when compared to the 2025 FTE budget. The City will add 4 FTE's in 2026 compared to 4 new FTE's added in 2025. The new positions include two police officers, a city attorney, and an engineering technician. The engineering technician position includes a sunset provision after two years. The City Council will review the position for need as part of the 2028 annual budget. The City completed a classification and compensation study in 2024. The study recommended changes in the salary structure, which was implemented over a two-year period in 2025 and 2026. Additionally, cost of living increases were budgeted for management (exempt) and Teamsters union staff per employment policy or labor agreement. The Ridgefield Police Officers Association was budgeted per labor agreement. Health insurance costs are estimated to increase 10% from the 2025 amended budget.

***General Fund - Fund Balance:***

The City Council adopted financial management policies in 2014 to identify reserve requirements to ensure financial stability. As a result, the fund balance in the General Fund has grown as the City continues to develop. In addition to the policy reserves, the City Council approved adding additional reserve contingencies beginning in 2018 to prepare for a transition from a dependence on one-time development-related sales tax to a more stable commercial retail sales tax structure. The transition began in 2023 with multiple commercial retail establishments opening their doors. The estimated 2026 policy operating reserves are 19.8% of 2026 General Fund operating expenses. Total reserves, including debt service, separation and capital reserves, are 29.9% of 2026 operating expenses. The City Council has approved the use of the contingency reserves over the past few years for high priority one-time capital investment to support the growth of the city. The 2026 budget includes the use of \$1.1 million in remaining contingency reserves.

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

***Street Fund Revenue:***

The main components of the revenue budget are the motor vehicle fuel tax, utility tax and transfers from the General Fund to support the street maintenance activities. The City Council has dedicated 2% of water and sewer utility taxes to fund street operations and maintenance. The 2026 revenue budget is expected to increase by \$32,650 compared to the amended 2025 budget. Utility taxes and the General Fund transfer are expected to

increase by 10.4% and 9% respectively, while the motor vehicle fuel tax will decrease by 1.3% in 2026. The increase in utility taxis is due to the growth in households.

***Street Fund Expense:***

The 2026 Street Fund expense budget is \$1,671,840, an increase of \$99,890 (6.4%) from the amended 2025 budget. The 2026 expenses include one-time expense for the purchase of salt and brine equipment for snow and ice removal. In addition, the Street Fund will include funding for an additional seasonal worker to assist with right of way and frontage maintenance during the spring and summer months.

***Street Fund – Fund Balance***

The Street Fund's major sources of revenue are utility taxes, motor vehicle fuel tax and subsidies from the General Fund. As a result, the City does not maintain a significant fund balance in the Street Fund. The Street Fund's estimated fund balance is \$137,202 by year-end 2025. The 2026 budget includes the use of \$63,000 in fund balance, leaving an estimated \$74,202 by year-end 2026. Reserves for the Street Fund are maintained in the General Fund.

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

The main components of the revenue budget are fees charged to users for the services provided. The 2026 budget will use \$155,880 in reserves to balance the budget as revenues do not match expenses. The City Council approved a cost of service study in 2024 to determine revenue requirements for the building and permitting activities provided to residents and developers. The study was completed early in 2025 and the Council adopted an updated master fee schedule implementing a cost recovery component for outside professional services related to permitting activities. The 2026 revenue budget is expected to increase by \$1,043,500 (41.5%) compared to the amended 2025 budget. This is due to the change in the cost recovery and the forecast for 250 single-family residential permits and 194 multifamily unit permits in 2026. Staff estimate commercial permits will remain stable throughout 2026 as multiple projects continue construction. The 2026 revenue budget is \$3,555,500.

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

The 2026 Building and Permitting Fund expense budget is \$3,711,380, an increase of \$401,580 (12.1%) from the amended 2025 budget. The 2026 budget incorporates \$89,800 in new personnel costs for the allocation of the city attorney position for development-related legal fees and the potential retirement payouts of accrued vacation and sick time per labor agreement. City staff completed an efficiency review prior to the start of the cost of service study and reduced expenses by 10.8% in 2025. Staff continue to look for additional cost-cutting measures by streamlining processes and expect to have similar success in 2026.

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

The Building and Permitting Fund's major sources of revenue are fees for services. The fund built up significant reserve balances over the past 6 years as residential development exploded. Reserves have been used in 2024 and 2025 to balance the budget as staff have conducted an efficiency review and the cost of service study was completed. The fund balance is forecast to be \$131,047 at the end of 2026. The fund balance will not meet the

policy reserve guidelines outlined in the financial management policies adopted by the Council. Staff are looking at options to streamline processes to reduce expenses and begin to build fund balance.

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

***Utility Operating Funds:***

The water and stormwater drainage operating budgets are funded by fees charged to customers for services provided. The water system began to draw on a Drinking Water State Revolving Fund (DWSRF) loan in 2024 and completed the design of the Eastside Elevated Water Reservoir and final draw in 2025. The loan is for \$510,000 at 0% interest for a ten-year term. In 2026, the City will begin to draw on a \$15 million DWSRF low-interest construction loan to build the Eastside Elevated Water Reservoir. Debt service for these two loans will be paid from Water SDC funds. Debt service for storm projects will be paid from operating revenues from storm drainage service fees. The Stormwater Fund currently has limited debt of \$216,000, and will issue an additional \$2.4 million Public Works Board loan in 2025 and 2026.

***Utility Fund Revenue:***

Water and stormwater fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for each utility fund. The City conducted a rate study in 2023 to analyze revenue requirements for the next 10 years for the water and stormwater utilities. The City updated both the water and stormwater management plans and capital facility plans. The revenues from water and stormwater utility rates include a projected 4.5% increase in new accounts in 2026 due to an increased utility customer base. Stormwater utility rates include a rate increase from \$27.60 to \$30.36 bi-monthly per equivalent development unit (EDU). Water utility rates will see an inflationary increase of 3% in base and usage charges in 2026.

The Water and Stormwater Drainage Utility Funds 2026 combined total revenue budget from fees for services, miscellaneous revenues and transfers from other funds is \$6.1 million, a decrease of \$0.1 million (2.3%) when compared to the Amended 2025 Budget.

***Utility Fund Expense:***

The Water Fund operating expense will see an increase of \$344,905 (8.8%) when compared to the Amended 2025 Budget. This is due to increased personnel costs, and the addition of one-time capital costs for an upgrade to the meter reading software allowing City staff to do real-time meter reading from the office rather than dispatching a crew member. In addition, there is a transfer of \$111,500 from the Water Operating Fund to the Utility Capital Fund to complete the Gee Creek Loop construction project.

The 2026 Storm Water operating budget will see an increase of \$168,055 (8.1%) when compared to the Amended 2025 Budget. This is due to the addition of one new seasonal position and a new professional service contract to support requirements the City must meet for the new Phase II Municipal Stormwater Permit effective July 1, 2024.

The Water and Storm Water Utility Funds 2025 combined total operating budget is \$6.5 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 Stormwater Drainage Funds has grown as the City continues to develop. The estimated 2026 operating reserves are 17% in the Water Fund and 13% in the Stormwater Fund when compared to 2026 operating expenses. Total reserves, including capital and retirement accrual payout, are 53% in the Water Fund and 38% in the Stormwater Drainage Fund when compared to 2026 operating expenses. In addition, the City is estimating an additional \$1.8 million in contingent reserves in the Water Fund. The Stormwater Fund has drawn down capital repair and replacement reserves, and separation reserves due to a potential retirement in 2026. The City is estimating 2026 stormwater reserves will be slightly under the policy reserve balance. The Council has approved the use of these funds to proactively work on the requirements of the new MS4 permit.

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

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

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

The combined 2026 revenue budget for these funds totals \$5,621,500, an increase of \$1.2 million (25.7%) when compared to the Amended 2025 Budget. The increase is due to a forecast that real property sales and new permits will stay steady in 2026. Additionally, impact fee revenue will increase with more fees paid with cash instead of the redemption of credits. Staff expect 70% of impact fees to be paid using impact fee credits for both transportation and park impact fees, which will reduce the cash receipts for the impact fee funds. This is a decrease in the use of impact fees in 2026, which saw an 80% use of credits. Impact fees and system development charge revenues are charged to developers on a new development when a building permit is issued. The rate charged is based on infrastructure projects identified in a capital facilities plan, indexed by inflation, to consider increasing costs for these facilities. These projects need to be constructed to meet the increased capacity demand for the city's infrastructure, including parks, streets, and water, as a result of growth. Impact fees are associated with transportation and parks. System development charges are associated with the water transmission system.

The City is forecasting an additional 300,000 square feet of commercial development in 2026. The City expects 250 single family residential permits and 194 multifamily units in 2026. School impact fees are collected by the City and remitted to the Ridgefield School District. The City does not assess a stormwater system development charge.

Real Estate Excise Tax revenue is generated and charged on the sale of real property when property is sold and is charged as a tax on the sale of real estate. Real Estate Excise Tax revenue is forecast to decrease by 16% in 2026. The decrease is due to the forecast home sales will continue to be reduced due to high mortgage rates and existing property owners staying in their homes as a result of the low rates they received during the pandemic.

The 2026 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 30% of traffic impact fees to be paid in cash and 70% to be paid by redeeming credits on single family residential

permits. The forecast for commercial projects is also 30% paid in cash and 70% paid through the redemption of impact fee credits. For park impact fees, the estimate is for 30% of fees to be paid in cash and the remaining 70% 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 are a major consideration in developing the revenue budget. As of the end of September 2025, traffic and park impact fees have a balance of unused credits that can be used towards future building permits, with \$9.7 million associated with traffic and \$4.95 million for parks. Additional credits will be issued in the fourth quarter of 2025 or early in 2026 for several planned transportation and park projects, including approximately \$2 million in transportation impact fee credits and \$3.75 million in park impact fee credits. Water system development charge credits totaled approximately \$1,215,000. Of the \$9.7 million in traffic impact fee credits, \$710,186 of those are restricted and may only be used in the Union Ridge industrial development, which is commercially zoned on the east side of I-5 and the west side along the freeway corridor north of Pioneer Street. The restricted credits are anticipated to be used on construction projects currently under construction. Revenue estimates for impact fees and water system development charges are based on the City's forecast for 250 single-family residential permits, 194 multifamily residential units and 300,000 square feet of commercial/industrial permits to be issued, less the anticipated credits that will be redeemed. The 2025 park impact fee is \$4,298; the traffic impact fee is \$5,721 for a single family and \$3,504 for multifamily, with an inflationary factor added on January 1 of each year. The inflationary factor effective January 1, 2026, is 2.7%. The City uses the West Region CPI-U to calculate the index. The index is from July 2024 through June 2025, and is effective on January 1, 2026.

The water system development charge fee is \$5,195 per equivalent dwelling unit for a 5/8" – 3/4" meter, with an inflationary factor added on January 1 of each year.

***Capital Service Funds Expense:***

Capital Service Fund expense consists of transfers to capital projects or debt service funds to cover capital improvements and debt service. The City expects REET to fund the majority of debt service and the park impact fees to fund multiple park capital projects. No expense is budgeted from the Traffic Impact Fee Fund in 2026. Water SDC funding will support multiple high priority water projects in 2026. Overall expenses are budgeted at \$4.6 million, a reduction of \$9.5 million (67.4%) compared to the Amended 2025 Budget.

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

The fund balance in the Capital Service Funds has been used for targeted investment in capital infrastructure projects over the past 6 years. The REET Fund is also used to pay debt service on bonds used to build the Ridgefield Outdoor Recreation Complex (RORC), the acquisition and tenant improvements of the new Public Works facility, and the Pioneer Street widening and roundabout construction project. The 2026 projected year-end fund balance for the Capital Service Funds is expected to total \$12.8 million with the majority of that in TIF 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 2026, the only expenses

budgeted from this fund is \$500 for the amount the City may be required to remit to the State of Washington on certain seizures. The 2026 projected year-end fund balance is \$11,004.

The Tax Increment Area (TIA) Fund is a new fund effective January 1, 2025. The fund is a result of Council action to adopt a Tax Increment Financing plan for high priority capital investment that will support an estimated \$700 million in private development at the I-5 junction. The revenue estimate is \$250,000 for 2026, and the expense budget is \$306,000 for 2026 to account for \$300,000 in debt service and the remaining amount is for administrative fees billed by the Clark County Assessor's Office. The 2026 projected year-end fund balance is \$105,915. As development occurs in the TIA, revenue projections are expected to grow significantly. The future expense budget will consist of debt service payments for the 2024 LTGO bond issuance.

The Affordable Housing Fund was adopted by the Council on July 9, 2020, and was effective September 1, 2020. The fund adoption was the result of House Bill 1406, allowing the City to adopt a sales and use tax for affordable housing and credit it against the state portion of the sales and use tax. The revenue estimate for 2026 is \$24,000 and there is no expense currently budgeted for 2026. The Council will discuss options for the use of the funds in late 2025 or early 2026. The 2026 projected year-end fund balance is \$163,240.

The Transportation Benefit District (TBD) Fund was adopted in December 2018 to account for the receipt of vehicle licensing fees. The City Council adopted the vehicle license fee as a funding source for the Pavement Preservation Program. City Council earmarked the revenue received from the vehicle licensing fees for the Pavement Preservation Program to increase the amount of maintenance the City can complete annually. The voters approved a 0.2% sales tax for pavement preservation in November 2021. The tax was effective April 1, 2022. The City Council repealed the vehicle licensing fee, which was also effective April 1, 2022. The estimated revenue budget for 2026 is \$1,228,000. The 2026 budget for pavement preservation is \$1.33 million. The 2026 projected year-end fund balance is \$1,328,230.

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

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

The 2026 transfer from operating funds will be \$46,500, and the expense is \$264,000. The 2026 projected year-end fund balance is \$432,307. Due to budget constraints in the General, Building and Permitting and Stormwater Funds, the 2026 transfers from these operating funds were put on hold. The plan is a one-year reduction in transfers and each operating fund will plan to contribute in 2027. In addition, the replacement model will postpone 2027 purchases for one year as a result of the reduced transfers to fund the model. Fleet and heavy equipment replacements are expected to begin again in 2028 as needed.

***Capital Project Funds:***

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

Capital projects are based on an associated capital facilities plan, the needs of the community, and demands anticipated from new development. The 2026 capital budget is \$43.1 million. Out of this amount, \$21.8 million is associated with the General Government capital projects, which include streets, parks, and building projects. The water utility capital projects total budget is \$19.4 million and the stormwater utility capital project budget is \$1.9 million.

The Capital Project Funds track expenditures for capital projects and maintain minimal fund balances.

# 2026 Proposed Budget Summary



## 2026 Budget

		Beginning Fund Balance	2026 Budgeted Revenue	2026 Budgeted Expense	Ending Fund Balance	Change In Fund Balance
<b>Operating Funds</b>						
001	General Fund	\$ 4,584,158	\$ 15,605,160	\$ 16,059,655	\$ 4,129,663	\$ (454,495)
101	Street Fund	137,202	1,608,840	1,671,840	74,202	\$ (63,000)
402	Building and Permitting	286,927	3,555,500	3,711,380	131,047	\$ (155,880)
406	Water Operating	4,067,407	3,907,700	4,278,305	3,696,802	\$ (370,605)
408	Stormwater Operating	864,099	2,158,125	2,235,335	786,889	\$ (77,210)
<b>Total Operating Funds</b>		<b>9,939,793</b>	<b>26,835,325</b>	<b>27,956,515</b>	<b>8,818,603</b>	<b>\$ (1,121,190)</b>
<b>Capital Service Funds</b>						
105	Real Estate Excise Tax	1,875,639	2,540,000	3,173,250	1,242,389	(633,250)
114	Park Impact Fee	564,244	480,500	311,309	733,435	169,191
115	Traffic Impact Fee	1,641,368	751,000	-	2,392,368	751,000
416	Water Utility SDC	7,688,823	1,850,000	1,084,000	8,454,823	766,000
<b>Total Capital Service Funds</b>		<b>11,770,074</b>	<b>5,621,500</b>	<b>4,568,559</b>	<b>12,823,015</b>	<b>1,052,941</b>
<b>Special Revenue Funds</b>						
111	Drug Fund	9,994	1,510	500	11,004	1,010
130	Tax Increment Area	161,915	250,000	306,000	105,915	(56,000)
140	Affordable Housing	139,240	24,000	-	163,240	24,000
150	Transportation Benefit District	1,480,542	1,228,000	1,328,230	1,380,312	(100,230)
<b>Total Special Revenue Funds</b>		<b>1,791,691</b>	<b>1,503,510</b>	<b>1,634,730</b>	<b>1,660,471</b>	<b>(131,220)</b>
<b>Debt Service Fund</b>						
200	Debt Service	-	3,444,450	3,444,450	-	-
<b>Total Debt Service Fund</b>		<b>-</b>	<b>3,444,450</b>	<b>3,444,450</b>	<b>-</b>	<b>-</b>
<b>Capital Project/Equipment Replacement Construction Funds</b>						
300	General Capital Projects	3,813,304	21,327,645	21,809,645	3,331,304	(482,000)
410	Water Utility Capital Projects	16,536	19,429,500	19,429,500	16,536	-
412	Storm Utility Capital Projects	-	1,881,000	1,881,000	-	-
501	Equipment Replacement (ERF)	649,807	46,500	264,000	432,307	(217,500)
<b>Total Capital/ERF</b>		<b>4,479,647</b>	<b>42,684,645</b>	<b>43,384,145</b>	<b>3,780,147</b>	<b>(699,500)</b>
<b>Total Budget</b>		<b>\$ 27,981,205</b>	<b>\$ 80,089,430</b>	<b>\$ 80,988,399</b>	<b>\$ 27,082,236</b>	<b>\$ (898,969)</b>



# 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 \$4.6 million by year-end 2025, including \$4.16 million in policy reserves.

The Council and staff initially forecast a transition period that would begin in 2023 and last through the 2026 fiscal year. This period covers the transition from a dependence on residential development and construction-related one-time sales tax revenues to more sustainable, ongoing commercial retail sales and tax revenue. Staff have reevaluated the length of the transition period and revised the timeline to continue through 2028. Development continues to increase the property tax base for Ridgefield, but the tax structure in Washington State relies heavily on sales taxes to provide funding for highly valued public services. The City Council made policy decisions to maintain a higher General Fund fund balance to help the City transition. Several destination retail businesses are in the permitting process. 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 that began in 2025 and will continue throughout the 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 70% of overall sales and construction activities are 30%. Several new businesses, including a Costco, In-n-Out Burger, Tractor Supply and multiple restaurants have opened their doors since the beginning of 2024. Clark College also expanded their campus to Ridgefield and opened to students in 2025. Multiple commercial properties are up for sale or have recently been sold, and the City is working with developers to bring living wage jobs to Ridgefield. The forecast for retail sales and use tax is to bring the sustainable retail sales portion of revenue to 75–80% within five years. The average construction-related sales and use tax in the State of Washington is approximately 22% annually. With continued growth in the commercial retail businesses, City staff are confident in reaching that goal.

The long-term plans have been to address revenues, financial stability and jobs. Ridgefield has been the fastest growing city in Washington since the 2010 census by percentage, growing by over 240%. Infrastructure for the residential growth was funded by development. In addition, the City worked with developers to construct additional roads and parks by issuing park and traffic impact fee credits to pay for the public portion of these projects. The plan allowed for construction of the infrastructure to be completed earlier than the City would have been able to add the necessary roads and parks. The City is now entering the phase where additional public infrastructure is required to support its tremendous growth. The City Council adopted the

implementation of a Local Tax Increment Financing Plan at the November 2, 2023, City Council meeting. The Local Tax Increment Financing Plan took effect on June 1, 2024. The plan identified a tax increment area centered around the I-5 junction to use incremental increases in property tax in the area to fund critical infrastructure projects that support new private development. The estimated private development in this area is \$700 million and over 2,300 jobs, including 1,900 living wage jobs in Ridgefield. The estimated additional ongoing state and local sales tax receipts are \$3.4 million at full build out. Initial revenues from the Tax Increment Financing Plan will begin in 2025 and last for up to 25 years. Construction of the infrastructure projects began in 2024 with the City beginning the Pioneer Widening and Roundabout construction project. The City is also working with multiple developers to complete portions of the project list identified in the Tax Increment Financing plan. The City expects to have the majority of the transportation projects and one stormwater project completed by the end of 2025.

City staff prepared an updated six-year business plan in 2023. The plan covers each department and identifies projects and staffing needs over the upcoming six years to maintain current service levels and meet the growth needs that were identified in the City's Comprehensive Growth Plan. City staff have begun an update to the Growth Management Plan and expect the project to be completed early in 2026. 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 plans. As part of the update to the Ridgefield Comprehensive Growth Management Plan, staff have updated each of the Capital Improvement Plans. Staff will begin the process of preparing a six-year capital budget. 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 that has continued into 2025. However, housing starts continue to be higher than historical numbers. Developers have submitted multiple commercial projects for permitting review. As a result, staff are expecting many of the existing projects to be completed in the next few years. 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 commercial businesses have opened their doors in Ridgefield. A new Costco warehouse opened in August 2024 and an additional 13 retail pads are either under construction or have opened in the Union Ridge Town Center. The City has also seen a significant increase in online taxable sales with items delivered to the Ridgefield area. As of the 1<sup>st</sup> quarter of 2025, taxable sales have transitioned to 70% sustainable retail sales and 30% construction-related activities. Staff are confident this will continue to improve over the next few years and would like to see the construction-related sales transitioning down to an average of 20–25% ongoing.

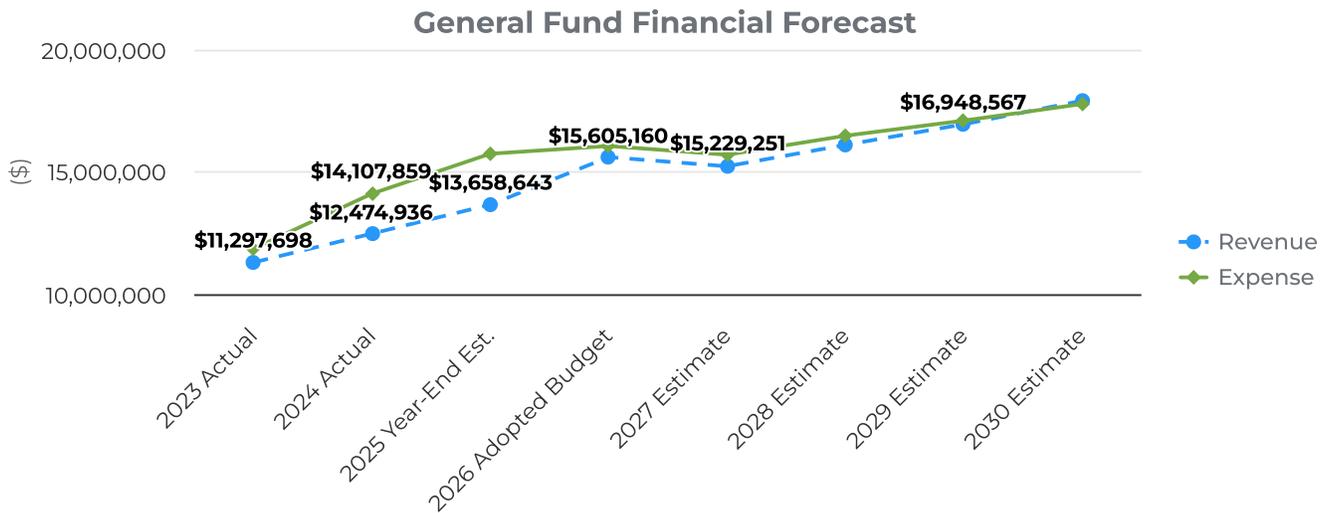
With additional destination retail shopping and restaurants opening over the next two years, City staff are expecting a continued transition to more sustainable tax revenues. The significant surge in single-family residential development over the past 5 years and new commercial development has increased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

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

Additional information on tax revenue growth is available in the performance metric and fund summaries sections of the budget.

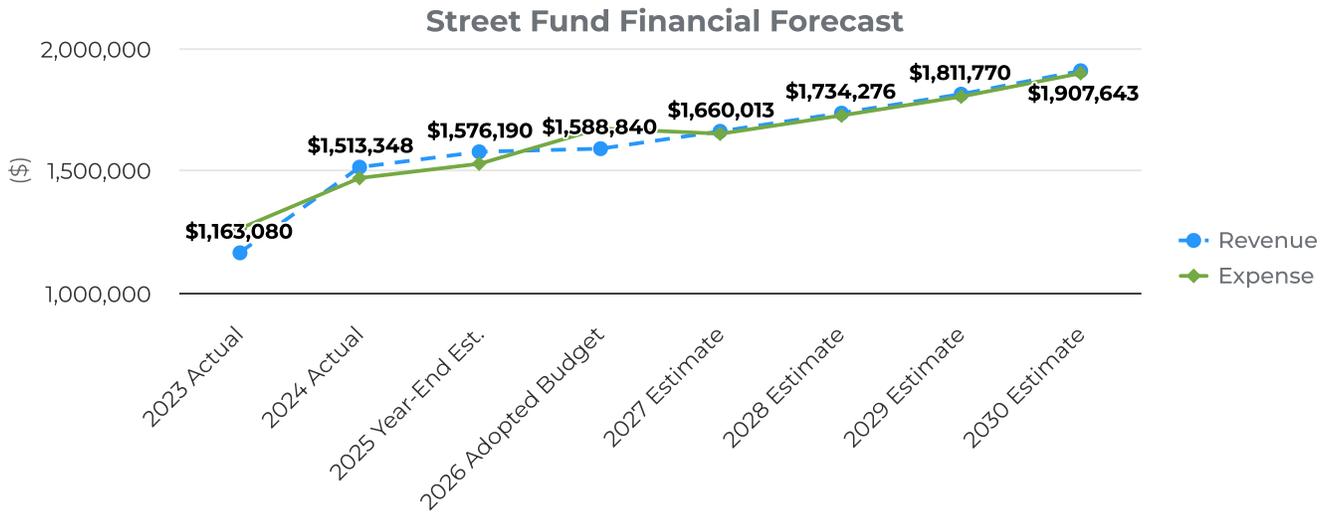
# General Fund Financial Forecast

The City implemented a six-year financial sustainability model in 2018 for the 2019 annual budget to forecast revenues and expenses for the operating funds. The sustainability model is updated annually prior to the start of the annual budget process. The forecast provides the City Council with additional information prior to adding ongoing expenses during the annual budget cycle. The City Council has approved the use of contingent reserves in the General Fund beginning in 2023 and continuing through 2026 to support the investment in infrastructure to support the growth of the city. The City Council approved \$1.1 million in General Fund contingent reserves for one-time strategic capital investment and new one-time initiatives. The forecast shows operating expenses will exceed operating revenues in the General Fund from 2027 through 2029. At the beginning of the 2026 annual budget process, the General Fund operating budget showed expenditures exceeding revenues by \$854,000. The management team worked with staff in each department to suggest reductions that would not impact personnel, level of service or policy reserves. The budget revisions accomplished these goals and the operating budget shows a positive net total in 2026. Staff will continue to review budget line items with the same goals guiding the budget development process over the next five years.



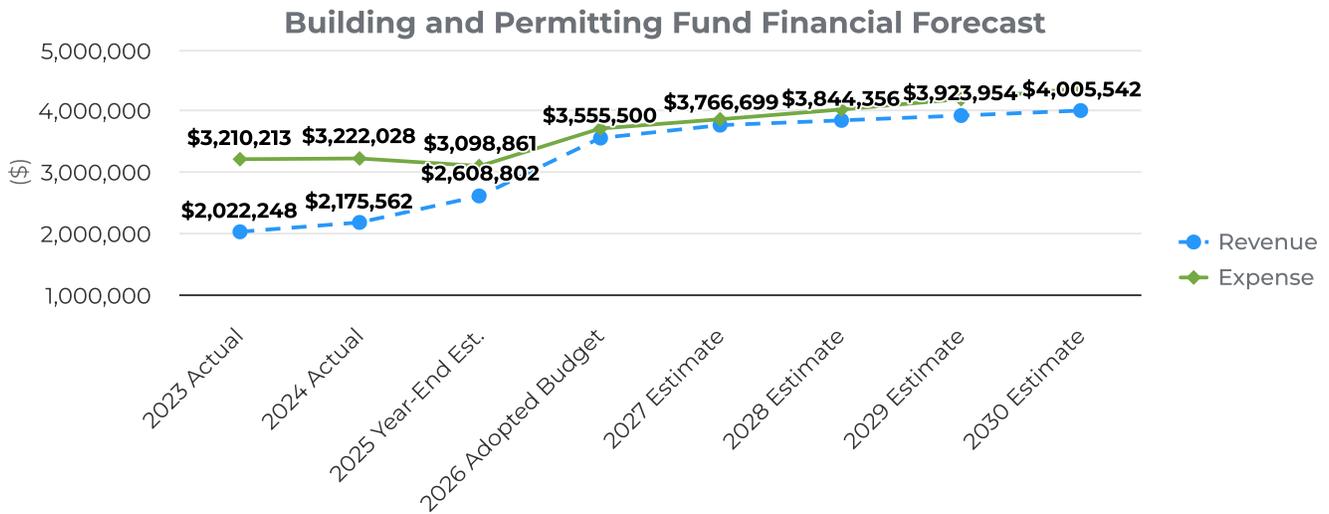
# Street Fund Financial Forecast

The six-year financial forecast for street operations and maintenance reflects an estimated 5% annual increase in operating expense. Revenue is projected to increase at the same levels. The major revenue sources are utility taxes, motor vehicle fuel taxes and transfers from the General Fund. Staff continue to review operations and maintenance for additional efficiencies to help reduce the cost of operations.



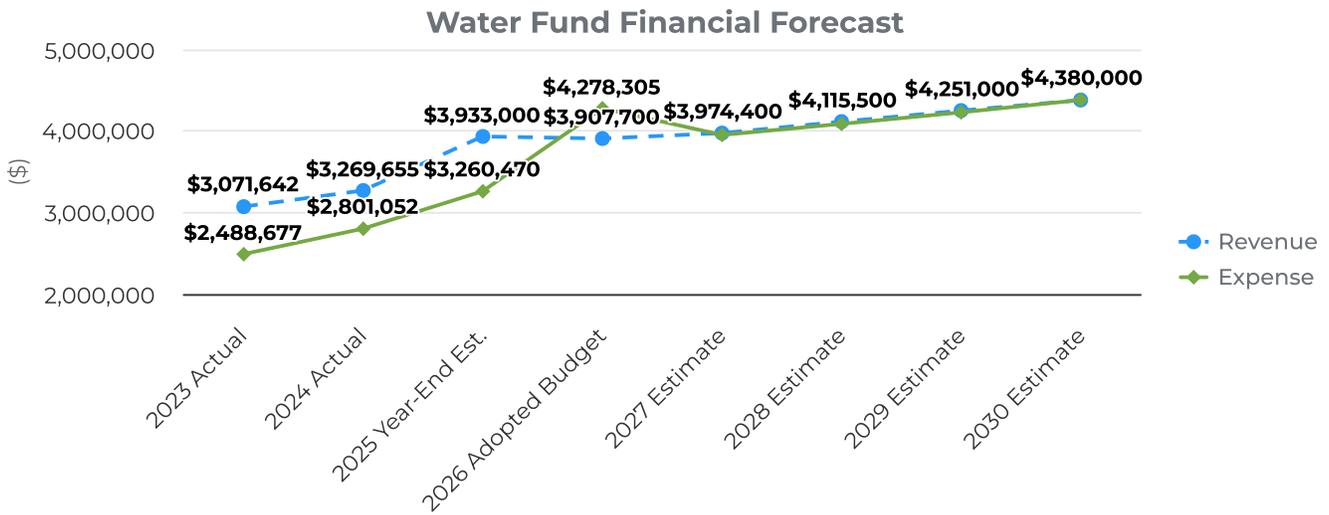
## Building and Permitting Fund Financial Forecast

The financial forecast for the Community Development Department Building and Permitting Activities reflects the current forecast showing the charges for services do not cover expenses for Building and Permitting Activities. The City Council adopted a cost of service study and updated the master fee schedule for these activities. The new fee structure is expected to raise revenue to cover the cost of these services. In 2025, department staff reduced operating expenditures by 10.8% when compared to the 2024 amended budget. Staff continue to add efficiencies to the service delivery model and are actively working on additional reductions in external costs that cannot be passed on to the permit applicants.



# Water Operating Fund Financial Forecast

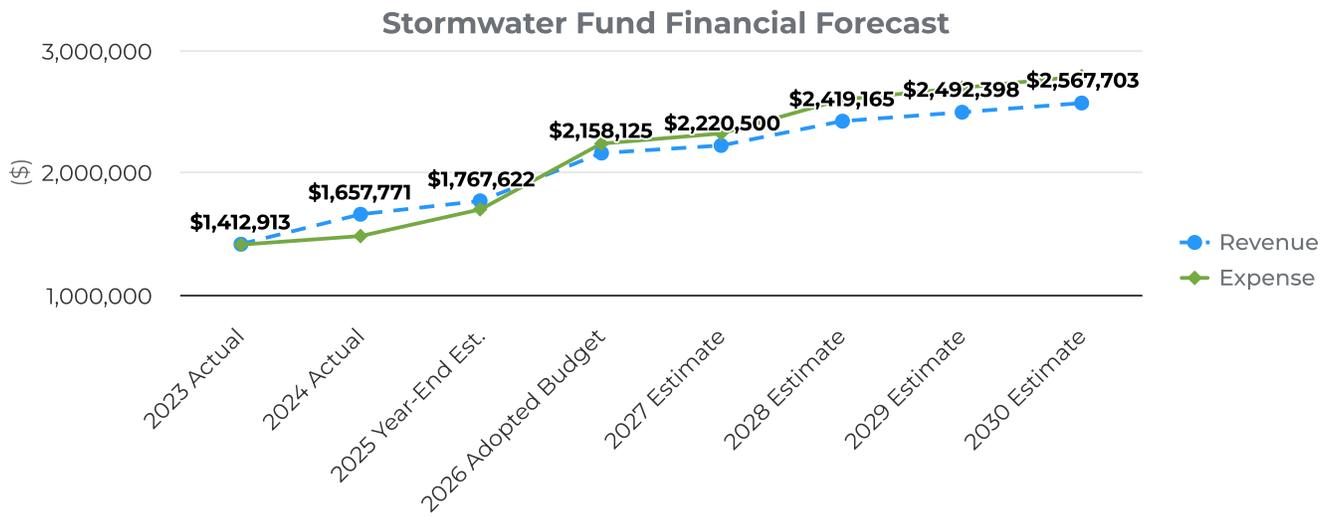
Water operating revenues are estimated to cover operating expenses over the next five years. The City Council adopted a new rate schedule in 2023 providing for an inflationary increase in rates of 3% annually. City staff review and update the rate model annually to ensure operating revenues cover operating expenses. In the event changes fall outside the current adopted plan, Council has time to reassess the revenue requirements for the water operating department.



# Stormwater Operating Fund Financial Forecast

The City is subject to a new NPDES Municipal Stormwater permit from the Washington State Department of Ecology that was effective August 2024. The permit adds additional compliance requirements for how the City manages and maintains stormwater runoff in the city. The City has increased staffing, maintenance and inspections proactively to be prepared for the new requirements.

The City Stormwater operating expenses are estimated to exceed operating revenues over the next five years due to the new requirements. The City Council adopted a new rate schedule in 2023 providing for higher rate increases each year through 2028 to address the increased expense. City staff review and update the rate model annually to ensure operating revenues cover operating expenses. In the event changes fall outside the current adopted plan, Council has time to reassess the revenue requirements for the water operating department. Staff have projected a conservative increase in the rate model. Pending an increase in commercial and residential construction staff will assess operating expenditures and make appropriate reductions to match revenue receipts.



## Capital Service Funds Six-Year Revenue Projections

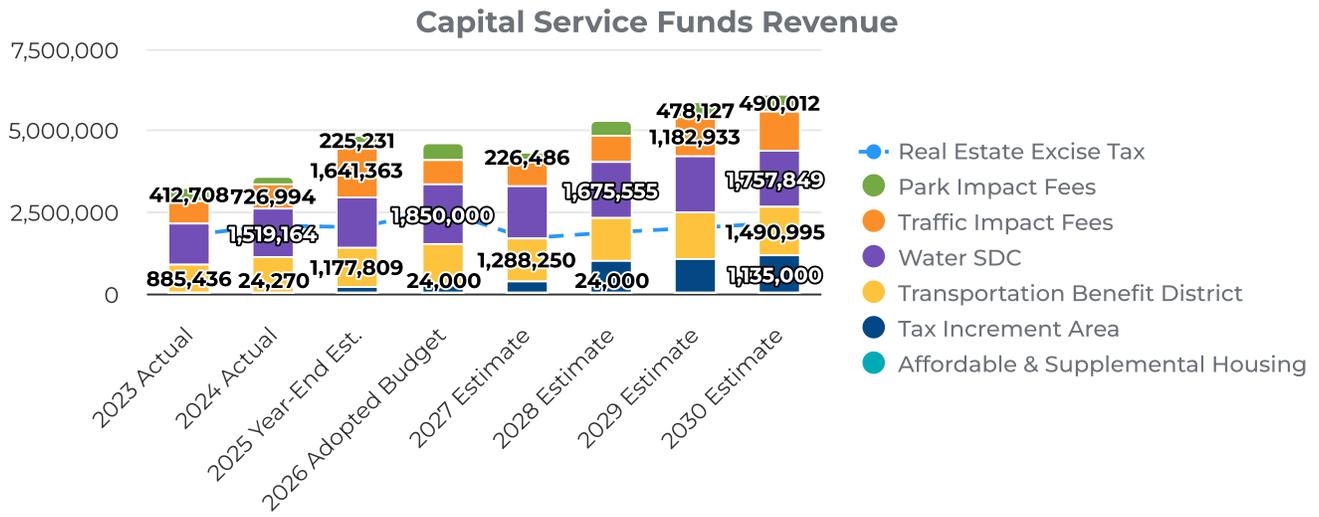
The City projects revenues through the six-year sustainability model for the capital service funds (Real Estate Excise Tax, Park and Traffic Impact Fees and Water System Development Charges) prior to a call for initiatives and capital projects during the annual budget process.

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

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

Staff are forecasting a decrease in revenue over the next few years in the capital service funds, REET, Impact Fees and Water SDC. The reason for the decrease is the issuance of impact fee credits for both traffic and park impact fees. The issuance of credits was approved initially in 2018-2019 by the Council to have developers build the public portion of new roads, parks and trails. The additional infrastructure built by the developers has added over 5.5 miles of road, a new roundabout, 75 acres of park land and 1.75 miles to the trail network faster than the City could have and at a reduced price. In addition, the City is forecasting reduced residential construction due to the high cost of purchasing a home as a result of low inventory and high mortgage interest rates. Staff are

looking for additional outside funding sources and continue to work with developers to build the public portion of new infrastructure that supports the growth in Ridgefield.



# Short-Term Organizational Factors

## Transition

The City Council and staff have been working on a transition plan to create a more sustainable revenue structure. In 2017, the Council directed staff to plan for the transition. In 2018 and 2019, staff began working with a national recruitment firm to bring in commercial retail businesses. In 2019, Rosauers grocery store opened for business as the first grocery store in Ridgefield. The opening provided a catalyst for the Royle Rd and Pioneer subarea, with multiple businesses opening in Discovery Ridge and Pioneer Village. In 2023, as residential development began to slow from historically high numbers, commercial retail permits increased to support the growing population. In 2024, a Costco opened its doors and an additional 13 pads in the Union Ridge Town Center were permitted and moving forward. Multiple fast food businesses, including an In-N-Out burger, opened in 2025. The transition plan is continuing, although at a slower pace than originally forecast. This is due to the uncertainty in the economy at the federal and state levels. As a result, many businesses are more conservative with their planning and have proceeded at a lower pace than originally planned. The expectation is the transition will extend through 2028 and will provide the services requested by residents and a more stable revenue structure based on commercial retail rather than a dependence on one-time sales taxes from construction activities. The positive news is the percentage of sales tax from one-time sources such as construction is down to less than 30% of overall retail sales and use taxes. The City has seen the highest concentration of retail sales and tax receipts over the past two years and 2025 is trending to exceed that by 16%.

## Operating Budget

The current operating budgets continue to see expenses outgrowing revenues. Staff continue to work on continuous improvement projects to help streamline internal processes to help reduce labor time and expenses. The City has invested in software to assist with efficiency of operations. The City will continue to work on the transition to more sustainable revenues that will help ensure revenue can support the growth and resulting service delivery to the residents of Ridgefield. The forecast shows short-term use of reserves to help through the transition. As we move to the end of the decade, General Fund revenues should exceed expenses as inflation stabilizes. Each of the enterprise funds should be sustainable as fees are set to cover the cost of providing the services to the applicant or customer.

## Residential Growth

The City of Ridgefield has been the fastest growing city in Washington by percentage since the 2010 census. The city's population has increased 242% since 2010. As a result of this growth, the City continues to face growing pains related to infrastructure and staffing needs required to offer the high quality public services the residents expect. Residential growth in single family and multifamily housing exploded in 2018 and continued through 2021. Development of residential housing began to slow down in the second half of 2022 and that has continued into 2025. Staff are forecasting residential construction to match the 2025 forecast with 250 single-family permits. The City is also forecasting an additional 194 multifamily units to receive occupancy in 2026 and an additional 194 units in 2027. The City has received applications for up to 1,402 single family lots to be built over the next five years. Staff will work with developers to build the infrastructure necessary to support the growth, including the public portion of parks and trails and the road network surrounding the new developments.

## **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 70.3% in ongoing sales and 29.7% related to construction activities as of the 1st quarter of 2025. Several applications are in process for new businesses. Building permits have been issued, and new construction has started on several retail establishments. In 2023, a new Tractor Supply and Les Schwab opened for business, and Costco opened earlier than originally planned, in August 2024. Multiple restaurants and additional destination retail have opened their doors in 2025. With the increased commercial development, this has put a strain on the Building and Permitting Department. Commercial inspections and application review take more time and expertise to complete. To date, this has not impacted turnaround times and the department has managed the workload with a combination of internal process improvements and outsourcing some of the review process to outside consultants.

## **Impact Fees Credits**

The City Council directed staff to work on a plan to build the needed infrastructure for the significant growth in the city. The staff proposed and Council adopted a plan to issue impact fee credits to developers who would overbuild roads, parks and trails, including the public portion of projects included in the capital facility plans. As a result of the plan, multiple roads, parks and trails were built more quickly than the City could have completed these projects, meeting the growth needs of the city. The one downside to the plan was the impact fees issued for the work the developers completed would reduce cash payments to the impact fee funds, reducing available resources for City-led projects. As of September 2025, there were \$9.7 million in TIF credits, \$4.9 million in PIF credits and \$215,000 in Water SDC credits available for use by the developers. The forecast usage in 2025 was 20% of impact fees to be paid in cash and 80% by the use of credits. The 2026 forecast is for 30% of impact fees to be paid in cash and the balance using the credits. Over the balance of the decade, the forecast is to see the use of credits reduced to 60% with 40% in cash payments.

## **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 infrastructure needs of the city. In the 2024 and 2025 budgets, 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 are to design and construct an elevated water reservoir on the east side of I-5 and to build a new well field on the southwest section of the city; both will address the water needs and resiliency of the water system for the next 20 years. The 2026 budget includes two critical water projects, the construction of the Eastside Elevated Water Reservoir and an intertie and water transmission line in partnership with Clark Public Utilities. The Kennedy well field is pending the final decision on water rights from the Washington State Department of Ecology. The City will also begin a study on a new well field at the Refuge Park location off of Hillhurst Road.

The City began working with the YMCA and a private partner to design and build a recreation and community center in Ridgefield. In 2025, the YMCA formally pulled out of the deal, leaving the City with a difficult decision. The City is continuing to push forward and has completed the design and construction ready documents for the new facility. The City will continue working with the private partner to move forward to construction beginning in 2026.

The City will continue to work on the design of the final segment of improvements along Royle Road from 19th Street to Hillhurst Road. This will include a new fish-bearing culvert in Gee Creek and increased multi-modal transportation along the roadway. In addition to the road and culvert work, the City will install a new water line to serve the area.

The City is subject to new stormwater regulations through the Phase II Municipal Storm Permit beginning in July 2024. The Council has approved a project to complete four critical storm water projects in the downtown core. This project will complete design and begin construction in 2026. The project is funded through a low-cost Public Works Board loan.

Council adopted a tax increment financing plan in November 2023 which went into effect June 1, 2024. The plan implements a tax increment area (TIA) on the west and east sides of I-5 and provides funding for multiple transportation projects and one stormwater project in the area that will spur over \$700 million in private development. The City issued approximately \$28 million in LTGO bonds in 2024. The City completed multiple transportation projects, including the widening of Pioneer Street, construction of a new roundabout at Pioneer and the new Discovery Drive. The City also purchased a parcel with a regional storm water facility. Each of these projects contributed to the transition plan previously mentioned and will support the additional commercial retail businesses opening over the next several years.

### **Economy/Inflation**

The City continues to monitor the economic landscape as there are questions regarding the economy and budget concerns at both the federal and state level. The City is concerned about the state reducing shared revenues as a result of its budget deficit and continues to work with a lobbyist to monitor the situation. The current revenues received from the state are 5% of the overall General and Street Fund revenue budgets. The City continues to watch for any signs that federal grant awards have been impacted by decisions at the federal level. To date, Ridgefield has not been notified of any funding delays or grant rescissions. The City has seen programs that would have been targeted for future applications that have been limited or canceled. Changes to these programs or a loss of awards would have an effect on the viability of infrastructure projects.

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 continues to impact the ability to purchase and receive delivery of many items in a timely manner, as well as increasing the costs and timeline for the capital projects. 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.

### **Envision Ridgefield 2045**

Ridgefield is currently in the process of updating its 20-year growth management plan, Envision Ridgefield 2045. The update is driven by a local vision for growth over the next twenty years as well as directives from the County and State. Upon adoption in mid-2026, the plan will have goals, policies, and implementation strategies for a broad set of topics impacting how Ridgefield grows, including land use, housing, economic development, transportation, and climate. For more information, refer to [Envision Ridgefield 2045](#).

## Full Time Equivalent (FTE) Staff:

Personnel expense, including salary and benefits, is the largest operating expense, representing an overall 53.3% or \$14.9 million of the total \$27.96 million operating budget. The proposed 2026 budget reflects 90.75 full-time equivalents (FTE), an increase of four FTE's when compared to the FTE total approved by the Council in the adopted 2025 budget. The proposed positions include two police officers, a transition from a contracted city attorney to a full-time city attorney, and an engineering technician. The City completed a compensation and classification study in 2024 and the final recommended changes will be incorporated into the proposed 2026 budget.

The City will add two seasonal positions in Public Works. The addition will bring the total authorized seasonal positions to seven, one in the parks department, two in street operations and maintenance and four in stormwater operations and maintenance. Due to budget constraints, the Admin/HR, Finance and Community Development departments volunteered to reduce their seasonal or intern positions in 2026 to reduce personnel expenditures. The proposed 2026 budget includes a reduction in seasonal/intern positions for these departments.

The Public Safety Department currently has a vacancy for one police officer. Recruitment is ongoing, and the position is expected to be filled by the end of 2025. The City was awarded a Department of Justice grant to complete recruitment materials, including videos and informational brochures to help the Police Department in their recruitment efforts for the new 2026 positions now and for future recruitments. The City also has submitted grant applications for assistance with personnel expenditures for the hiring of the two new officers.

The City has an adopted six-year business plan that assists staff in forecasting for personnel needs and priorities. During the annual budget process, the business plan is used as a guide to review upcoming needs for additional staffing positions. The plan runs through the 2028 fiscal year. Staff will begin to update the plan in early 2028.

The City's Public Works Director retired in 2025 after being with the City for over two years. The City reorganized the duties of this position and hired an internal candidate as the Public Works Director primarily focusing on operations and maintenance. A Deputy Public Works Director was hired to manage the capital and infrastructure program and the City contracted with an external consultant to perform city engineer duties. Effectively, the reorganization resulted in three positions where there was previously only a single position. That position was stretched too thin considering the escalating duties required of Public Works leadership for a city growing as quickly as Ridgefield has. The City is expecting additional positional retirements in the executive management team over the next five years. Each department is actively working on succession planning to prepare for the future.

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

### ***Allocation by Department of Full Time Equivalents:***

<b>2026 Budget</b>					
<b>Personnel Schedule (Full-Time Equivalents)</b>					
<i>Job Title</i>	<i>2023 FTE Allocation</i>	<i>2024 FTE Allocation</i>	<i>2025 FTE Allocation</i>	<i>2026 FTE Allocation</i>	<i>2026 FTE Percentage</i>
<i>Executive</i>	1.00	1.00	1.00	1.00	1.10%
<i>Total Finance</i>	6.30	6.30	6.05	6.05	6.67%
<i>Total Human Resources</i>	2.40	2.40	2.40	2.40	2.64%
<i>Total Administration</i>	5.60	5.60	5.60	5.60	6.17%
<i>Total Legal</i>	-	-	-	1.00	1.10%
<i>Total General Government/Facilities</i>	1.40	1.55	1.70	2.20	2.42%
<i>Total Public Safety</i>	19.00	21.00	21.00	23.00	25.34%
<i>Total Cemetery</i>	0.30	0.35	0.70	0.50	0.55%
<i>Total Long Range Planning &amp; Code Enforcement</i>	1.50	1.50	1.50	1.30	1.43%
<i>Total Parks</i>	5.65	6.65	8.25	7.85	8.65%
<i>Total Streets</i>	6.10	6.90	6.95	7.70	8.48%
<i>Total Building and Permitting</i>	15.70	15.70	15.65	15.55	17.13%
<i>Total Water Utility</i>	7.00	7.00	9.45	9.90	10.91%
<i>Total Stormwater Utility</i>	4.30	6.30	6.50	6.70	7.38%
<i>Total Full Time Equivalents</i>	76.25	82.25	86.75	90.75	100.00%
<b>Full-Time Staff</b>					
<i>Full-Time Employees</i>	75.00	81.00	85.00	89.00	98.07%
<b>Part-Time Staff</b>					
<i>Part-Time Employees</i>	1.25	1.25	1.75	1.75	1.93%

2026 FTE Allocation by Department

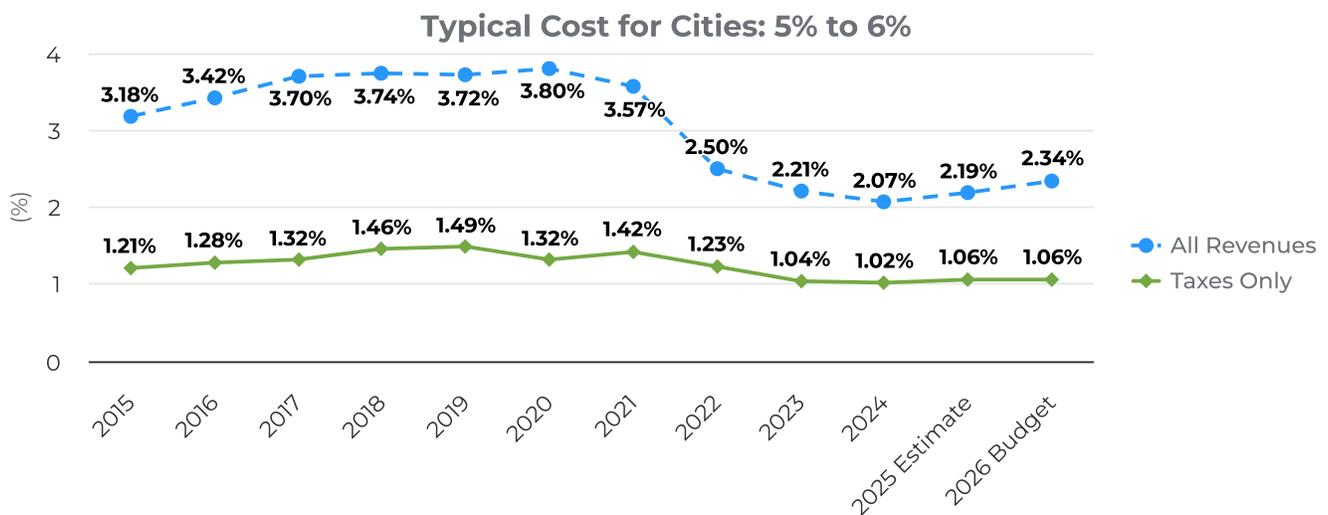
# Performance Measurements

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

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

## The Price of Government

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



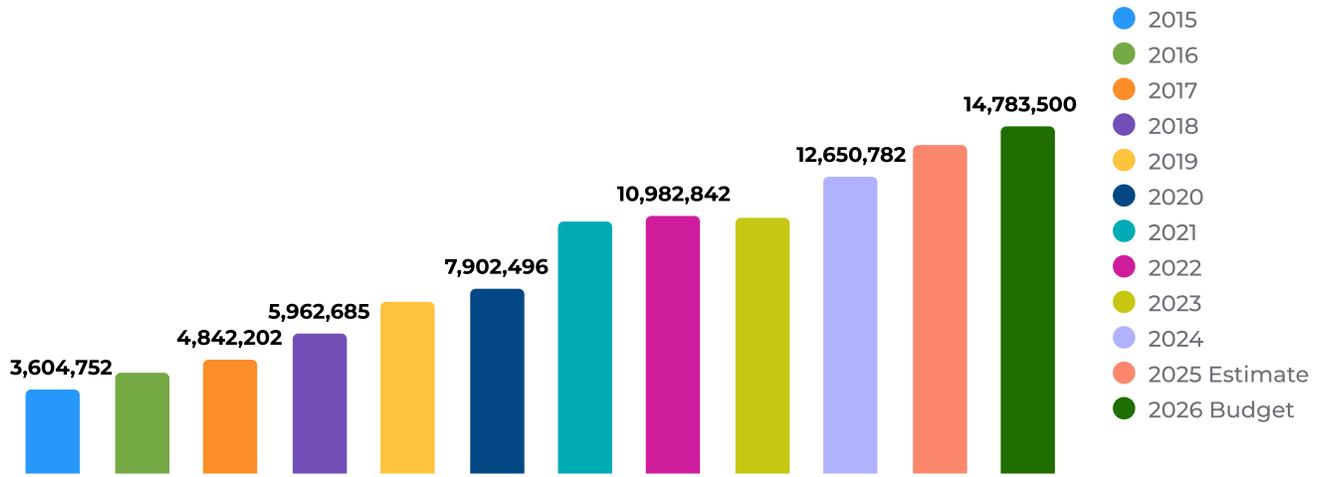
# General Governmental Tax Revenues

City staff, under the direction of the City Council, have worked over the past ten years to build a diversified General Governmental revenue stream that would not be dependent on a single source of revenue. In the early 2000s, 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 industry businesses. 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.

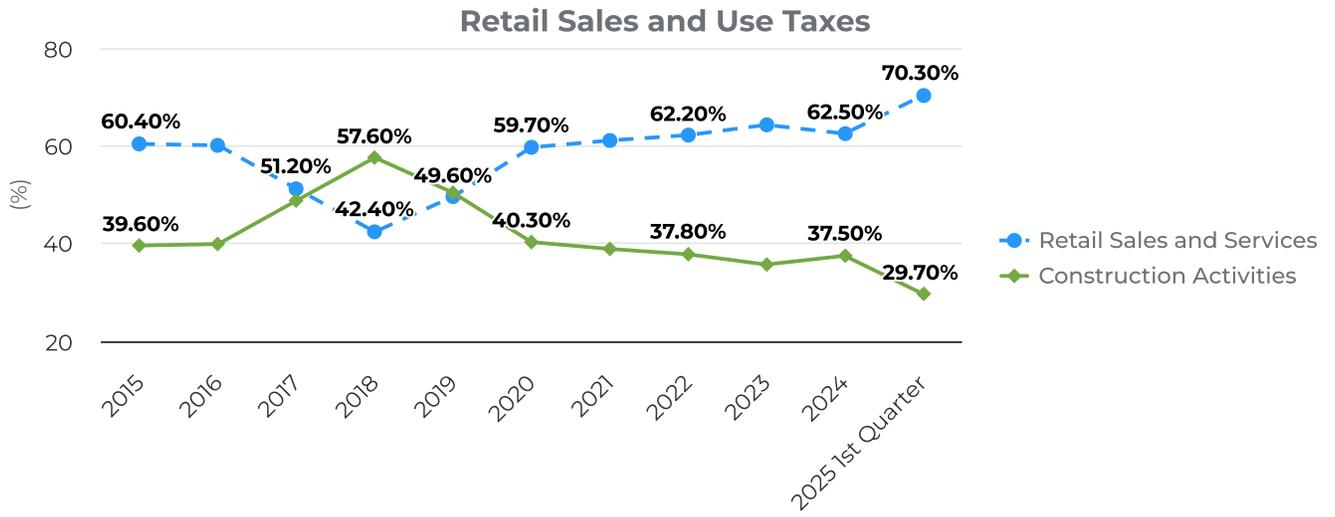
The City Council has adopted additional sources of revenue in the past six years. The Council adopted a public transportation tax to fund the city's pavement preservation plan, an affordable housing sales tax credit against the state portion of retail sales taxes, and a local tax increment funding property tax to fund critical infrastructure projects in the tax increment area on the east and west sides of I-5.

### General Governmental Tax Revenues



## Retail Sales and Use Taxes

Sales and Use Tax Revenues are the main source of tax revenues in the General Fund. The city has historically been dependent on construction-related sales and use tax since the mid 2000s. The percentage of sales tax from construction activities has reached a high of 65% of overall sales and use tax revenue. That high percentage is unsustainable in the long term and the city has focused on economic development to bring in additional commercial retail and service industry businesses to Ridgefield. In the past two community surveys, residents highlighted the lack of a shopping and service industry as an area the city should focus on. In the first quarter of 2025, the percentage of retail sales has changed so that 70.3% of sales are now from sustainable sources and 29.7% from construction activity. The City has seen new businesses such as Costco, Les Schwab and Tractor Supply, along with several restaurants, open for business in 2023 and 2024. Staff are expecting several additional commercial retail businesses to open in 2025 and 2026. The 5-year goal is to have a mix that includes 20–25% of retail sales related to construction activities. The average in Washington is that 22% of retail sales are related to construction activities.



# City Council Goals

In 2014, the City Council adopted six organizational goals that provide direction for staff and policy decisions to continue to better serve residents. The Council reviewed the goals in 2021 to ensure they continued to meet the needs of the community. As a result of the review, the City Council ratified the original six Council goals and adopted 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.

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.

For 2026, City staff have added specific action items within the Performance Measures, also organized by City Council's goals. These are high priority, high-impact deliverables that directly relate to the goals and strategies they are listed under.

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

## **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 the 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**

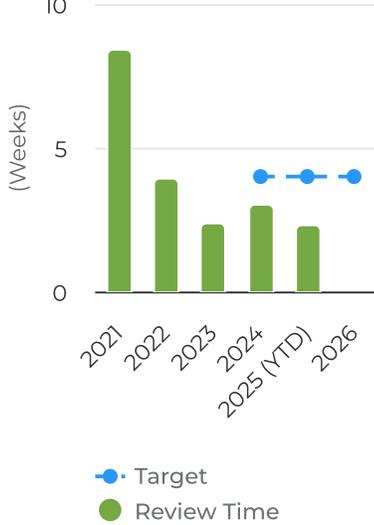
Create a community where the City works collaboratively with and listens to residents, organizations, and businesses to develop meaningful solutions to complex issues, realize sustainable visions for the City's future and increase the capacity of the community to do something better by ensuring an open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

# Plan and Manage the Growth of the City

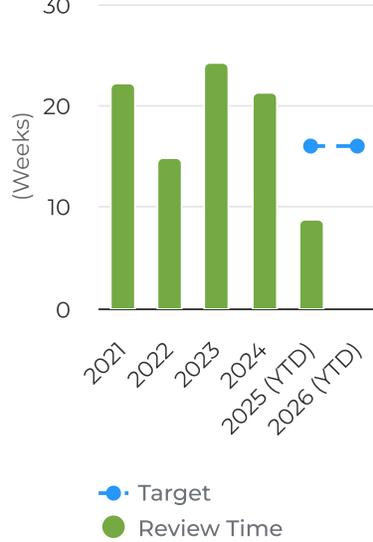
The City should prepare for, plan and manage the expected growth and its impacts – so that Ridgefield is recognized for its livability, natural environment and innovative local economy.

## Key Performance Indicators

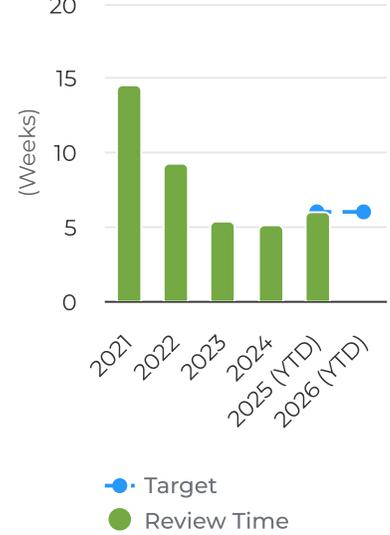
Median SFR Permit Review Time in Weeks



Median Plan Rev. Time for New Commercial in Weeks

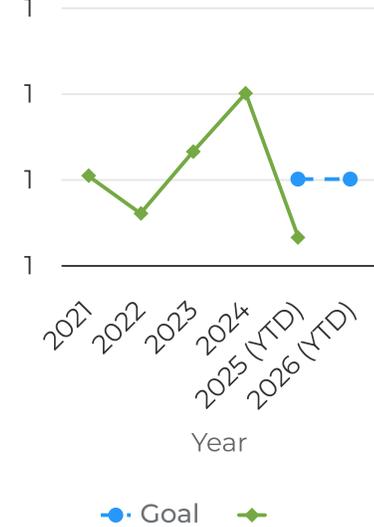


Median Plan Review Time for Commercial Tenant Impr



**Job Vacancies Filled:** 2026 Target represents filling the four new FTEs and two seasonal positions in 2026.

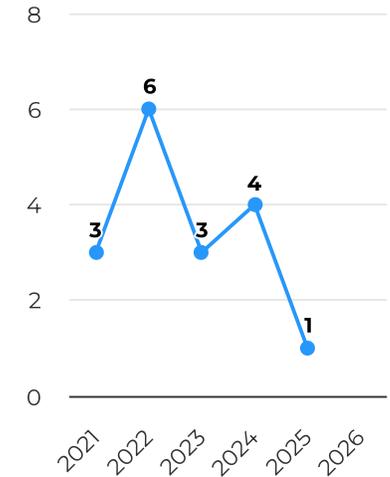
Single Family Detached Share of New Units



Job Vacancies Filled

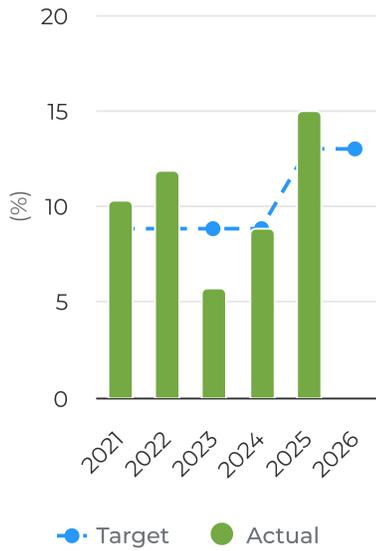


Vacancies Filled by Promotion

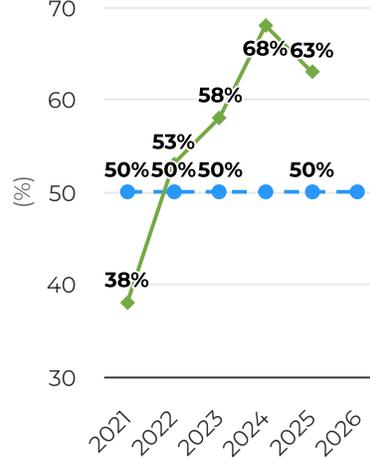


**Diversity of City Workforce:** Percentage of employees who have self-disclosed that they are non-white or are a different culture/race.

**Diversity of City Workforce by %**



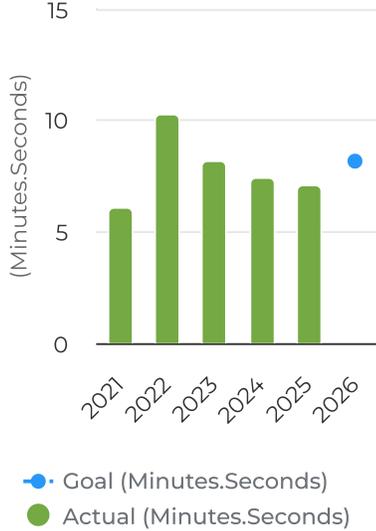
**Employees Participating in Wellness Program**



**FTE Per 1,000 Residents**



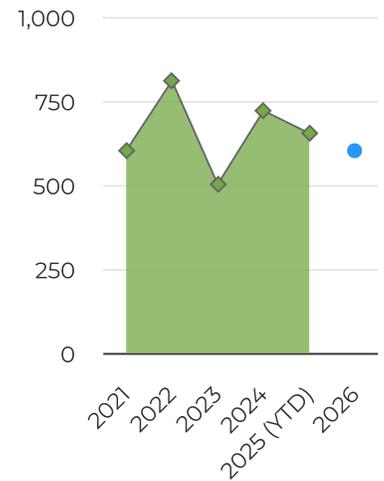
**Police Response Time to Priority Calls**



**Crime Rate Per 1,000 Residents**



**Average Calls for Service Per Officer**



## 2026 Strategies and Action Items

### Strategically plan for future growth.

- Adopt Envision Ridgefield 2045, Comprehensive Plan Update
- Update the Parks, Recreation and Open Space (PROS) Plan

### Provide high quality services.

- Create and publish an accessible, digital parking map
- Update Water Meter Reading software
- Upgrade Utility Account Management Portal

### Attract, Retain and Develop a High-Quality and Diverse Workforce.

- Produce and distribute 3 Employee Newsletters per Month
- Recruit and fill 4 new FTEs and 2 seasonal positions

### Maintain Public Safety

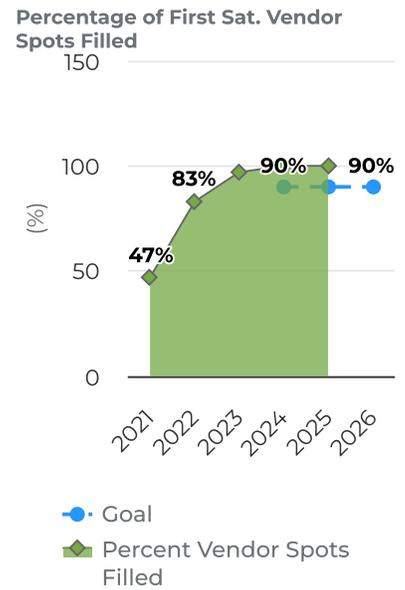
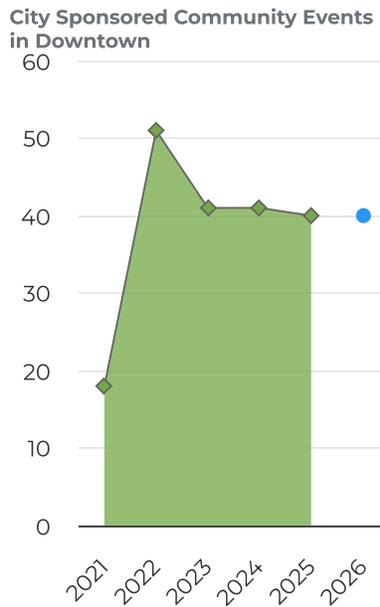
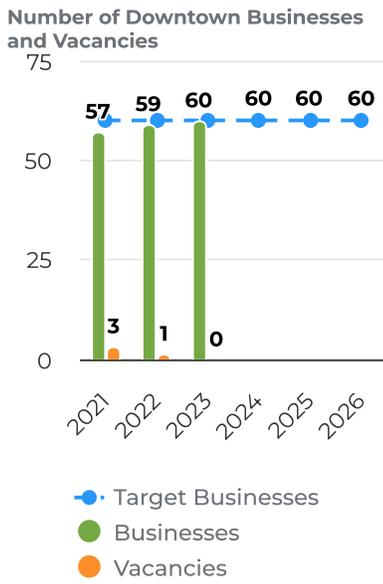
- Hire and train to fill officer vacancies

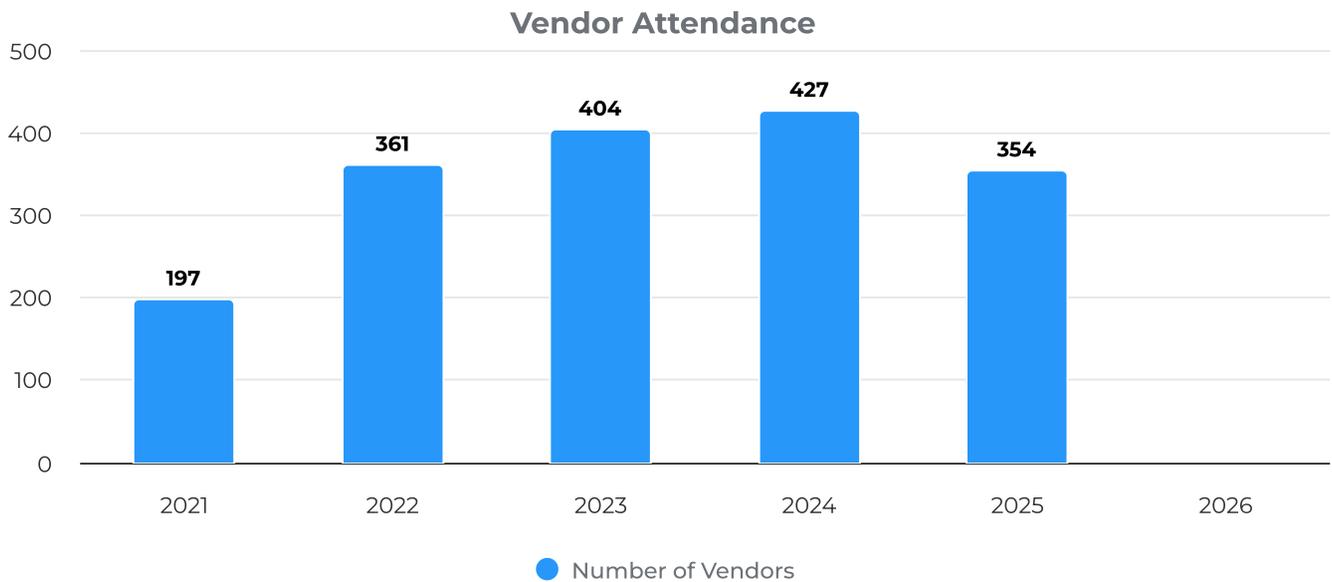
***[View the Performance Measures Dashboard for progress updates throughout 2026.](#)***

# 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.

## Key Performance Indicators





## 2026 Strategies and Action Items

### R.I.S.E Downtown Revitalization Project

- Downtown District Streetlight Enhancement Project
- Downtown Subarea Plan Update

### Plan and Support High Quality Events that Bring Residents and Visitors Downtown.

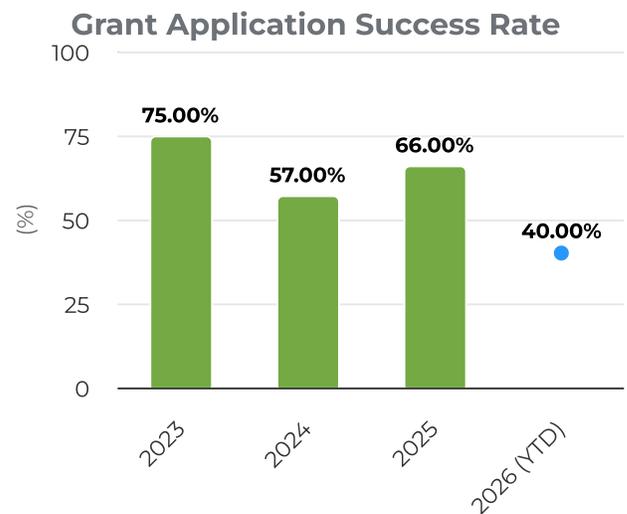
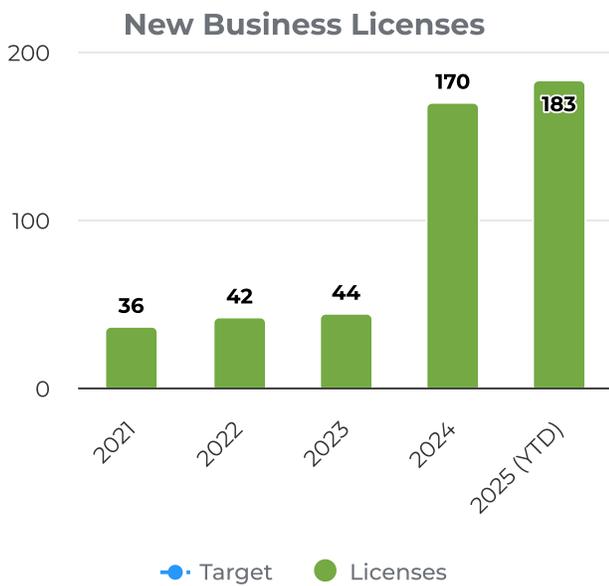
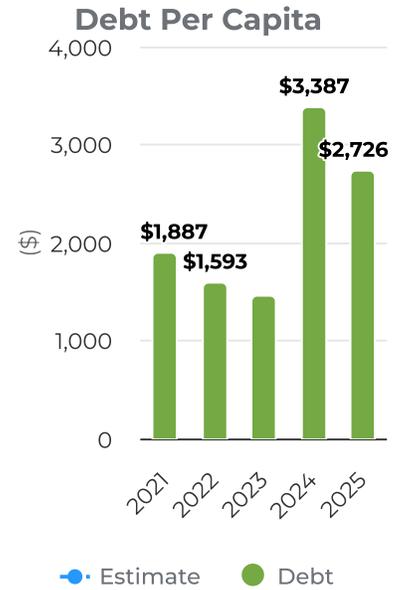
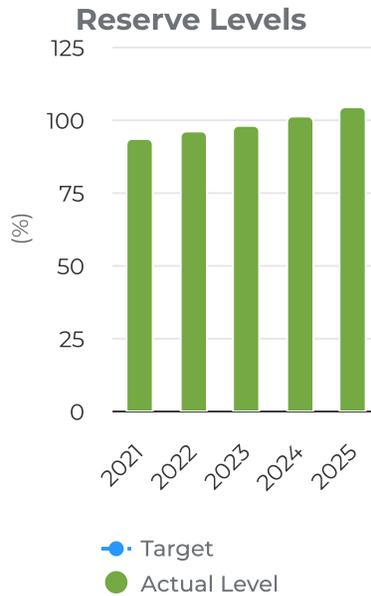
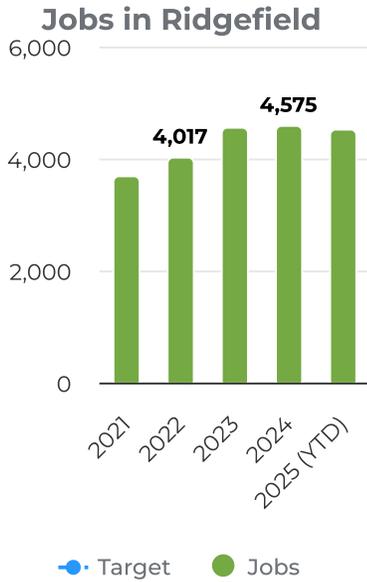
- Plan and execute 11 in-person First Saturday Events.

***View the Performance Measures Dashboard for progress updates throughout 2026.***

# 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.

## Key Performance Indicators



## 2026 Strategies and Action Items

### Maintain a Positive Financial Reputation

- Obtain a clean audit for the 2025 fiscal year.

### Support Economic Resilience Among the Ridgefield Community

- Implement Rental Assistance program.

***[View the Performance Measures Dashboard for progress updates throughout 2026.](#)***

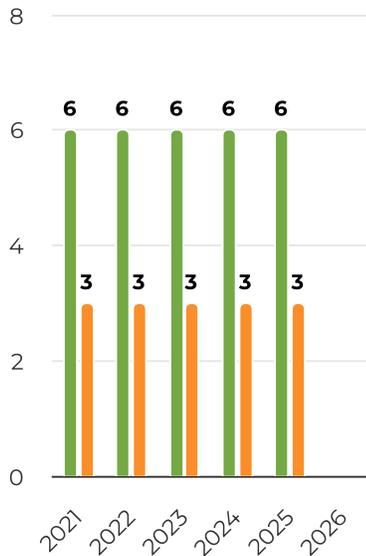
# Assure the City's infrastructure is able to Meet Growing Community Needs

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.

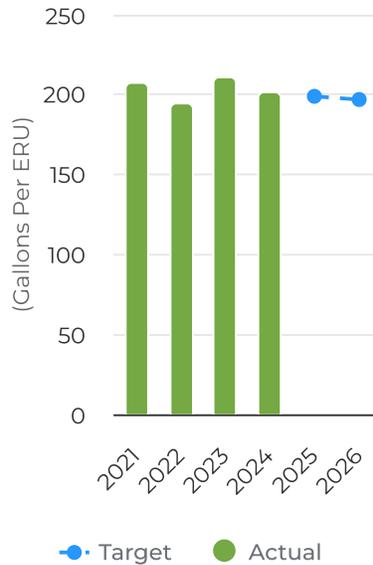
## Key Performance Indicators

**Water Consumption per ERU:** In the Fall of 2024, City of Ridgefield updated our [Waster System Plan \(WSP\)](#), establishing the conservation goal of reducing average daily consumption per Equivalent Residential Unit (ERU) by 1 percent per year for the next 10 years.

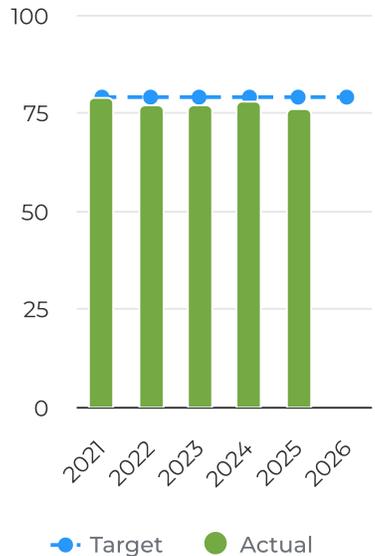
**Active Wells & Reservoirs**

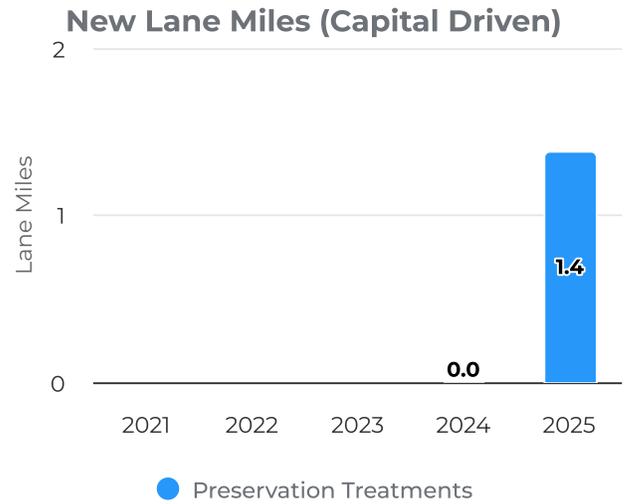
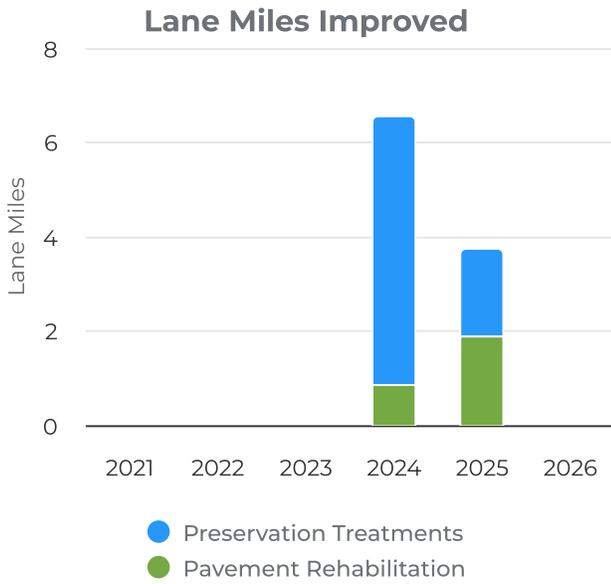


**Daily Water Consumption per ERU**



**Pavement Condition Index**





## 2026 Strategies and Action Items

### Provide Safe, Reliable Drinking Water for the Ridgefield Community

- Publish 2025 Water Quality Compliance Report
- Cross Connection Backflow Annual Testing
- Continue the Water Conservation Strategy
- Fire Hydrant and Water Valve Maintenance program
- Eastside Elevated Water Reservoir, 2026 Construction phase
- Royle Road Water Line and Intertie

### Create and Maintain a Transportation Network that Meets the Needs of Ridgefield Residents and Businesses

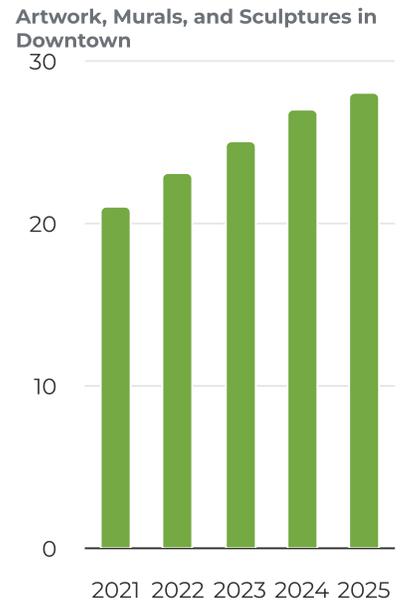
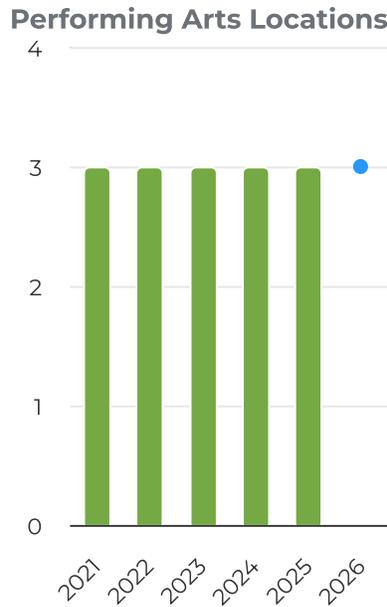
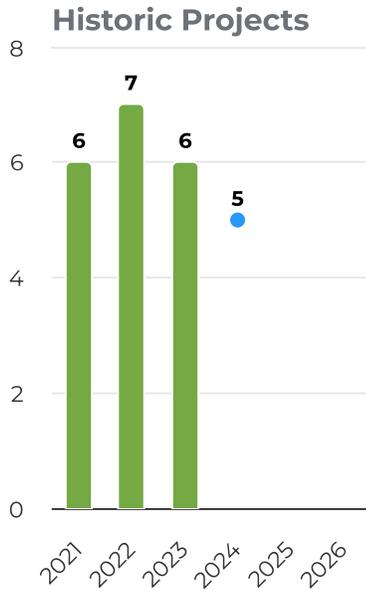
- 2026 Pavement Preservation Program Work
- Complete Final Design for Royle Road Improvements, S 19th Street to Hillhurst Road
- 2026 Sidewalk Replacement Program

***View the Performance Measures Dashboard for progress updates throughout 2026.***

# 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.

## Key Performance Indicators



## 2026 Strategies and Action Items

### Community Identity and Narratives

- Design and install new Welcome to Ridgefield signage

### Ridgefield Community and Recreation Center

- Complete design and permitting.
- Begin construction.

***[View the Performance Measures Dashboard for progress updates throughout 2026.](#)***

# 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 and 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.

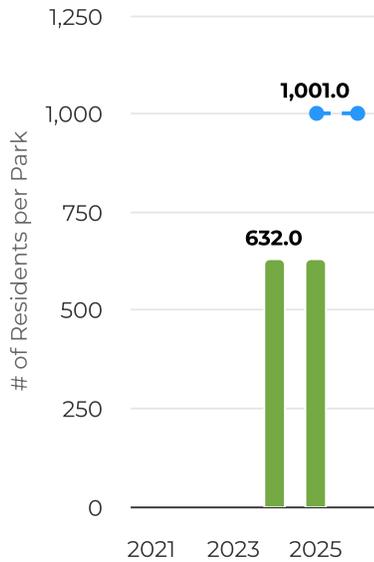
## Key Performance Indicators

**Residents per Park:** National average is 1,001 residents per park for municipalities of 20,000 or less.

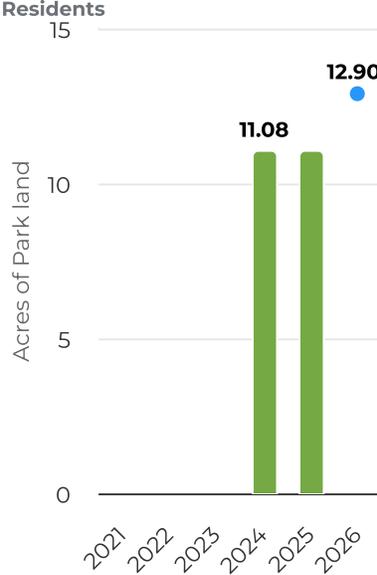
**Acres of Park land:** National average is 12.9 acres per 1,000 residents for municipalities of 20,000 or less.

**Miles of City Owned Trails:** National average is 4.0 for municipalities of 20,000 or less.

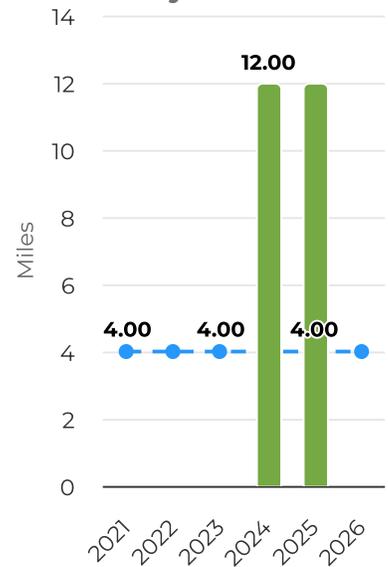
**Number of Residents per Park**



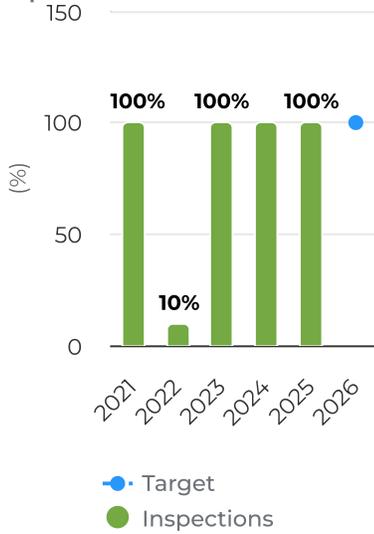
**Acres of Park land per 1,000 Residents**



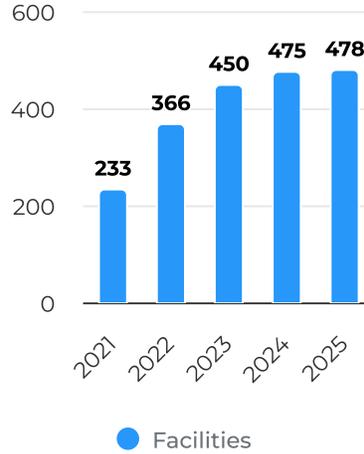
**Miles of City Owned Trails**



City Storm Water Facility Inspections



City Stormwater Treatment Facilities



Water Loss by Percentage



## 2026 Strategies and Action Items

### Create and Maintain Engaging and Accessible Recreation Spaces

- Playground Safety Inspection Program
- Complete design for Horns Corner Park
- Complete Gee Creek Trail North Segment Final Design

### Protect Local Waterways with Stormwater Management

- Submit compliant 2025 Stormwater Annual Report and 2026 SWMP to Department of Ecology
- Complete Tree Canopy Mapping and Analysis per Stormwater Permit
- Adopt and implement updated municipal code for Source Control Inspection Program
- Pilot Stormwater Behavior Change Education and Outreach Program
- Conduct Illicit Discharge Staff Training

***View the Performance Measures Dashboard for progress updates throughout 2026.***

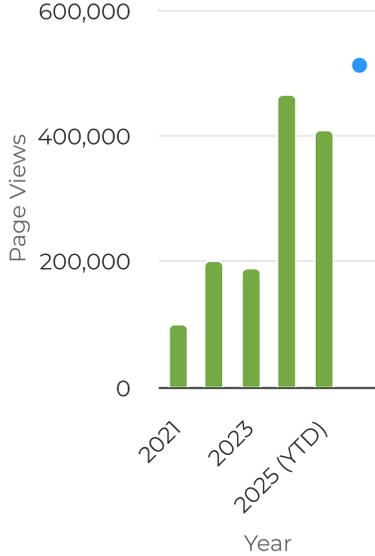
# Actively Engage and Communicate with the Ridgefield Community

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.

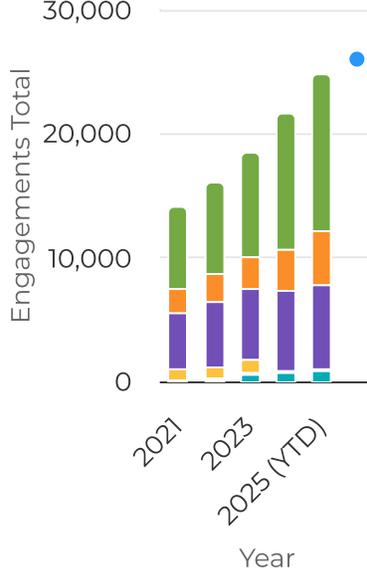
## Key Performance Indicators

For the three metrics below, the target for 2026 is to increase by 5%.

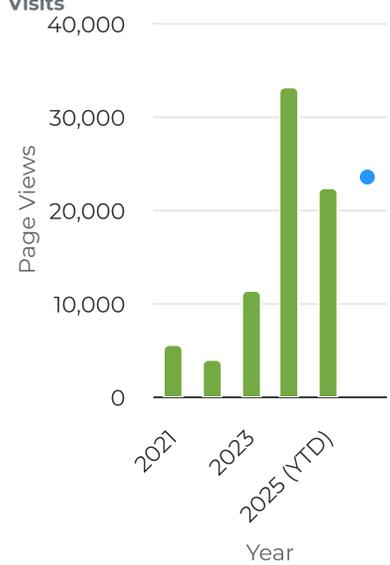
### City Website Page Views



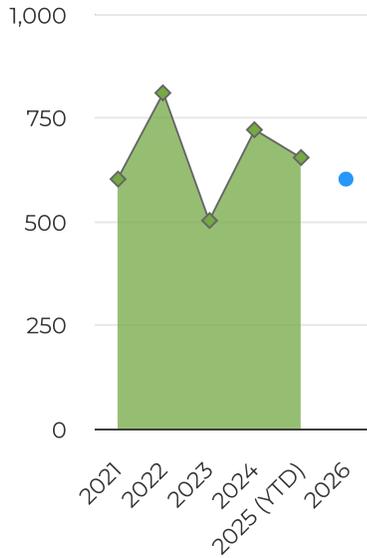
### Social Media Audience



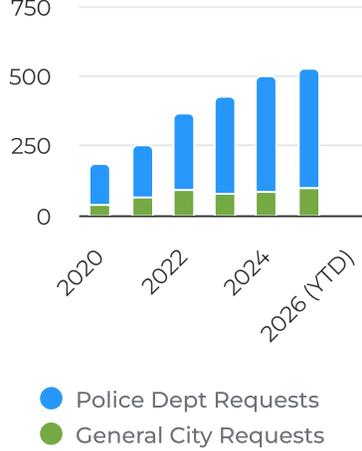
### Ridgefield Roundtable Website Visits



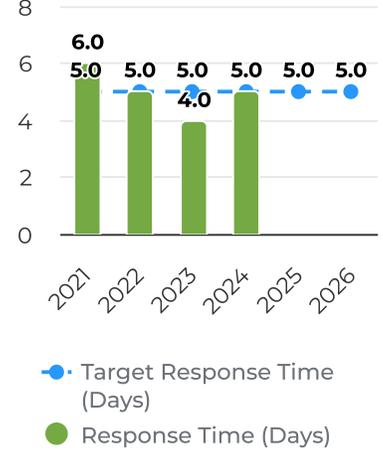
Average Calls for Service Per Officer



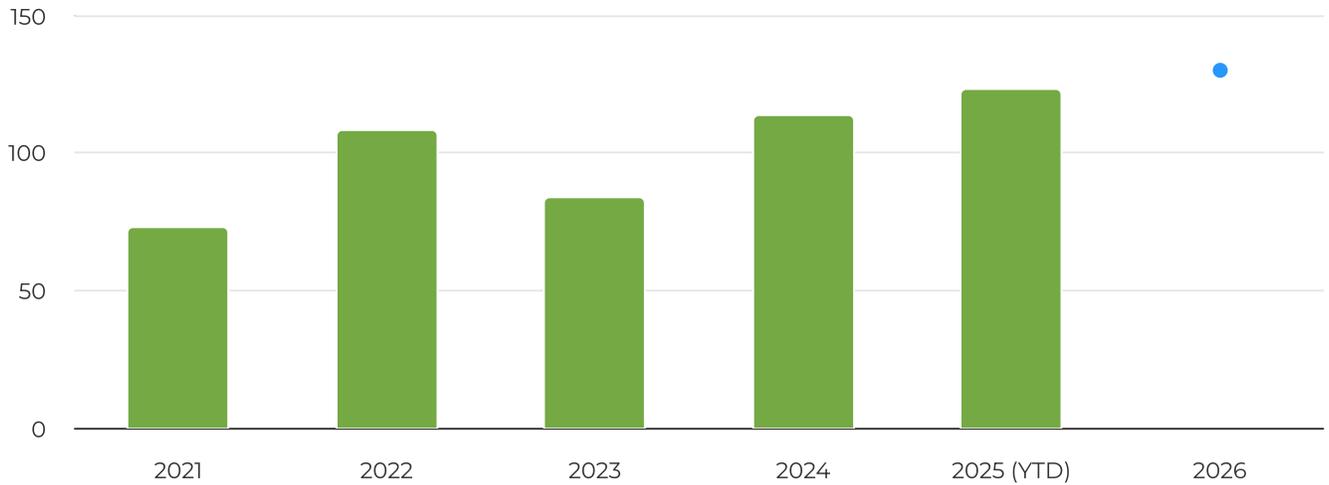
Completed Public Records Requests



Average Time to Respond to Public Records Request



Email Newsletters Sent



## 2026 Strategies and Action Items

### Foster Community Trust through Transparency

- Publish and promote the 2025 Popular Annual Financial Report
- Publish the 2025 Annual Comprehensive Financial Report
- Publish the 2025 Water Quality Report
- Update the Performance Measures Dashboard quarterly in 2026

### Maintain the City Website as an Accessible, Robust Source of Information

- Complete Analysis of Current City Website for Compliance with DOJ Rule on Web Content Accessibility
- Complete Action Plan for DOJ Rule on Web Content Accessibility Compliance by April 2027.

### Provide Clear and Timely Information and Updates to the Community

- Provide the 2026 State of the City
- Produce and mail The Ridge Newsletter
- Produce and E-mail Monthly Ridgefield Roundup Newsletter
- Post Audio and Video Recordings of City Council and Other Public Meetings

### Create Opportunities for Resident Feedback, Public Participation and Community Engagement

- Conduct 2026 Community Survey

***View the Performance Measures Dashboard for progress updates throughout 2026.***

# Funds Summary Overview

## Major Funds

Major funds in governmental accounting are those that meet specific criteria based on their size and significance. A fund is considered major if it exceeds certain thresholds, typically 10% of the corresponding total for its fund type (e.g., governmental or enterprise) and 5% of the total for all governmental and enterprise funds combined, for elements like assets, liabilities, revenues, or expenditures/expenses. The general fund is always considered a major fund.

For governmental funds, the major funds are the General Fund, Capital Projects Fund and Real Estate Excise Tax Fund. For proprietary funds, the major funds are the Building and Permitting Fund, Water Operating Fund and Stormwater Operating Fund.

Why is Major Fund Determination Important?

### **Transparency and Accountability:**

- Highlighting major funds ensures that stakeholders (citizens, investors, etc.) can easily understand the government's most important financial activities.

### **Focus on Significant Activities:**

- It allows for a clear focus on the funds that have the greatest impact on the government's overall financial position and operations.

### **Stakeholder Assessment:**

- By presenting major funds separately, stakeholders can better assess the government's financial health and priorities.

# Fund Descriptions

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

The purpose of the General Fund is to provide for traditional government programs, which include the City Council, judicial, executive management, legal, finance, human resources, general administration, general/facilities, information technology, public safety, cemetery, community development and parks. Taxes are the major source of revenue within the General Fund. Transfers from other funds through an Indirect Cost Allocation Plan provide funding for expenses that are budgeted in the General Fund that benefits 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. The City Manager's duties also consist of the political and community leadership of the city.

## ***Finance – Dept. 14***

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

the City's financial resources, including the handling of cash receipts and daily deposits, reconciliation of bank statements and managing the City's investment activities.

***Legal – Dept. 15***

The City of Ridgefield has historically contracted for city attorney services. The 2026 budget includes a new position for the city attorney as a full-time city employee. Services consist of general counsel and representing the City on various complex and specific legal matters. Services include administering civil lawsuits, preparing legal documents, and advising City officials on legal rights, obligations, practices and other phases of applicable federal, state and local law.

***Human Resources – Dept. 17***

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

***Administration – Dept. 18***

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

***General/Facilities – Dept. 19***

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

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

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

***Public Safety – Dept. 21***

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

### ***Civil Service – Dept. 22***

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

### ***Cemetery – Dept. 36***

Performs maintenance activities and oversight of the Ridgefield Cemetery.

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

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

### ***Parks – Dept. 76***

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

### ***Enterprise Funds***

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

### ***Building and Permitting - Fund 402***

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

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

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

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

The Water Utility Fund incorporates the management and oversight of City-owned water utilities and provides for the delivery of safe, high-quality water to 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.

***Stormwater Utility Operating – Fund 408***

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

***Special Revenue Funds***

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

***Streets – Fund 101***

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

***Drug – Fund 111***

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

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

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

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

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

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

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

preservation program to maintain and rebuild existing roads in the city.

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

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

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

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

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

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

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

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

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

### ***Debt Service Funds***

#### ***Debt Service – Fund 200***

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

### ***Capital Project Funds***

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

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

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

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

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

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

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

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

The Equipment Replacement Fund (ERF) is 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.

## 2026 Revenue Sources Summary

The 2026 revenue budget is forecast to increase 41% when compared to the amended 2025 budget. The increase is due to the City issuing approximately \$35.9 million in new debt in 2026 to complete multiple projects: to construct the Ridgefield Recreation and Community Center, complete final design of the portion of Royle Road from 19th Street to Hillhurst Road, construct a new 2.5 million-gallon elevated water reservoir on the east side of the freeway, and design and construct a new water line and intertie project on Royle Road, as well as multiple stormwater projects in the downtown core. The debt issuance for the recreation and community center and design of Royle Road will be paid from existing taxes and fees by the general government. The debt issuance in the water fund will be paid from a combination of system developer charges paid by new development and through water rate revenues.

The City has also been awarded \$4.25 million in grant funding to continue additional road, park, safety, and planning 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. Property tax is estimated to increase by 6% and utility taxes by 9.5%. Retail sales tax is estimated to see an increase of 13.3% compared to the amended 2025 budget. The increase is due to new businesses opening their doors in 2026 in the I-5 junction area and the adoption of a new 0.1% sales and use tax for criminal justice purposes.

# 2026 Revenues Summary

## MAJOR DRIVERS FOR REVENUE VARIANCES

### Property Tax

The expected 6% property tax increase for 2026, when compared to the amended 2025 budget, is due to new construction (\$174 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 2026. The 1% increase adds \$24,900 to the 2026 levy amount.

### Retail Sales Tax

The projected 13.3% revenue increase in 2026 is related to an anticipated increase in retail sales tax related to new businesses and commercial retail construction. The City Council adopted a new 0.1% sales and use tax for criminal justice purposes as a result of HB 2015 that was passed by the legislature in 2025. The new sales tax is estimated to bring in \$442,000 for public safety uses. City staff have been projecting a transition from a dependence on one-time sales tax generated from construction activities to more sustainable commercial retail sales. Previous construction related sales tax generated up to 65% of the overall sales tax receipts. The mix of sales tax as of the first quarter of 2025 shows commercial retail sales generating 70.3% of overall receipts and construction activities, the remaining 29.7%. Staff are forecasting an additional transition to sustainable retail sales tax over the next three years with the addition of new retail stores in the I-5 junction subarea. The City has seen a significant increase in tax receipts generated from online sales as well.

### Utility Tax

Utility taxes are expected to increase by 9.5% when compared to the amended 2025 budget. The increase is related to continued growth in new households and commercial business over the past two years. The forecast is for a 5.6% increase in new households along with new commercial businesses opening their doors in 2026.

### Real Estate Excise Tax

Real Estate Excise Tax is expected to decrease by 16% when compared to the amended 2025 budget. The decrease in real property sales is due to high costs and mortgage rates. Property owners who stayed in their homes due to the high mortgage interest rates, reducing additional potential sales of existing homes, may begin to reenter the market in 2026 if rates stabilize and go down. Real estate excise tax comes from sales of real property. The City is forecasting 250 new single-family residential permits in 2026 matching the budget in 2025.

### Planning and Development Revenue

Development revenue is expected to increase 41.5% in 2026 when compared to the amended 2025 budget. The forecast is for 250 single family residential permit applications and an additional 194 apartment units to be built in 2026. Commercial permitting will stay steady in 2026 as several projects are in process. The city expects several additional commercial projects to be constructed in 2026. The Council adopted a new fee schedule implementing full cost recovery for outside professional service work related to permits. The new fee schedule is expected to increase revenue to offset the increasing costs to provide development services.

### Charges for Services

Charges for services are a small part of the General Fund budget, including a few services offered to the public, such as concealed pistol licenses. The main charge for service in the General Fund is related to an indirect cost allocated to the Water and Stormwater Utility Funds and the Community Development Department Building and Permitting Activities. The indirect cost allocations are expected to increase 29% when compared to the amended 2024 budget.

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

Charges for service are expected to increase by 5.3% and 15.6% in the Water Utility and Stormwater Utility respectively. The increase is due to an increase in household accounts of 4.5%, new commercial accounts and a related increase in water usage. For Stormwater, the rates are based on Equivalent Dwelling Units (EDU) and the increase in additional large commercial buildings will increase the EDU's calculated in the overall fees.

### **Intergovernmental Revenue**

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

The intergovernmental revenue in the General Fund is expected to increase by 7.2% in 2026 when compared to the amended 2025 budget. The increase is due to population growth and an increased per capita payment. The intergovernmental revenue in the Street Fund, which consists mainly of vehicle motor fuel and multi-modal taxes, is expected to decrease 1.3% when compared to the amended 2025 budget. The decrease is due to a reduced per capita amount per revenue source.

### **Grants**

Grant revenue is expected to decrease overall by 6% in 2026 when compared to the 2025 grant receipts. The total grant funds received in 2026 is expected to be \$4.25 million. The reason for the reduction is that multiple grant-funded transportation projects were completed in 2025. The City will continue to receive multiple grants for transportation projects, park projects and for additional planning projects.

### **Debt Issuance**

The 2026 Budget includes a debt issuance of approximately \$35.9 million. The debt issuance includes a Public Works Board loan that will fund the design of the final segment of Royle Road improvements between S 19th and Hillhurst Road. The Stormwater Fund will continue a downtown stormwater project and use an approximately \$1.9 million Public Works Board loan to complete construction. The Water Fund received a \$15,000,000 low interest Drinking Water State Revolving Fund Loan to construct an elevated water reservoir on the east side of the city. Staff are also looking at a revenue bond issuance to complete additional high-priority

water source projects. The city will go out for an LTGO bond issuance in early 2026 for a community center as part of a public private partnership to construct a recreation and community center in Ridgefield.

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

The 2026 budget forecasts a continued reduction in the receipt of park and traffic impact fees compared to historical receipts. The reduction is due to the city issuing 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 2026.

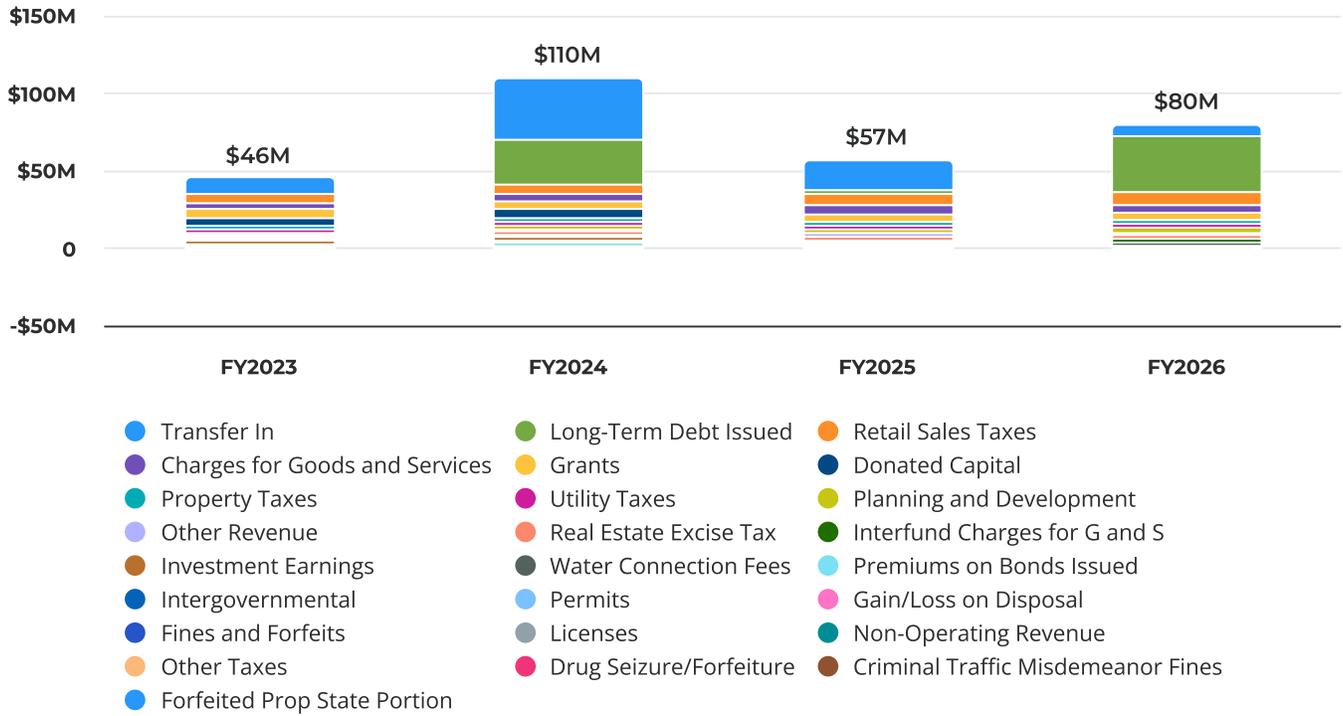
The forecast is for approximately 30% of park and traffic impact fees to be paid, and the balance of charges to be covered with impact fee credits, while the water system development charge revenues remain flat, respectively, when compared to 2025 receipts.

## **Revenues by Source**

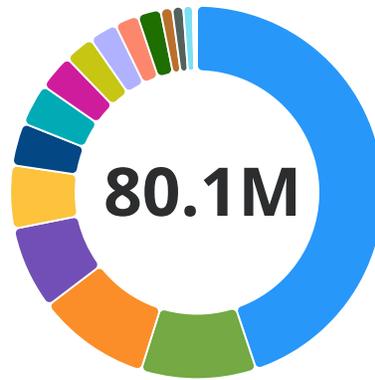
Debt issuance at 44.9% make up the majority of the 2026 revenue budget and internal transfers at 9.8%. The issuance of the debt and the internal transfers will fund multiple high-priority capital investments. Retail sales taxes are the largest revenue source for ongoing operations at 10% of overall revenues with charges for goods and services at 7.2%, a close second.

The 2026 revenue budget reflects the continued investment in infrastructure to support the tremendous growth over the past decade. Transfers and debt issuance reflect the funding sources for high priority infrastructure projects.

### Historical and Budgeted Revenues by Source



### FY26 Revenues by Source



● Long-Term Debt Issued	<b>\$35,931,000</b>	44.86%
● Retail Sales Taxes	<b>\$8,009,500</b>	10.00%
● Transfer In	<b>\$7,841,629</b>	9.79%
● Charges for Goods and Services	<b>\$5,778,175</b>	7.21%
● Grants	<b>\$4,385,956</b>	5.48%
● Planning and Development	<b>\$2,967,500</b>	3.71%
● Property Taxes	<b>\$2,900,000</b>	3.62%
● Utility Taxes	<b>\$2,485,000</b>	3.10%
● Interfund Charges for G and S	<b>\$2,064,200</b>	2.58%
● Other Revenue	<b>\$1,947,120</b>	2.43%
● Water Connection Fees	<b>\$1,650,000</b>	2.06%
● Real Estate Excise Tax	<b>\$1,600,000</b>	2.00%
● Gain/Loss on Disposal	<b>\$820,000</b>	1.02%
● Investment Earnings	<b>\$760,510</b>	0.95%
● Intergovernmental	<b>\$658,800</b>	0.82%
● Fines and Forfeits	<b>\$123,300</b>	0.15%
● Licenses	<b>\$105,000</b>	0.13%
● Permits	<b>\$30,240</b>	0.04%
● Non-Operating Revenue	<b>\$15,000</b>	0.02%
● Other Taxes	<b>\$15,000</b>	0.02%
● Drug Seizure/Forfeiture	<b>\$1,000</b>	0.00%
● Criminal Traffic Misdemeanor Fines	<b>\$500</b>	0.00%

### Historical and Budgeted Revenues by Source

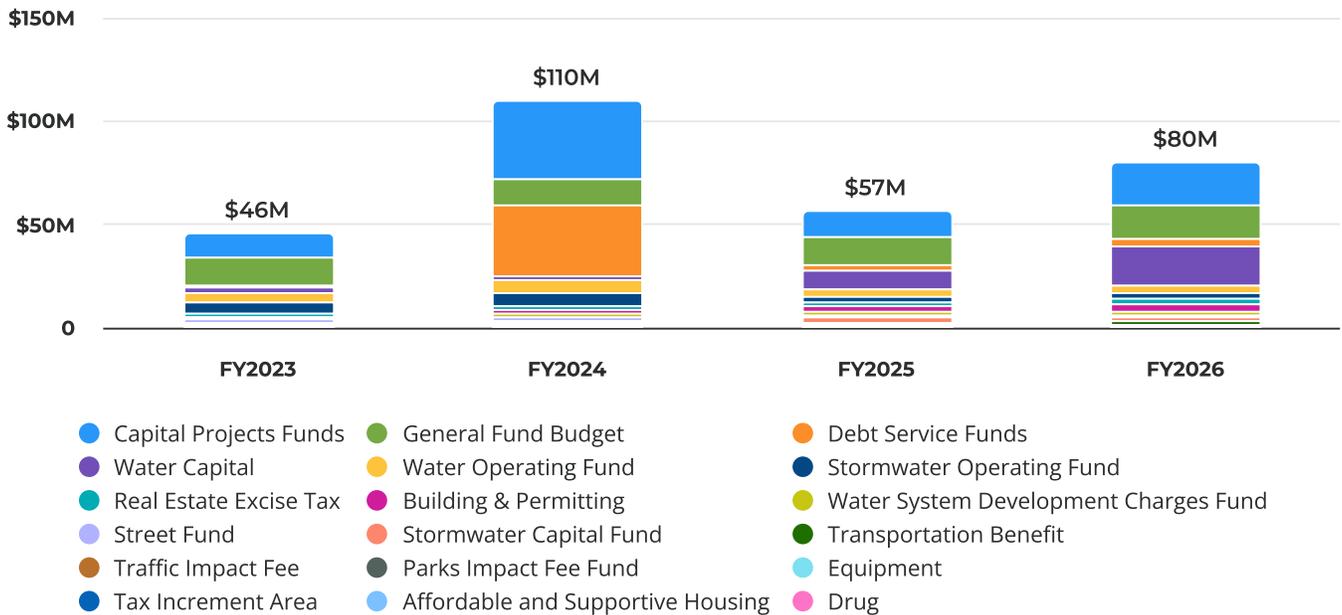
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Property Taxes	\$2,213,832.17	\$2,333,787.92	\$2,681,553.00	\$2,530,000.00	\$2,900,000.00	14.62%
Retail Sales Taxes	\$5,196,227.21	\$6,271,264.98	\$7,192,227.00	\$7,161,000.00	\$8,009,500.00	11.85%
Utility Taxes	\$1,963,329.29	\$2,138,033.33	\$2,387,799.00	\$2,268,500.00	\$2,485,000.00	9.54%
Other Taxes	\$15,335.02	\$10,750.38	\$13,726.00	\$12,000.00	\$15,000.00	25.00%
Licenses	\$80,168.70	\$93,065.01	\$102,337.00	\$92,000.00	\$105,000.00	14.13%
Permits	\$1,110,869.60	\$28,845.50	\$34,408.00	\$30,240.00	\$30,240.00	0.00%
Grants	\$5,895,757.70	\$4,728,073.17	\$3,354,274.00	\$4,516,170.00	\$4,385,956.00	-2.88%
Intergovernmental	\$577,785.29	\$620,081.38	\$633,633.00	\$639,110.00	\$658,800.00	3.08%
Charges for Goods and Services	\$4,210,725.54	\$4,667,836.96	\$5,322,835.00	\$6,090,000.00	\$5,778,175.00	-5.12%
Planning and Development	\$1,892,031.86	\$2,021,031.61	\$3,071,881.00	\$1,875,000.00	\$2,967,500.00	58.27%

# Revenue Source Summary

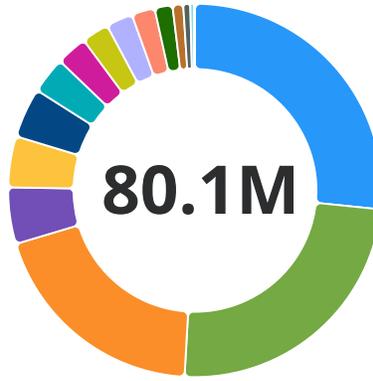
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Interfund Charges for G and S	\$1,421,793.76	\$1,525,160.12	\$1,663,380.00	\$1,597,780.00	\$2,064,200.00	29.19%
Fines and Forfeits	\$100,787.42	\$119,972.62	\$103,430.00	\$113,100.00	\$123,300.00	9.02%
Investment Earnings	\$1,710,047.27	\$1,866,740.11	\$1,410,188.00	\$844,535.00	\$760,510.00	-9.95%
Other Revenue	\$638,910.44	\$1,748,816.81	\$2,659,210.00	\$3,212,000.00	\$1,947,120.00	-39.38%
Gain/Loss on Disposal	-\$15,350.98	-	\$45,157.00	-	\$820,000.00	-
Non-Operating Revenue	\$11,128.39	\$4,811.95	\$10,523.00	\$35,000.00	\$15,000.00	-57.14%
Donated Capital	\$5,164,447.20	\$6,885,678.97	-	-	-	-
Transfer In	\$11,123,647.10	\$40,862,243.52	\$10,622,978.00	\$18,874,805.00	\$7,841,629.00	-58.45%
Real Estate Excise Tax	\$1,490,525.11	\$1,872,676.91	\$1,889,327.00	\$1,900,000.00	\$1,600,000.00	-15.79%
Criminal Traffic Misdemeanor Fines	\$55.50	\$138.83	\$76.00	\$500.00	\$500.00	0.00%
Drug Seizure/Forfeiture	-	-	-	\$1,000.00	\$1,000.00	0.00%
Forfeited Prop State Portion	\$1.60	-	-	-	-	-
Premiums on Bonds Issued	-	\$3,243,927.30	-	-	-	-
Long-Term Debt Issued	-	\$27,985,000.00	\$545,897.00	\$3,459,000.00	\$35,931,000.00	938.77%
Water Connection Fees	\$832,397.07	\$1,112,553.13	\$1,336,641.00	\$1,550,000.00	\$1,650,000.00	6.45%
Filing and Recording Fees	-	-	\$173.00	-	-	-
<b>Total Revenues</b>	<b>\$45,634,452.26</b>	<b>\$110,140,490.51</b>	<b>\$45,081,653.00</b>	<b>\$56,801,740.00</b>	<b>\$80,089,430.00</b>	<b>41.00%</b>

## Revenues by Fund

Historical Revenue by Fund



FY26 Revenues by Fund



Capital Projects Funds	\$21,327,645	26.63%
Water Capital	\$19,429,500	24.26%
General Fund Budget	\$15,605,160	19.48%
Water Operating Fund	\$3,907,700	4.88%
Building & Permitting	\$3,555,500	4.44%
Debt Service Funds	\$3,444,450	4.30%
Real Estate Excise Tax	\$2,540,000	3.17%
Stormwater Operating Fund	\$2,158,125	2.69%
Stormwater Capital Fund	\$1,881,000	2.35%
Water System Development Charges Fund	\$1,850,000	2.31%
Street Fund	\$1,608,840	2.01%
Transportation Benefit	\$1,228,000	1.53%
Traffic Impact Fee	\$751,000	0.94%
Parks Impact Fee Fund	\$480,500	0.60%
Tax Increment Area	\$250,000	0.31%
Equipment	\$46,500	0.06%
Affordable and Supportive Housing	\$24,000	0.03%
Drug	\$1,510	0.00%

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Affordable and Supportive Housing	\$23,293.51	\$24,270.35	\$24,500.00	\$25,000.00	\$24,000.00	-4.00%
Water Operating Fund	\$4,636,434.12	\$6,119,482.84	\$3,686,670.00	\$3,933,000.00	\$3,907,700.00	-0.64%
General Fund Budget	\$13,319,945.53	\$12,464,347.92	\$13,591,676.00	\$13,628,065.00	\$15,605,160.00	14.51%
Transportation Benefit	\$885,436.74	\$1,073,131.66	\$1,177,809.00	\$1,168,000.00	\$1,228,000.00	5.14%
Equipment	\$509,282.84	\$275,000.00	\$284,100.00	\$284,100.00	\$46,500.00	-83.63%
Real Estate Excise Tax	\$1,795,410.32	\$2,079,429.72	\$2,035,298.00	\$2,040,000.00	\$2,540,000.00	24.51%
Stormwater Capital Fund	\$146,399.70	\$1,175,147.73	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
Drug	\$490.52	\$211.77	\$105.00	\$1,510.00	\$1,510.00	0.00%
Water System Development Charges Fund	\$1,253,667.86	\$1,506,090.27	\$1,565,487.00	\$1,750,000.00	\$1,850,000.00	5.71%
Street Fund	\$1,163,080.06	\$1,513,347.81	\$1,558,233.00	\$1,576,190.00	\$1,608,840.00	2.07%
Water Capital	\$2,459,103.47	\$1,954,601.05	\$1,870,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
Debt Service Funds	\$1,408,994.10	\$34,343,057.75	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Capital Projects Funds	\$11,855,213.23	\$38,615,060.73	\$9,938,826.00	\$12,542,110.00	\$21,327,645.00	70.05%

## Revenue Source Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Parks Impact Fee Fund	\$412,707.54	\$248,967.32	\$225,231.00	\$215,250.00	\$480,500.00	123.23%
Traffic Impact Fee	\$656,345.89	\$724,887.75	\$1,641,363.00	\$465,250.00	\$751,000.00	61.42%
Tax Increment Area	-	-	\$188,197.00	\$30,000.00	\$250,000.00	733.33%
Building & Permitting	-	\$2,175,561.75	\$2,608,802.00	\$2,512,000.00	\$3,555,500.00	41.54%
Stormwater Operating Fund	\$5,108,646.83	\$5,847,894.09	\$1,767,622.00	\$2,276,500.00	\$2,158,125.00	-5.20%
<b>Total Revenues</b>	<b>\$45,634,452.26</b>	<b>\$110,140,490.51</b>	<b>\$45,081,653.00</b>	<b>\$56,801,740.00</b>	<b>\$80,089,430.00</b>	<b>41.00%</b>

# Governmental Funds

Governmental funds account for the core services and operations of a city government. Governmental funds and the activities they pay for are mainly supported by tax revenues.

There are five main types of government funds, which include the General Fund, the Capital Projects Fund, the Permanent Fund, the Special Revenue Fund, and the Debt Service Fund.

**1) The General Fund:** The General Fund is used to account for the ordinary operations of a governmental unit and is financed from taxes as well as other general revenues. All funds coming from the general fund are “current” funds and will not contain long-term assets or liabilities. The General Fund will be used for administrative and operational tasks of the governmental entity, including administration, finance, information technology, public safety, cemetery operations, long range planning, and parks and recreation operations.

**2) Capital Projects Fund:** The Capital Projects Fund is a governmental fund that is used for tracking the financial resources used to acquire or construct major capital assets.

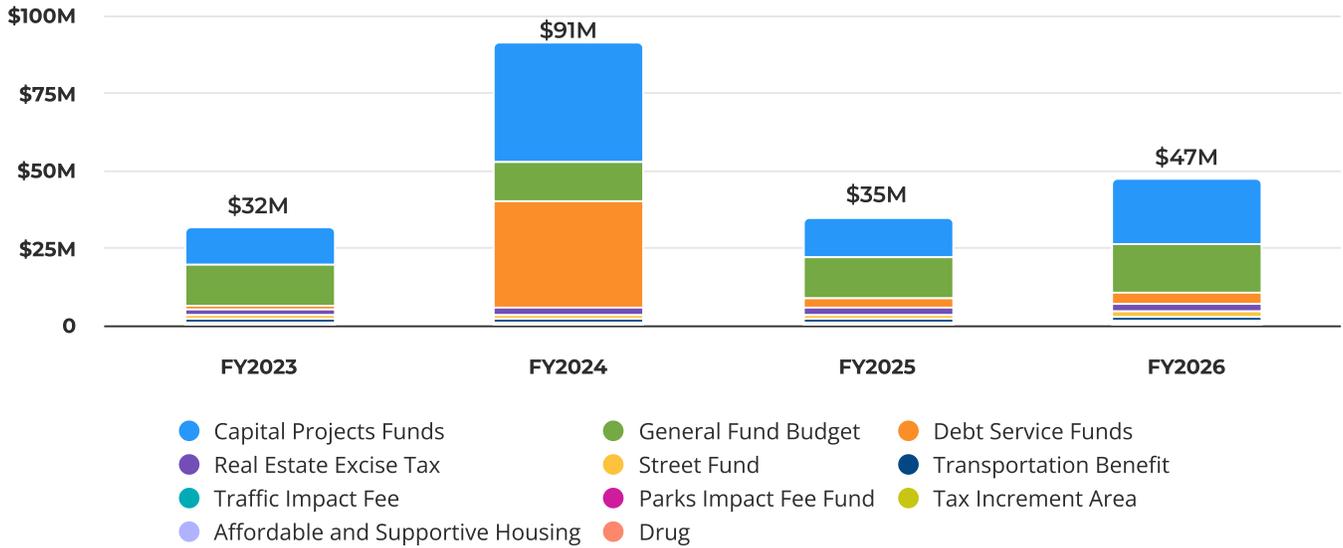
**3) Permanent Fund:** The Permanent Fund is a fund used to report resources that will legally restrict the entity to the extent that income, and not principal, will be used to support the government's programs or for the benefit of the general public. The City of Ridgefield does not have a Permanent Fund.

**4) Special Revenue Fund:** The Special Revenue Fund is an account that is set up for revenues from specific taxes to finance certain governmental activities. Special Revenue funds include funds classified as Capital Service Funds in the City's budget, which are used to finance capital improvements such as Real Estate Excise Tax and Impact Fees.

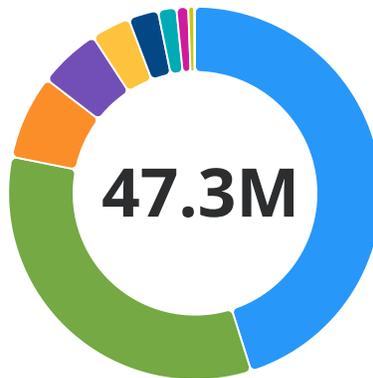
**5) Debt Service Fund:** The Debt Service Fund is set up to account for the payment of principal and interest on both short-term and long-term debt associated with governmental funds, such as streets and parks. This fund does not include debt service associated with Enterprise Funds.

# Revenues by Fund

### Historical and Budgeted Revenues by Fund



### FY26 Revenues by Fund



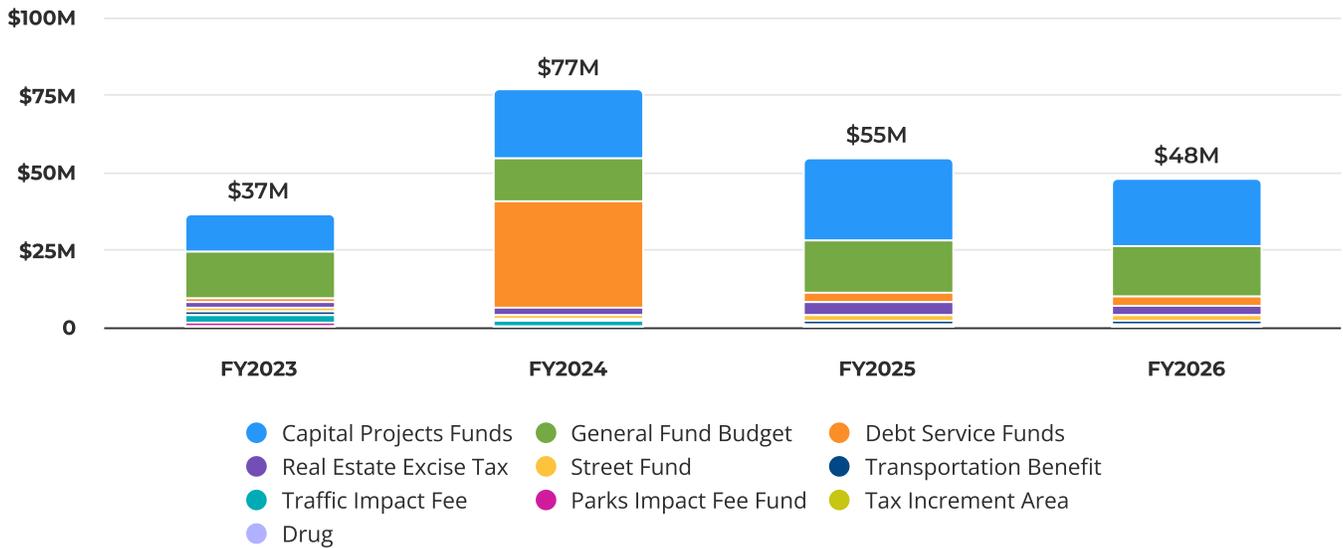
Capital Projects Funds	\$21,327,645	45.13%
General Fund Budget	\$15,605,160	33.02%
Debt Service Funds	\$3,444,450	7.29%
Real Estate Excise Tax	\$2,540,000	5.37%
Street Fund	\$1,608,840	3.40%
Transportation Benefit	\$1,228,000	2.60%
Traffic Impact Fee	\$751,000	1.59%
Parks Impact Fee Fund	\$480,500	1.02%
Tax Increment Area	\$250,000	0.53%
Affordable and Supportive Housing	\$24,000	0.05%
Drug	\$1,510	0.00%

### Historical and Budgeted Revenues by Fund

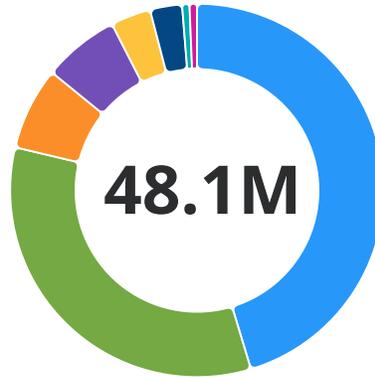
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Affordable and Supportive Housing	\$23,293.51	\$24,270.35	\$24,500.00	\$25,000.00	\$24,000.00	-4.00%
General Fund Budget	\$13,319,945.53	\$12,464,347.92	\$13,591,676.00	\$13,628,065.00	\$15,605,160.00	14.51%
Transportation Benefit	\$885,436.74	\$1,073,131.66	\$1,177,809.00	\$1,168,000.00	\$1,228,000.00	5.14%
Real Estate Excise Tax	\$1,795,410.32	\$2,079,429.72	\$2,035,298.00	\$2,040,000.00	\$2,540,000.00	24.51%
Drug	\$490.52	\$211.77	\$105.00	\$1,510.00	\$1,510.00	0.00%
Street Fund	\$1,163,080.06	\$1,513,347.81	\$1,558,233.00	\$1,576,190.00	\$1,608,840.00	2.07%
Debt Service Funds	\$1,408,994.10	\$34,343,057.75	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Capital Projects Funds	\$11,855,213.23	\$38,615,060.73	\$9,938,826.00	\$12,542,110.00	\$21,327,645.00	70.05%
Parks Impact Fee Fund	\$412,707.54	\$248,967.32	\$225,231.00	\$215,250.00	\$480,500.00	123.23%
Traffic Impact Fee	\$656,345.89	\$724,887.75	\$1,641,363.00	\$465,250.00	\$751,000.00	61.42%
Tax Increment Area	-	-	\$188,197.00	\$30,000.00	\$250,000.00	733.33%
<b>Total Revenues</b>	<b>\$31,520,917.44</b>	<b>\$91,086,712.78</b>	<b>\$33,255,763.00</b>	<b>\$34,641,140.00</b>	<b>\$47,261,105.00</b>	<b>36.43%</b>

### Expenditures by Fund

Historical and Budgeted Expenditures by Fund



### FY26 Expenditures by Fund

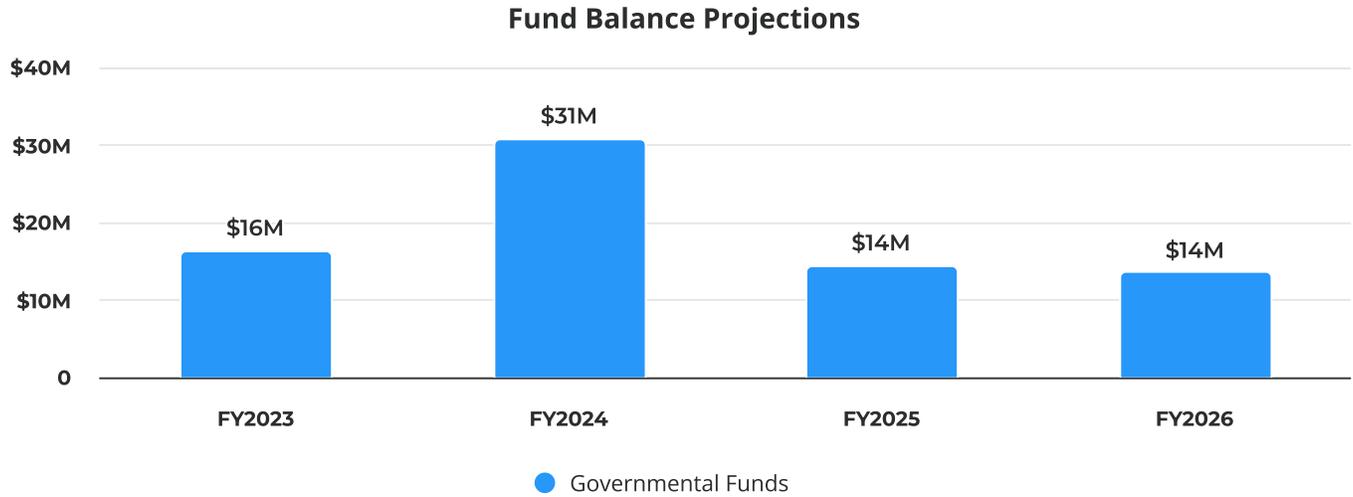


● Capital Projects Funds	<b>\$21,809,645</b>	45.34%
● General Fund Budget	<b>\$16,059,655</b>	33.38%
● Debt Service Funds	<b>\$3,444,450</b>	7.16%
● Real Estate Excise Tax	<b>\$3,173,250</b>	6.60%
● Street Fund	<b>\$1,671,840</b>	3.48%
● Transportation Benefit	<b>\$1,328,230</b>	2.76%
● Parks Impact Fee Fund	<b>\$311,309</b>	0.65%
● Tax Increment Area	<b>\$306,000</b>	0.64%
● Drug	<b>\$500</b>	0.00%

### Historical and Budgeted Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
General Fund Budget	\$15,066,771.58	\$14,107,858.64	\$15,742,295.00	\$16,662,325.00	\$16,059,655.00	-3.62%
Transportation Benefit	\$1,082,663.24	\$735,685.47	\$424,401.00	\$1,102,500.00	\$1,328,230.00	20.47%
Real Estate Excise Tax	\$2,011,352.26	\$1,992,686.11	\$4,537,422.00	\$4,539,355.00	\$3,173,250.00	-30.09%
Drug	\$1.60	-	-	\$500.00	\$500.00	0.00%
Street Fund	\$1,261,236.97	\$1,468,833.80	\$1,527,597.00	\$1,571,950.00	\$1,671,840.00	6.35%
Debt Service Funds	\$1,408,994.10	\$34,343,057.75	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Capital Projects Funds	\$11,942,391.19	\$22,054,044.39	\$23,638,898.00	\$26,767,100.00	\$21,809,645.00	-18.52%
Parks Impact Fee Fund	\$1,729,851.11	\$335,357.82	\$908,952.00	\$1,017,000.00	\$311,309.00	-69.39%
Traffic Impact Fee	\$2,079,008.12	\$1,612,329.94	-	-	-	-
Tax Increment Area	-	-	\$26,282.00	\$30,000.00	\$306,000.00	920.00%
<b>Total Expenditures</b>	<b>\$36,582,270.17</b>	<b>\$76,649,853.92</b>	<b>\$49,680,372.00</b>	<b>\$54,640,495.00</b>	<b>\$48,104,879.00</b>	<b>-11.96%</b>

## Fund Balance



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Governmental Funds	\$16,372,147.00	\$30,832,215.00	\$14,407,606.00	\$13,563,832.00	-5.86%	-\$843,774.00
<b>Total Fund Balance</b>	<b>\$16,372,147.00</b>	<b>\$30,832,215.00</b>	<b>\$14,407,606.00</b>	<b>\$13,563,832.00</b>	<b>-5.86%</b>	<b>-\$843,774.00</b>

# General Fund

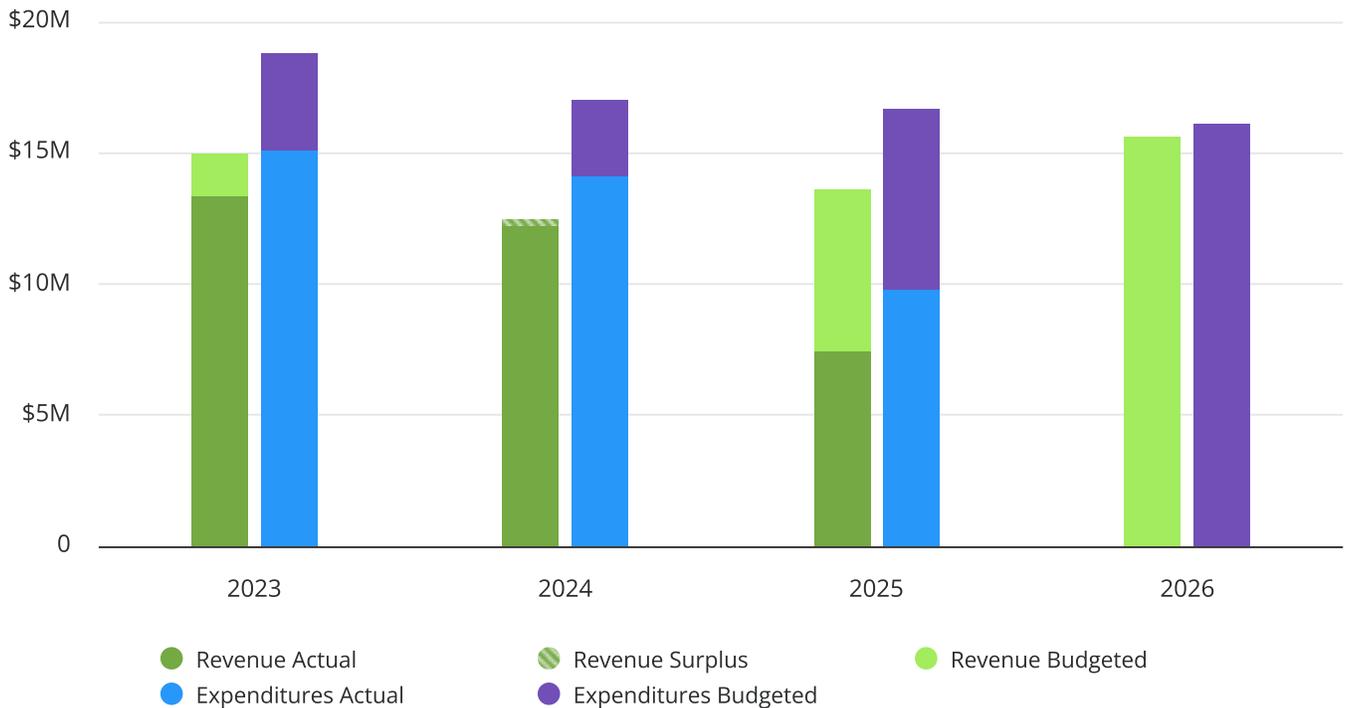
The purpose of the General Fund is to provide for traditional government programs, which include the City Council, judicial, executive management, legal, finance, human resources, general administration, general/facilities, information technology, public safety, cemeteries, long-range planning, code enforcement and parks and recreation. Taxes are the major source of revenue within the General Fund. The General Fund also provides support to other funds for debt service, street operations and maintenance, and capital improvements.

The main revenue sources for the General Fund are retail sales and use taxes, property taxes, and utility taxes.

## Summary

The General Fund's projected 2026 revenue budget is \$15.6 million, which represents a 14.5% increase over the amended 2025 budget. Budgeted expenditures will decrease \$0.6 million or 3.6% compared to the amended 2025 budget. The 2026 expense budget is \$16.1 million, including transfers to support street operations and maintenance, debt service and capital projects. The proposed 2026 budget will use \$1.1 million in fund balance to fund capital investment and one-time expenditures. The estimated ending fund balance will meet the City Council's adopted policy reserves for the General Fund.

**Revenues vs Expenditures Summary**

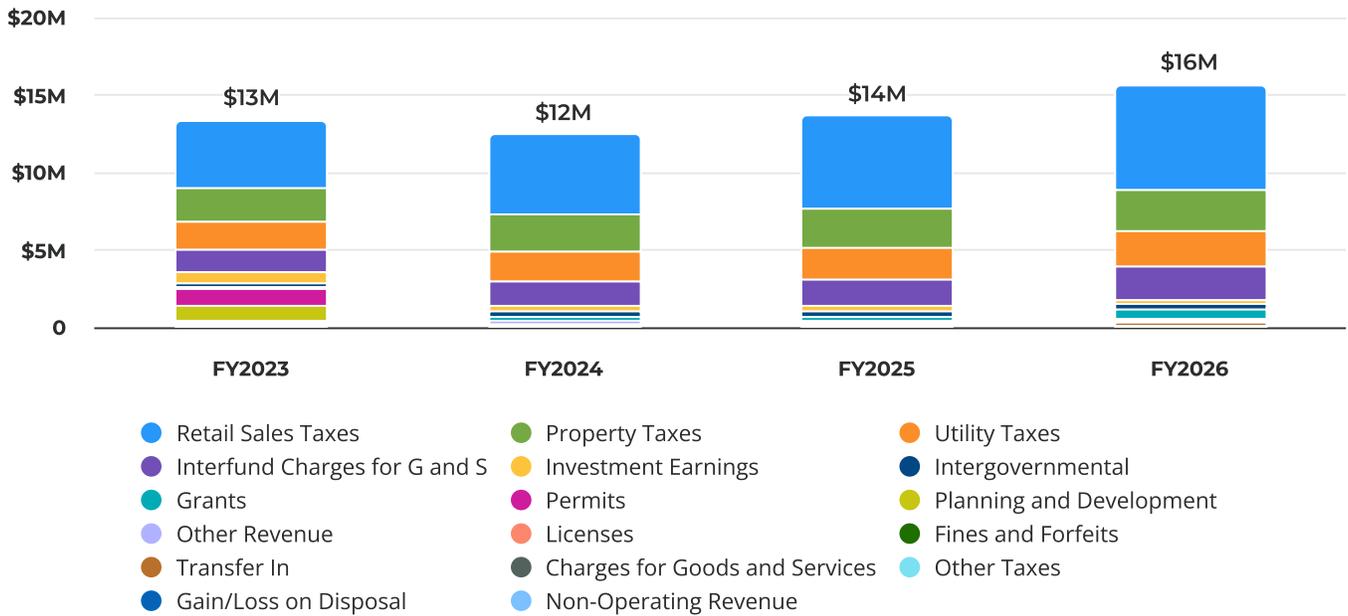


The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

# General Fund Revenue

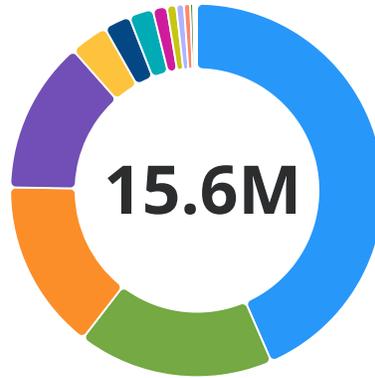
Major revenues that support the General Fund budget come primarily from retail sales and use, property, and utility taxes. Retail sales taxes are estimated to increase by 13.3% due to an increase in commercial business in Ridgefield and the adoption of a 0.1% sales tax for criminal justice activities. Property tax is estimated to increase by 6% due to a statutory 1% levy increase and the new construction addition of \$173 million in assessed values. Utility taxes are estimated to increase by 9.5% due to an increase in households of 4.5% and the expected usage increase and announced rate increases from multiple utility providers. The indirect cost allocation charged to the enterprise funds will increase 29% in 2026 due to additional services and expenses allocated to these funds.

**Historical and Budgeted Revenues by Source**



The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

### FY26 Revenues by Source



● Retail Sales Taxes	<b>\$6,784,500</b>	43.48%
● Property Taxes	<b>\$2,650,000</b>	16.98%
● Utility Taxes	<b>\$2,310,000</b>	14.80%
● Interfund Charges for G and S	<b>\$2,064,200</b>	13.23%
● Grants	<b>\$514,750</b>	3.30%
● Intergovernmental	<b>\$355,700</b>	2.28%
● Investment Earnings	<b>\$330,000</b>	2.11%
● Transfer In	<b>\$190,000</b>	1.22%
● Other Revenue	<b>\$126,620</b>	0.81%
● Licenses	<b>\$105,000</b>	0.67%
● Fines and Forfeits	<b>\$83,300</b>	0.53%
● Charges for Goods and Services	<b>\$40,850</b>	0.26%
● Gain/Loss on Disposal	<b>\$20,000</b>	0.13%
● Other Taxes	<b>\$15,000</b>	0.10%
● Permits	<b>\$10,240</b>	0.07%
● Non-Operating Revenue	<b>\$5,000</b>	0.03%

### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Property Taxes	\$2,213,832.17	\$2,333,787.92	\$2,495,000.00	\$2,500,000.00	\$2,650,000.00	6.00%
Retail Sales Taxes	\$4,313,885.43	\$5,199,113.73	\$6,029,852.00	\$5,996,000.00	\$6,784,500.00	13.15%
Utility Taxes	\$1,838,309.45	\$1,994,655.91	\$2,215,532.00	\$2,110,000.00	\$2,310,000.00	9.48%
Other Taxes	\$15,335.02	\$10,750.38	\$13,726.00	\$12,000.00	\$15,000.00	25.00%
Licenses	\$80,168.70	\$93,065.01	\$102,337.00	\$92,000.00	\$105,000.00	14.13%
Permits	\$1,093,682.35	\$8,240.00	\$6,468.00	\$10,240.00	\$10,240.00	0.00%
Grants	\$100,430.68	\$220,865.33	\$219,791.00	\$309,000.00	\$514,750.00	66.59%
Intergovernmental	\$303,506.76	\$330,155.27	\$345,243.00	\$331,945.00	\$355,700.00	7.16%
Charges for Goods and Services	\$70,243.00	\$38,365.50	\$35,341.00	\$38,000.00	\$40,850.00	7.50%
Planning and Development	\$926,618.86	-	-	-	-	-
Interfund Charges for G and S	\$1,421,793.76	\$1,525,160.12	\$1,663,380.00	\$1,597,780.00	\$2,064,200.00	29.19%
Fines and Forfeits	\$61,009.53	\$82,958.99	\$72,767.00	\$73,100.00	\$83,300.00	13.95%
Investment Earnings	\$680,765.97	\$383,534.03	\$219,500.00	\$415,000.00	\$330,000.00	-20.48%
Other Revenue	\$180,360.62	\$243,515.85	\$118,146.00	\$133,000.00	\$126,620.00	-4.80%
Gain/Loss on Disposal	\$8,874.84	-	\$45,157.00	-	\$20,000.00	-
Non-Operating Revenue	\$11,128.39	\$179.88	\$9,436.00	\$10,000.00	\$5,000.00	-50.00%
Transfer In	-	-	-	-	\$190,000.00	-

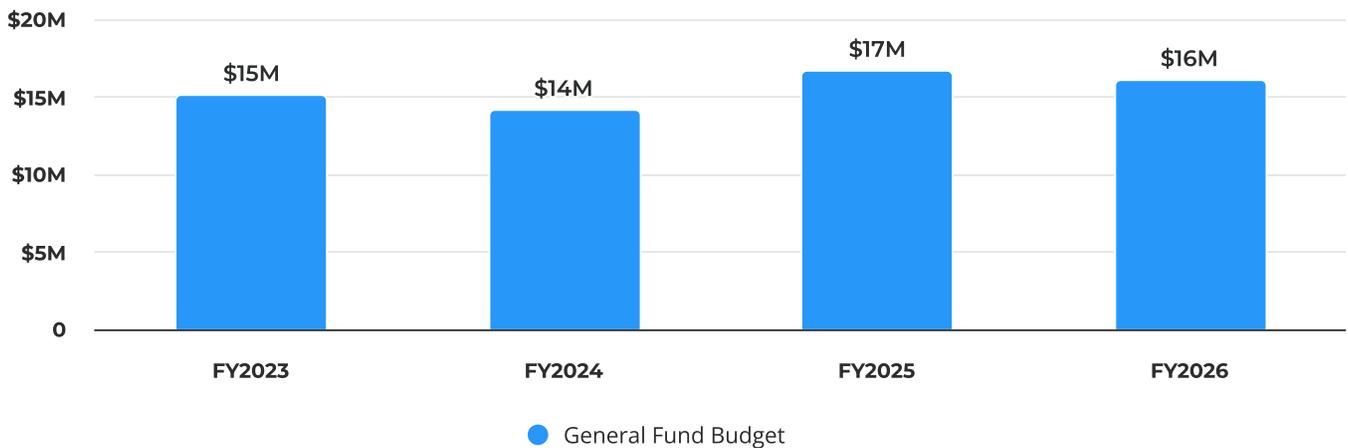
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Total Revenues	\$13,319,945.53	\$12,464,347.92	\$13,591,676.00	\$13,628,065.00	\$15,605,160.00	14.51%

The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

## General Fund Expenditures

The 2026 General Fund expense budget is \$16.1 million, a decrease of \$0.6 million (3.6%) compared to the 2025 amended budget of \$16.7 million. The 2026 budget includes ongoing expenses of \$13.9 million, plus \$2.2 million, that was added to account for new department and Council priority initiatives, including \$190,600 transferred to fund Street Fund transportation capital projects and \$244,000 for parks capital projects. The City anticipates using General Fund contingency reserves in the amount of \$1.1 million for one-time expenses to balance the budget. The General Fund operating budget is allocated as follows:

**Historical and Budgeted Expenditures by Fund**



The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues and expenses. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

### FY26 Expenditures by Fund



● General Fund Budget **\$16,059,655** 100.00%

### Historical and Budgeted Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
General Fund Budget	\$15,066,771.58	\$14,107,858.64	\$15,742,295.00	\$16,662,325.00	\$16,059,655.00	-3.62%
<b>Total Expenditures</b>	<b>\$15,066,771.58</b>	<b>\$14,107,858.64</b>	<b>\$15,742,295.00</b>	<b>\$16,662,325.00</b>	<b>\$16,059,655.00</b>	<b>-3.62%</b>

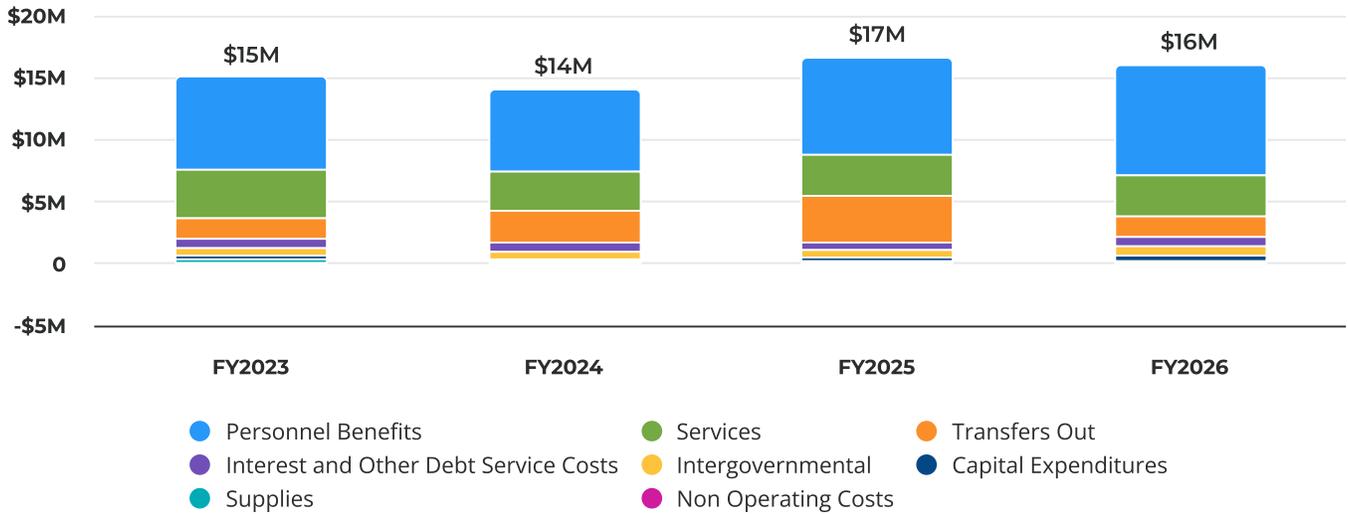
### Expenditures by Category

The General Fund budget allocation by major cost category comprises 1) personnel costs of \$8.9 million, 2) supplies, services, and operations/maintenance at \$4.4 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$2.8 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$1 million, or 10% when compared to the amended 2025 budget, increasing from \$7.9 million to \$8.9 million. The percent of personnel cost as it relates to the total expense budget accounts for 55.5% of the total expense budget, including one-time expenses. Personnel expense is 62.8% of ongoing operating expenses, excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 50.9, up from 48.2 or 2.7 full-time equivalents when compared to the adopted 2025 FTE budget. The City will add 4 FTE's in 2026, matching the 4 new FTE's in 2025. Three of the new FTE's will receive their funding from the General Fund and one FTE will be split between the General Fund, Water Fund and Storm Fund. The new positions in the General Fund will be a city attorney, two police officers and a shared engineering technician.

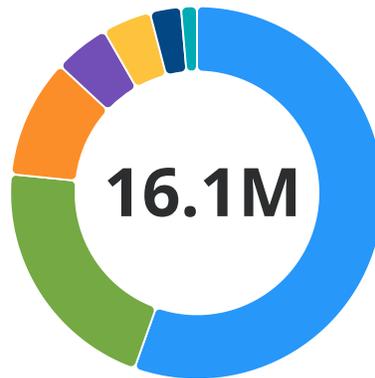
The Council approved the reduction in equipment replacement fund transfers to help reduce expenses for the 2026 fiscal year. The transfers are expected to resume in 2027.

### Historical and Budgeted Expenditures by Category



The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

### FY26 Expenditures by Category



Personnel Benefits	<b>\$8,905,265</b>	55.45%
Services	<b>\$3,396,600</b>	21.15%
Transfers Out	<b>\$1,655,540</b>	10.31%
Intergovernmental	<b>\$769,000</b>	4.79%
Interest and Other Debt Service Costs	<b>\$681,500</b>	4.24%
Capital Expenditures	<b>\$430,000</b>	2.68%
Supplies	<b>\$221,750</b>	1.38%

### Historical and Budgeted Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Personnel Benefits	\$7,493,364.78	\$6,732,924.87	\$7,504,245.00	\$7,934,850.00	\$8,905,265.00	12.23%
Supplies	\$315,482.18	\$209,947.37	\$208,981.00	\$215,000.00	\$221,750.00	3.14%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Services	\$3,995,688.52	\$3,045,218.90	\$3,083,460.00	\$3,260,125.00	\$3,396,600.00	4.19%
Intergovernmental	\$588,717.78	\$708,056.69	\$634,062.00	\$652,800.00	\$769,000.00	17.80%
Capital Expenditures	\$370,812.32	\$85,479.30	\$196,678.00	\$223,200.00	\$430,000.00	92.65%
Interest and Other Debt Service Costs	\$785,115.51	\$721,359.50	\$690,038.00	\$603,000.00	\$681,500.00	13.02%
Non Operating Costs	-\$34,778.71	\$9,956.68	-	-	-	-
Transfers Out	\$1,552,369.20	\$2,594,915.33	\$3,424,831.00	\$3,773,350.00	\$1,655,540.00	-56.13%
<b>Total Expenditures</b>	<b>\$15,066,771.58</b>	<b>\$14,107,858.64</b>	<b>\$15,742,295.00</b>	<b>\$16,662,325.00</b>	<b>\$16,059,655.00</b>	<b>-3.62%</b>

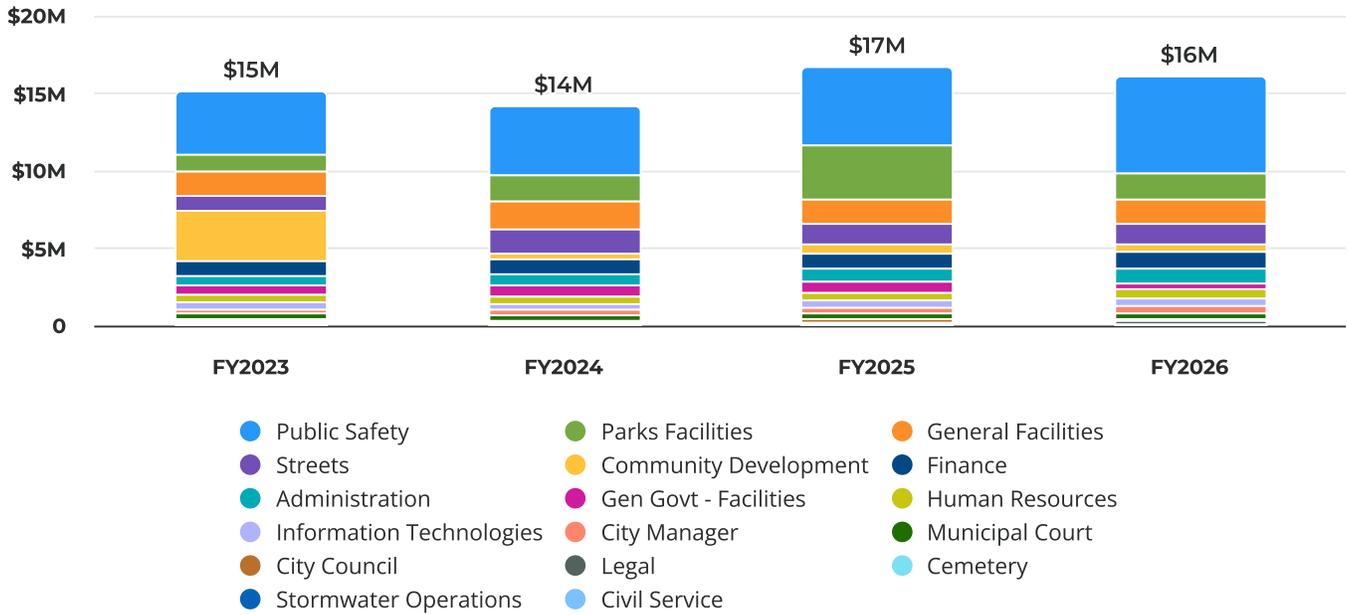
The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

## Expenditures by Function

Departmental changes when compared to the amended 2025 budget include increases to account for COLA and compensation adjustments related to the completion of a classification and compensation study in each department. The average departmental increase in personnel expense is 10%. The Legal and Public Safety departments show increases of 91% and 19% respectively. The increases are due to the addition of a full-time City Attorney in place of a contracted city attorney and the addition of two new police officers in Public Safety. The cemetery, community development, long range planning and parks departments saw decreases of 18.6%, 11.7% and 50.2% due to reduced personnel allocations to cemetery maintenance, the completion of the 2025 comprehensive plan and labor allocation in long range planning, and reduced one-time capital transfers in parks. The General Fund transfer to support street operations and maintenance is reduced by 7.4%. The reduction is due to increased utility tax revenues dedicated to street maintenance and the transition of pavement preservation related expenses to the Transportation Benefit District Fund.

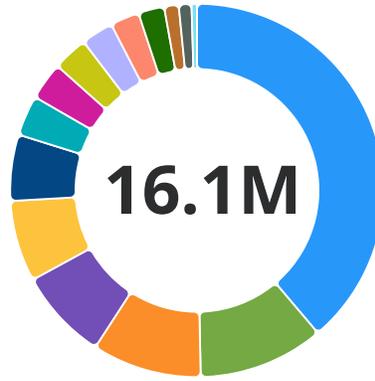
The 2026 expense budget includes the addition of 3 full-time positions, a shared full-time position and one seasonal position funded mainly by the General Fund for a city attorney, two new police officers, an engineering tech covered 50% by the General Fund and a seasonal employee for street maintenance covered by a transfer from the General Fund. The finance, administration, and community development departments have each reduced their seasonal/temp/intern positions to further reduce expenditures from the General Fund in 2026.

### Historical and Budgeted Expenditures by Function



The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

### FY26 Expenditures by Function



Public Safety	\$6,233,700	38.82%
Parks Facilities	\$1,744,290	10.86%
General Facilities	\$1,522,350	9.48%
Streets	\$1,270,340	7.91%
Finance	\$1,128,350	7.03%
Administration	\$921,500	5.74%
Human Resources	\$562,500	3.50%
Information Technologies	\$523,550	3.26%
Community Development	\$486,900	3.03%
Gen Govt - Facilities	\$448,100	2.79%
City Manager	\$405,550	2.53%
Municipal Court	\$360,000	2.24%
Legal	\$200,575	1.25%
City Council	\$177,750	1.11%
Cemetery	\$73,350	0.46%
Civil Service	\$850	0.01%

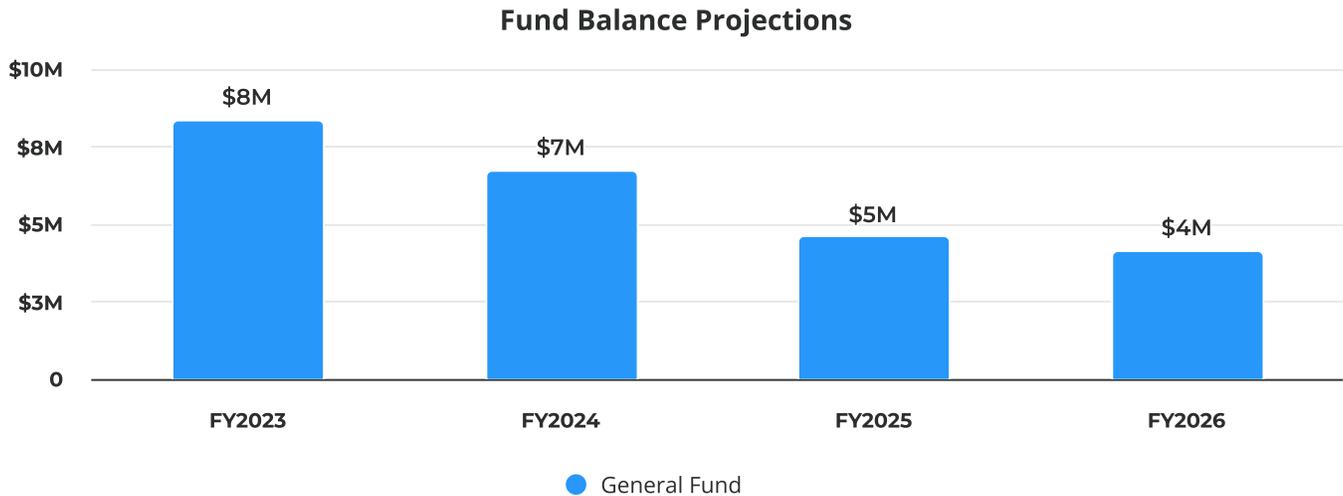
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
City Council	\$122,601.56	\$126,824.23	\$193,081.00	\$178,950.00	\$177,750.00	-0.67%
Municipal Court	\$293,785.24	\$356,121.82	\$341,346.00	\$350,000.00	\$360,000.00	2.86%
City Manager	\$310,371.97	\$342,440.41	\$334,750.00	\$390,400.00	\$405,550.00	3.88%
Finance	\$895,908.76	\$960,098.62	\$1,027,079.00	\$1,033,250.00	\$1,128,350.00	9.20%
Legal	\$82,596.00	\$86,099.63	\$84,457.00	\$105,000.00	\$200,575.00	91.02%
Human Resources	\$431,921.19	\$488,051.64	\$512,877.00	\$510,050.00	\$562,500.00	10.28%
Administration	\$685,792.78	\$737,877.97	\$741,725.00	\$819,150.00	\$921,500.00	12.49%
Gen Govt - Facilities	\$580,557.38	\$763,002.66	\$535,049.00	\$662,220.00	\$448,100.00	-32.33%
Information Technologies	\$460,563.50	\$371,068.40	\$420,530.00	\$522,500.00	\$523,550.00	0.20%
Public Safety	\$4,031,695.07	\$4,439,669.04	\$4,843,004.00	\$5,085,325.00	\$6,233,700.00	22.58%
Civil Service	\$166.00	\$170.00	\$188.00	\$1,000.00	\$850.00	-15.00%
General Facilities	\$1,566,373.95	\$1,744,948.75	\$1,709,188.00	\$1,487,600.00	\$1,522,350.00	2.34%
Cemetery	\$51,996.54	\$83,799.20	\$63,890.00	\$90,100.00	\$73,350.00	-18.59%
Parks Facilities	\$1,041,643.93	\$1,689,675.71	\$3,286,835.00	\$3,504,100.00	\$1,744,290.00	-50.22%
Streets	\$978,169.20	\$1,599,236.37	\$1,185,911.00	\$1,371,230.00	\$1,270,340.00	-7.36%
Community Development	\$3,329,028.51	\$318,774.19	\$462,385.00	\$551,450.00	\$486,900.00	-11.71%
Stormwater Operations	\$203,600.00	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$15,066,771.58</b>	<b>\$14,107,858.64</b>	<b>\$15,742,295.00</b>	<b>\$16,662,325.00</b>	<b>\$16,059,655.00</b>	<b>-3.62%</b>

The 2023 actual totals include revenue and expense from building and permitting activities. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balance. The 2024 actual revenue and expense, 2025 amended budget and 2026 proposed budget reflect these changes.

## Fund Balance

The City Council has approved the use of a contingent fund balance in the General Fund for strategic investment in one-time expenses. The 2026 projected fund balance will meet policy reserve levels adopted by the Council. The Council approved a plan in 2018-2019 to transition from a dependence on one-time construction-related sales tax for residential construction to a stable revenue structure from commercial retail sales tax. The city built up the fund balance with the one-time sales tax for future strategic investment in infrastructure to support the expected growth in Ridgefield. The Council has approved the use of these funds over the past three years for one-time use. The operating policy reserve is 19.8% of the 2026 operating budget and the overall fund balance is 29.9% of the 2026 operating budget.



The 2023 fund balance was updated to separate out building and permitting activities and reflect only the General Fund. Staff created an enterprise fund in 2024 to better track building and permit revenues, expenses and fund balances. Beginning in 2024, the new building and permitting enterprise fund tracked revenues, expenses and fund balances separately from the General Fund.

### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
General Fund	\$8,367,700.00	\$6,734,777.00	\$4,584,158.00	\$4,129,663.00	-9.91%	-\$454,495.00
<b>Total Fund Balance</b>	<b>\$8,367,700.00</b>	<b>\$6,734,777.00</b>	<b>\$4,584,158.00</b>	<b>\$4,129,663.00</b>	<b>-9.91%</b>	<b>-\$454,495.00</b>

# Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are restricted or committed to expenditures for specified purposes. A brief description of each fund follows:

## ***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 oversee and maintain the streets. The majority of funding is from General Fund subsidies, utility taxes and motor vehicle fuel taxes.

## ***Drug – Fund 111***

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

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

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

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

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

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

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

## ***Capital Service Funds***

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

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

**Park Impact Fees (PIF) – Fund 114**

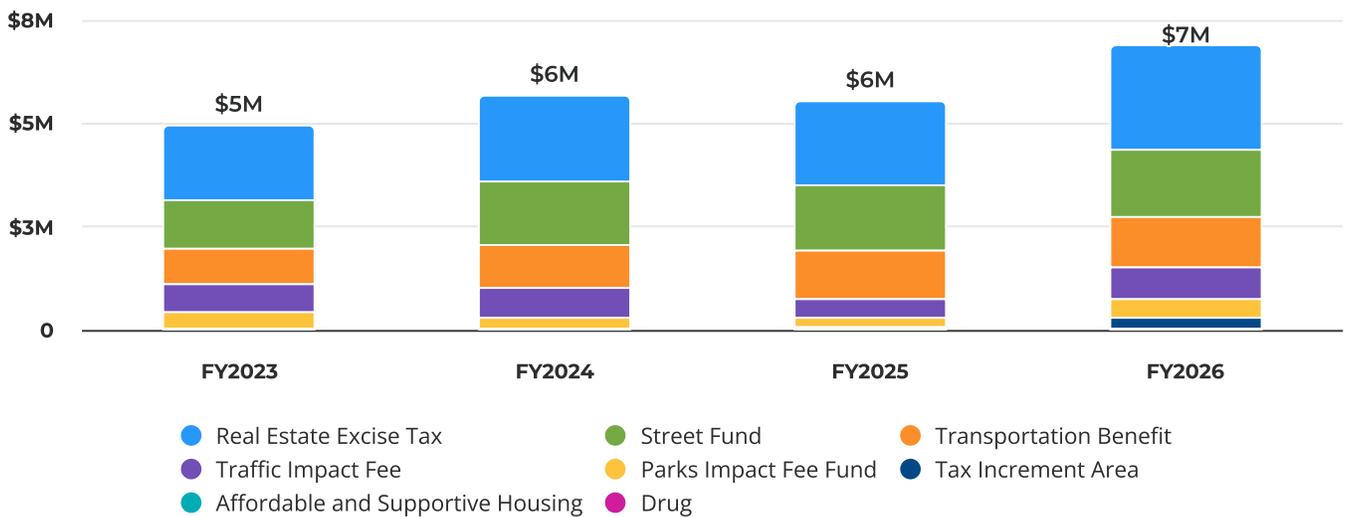
The PIF Fund records the collection and accounting of park impact fees, collected from developers who construct new residential developments. The funds are used to acquire land and construct new park facilities. The Park Impact Fee is a charge to be used exclusively to build or expand capacity that is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

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

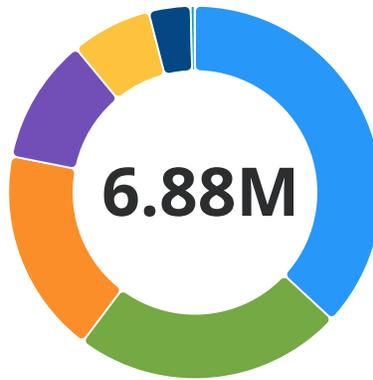
The TIF Fund records the collection and accounting of transportation impact fees, collected from developers, when constructing new developments. Funds are used for the construction of city streets and multi-modal infrastructure. The Traffic Impact Fee is a charge to be used exclusively to build or expand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

**Revenues by Fund**

**Historical and Budgeted Revenue by Fund**



### FY26 Revenues by Fund



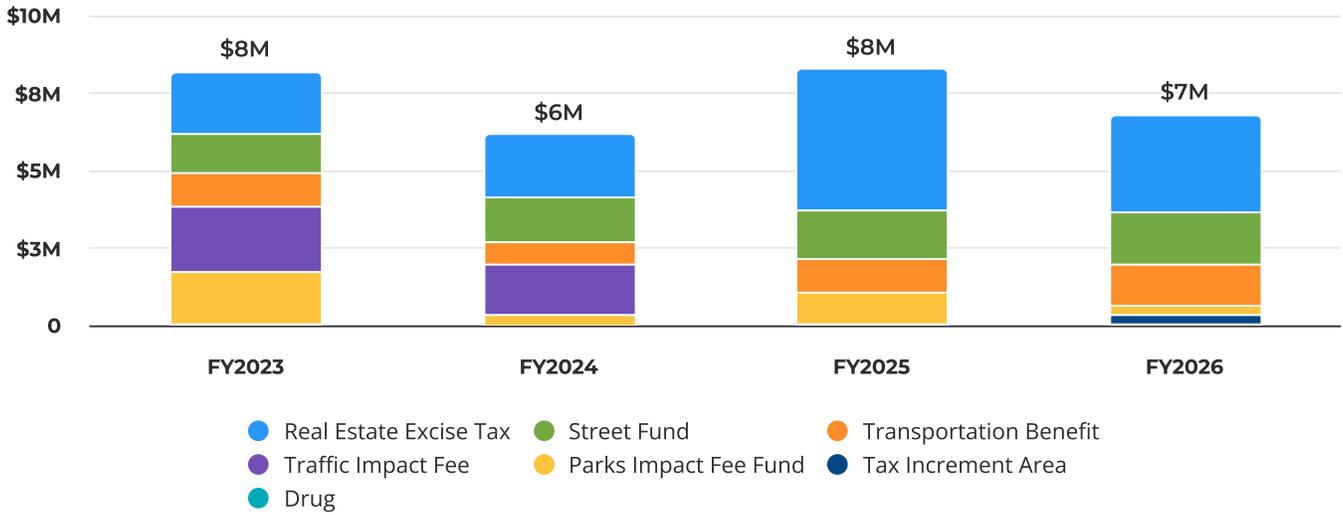
● Real Estate Excise Tax	<b>\$2,540,000</b>	36.90%
● Street Fund	<b>\$1,608,840</b>	23.37%
● Transportation Benefit	<b>\$1,228,000</b>	17.84%
● Traffic Impact Fee	<b>\$751,000</b>	10.91%
● Parks Impact Fee Fund	<b>\$480,500</b>	6.98%
● Tax Increment Area	<b>\$250,000</b>	3.63%
● Affordable and Supportive Housing	<b>\$24,000</b>	0.35%
● Drug	<b>\$1,510</b>	0.02%

### Historical and Budgeted Revenues by Fund

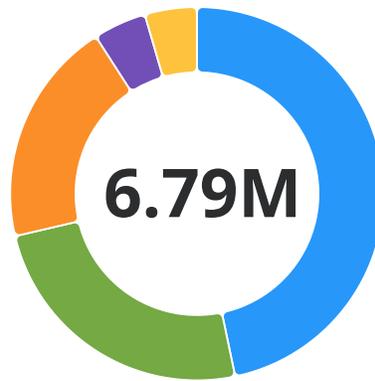
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Affordable and Supportive Housing	\$23,293.51	\$24,270.35	\$24,500.00	\$25,000.00	\$24,000.00	-4.00%
Transportation Benefit	\$885,436.74	\$1,073,131.66	\$1,177,809.00	\$1,168,000.00	\$1,228,000.00	5.14%
Real Estate Excise Tax	\$1,795,410.32	\$2,079,429.72	\$2,035,298.00	\$2,040,000.00	\$2,540,000.00	24.51%
Drug	\$490.52	\$211.77	\$105.00	\$1,510.00	\$1,510.00	0.00%
Street Fund	\$1,163,080.06	\$1,513,347.81	\$1,558,233.00	\$1,576,190.00	\$1,608,840.00	2.07%
Parks Impact Fee Fund	\$412,707.54	\$248,967.32	\$225,231.00	\$215,250.00	\$480,500.00	123.23%
Traffic Impact Fee	\$656,345.89	\$724,887.75	\$1,641,363.00	\$465,250.00	\$751,000.00	61.42%
Tax Increment Area	-	-	\$188,197.00	\$30,000.00	\$250,000.00	733.33%
<b>Total Revenues</b>	<b>\$4,936,764.58</b>	<b>\$5,664,246.38</b>	<b>\$6,850,736.00</b>	<b>\$5,521,200.00</b>	<b>\$6,883,850.00</b>	<b>24.68%</b>

# Expenditures by Fund

Historical and Budgeted Expenditures by Fund



FY26 Expenditures by Fund



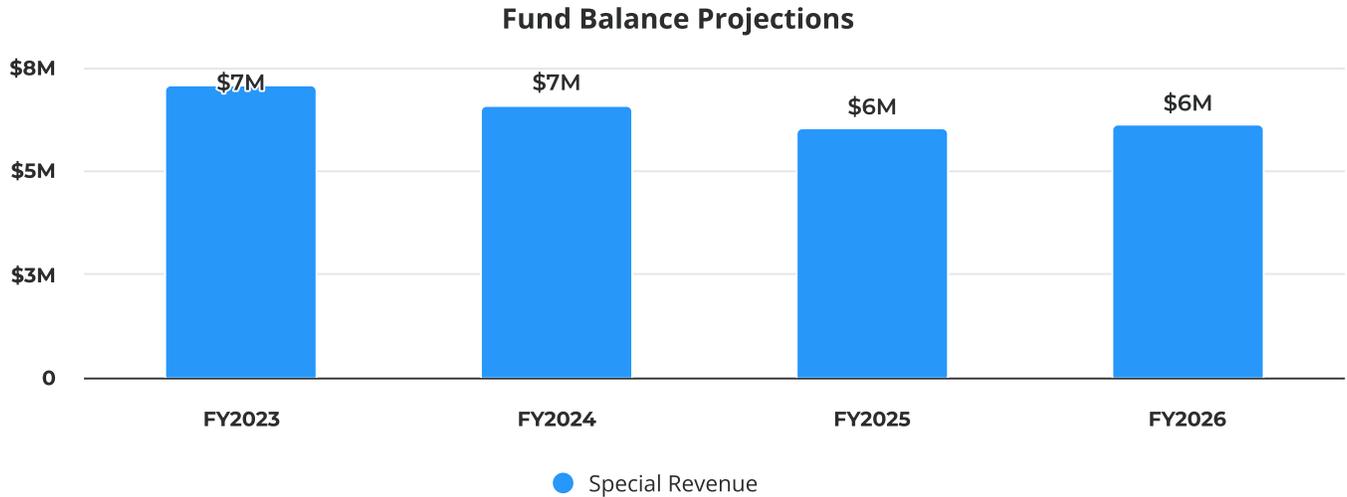
Fund	Amount	Percentage
Real Estate Excise Tax	\$3,173,250	46.73%
Street Fund	\$1,671,840	24.62%
Transportation Benefit	\$1,328,230	19.56%
Parks Impact Fee Fund	\$311,309	4.58%
Tax Increment Area	\$306,000	4.51%
Drug	\$500	0.01%

## Historical and Budgeted Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Transportation Benefit	\$1,082,663.24	\$735,685.47	\$424,401.00	\$1,102,500.00	\$1,328,230.00	20.47%
Real Estate Excise Tax	\$2,011,352.26	\$1,992,686.11	\$4,537,422.00	\$4,539,355.00	\$3,173,250.00	-30.09%
Drug	\$1.60	-	-	\$500.00	\$500.00	0.00%
Street Fund	\$1,261,236.97	\$1,468,833.80	\$1,527,597.00	\$1,571,950.00	\$1,671,840.00	6.35%
Parks Impact Fee Fund	\$1,729,851.11	\$335,357.82	\$908,952.00	\$1,017,000.00	\$311,309.00	-69.39%
Traffic Impact Fee	\$2,079,008.12	\$1,612,329.94	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Tax Increment Area	-	-	\$26,282.00	\$30,000.00	\$306,000.00	920.00%
<b>Total Expenditures</b>	<b>\$8,164,113.30</b>	<b>\$6,144,893.14</b>	<b>\$7,424,654.00</b>	<b>\$8,261,305.00</b>	<b>\$6,791,129.00</b>	<b>-17.80%</b>

## Fund Balance



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Special Revenue	\$7,054,283.00	\$6,584,062.00	\$6,010,144.00	\$6,102,865.00	1.54%	\$92,721.00
<b>Total Fund Balance</b>	<b>\$7,054,283.00</b>	<b>\$6,584,062.00</b>	<b>\$6,010,144.00</b>	<b>\$6,102,865.00</b>	<b>1.54%</b>	<b>\$92,721.00</b>

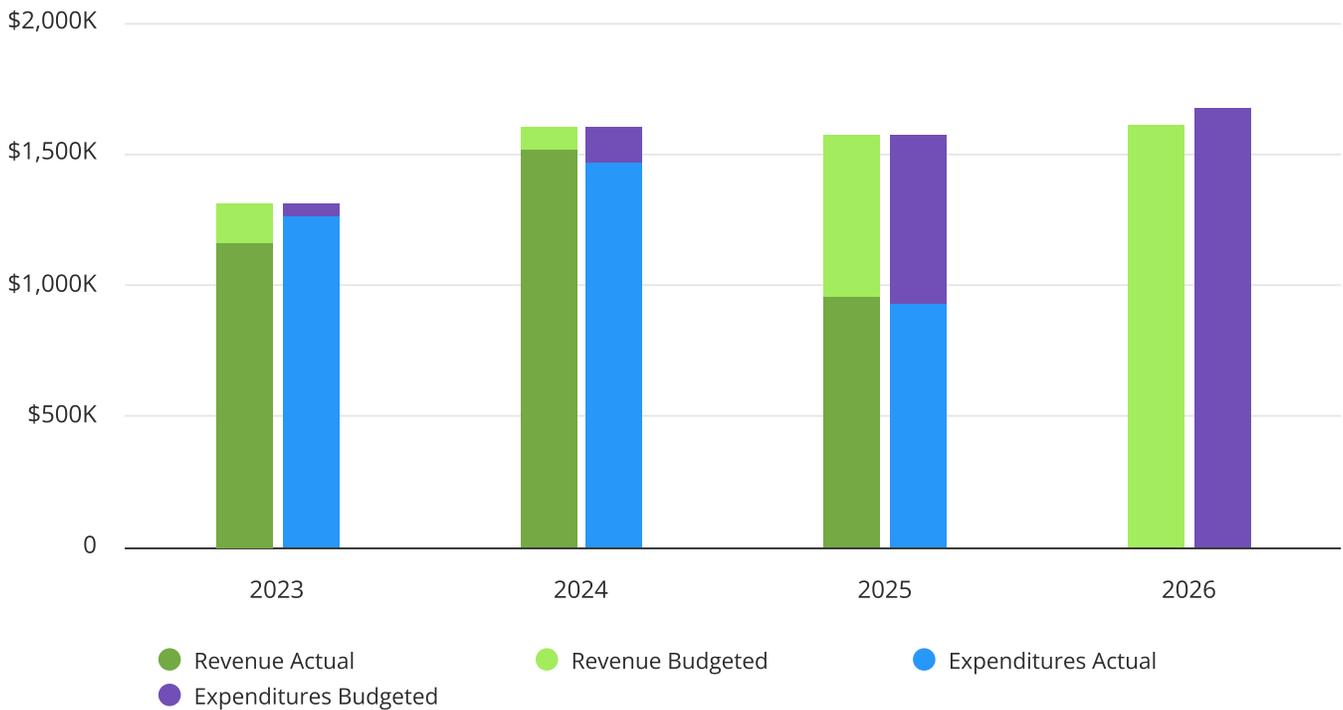
# Street Fund

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

## Summary

The Street Fund's projected 2026 revenue budget is \$1.6 million, which represents a 2.1% increase over the amended 2025 budget. Budgeted expenditures will increase \$99,890 or 6.4% compared to the amended 2025 budget. The 2026 expense budget is \$1.7 million. The main reason for the increase in expense is an increase in personnel costs.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

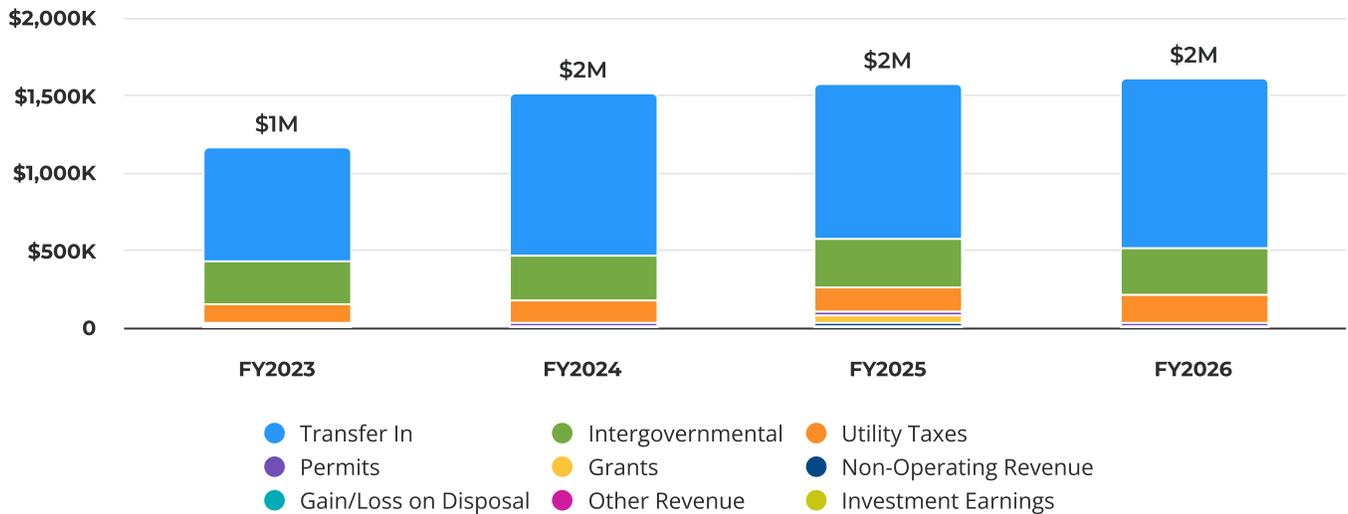
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 FY2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$160,209.00</b>	<b>\$62,052.00</b>	<b>\$106,566.00</b>	<b>\$106,566.00</b>	<b>\$137,202.00</b>	<b>28.75%</b>
<b>Revenues</b>						
Utility Taxes	\$125,019.84	\$143,377.42	\$172,267.00	\$158,500.00	\$175,000.00	10.41%
Permits	\$17,187.25	\$20,605.50	\$27,940.00	\$20,000.00	\$20,000.00	0.00%
Grants	-	-	\$56,000.00	\$56,000.00	-	-
Intergovernmental	\$274,278.53	\$289,926.11	\$288,390.00	\$307,165.00	\$303,100.00	-1.32%
Investment Earnings	-	-	-	\$25.00	-	-100.00%
Other Revenue	\$3,261.07	\$1,871.71	\$3,549.00	\$500.00	\$1,000.00	100.00%
Gain/Loss on Disposal	\$10,000.00	-	-	-	-	-
Non-Operating Revenue	-	\$4,632.07	\$1,087.00	\$25,000.00	\$10,000.00	-60.00%
Transfer In	\$733,333.37	\$1,052,935.00	\$1,009,000.00	\$1,009,000.00	\$1,099,740.00	21.52%
<b>Total Revenues</b>	<b>\$1,163,080.06</b>	<b>\$1,513,347.81</b>	<b>\$1,558,233.00</b>	<b>\$1,576,190.00</b>	<b>\$1,608,840.00</b>	<b>13.60%</b>
<b>Expenditures</b>						
Personnel Benefits	\$679,515.22	\$878,154.24	\$928,980.00	\$838,850.00	\$1,068,090.00	27.33%
Supplies	\$50,415.35	\$56,149.61	\$40,883.00	\$53,250.00	\$48,250.00	-9.39%
Services	\$435,293.41	\$509,529.95	\$532,734.00	\$654,850.00	\$462,500.00	-6.54%
Capital Expenditures	\$45,234.14	-	-	-	\$93,000.00	-
Non Operating Costs	-\$221.15	-	-	-	-	-
Transfers Out	\$51,000.00	\$25,000.00	\$25,000.00	\$25,000.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,261,236.97</b>	<b>\$1,468,833.80</b>	<b>\$1,527,597.00</b>	<b>\$1,571,950.00</b>	<b>\$1,671,840.00</b>	<b>18.41%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$98,156.91</b>	<b>\$44,514.01</b>	<b>\$30,636.00</b>	<b>\$4,240.00</b>	<b>-\$63,000.00</b>	<b>-1,585.85%</b>
<b>Ending Fund Balance</b>	<b>\$62,052.09</b>	<b>\$106,566.01</b>	<b>\$137,202.00</b>	<b>\$110,806.00</b>	<b>\$74,202.00</b>	<b>-33.03%</b>

## Street Fund Revenue

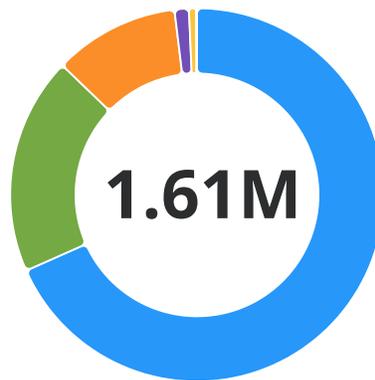
The main components of the revenue budget are the motor vehicle fuel tax, utility tax and transfers from the General Fund to support the street maintenance activities. The City Council has dedicated 2% of water and sewer utility taxes to funding street operations and maintenance.

### Historical and Budgeted Revenues by Source



The 2026 revenue budget is expected to increase by \$32,650 compared to the amended 2025 budget. Utility taxes are expected to increase by 10.4% and motor vehicle fuel taxes are expected to decrease by 1.3%, respectively, while the General Fund transfer will increase by 9% in 2026. The increase in utility tax is due to the growth in households, while the decrease in motor vehicle flue tax is due to a decrease in the per capita amount received from the state. The General Fund transfer will increase due to an increase in personnel costs, including an additional seasonal position added in 2026. The Council approved the use of \$63,000 in fund balance to cover additional expenses in the street fund.

### FY26 Revenues by Source



Transfer In	\$1,099,740	68.36%
Intergovernmental	\$303,100	18.84%
Utility Taxes	\$175,000	10.88%
Permits	\$20,000	1.24%
Non-Operating Revenue	\$10,000	0.62%
Other Revenue	\$1,000	0.06%

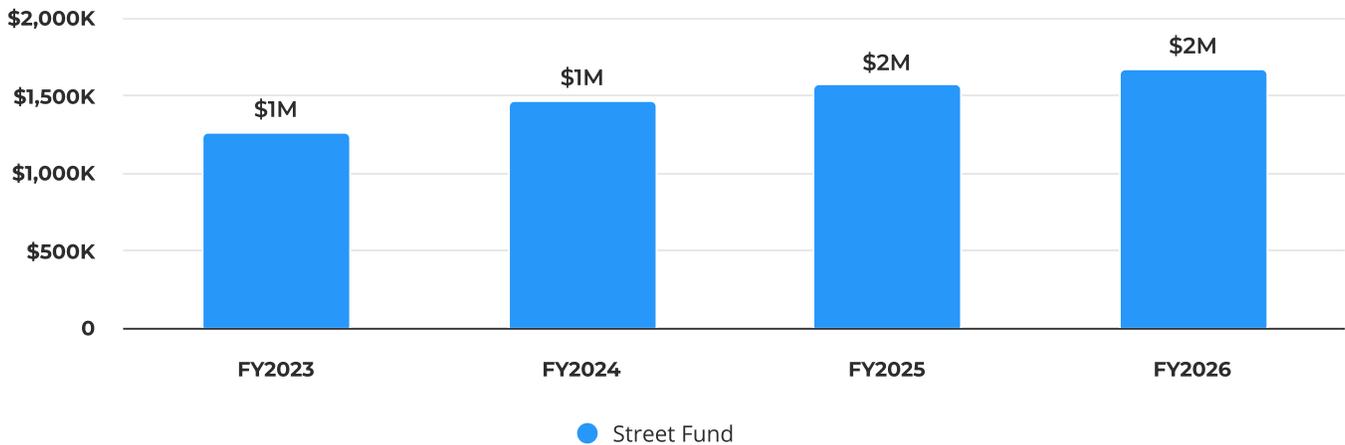
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Utility Taxes	\$125,019.84	\$143,377.42	\$172,267.00	\$158,500.00	\$175,000.00	10.41%
Permits	\$17,187.25	\$20,605.50	\$27,940.00	\$20,000.00	\$20,000.00	0.00%
Grants	-	-	\$56,000.00	\$56,000.00	-	-100.00%
Intergovernmental	\$274,278.53	\$289,926.11	\$288,390.00	\$307,165.00	\$303,100.00	-1.32%
Investment Earnings	-	-	-	\$25.00	-	-100.00%
Other Revenue	\$3,261.07	\$1,871.71	\$3,549.00	\$500.00	\$1,000.00	100.00%
Gain/Loss on Disposal	\$10,000.00	-	-	-	-	-
Non-Operating Revenue	-	\$4,632.07	\$1,087.00	\$25,000.00	\$10,000.00	-60.00%
Transfer In	\$733,333.37	\$1,052,935.00	\$1,009,000.00	\$1,009,000.00	\$1,099,740.00	8.99%
<b>Total Revenues</b>	<b>\$1,163,080.06</b>	<b>\$1,513,347.81</b>	<b>\$1,558,233.00</b>	<b>\$1,576,190.00</b>	<b>\$1,608,840.00</b>	<b>2.07%</b>

### Street Fund Expenditures

The 2026 Street Fund expense budget is \$1.7 million, an increase of \$99,890 (6.4%) from the amended 2025 budget. The expense increase is due to an increase in personnel costs. The Council approved the reduction in equipment replacement fund transfers to help reduce expenses for the 2026 fiscal year. The transfers are expected to resume in 2027.

#### Historical and Budgeted Expenditures by Fund



### FY26 Expenditures by Fund

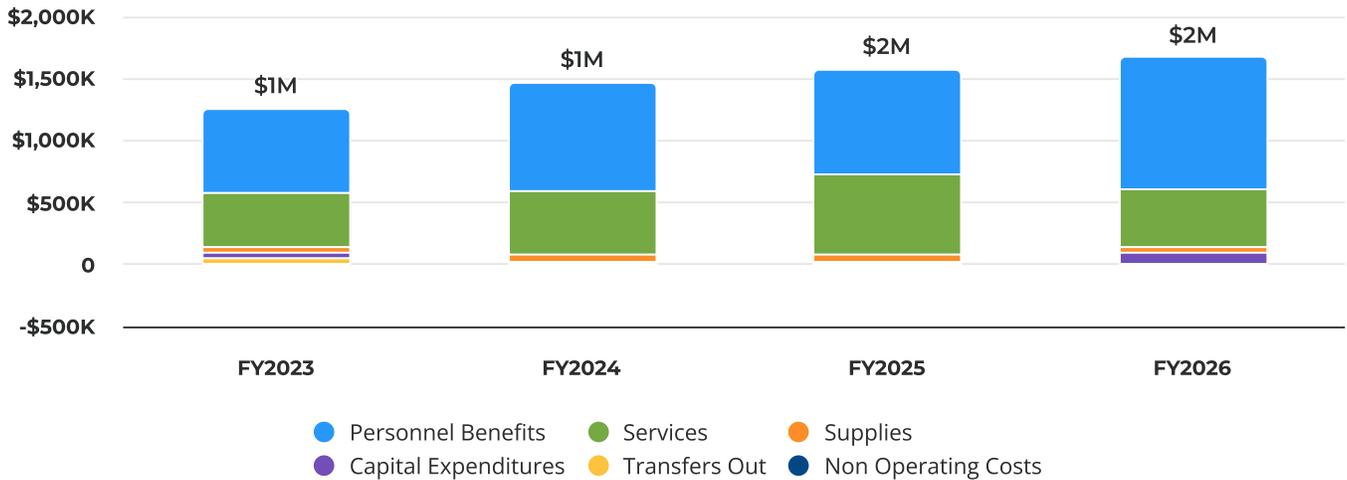


● Street Fund \$1,671,840 100.00%

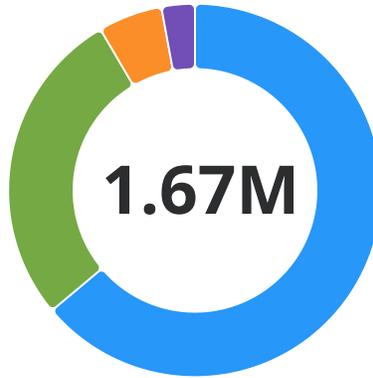
### Expenditures by Category

The majority of expenses in the street operating fund are for personnel expenses for maintenance workers, and services at 63.9% and 27.7% respectively. Personnel expenditures will increase 27.3% in 2026, while services and transfers will decrease 29.4% and 100% respectively. Personnel cost increases are due to an increase in FTE allocations and a new seasonal position to assist with operations and maintenance. Service expense reductions are due to the completion of an ADA Transition Plan study in 2025. The Council approved the reduction in equipment replacement fund transfers to help reduce expenses for the 2026 fiscal year. The transfers are expected to resume in 2027.

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



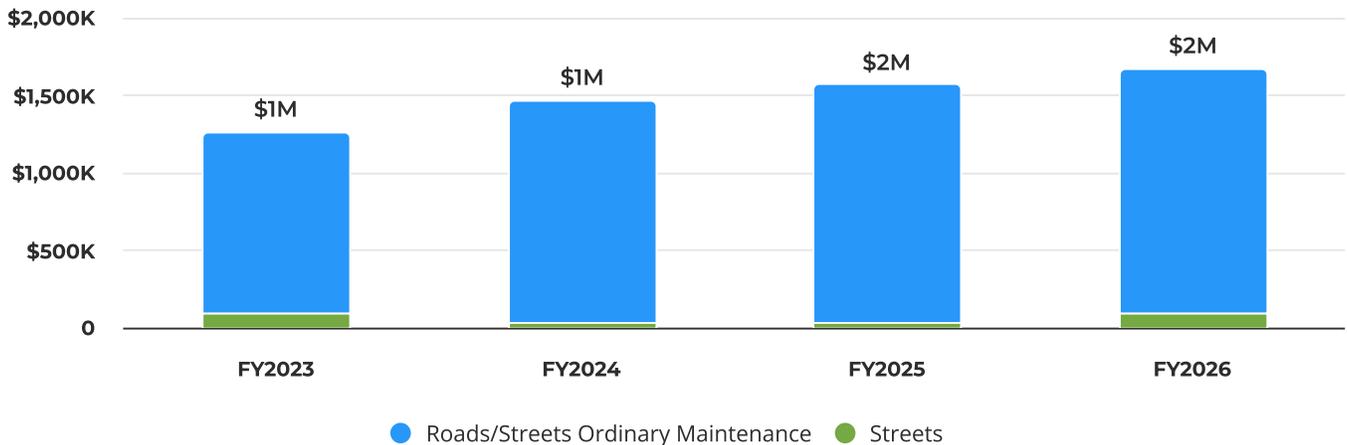
● Personnel Benefits	<b>\$1,068,090</b>	63.89%
● Services	<b>\$462,500</b>	27.66%
● Capital Expenditures	<b>\$93,000</b>	5.56%
● Supplies	<b>\$48,250</b>	2.89%

### Historical and Budgeted Expenditures by Category

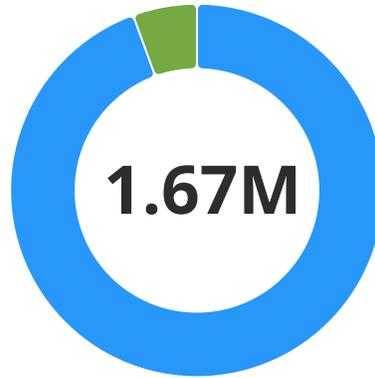
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Personnel Benefits	\$679,515.22	\$878,154.24	\$928,980.00	\$838,850.00	\$1,068,090.00	27.33%
Supplies	\$50,415.35	\$56,149.61	\$40,883.00	\$53,250.00	\$48,250.00	-9.39%
Services	\$435,293.41	\$509,529.95	\$532,734.00	\$654,850.00	\$462,500.00	-29.37%
Capital Expenditures	\$45,234.14	-	-	-	\$93,000.00	-
Non Operating Costs	-\$221.15	-	-	-	-	-
Transfers Out	\$51,000.00	\$25,000.00	\$25,000.00	\$25,000.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,261,236.97</b>	<b>\$1,468,833.80</b>	<b>\$1,527,597.00</b>	<b>\$1,571,950.00</b>	<b>\$1,671,840.00</b>	<b>6.35%</b>

### Expenditures by Function

#### Historical and Budgeted Expenditures by Function



### FY26 Expenditures by Function



- Roads/Streets Ordinary Maintenance **\$1,578,840** 94.44%
- Streets **\$93,000** 5.56%

### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Streets	\$96,012.99	\$25,000.00	\$25,000.00	\$25,000.00	\$93,000.00	272.00%
Roads/Streets Ordinary Maintenance	\$1,165,223.98	\$1,443,833.80	\$1,502,597.00	\$1,546,950.00	\$1,578,840.00	2.06%
<b>Total Expenditures</b>	<b>\$1,261,236.97</b>	<b>\$1,468,833.80</b>	<b>\$1,527,597.00</b>	<b>\$1,571,950.00</b>	<b>\$1,671,840.00</b>	<b>6.35%</b>

### Fund Balance

The city does not maintain a large fund balance in the Street Fund. The majority of the expense is covered through transfers from the General Fund and reserves and fund balance are maintained in the General Fund. The Council approved the use of \$63,000 in excess fund balance in the street fund to fund 2026 operations and maintenance.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Street Fund	\$62,052.00	\$106,566.00	\$137,202.00	\$74,202.00	-45.92%	-\$63,000.00
<b>Total Fund Balance</b>	<b>\$62,052.00</b>	<b>\$106,566.00</b>	<b>\$137,202.00</b>	<b>\$74,202.00</b>	<b>-45.92%</b>	<b>-\$63,000.00</b>

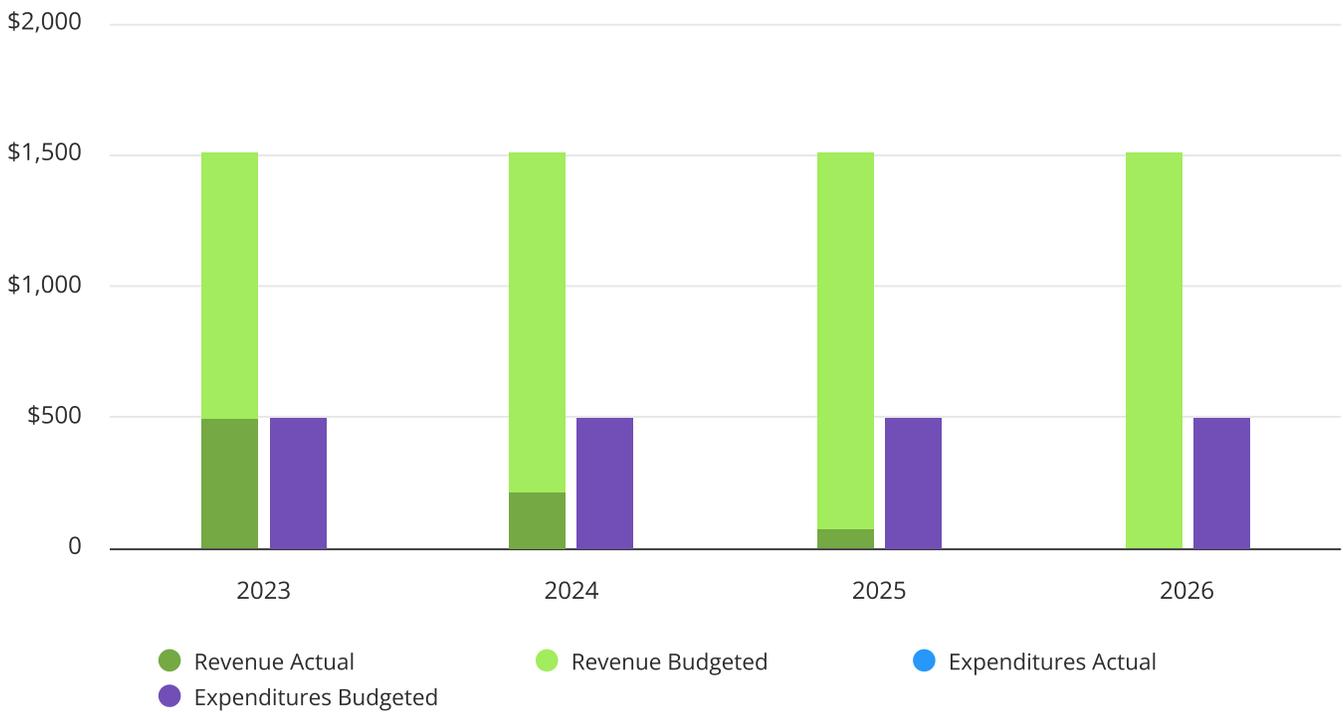
# Drug Fund

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.

## Summary

The Drug Fund's projected 2026 revenue budget is \$1,510, which matches the amended 2025 budget. Budgeted expenditures are \$500, which matches the amended 2025 budget.

### Revenues vs Expenditures Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

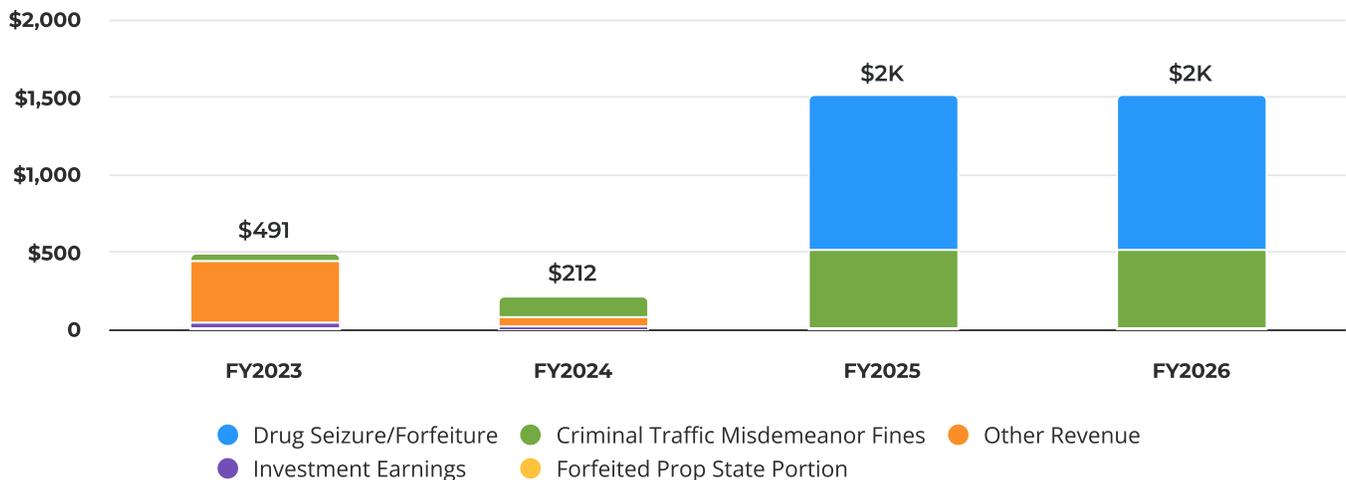
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$9,189.00</b>	<b>\$9,678.00</b>	<b>\$9,889.00</b>	<b>\$9,889.00</b>	<b>\$9,994.00</b>	<b>1.06%</b>
<b>Revenues</b>						
Investment Earnings	\$37.01	\$14.94	\$29.00	\$10.00	\$10.00	0.00%
Other Revenue	\$396.41	\$58.00	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Criminal Traffic Misdemeanor Fines	\$55.50	\$138.83	\$76.00	\$500.00	\$500.00	0.00%
Drug Seizure/Forfeiture	-	-	-	\$1,000.00	\$1,000.00	0.00%
Forfeited Prop State Portion	\$1.60	-	-	-	-	-
<b>Total Revenues</b>	<b>\$490.52</b>	<b>\$211.77</b>	<b>\$105.00</b>	<b>\$1,510.00</b>	<b>\$1,510.00</b>	<b>0.00%</b>
<b>Expenditures</b>						
Intergovernmental	\$1.60	-	-	\$500.00	\$500.00	0.00%
<b>Total Expenditures</b>	<b>\$1.60</b>	<b>-</b>	<b>-</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>0.00%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$488.92</b>	<b>\$211.77</b>	<b>\$105.00</b>	<b>\$1,010.00</b>	<b>\$1,010.00</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$9,677.92</b>	<b>\$9,889.77</b>	<b>\$9,994.00</b>	<b>\$10,899.00</b>	<b>\$11,004.00</b>	<b>0.96%</b>

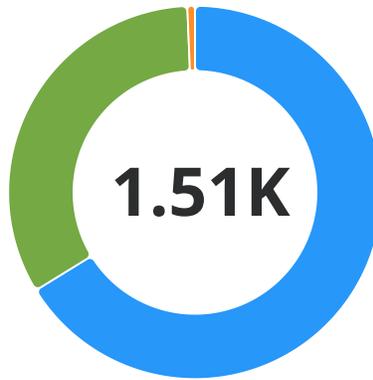
## Drug Fund Revenue

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 2026 budget matches the amended 2025 budget.

Historical and Budgeted Revenues by Source



**FY26 Revenues by Source**



● Drug Seizure/Forfeiture	<b>\$1,000</b>	66.23%
● Criminal Traffic Misdemeanor Fines	<b>\$500</b>	33.11%
● Investment Earnings	<b>\$10</b>	0.66%

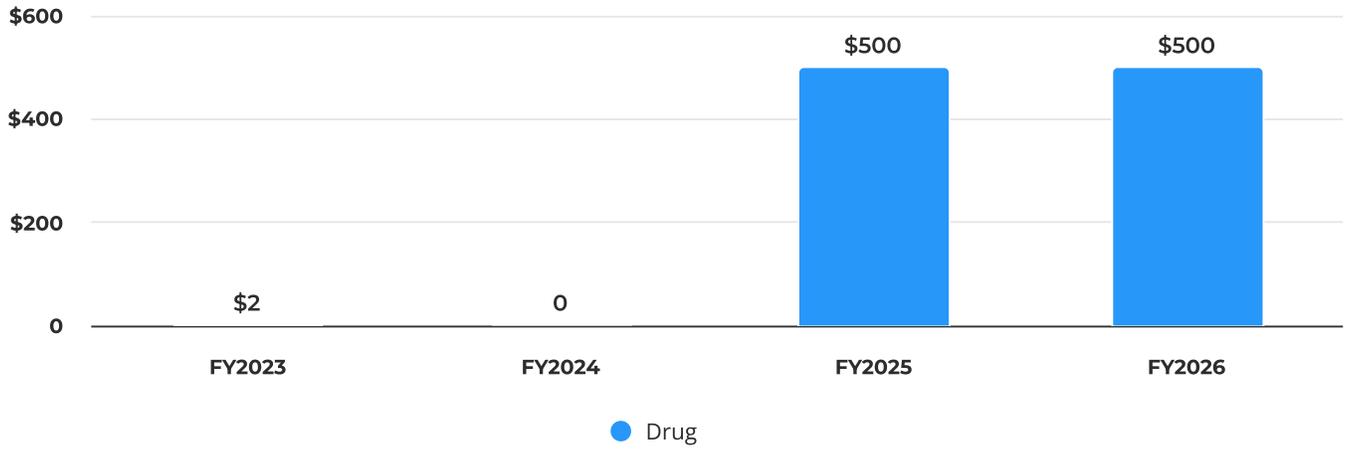
**Historical and Budgeted Revenues by Source**

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Investment Earnings	\$37.01	\$14.94	\$29.00	\$10.00	\$10.00	0.00%
Other Revenue	\$396.41	\$58.00	-	-	-	-
Criminal Traffic Misdemeanor Fines	\$55.50	\$138.83	\$76.00	\$500.00	\$500.00	0.00%
Drug Seizure/Forfeiture	-	-	-	\$1,000.00	\$1,000.00	0.00%
Forfeited Prop State Portion	\$1.60	-	-	-	-	-
<b>Total Revenues</b>	<b>\$490.52</b>	<b>\$211.77</b>	<b>\$105.00</b>	<b>\$1,510.00</b>	<b>\$1,510.00</b>	<b>0.00%</b>

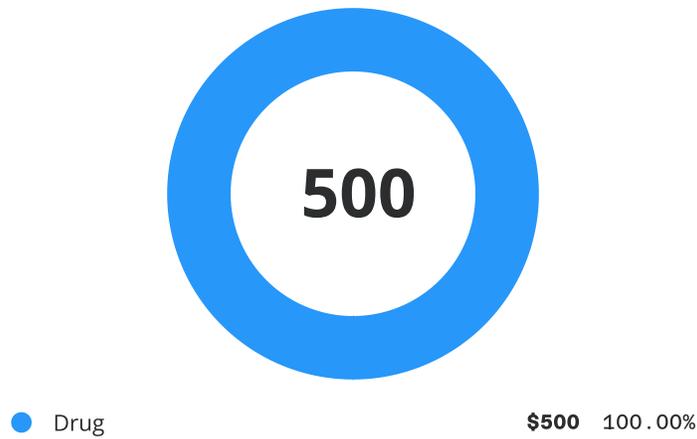
**Drug Fund Expenditures**

The Drug Fund expenditures include potential expense related to the state's share of seizures and forfeited items from drug crimes. No other expenditures are planned for 2026.

### Historical and Budgeted Expenditures by Fund

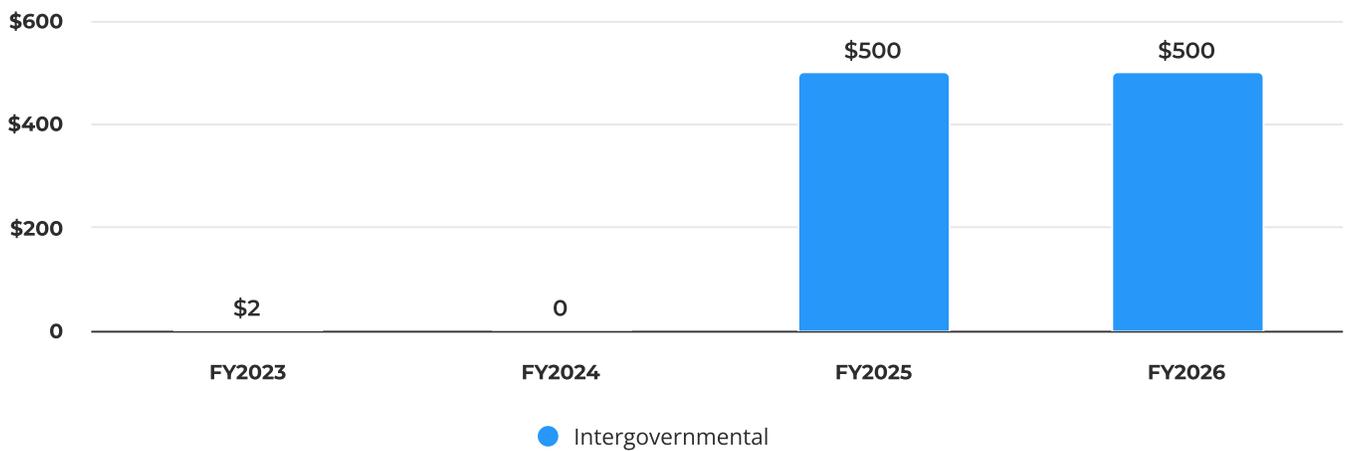


### FY26 Expenditures by Fund

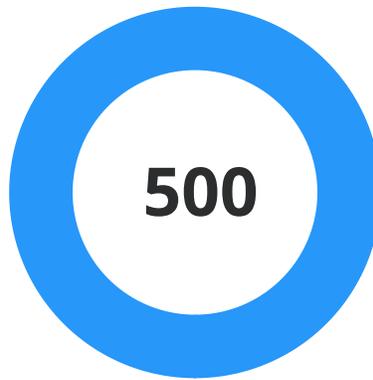


## Expenditures by Category

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



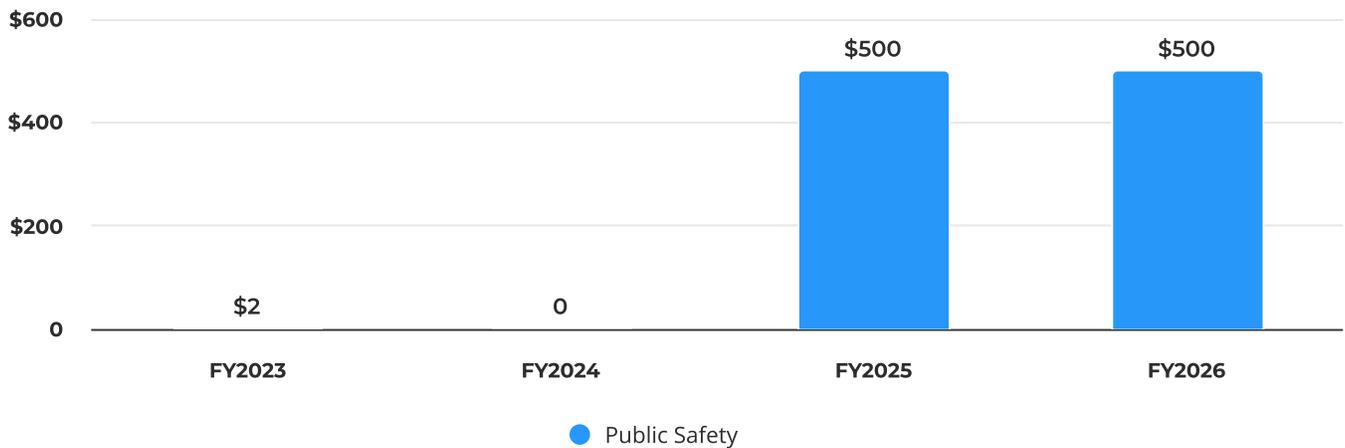
● Intergovernmental **\$500** 100.00%

### Historical and Budgeted Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Intergovernmental	\$1.60	-	-	\$500.00	\$500.00	0.00%
<b>Total Expenditures</b>	<b>\$1.60</b>	<b>-</b>	<b>-</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>0.00%</b>

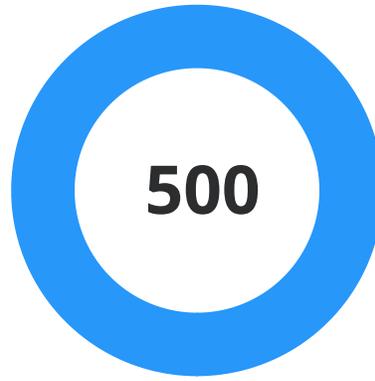
### Expenditures by Function

#### Historical and Budgeted Expenditures by Function



● Public Safety

### FY26 Expenditures by Function



● Public Safety **\$500** 100.00%

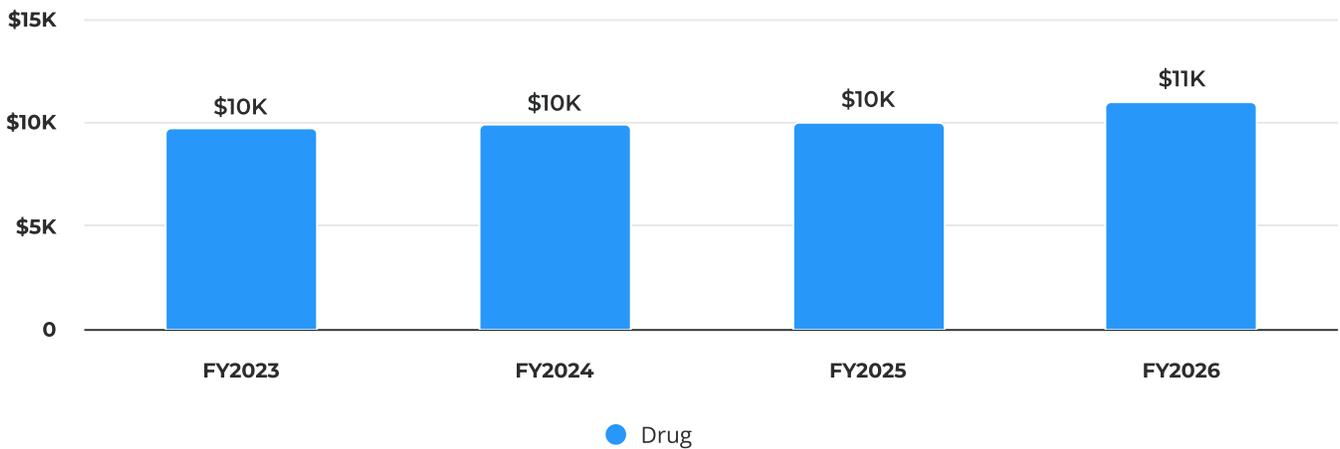
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Public Safety	\$1.60	-	-	\$500.00	\$500.00	0.00%
<b>Total Expenditures</b>	<b>\$1.60</b>	<b>-</b>	<b>-</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>0.00%</b>

## Fund Balance

The Drug Fund maintains a small fund balance. The city receives minimal revenue from the fund and, as a result, the fund balance grows slowly.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Drug	\$9,678.00	\$9,889.00	\$9,994.00	\$11,004.00	10.11%	\$1,010.00

Drug Fund

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<b>Fund Balance</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2025 vs. FY 2026 (% Change)</b>	<b>FY 2025 vs. FY 2026 (\$ Change)</b>
<b>Total Fund Balance</b>	<b>\$9,678.00</b>	<b>\$9,889.00</b>	<b>\$9,994.00</b>	<b>\$11,004.00</b>	<b>10.11%</b>	<b>\$1,010.00</b>

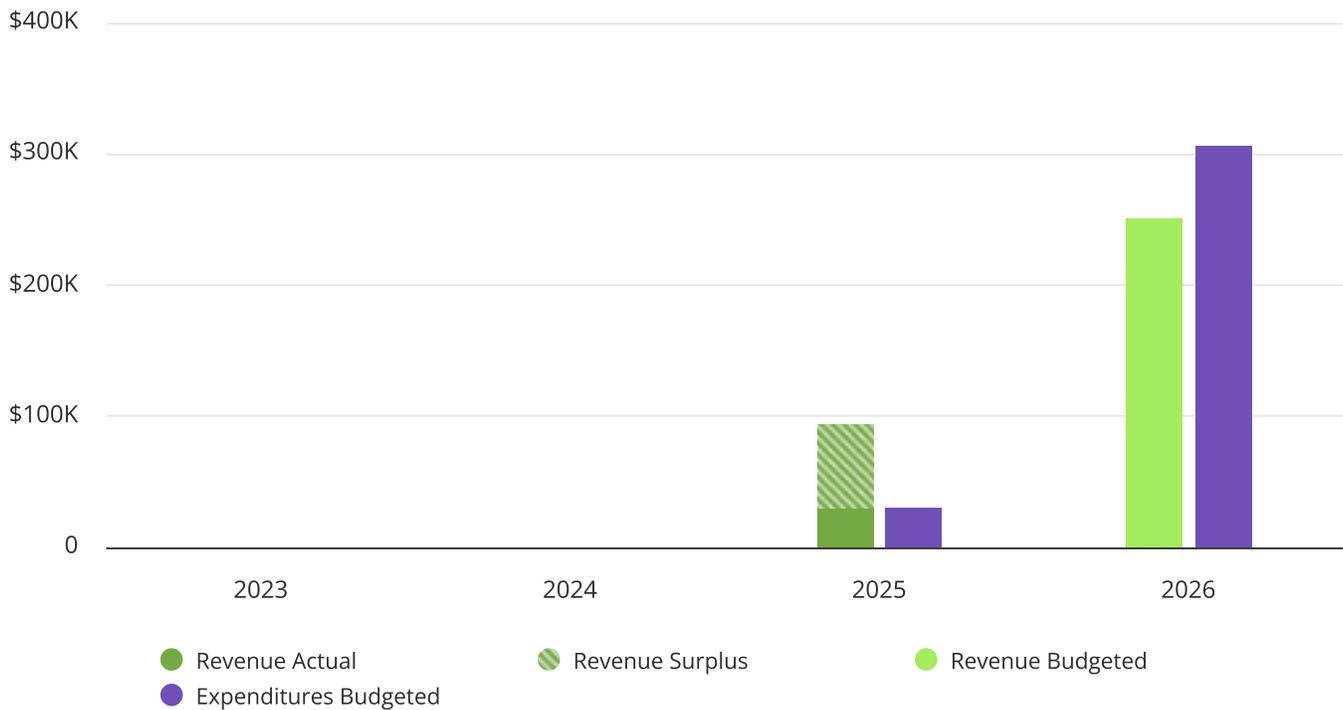
# Tax Increment Area Fund (TIA)

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

## Summary

The Tax Increment Area Fund's projected 2026 revenue budget is \$250,000. The 2026 expense budget is \$306,000. The Tax Increment Area Fund is a new fund created in 2025. The City Council approved Ordinance No. 1410 Designation of a Tax Increment Area in November 2023. The property tax revenues available through this funding source were effective January 1, 2025. The property tax revenue will come from the incremental value of new development in the Tax Increment Area. The projection is for the revenue to gradually increase as development occurs. Expense is projected to increase to match debt service payments on the 2024 Limited Tax General Obligation (LTGO) bond issuance. The debt service includes interest-only payments through 2029 and principal payment from 2030 to 2049, when the bond will be fully repaid. The 2026 expense reflects the administration fees charged by Clark County of \$6,000 and \$300,000 in debt service.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

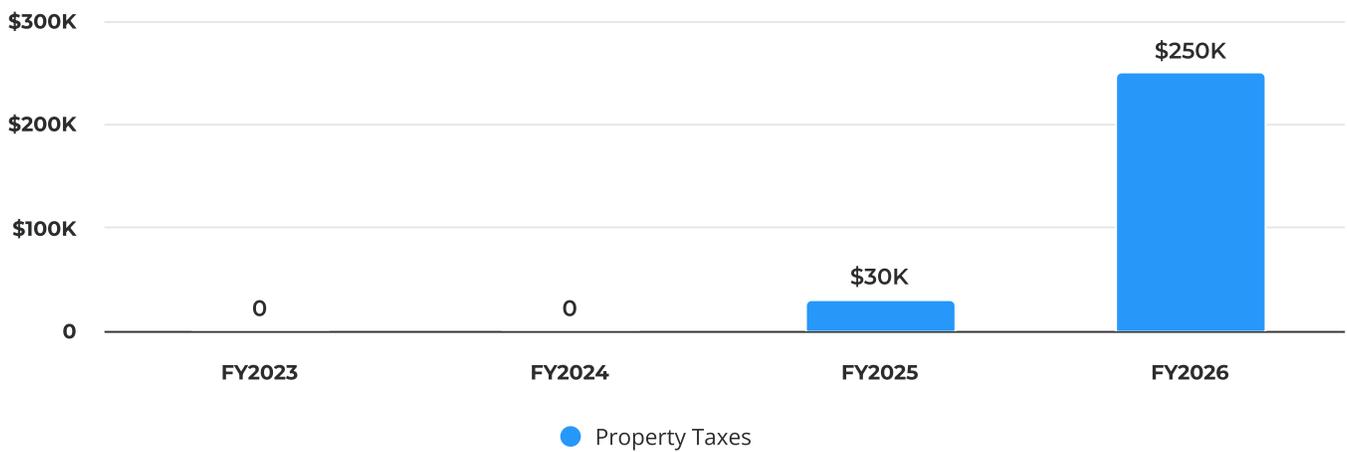
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	-	-	-	-	<b>\$161,915.00</b>	-
<b>Revenues</b>						
Property Taxes	-	-	\$186,553.00	\$30,000.00	\$250,000.00	733.33%
Investment Earnings	-	-	\$1,644.00	-	-	-
<b>Total Revenues</b>	-	-	<b>\$188,197.00</b>	<b>\$30,000.00</b>	<b>\$250,000.00</b>	<b>733.33%</b>
<b>Expenditures</b>						
Services	-	-	\$26,282.00	\$30,000.00	\$6,000.00	-80.00%
Transfers Out	-	-	-	-	\$300,000.00	-
<b>Total Expenditures</b>	-	-	<b>\$26,282.00</b>	<b>\$30,000.00</b>	<b>\$306,000.00</b>	<b>920.00%</b>
<b>Total Revenues Less Expenditures</b>	-	-	<b>\$161,915.00</b>	-	<b>-\$56,000.00</b>	-
<b>Ending Fund Balance</b>	-	-	<b>\$161,915.00</b>	-	<b>\$105,915.00</b>	-

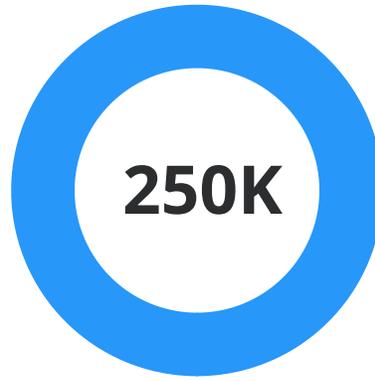
## Tax Increment Area Revenue

The Tax Increment Area Fund's projected 2026 revenue budget is \$250,000. The property tax revenue will come from the incremental value of new development in the Tax Increment Area.

Historical and Budgeted Revenues by Source



### FY26 Revenues by Source



● Property Taxes **\$250,000** 100.00%

### Historical and Budgeted Revenues by Source

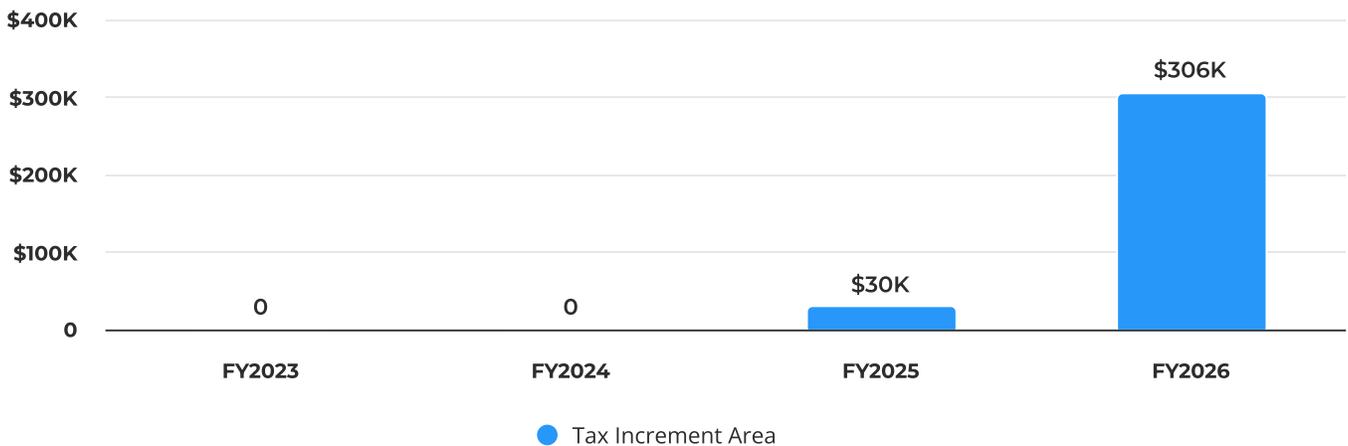
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Property Taxes	-	-	\$186,553.00	\$30,000.00	\$250,000.00	733.33%
Investment Earnings	-	-	\$1,644.00	-	-	-
<b>Total Revenues</b>	-	-	<b>\$188,197.00</b>	<b>\$30,000.00</b>	<b>\$250,000.00</b>	<b>733.33%</b>

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

## Tax Increment Area Expenditures

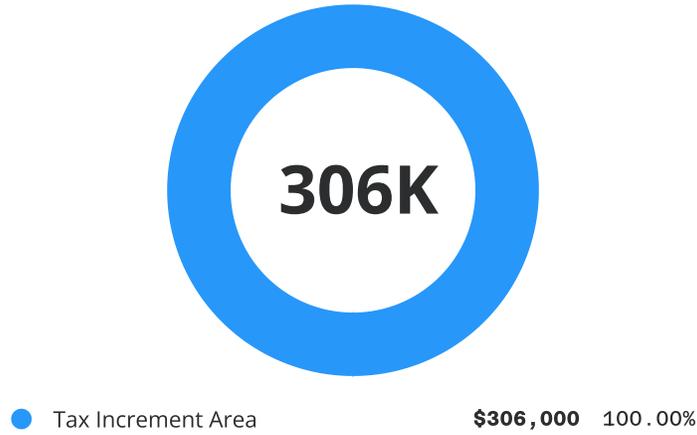
The Tax Increment Area Fund's projected 2026 expense budget is \$306,000. The 2026 expense is a reimbursement of administration fees by Clark County and a transfer to the Debt Service Fund.

### Historical and Budgeted Expenditures by Fund



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

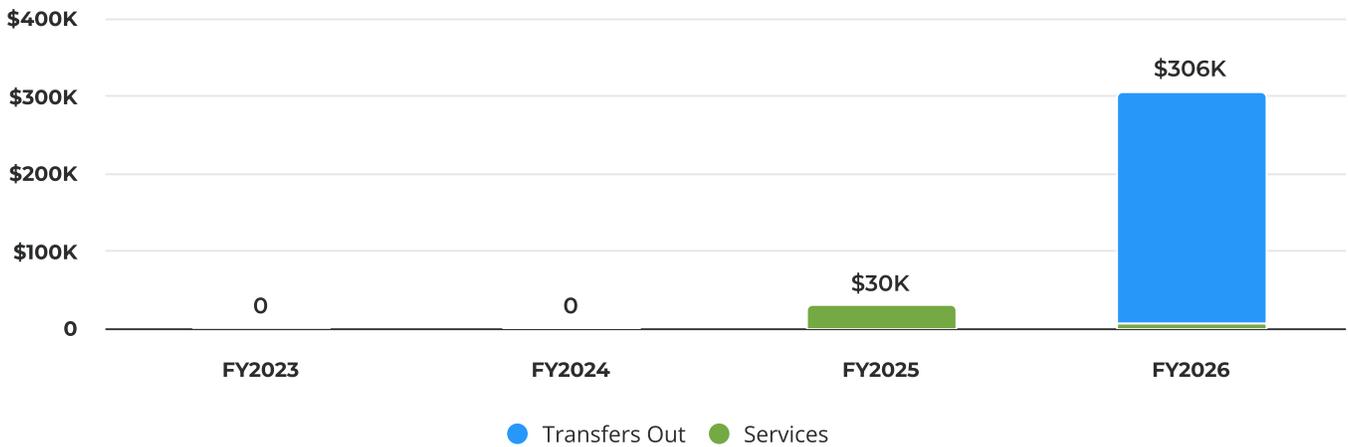
### FY26 Expenditures by Fund



### Expenditures by Category

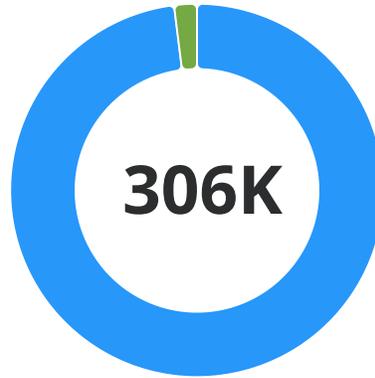
The 2026 expense is a reimbursement of administration fees by Clark County and a transfer to the Debt Service Fund.

### Historical and Budgeted Expenditures by Category



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

### FY26 Expenditures by Category



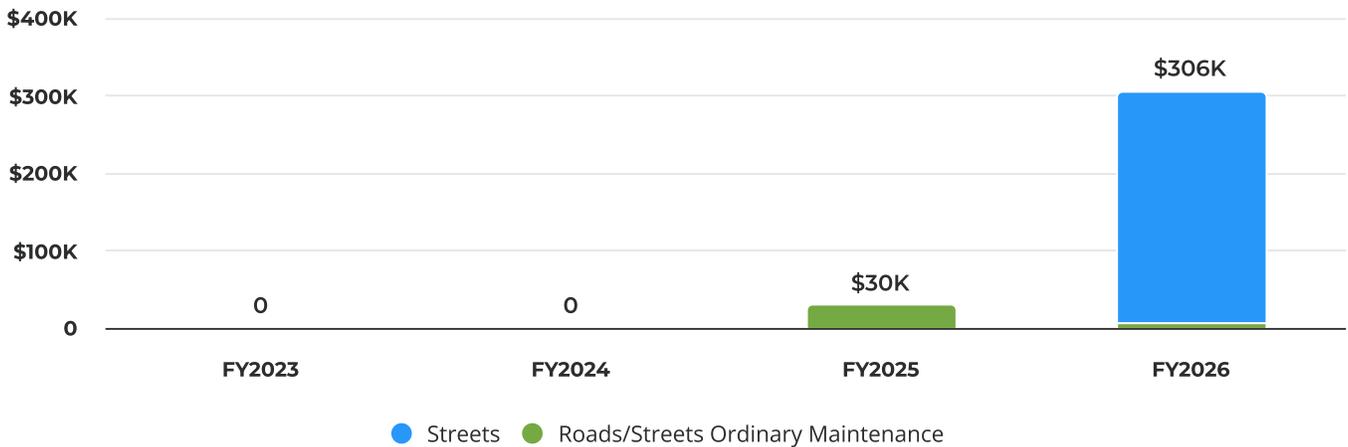
<span style="color: blue;">●</span> Transfers Out	<b>\$300,000</b>	98.04%
<span style="color: green;">●</span> Services	<b>\$6,000</b>	1.96%

### Historical and Budgeted Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Services	-	-	\$26,282.00	\$30,000.00	\$6,000.00	-80.00%
Transfers Out	-	-	-	-	\$300,000.00	-
<b>Total Expenditures</b>	-	-	<b>\$26,282.00</b>	<b>\$30,000.00</b>	<b>\$306,000.00</b>	<b>920.00%</b>

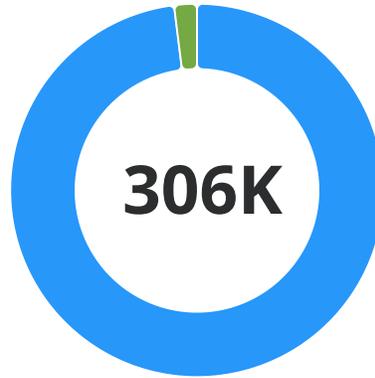
### Expenditures by Function

#### Historical and Budgeted Expenditures by Function



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

### FY26 Expenditures by Function



● Streets	<b>\$300,000</b>	98.04%
● Roads/Streets Ordinary Maintenance	<b>\$6,000</b>	1.96%

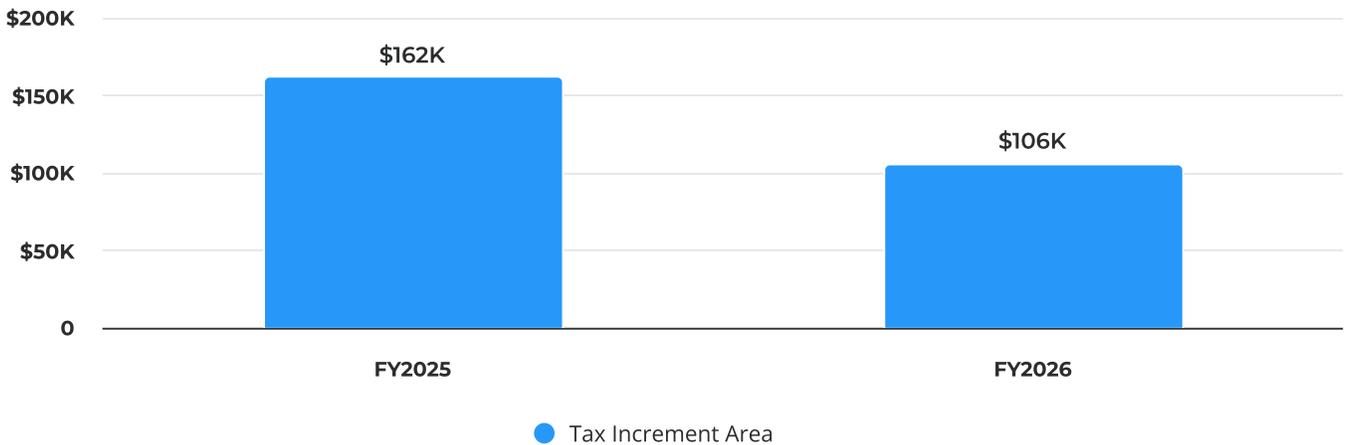
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Streets	-	-	-	-	\$300,000.00	-
Roads/Streets Ordinary Maintenance	-	-	\$26,282.00	\$30,000.00	\$6,000.00	-80.00%
<b>Total Expenditures</b>	-	-	<b>\$26,282.00</b>	<b>\$30,000.00</b>	<b>\$306,000.00</b>	<b>920.00%</b>

## Fund Balance

The city began receiving property tax funds from the Tax Increment Area Fund in 2025 on the incremental increase in assessed values for properties located within the boundaries of the tax increment area. Fund balances reflect the first two years' projected receipts.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Tax Increment Area	\$161,915.00	\$105,915.00	-34.59%	-\$56,000.00
<b>Total Fund Balance</b>	<b>\$161,915.00</b>	<b>\$105,915.00</b>	<b>-34.59%</b>	<b>-\$56,000.00</b>

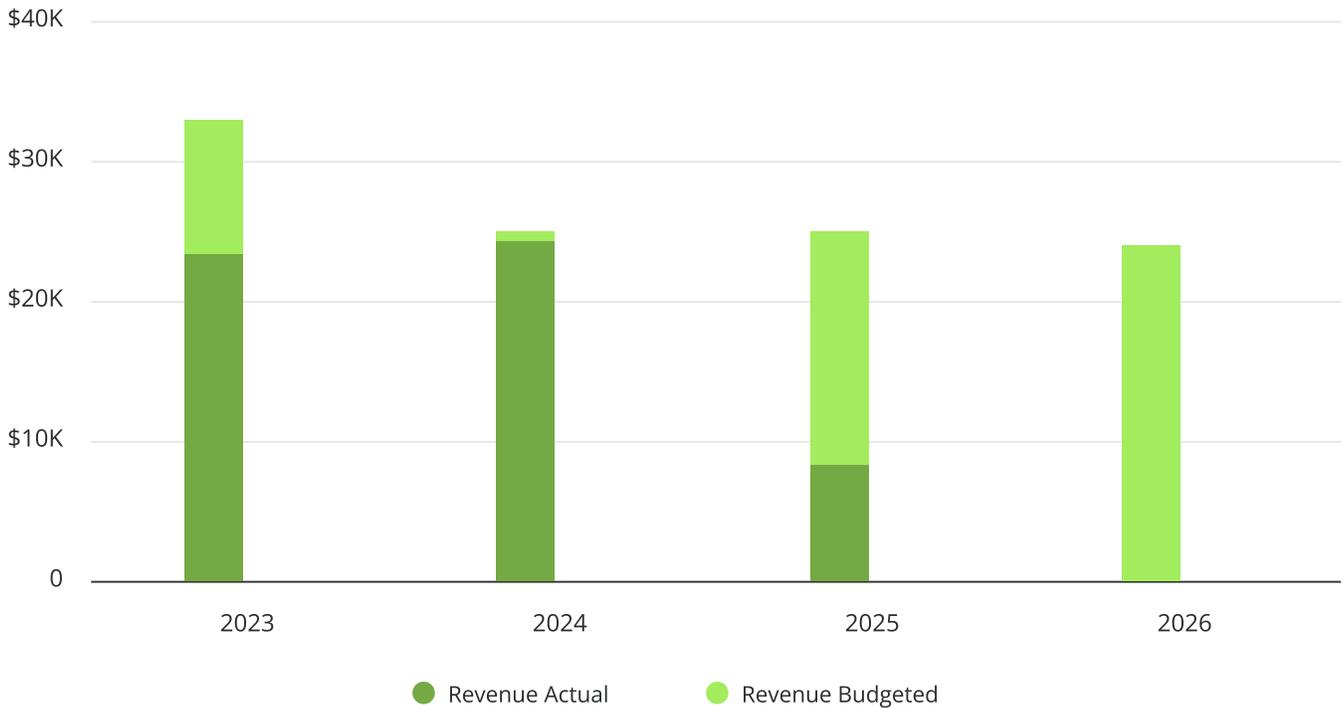
# Affordable and Supportive Housing Fund

The Affordable and Supplemental Housing Fund records the collection and accounting of 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 2026 revenue budget is \$24,000, which is reduced 4% compared to the amended 2025 budget. There are no budgeted expenditures in 2026. Council is reviewing potential programs to allocate the funding. We anticipate identifying program expenditures early in 2026.

### Revenues vs Expenditures Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

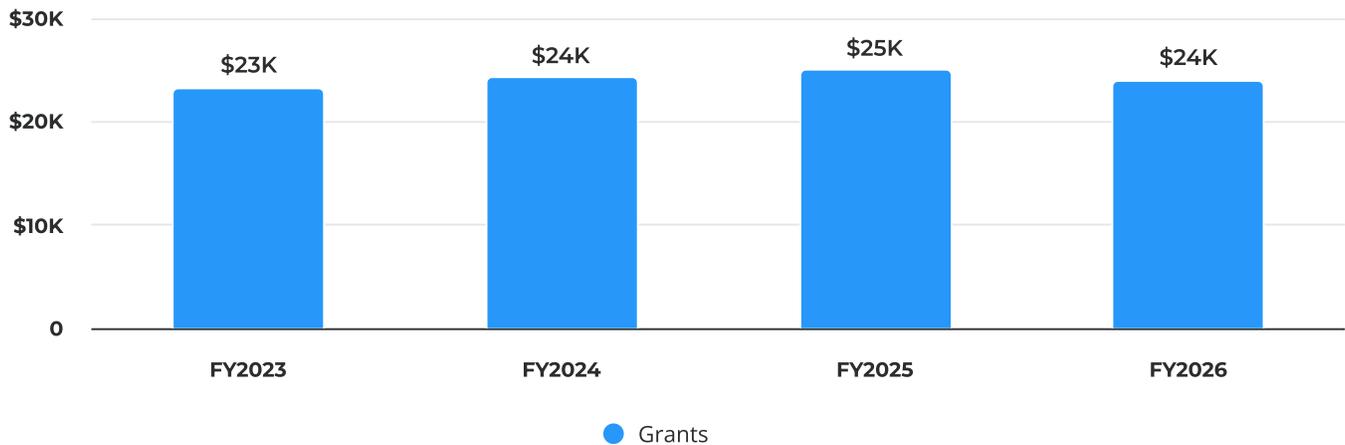
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Beginning Fund Balance	\$67,176.00	\$90,470.00	\$114,740.00	\$114,740.00	\$139,240.00	21.35%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Revenues</b>						
Grants	\$23,293.51	\$24,270.35	\$24,500.00	\$25,000.00	\$24,000.00	-4.00%
<b>Total Revenues</b>	<b>\$23,293.51</b>	<b>\$24,270.35</b>	<b>\$24,500.00</b>	<b>\$25,000.00</b>	<b>\$24,000.00</b>	<b>-4.00%</b>
<b>Expenditures</b>						
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$23,293.51</b>	<b>\$24,270.35</b>	<b>\$24,500.00</b>	<b>\$25,000.00</b>	<b>\$24,000.00</b>	<b>-4.00%</b>
<b>Ending Fund Balance</b>	<b>\$90,469.51</b>	<b>\$114,740.35</b>	<b>\$139,240.00</b>	<b>\$139,740.00</b>	<b>\$163,240.00</b>	<b>16.82%</b>

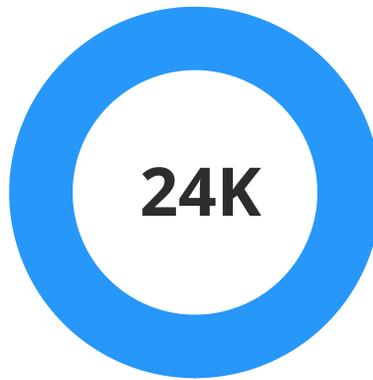
## Affordable and Supportive Housing Revenue

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 the sales and use tax. The revenue estimate for 2026 is \$24,000.

**Historical and Budgeted Revenues by Source**



### FY26 Revenues by Source



● Grants **\$24,000** 100.00%

### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Grants	\$23,293.51	\$24,270.35	\$24,500.00	\$25,000.00	\$24,000.00	-4.00%
<b>Total Revenues</b>	<b>\$23,293.51</b>	<b>\$24,270.35</b>	<b>\$24,500.00</b>	<b>\$25,000.00</b>	<b>\$24,000.00</b>	<b>-4.00%</b>

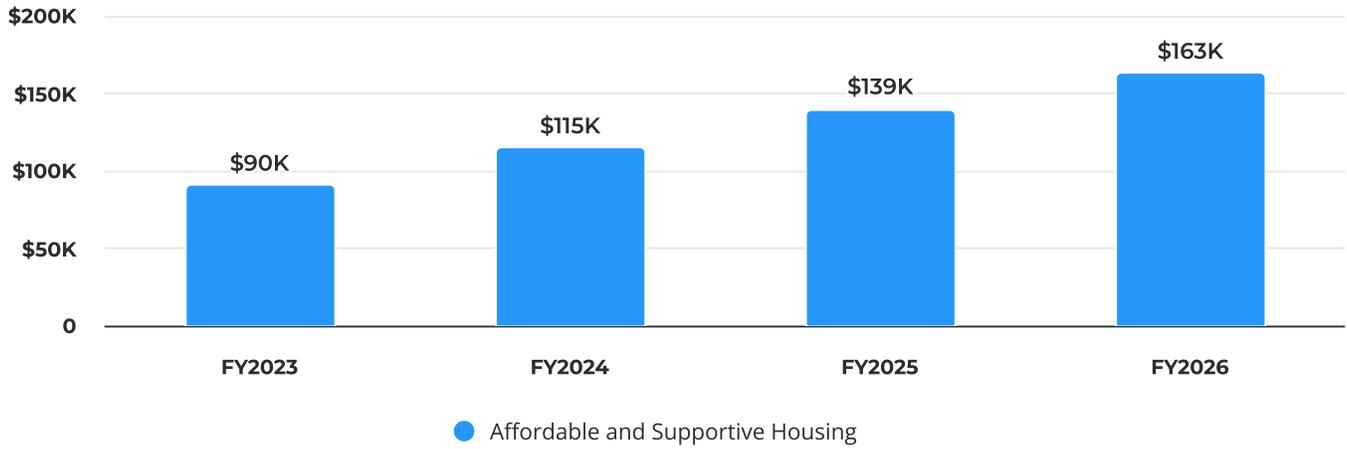
### Expenditures by Fund

The Affordable and Supportive Housing Fund has no expenditures budgeted for 2026. The City Council is reviewing options for the fund and will determine potential projects in early 2026.

### Fund Balance

The City has continued to build fund balance in the Affordable and Supplemental Housing Fund since its adoption in 2020. Fund balances increase by approximately \$24,000 per year. The City Council will review program options in early 2026 to determine how to spend the existing fund balance.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (%) Change	FY 2025 vs. FY 2026 (\$) Change
Affordable and Supportive Housing	\$90,470.00	\$114,740.00	\$139,240.00	\$163,240.00	17.24%	\$24,000.00
<b>Total Fund Balance</b>	<b>\$90,470.00</b>	<b>\$114,740.00</b>	<b>\$139,240.00</b>	<b>\$163,240.00</b>	<b>17.24%</b>	<b>\$24,000.00</b>

# Transportation Benefit District Fund (TBD)

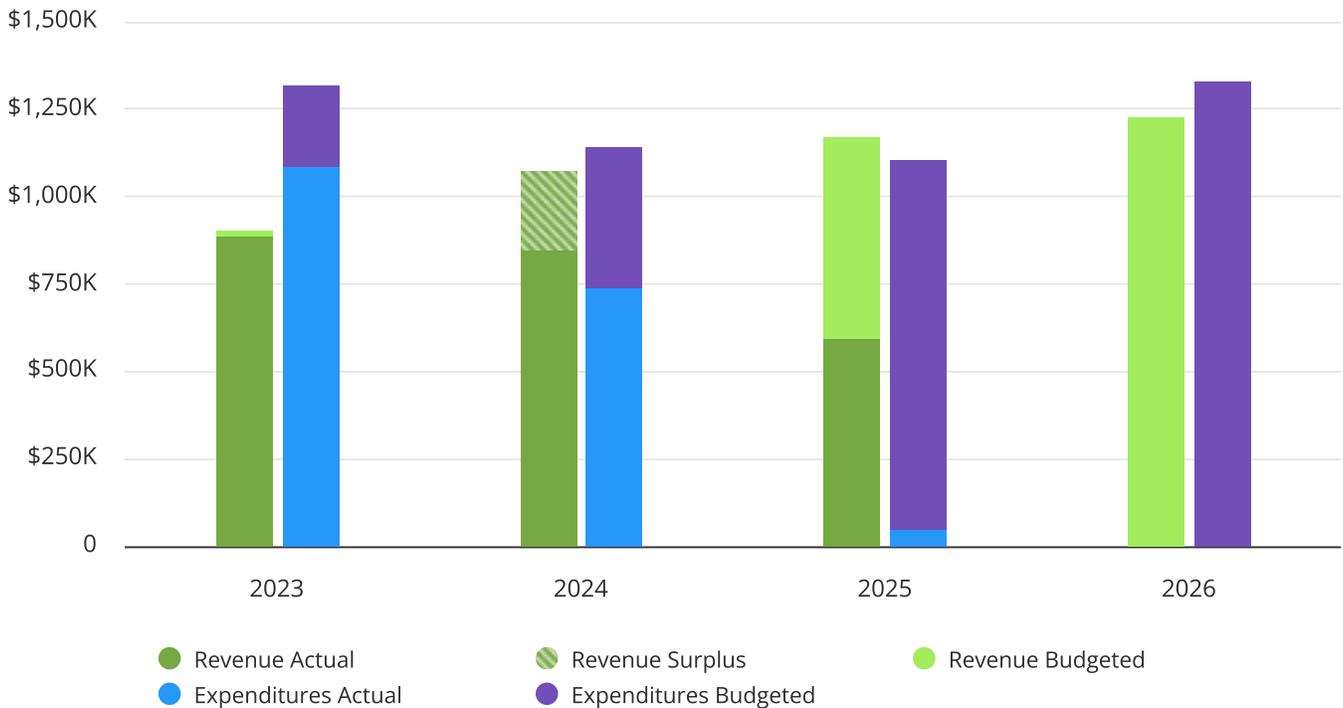
The Transportation Benefit District (TBD) Fund records the collection and accounting for a public transportation tax, collected from taxable retail sales in the Ridgefield city limits. Funds are used to support the City's pavement preservation program to maintain and rebuild existing roads in the city.

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.

## Summary

The Transportation Benefit District (TBD)'s projected 2026 revenue budget is \$1.2 million, which represents a 5.1% increase when compared to the amended 2025 budget. Budgeted expenditures will increase \$225,730 or 20.5% over the amended 2025 budget. The 2026 expense budget is \$1.3 million. The 2026 expense budget includes personnel and operating costs directly related to the pavement preservation program. Prior to 2025, only transfers for capital projects related to the program were included in the adopted budget.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

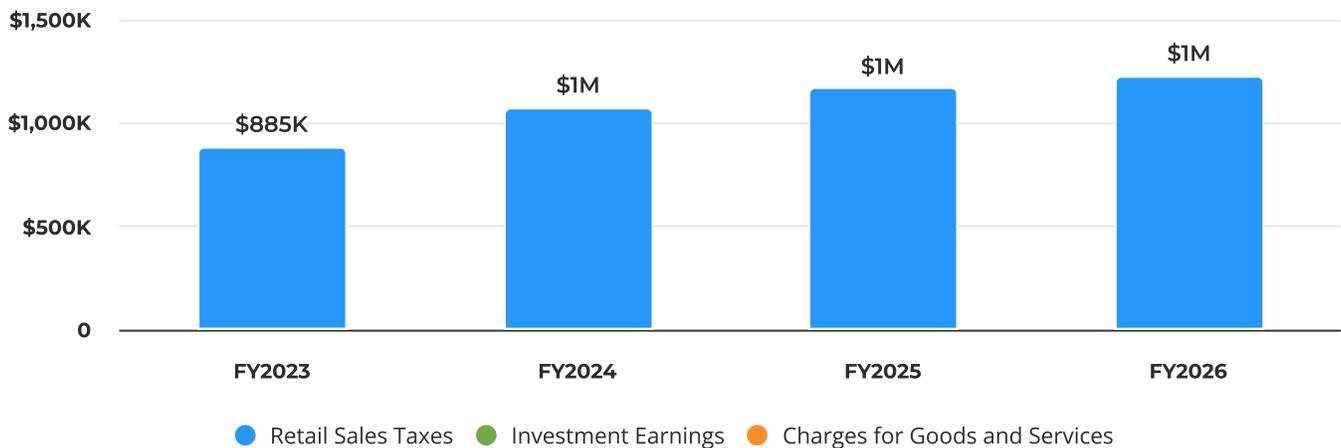
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$586,915.00</b>	<b>\$389,688.00</b>	<b>\$727,134.00</b>	<b>\$727,134.00</b>	<b>\$1,480,542.00</b>	<b>103.61%</b>
<b>Revenues</b>						
Retail Sales Taxes	\$882,341.78	\$1,072,151.25	\$1,162,375.00	\$1,165,000.00	\$1,225,000.00	5.15%
Charges for Goods and Services	\$19.80	-	-	-	-	-
Investment Earnings	\$3,075.16	\$980.41	\$15,434.00	\$3,000.00	\$3,000.00	0.00%
<b>Total Revenues</b>	<b>\$885,436.74</b>	<b>\$1,073,131.66</b>	<b>\$1,177,809.00</b>	<b>\$1,168,000.00</b>	<b>\$1,228,000.00</b>	<b>5.14%</b>
<b>Expenditures</b>						
Personnel Benefits	-	\$21,039.75	\$32,248.00	\$104,500.00	\$91,200.00	-12.73%
Services	-	\$13,474.74	\$8,167.00	\$78,000.00	\$77,500.00	-0.64%
Transfers Out	\$1,082,663.24	\$701,170.98	\$383,986.00	\$920,000.00	\$1,159,530.00	26.04%
<b>Total Expenditures</b>	<b>\$1,082,663.24</b>	<b>\$735,685.47</b>	<b>\$424,401.00</b>	<b>\$1,102,500.00</b>	<b>\$1,328,230.00</b>	<b>20.47%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$197,226.50</b>	<b>\$337,446.19</b>	<b>\$753,408.00</b>	<b>\$65,500.00</b>	<b>-\$100,230.00</b>	<b>-253.02%</b>
<b>Ending Fund Balance</b>	<b>\$389,688.50</b>	<b>\$727,134.19</b>	<b>\$1,480,542.00</b>	<b>\$792,634.00</b>	<b>\$1,380,312.00</b>	<b>74.14%</b>

## Transportation Benefit District Revenues

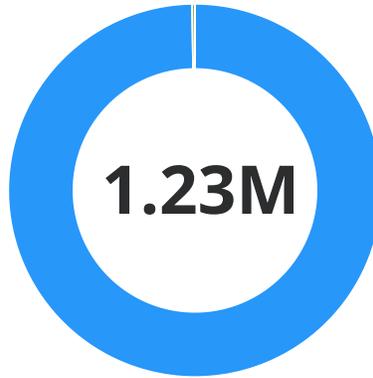
The estimated revenue from the public transportation sales tax in 2026 is \$1.2 million, which is an increase of 5% over the amended 2025 budget. The increase is due to several new commercial retail businesses opening their doors for business in 2025 and 2026.

Historical and Budgeted Revenues by Source



The estimated revenue from the public transportation sales tax in 2026 is \$1,225,000, which is an increase of 5% when compared to the amended 2025 budget.

### FY26 Revenues by Source



<span style="color: blue;">●</span> Retail Sales Taxes	<b>\$1,225,000</b>	99.76%
<span style="color: green;">●</span> Investment Earnings	<b>\$3,000</b>	0.24%

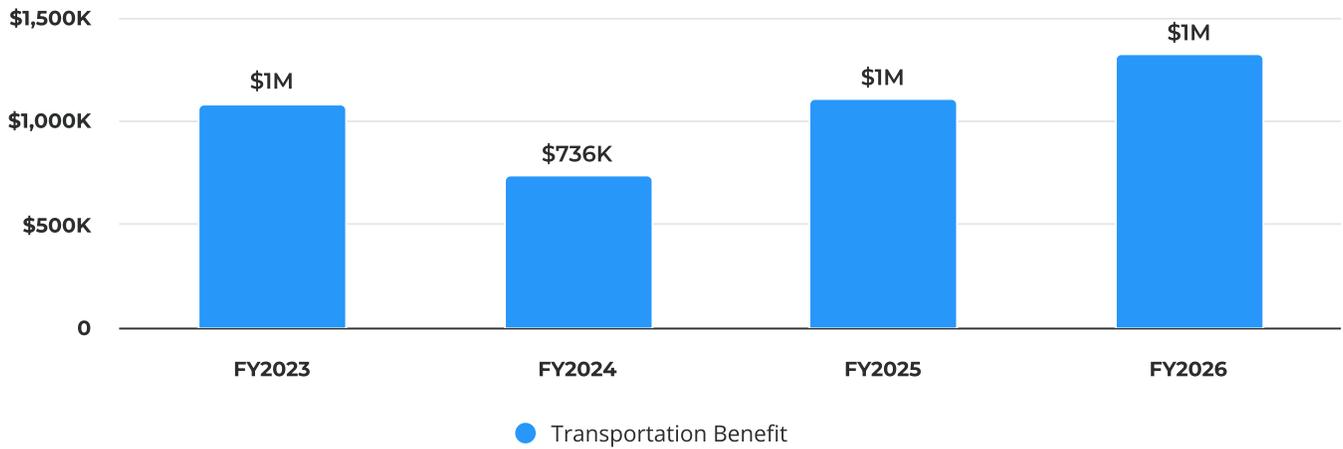
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Retail Sales Taxes	\$882,341.78	\$1,072,151.25	\$1,162,375.00	\$1,165,000.00	\$1,225,000.00	5.15%
Charges for Goods and Services	\$19.80	-	-	-	-	-
Investment Earnings	\$3,075.16	\$980.41	\$15,434.00	\$3,000.00	\$3,000.00	0.00%
<b>Total Revenues</b>	<b>\$885,436.74</b>	<b>\$1,073,131.66</b>	<b>\$1,177,809.00</b>	<b>\$1,168,000.00</b>	<b>\$1,228,000.00</b>	<b>5.14%</b>

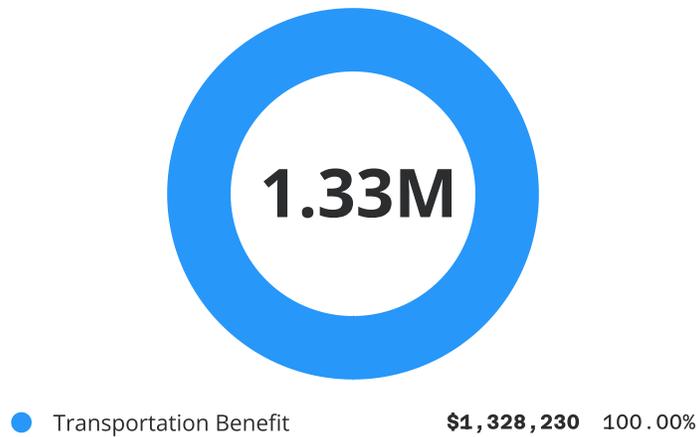
## Transportation Benefit District Expenditures

The 2026 budget for pavement preservation is \$1.3 million. The change in funding source from the vehicle licensing fee to a sales tax has allowed the City to increase the funding for the Pavement Preservation Fund. The original preservation plan was to spend \$600,000 annually on maintaining the roads. In 2026, the budget of \$1.3 million includes \$168,700 in operational costs consisting of personnel, software and operations and maintenance programs. In addition, \$1,159,530 in preservation projects are planned for 2026.

### Historical and Budgeted Expenditures by Fund



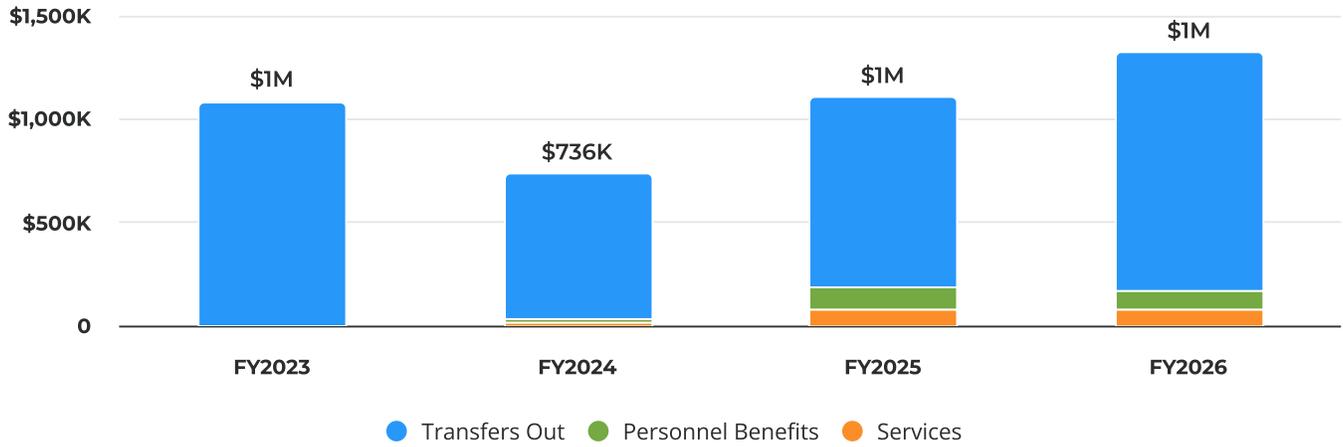
### FY26 Expenditures by Fund



## Expenditures by Category

The 2026 proposed budget includes personnel and operating cost line items directly related to the pavement preservation program. The costs are directly related to the pavement preservation program and include administrative oversight of the program, staff labor time for completing maintenance like crack sealing, software updates, and related ongoing maintenance projects.

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



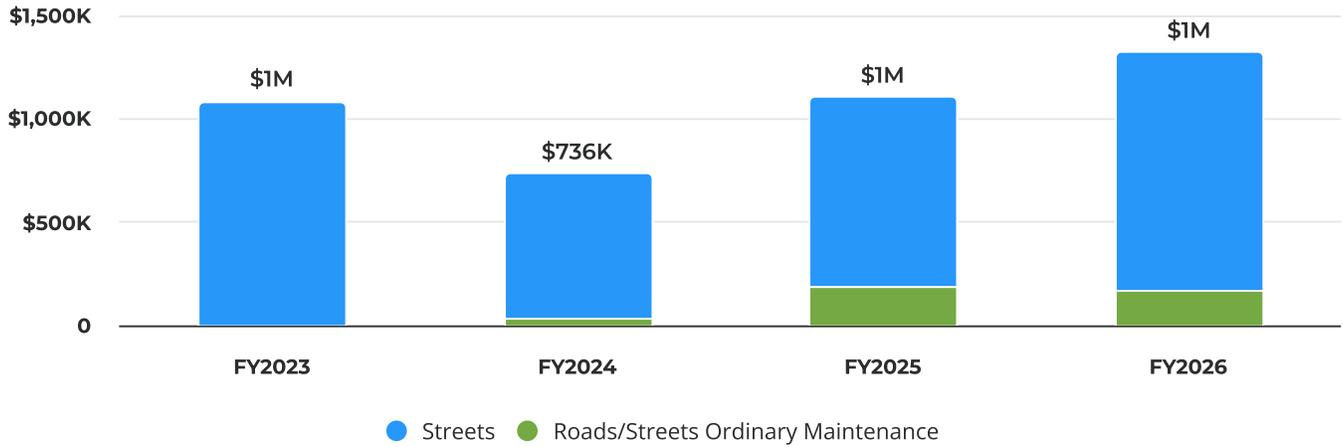
● Transfers Out	<b>\$1,159,530</b>	87.30%
● Personnel Benefits	<b>\$91,200</b>	6.87%
● Services	<b>\$77,500</b>	5.83%

### Historical and Budgeted Expenditures by Category

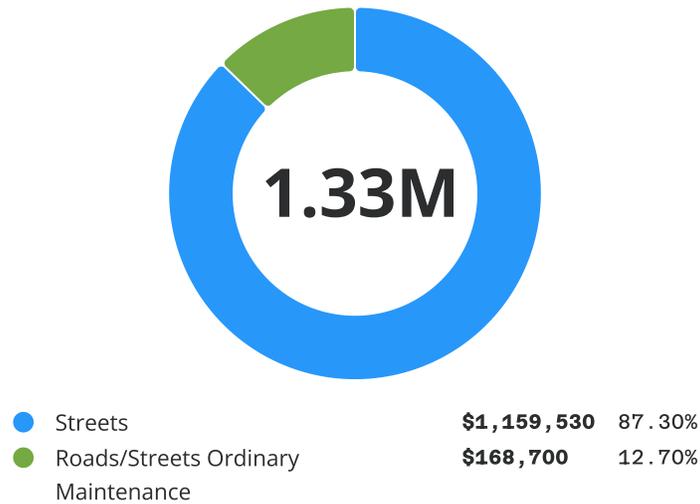
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Personnel Benefits	-	\$21,039.75	\$32,248.00	\$104,500.00	\$91,200.00	-12.73%
Services	-	\$13,474.74	\$8,167.00	\$78,000.00	\$77,500.00	-0.64%
Transfers Out	\$1,082,663.24	\$701,170.98	\$383,986.00	\$920,000.00	\$1,159,530.00	26.04%
<b>Total Expenditures</b>	<b>\$1,082,663.24</b>	<b>\$735,685.47</b>	<b>\$424,401.00</b>	<b>\$1,102,500.00</b>	<b>\$1,328,230.00</b>	<b>20.47%</b>

# Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function

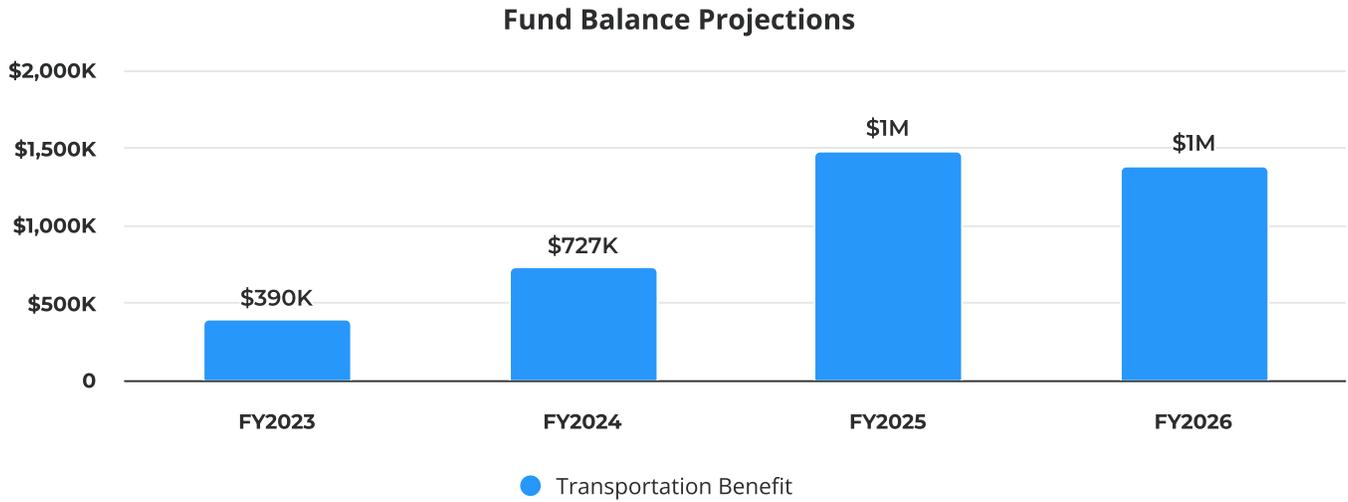


## Historical and Budgeted Expenditures by Function

Category	FY 2025 Actual	FY 2025 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Streets	\$28,215.49	\$895,000.00	\$1,159,530.00	26.04%
Roads/Streets Ordinary Maintenance	\$22,022.88	\$182,500.00	\$168,700.00	-7.56%
<b>Total Expenditures</b>	<b>\$50,238.37</b>	<b>\$1,077,500.00</b>	<b>\$1,328,230.00</b>	<b>20.47%</b>

## Fund Balance

The Transportation Benefit District Fund balance consists of dedicated funding for the pavement preservation program for roads and multi-modal areas in Ridgefield. Pavement preservation projects are projected for ten years to include annual maintenance and reconstruction projects. Fund balance includes additional amounts reserved for the reconstruction projects identified in the preservation program.



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Transportation Benefit	\$389,688.00	\$727,134.00	\$1,480,542.00	\$1,380,312.00	-6.77%	-\$100,230.00
<b>Total Fund Balance</b>	<b>\$389,688.00</b>	<b>\$727,134.00</b>	<b>\$1,480,542.00</b>	<b>\$1,380,312.00</b>	<b>-6.77%</b>	<b>-\$100,230.00</b>

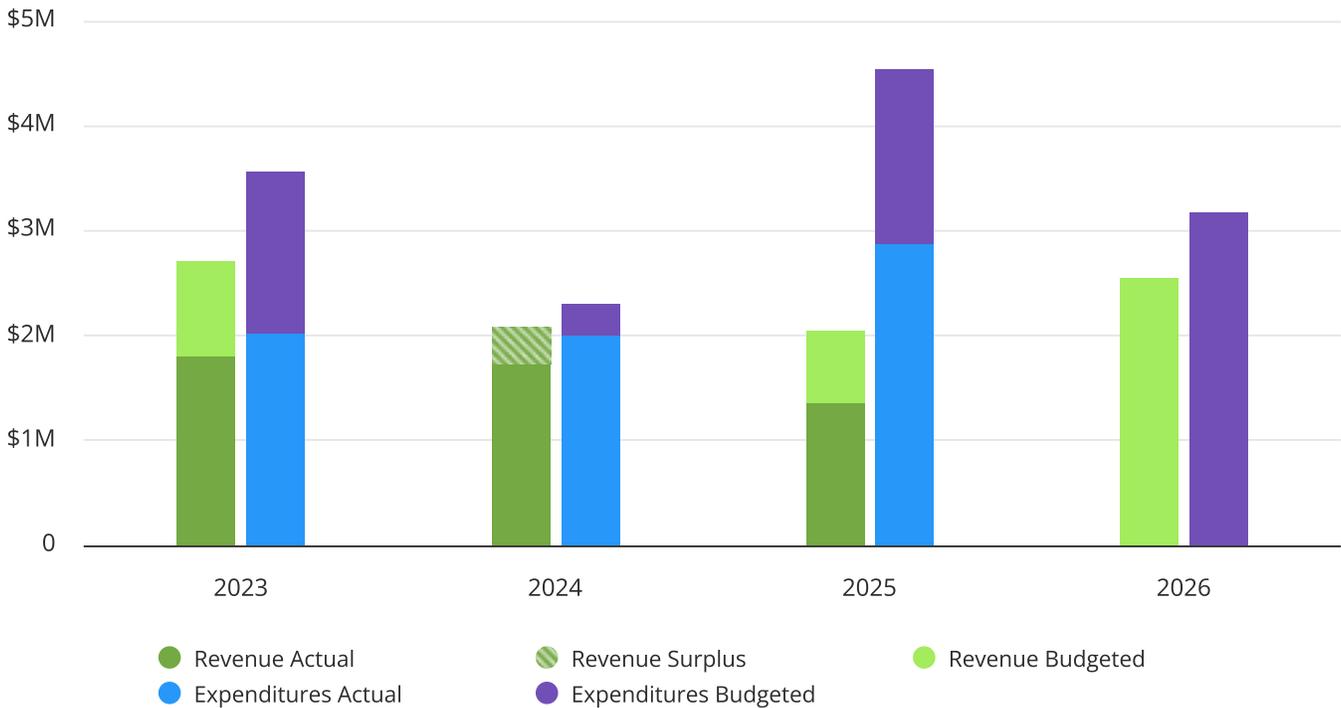
# Real Estate Excise Tax Fund (REET)

The Real Estate Excise Tax Fund (REET) 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.

## Summary

The Real Estate Excise Tax Fund (REET)'s projected 2026 revenue budget is \$2.5 million, which represents a 24.5% increase over the amended 2025 budget. The revenue includes the projected sale of property originally purchased with REET funds. Budgeted expenditures will decrease \$1.4 million or 30.1% compared to the amended 2025 budget. The 2025 expense budget is \$3.2 million. The decrease in expenditures is due to reduced transfers for capital expenditures.

### Revenues vs Expenditures Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

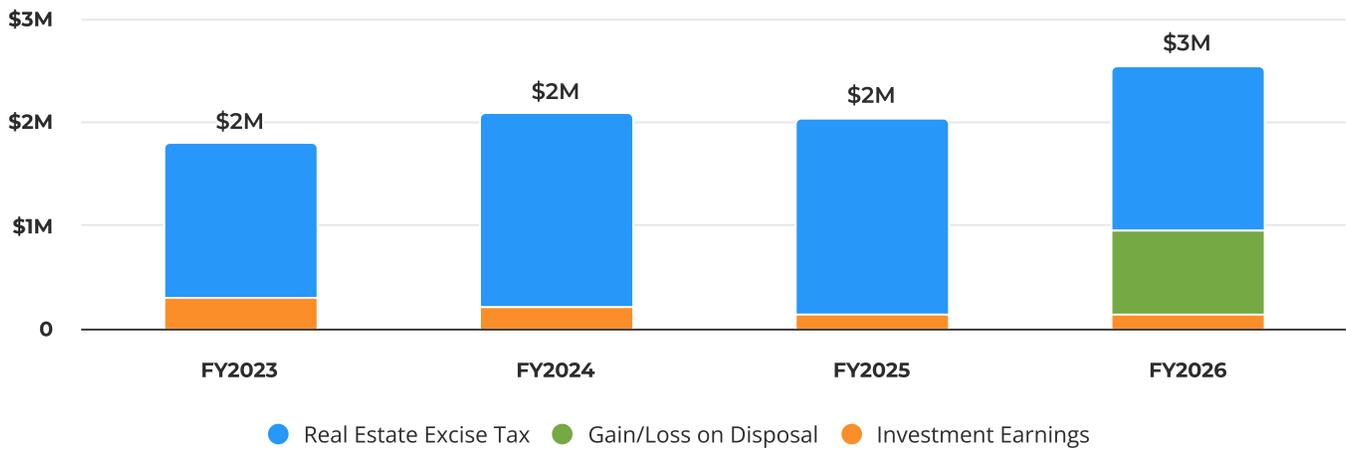
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Beginning Fund Balance	\$4,501,080.00	\$4,285,137.00	\$4,377,763.00	\$4,377,763.00	\$1,875,639.00	-57.16%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Revenues</b>						
Investment Earnings	\$304,885.21	\$206,752.81	\$145,971.00	\$140,000.00	\$140,000.00	0.00%
Gain/Loss on Disposal	-	-	-	-	\$800,000.00	-
Real Estate Excise Tax	\$1,490,525.11	\$1,872,676.91	\$1,889,327.00	\$1,900,000.00	\$1,600,000.00	-15.79%
<b>Total Revenues</b>	<b>\$1,795,410.32</b>	<b>\$2,079,429.72</b>	<b>\$2,035,298.00</b>	<b>\$2,040,000.00</b>	<b>\$2,540,000.00</b>	<b>24.51%</b>
<b>Expenditures</b>						
Transfers Out	\$2,011,352.26	\$1,992,686.11	\$4,537,422.00	\$4,539,355.00	\$3,173,250.00	-30.09%
<b>Total Expenditures</b>	<b>\$2,011,352.26</b>	<b>\$1,992,686.11</b>	<b>\$4,537,422.00</b>	<b>\$4,539,355.00</b>	<b>\$3,173,250.00</b>	<b>-30.09%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$215,941.94</b>	<b>\$86,743.61</b>	<b>-\$2,502,124.00</b>	<b>-\$2,499,355.00</b>	<b>-\$633,250.00</b>	<b>-74.66%</b>
<b>Ending Fund Balance</b>	<b>\$4,285,138.06</b>	<b>\$4,371,880.61</b>	<b>\$1,875,639.00</b>	<b>\$1,878,408.00</b>	<b>\$1,242,389.00</b>	<b>-33.86%</b>

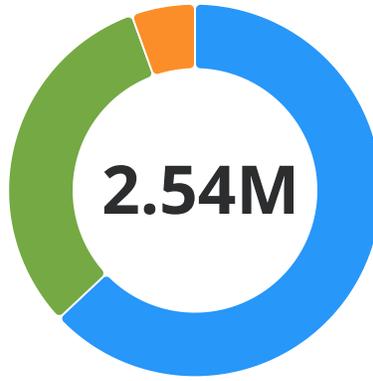
## Real Estate Excise Tax Revenues

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 by 16% in 2026. The decrease is due to the expected decrease in residential and commercial real estate sales in the Ridgefield city limits. The overall revenue is expected to increase 24.5% in 2026 when compared to the amended 2025 budget. The overall increase is due to the projected sale of real estate originally purchased with REET funds.

Historical and Budgeted Revenues by Source



### FY26 Revenues by Source



<span style="color: blue;">●</span> Real Estate Excise Tax	<b>\$1,600,000</b>	62.99%
<span style="color: green;">●</span> Gain/Loss on Disposal	<b>\$800,000</b>	31.50%
<span style="color: orange;">●</span> Investment Earnings	<b>\$140,000</b>	5.51%

### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Investment Earnings	\$304,885.21	\$206,752.81	\$145,971.00	\$140,000.00	\$140,000.00	0.00%
Gain/Loss on Disposal	-	-	-	-	\$800,000.00	-
Real Estate Excise Tax	\$1,490,525.11	\$1,872,676.91	\$1,889,327.00	\$1,900,000.00	\$1,600,000.00	-15.79%
<b>Total Revenues</b>	<b>\$1,795,410.32</b>	<b>\$2,079,429.72</b>	<b>\$2,035,298.00</b>	<b>\$2,040,000.00</b>	<b>\$2,540,000.00</b>	<b>24.51%</b>

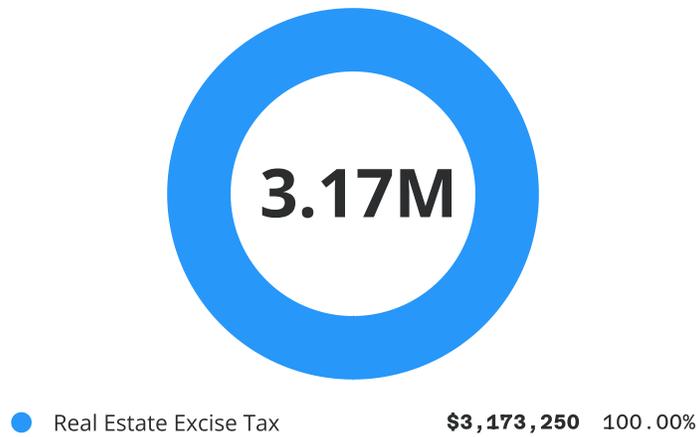
### Real Estate Excise Tax Expenditures

The 2026 Real Estate Excise Tax (REET) expense budget will decrease 30.1% when compared to the amended 2025 budget. The reason for the overall decrease is the reduction in transfers in 2026 for capital projects of \$1.7 million. 2026 debt service transfers are expected to increase 6.9% when compared to the amended 2025 budget. Debt service transfers will be \$3 million and an additional transfer of \$170,000 is budgeted to pay for tenant improvements at the public safety building. No additional capital transfers are planned from the REET fund in 2026.

### Historical and Budgeted Expenditures by Fund

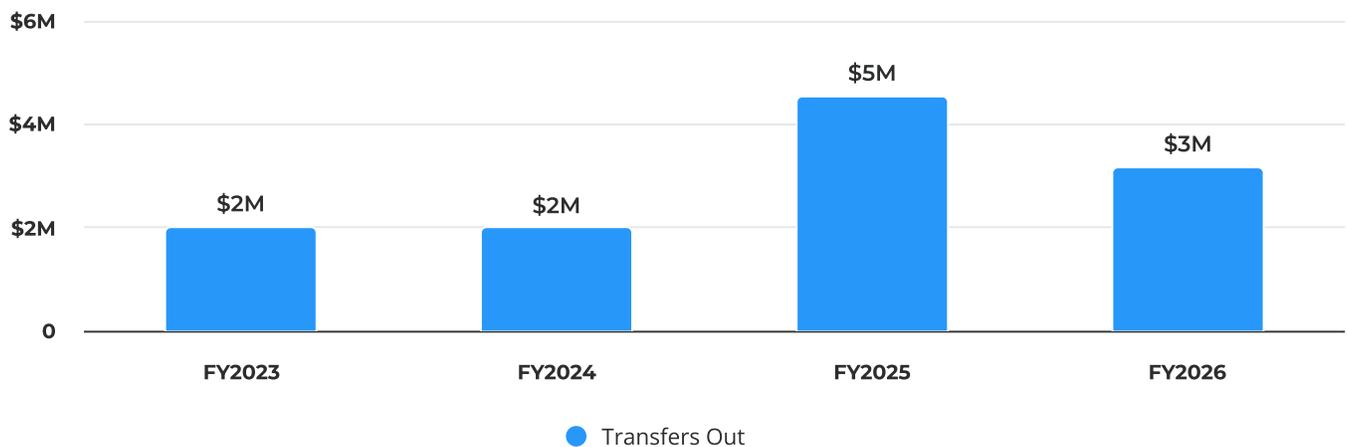


### FY26 Expenditures by Fund



## Expenditures by Category

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



● Transfers Out **\$3,173,250** 100.00%

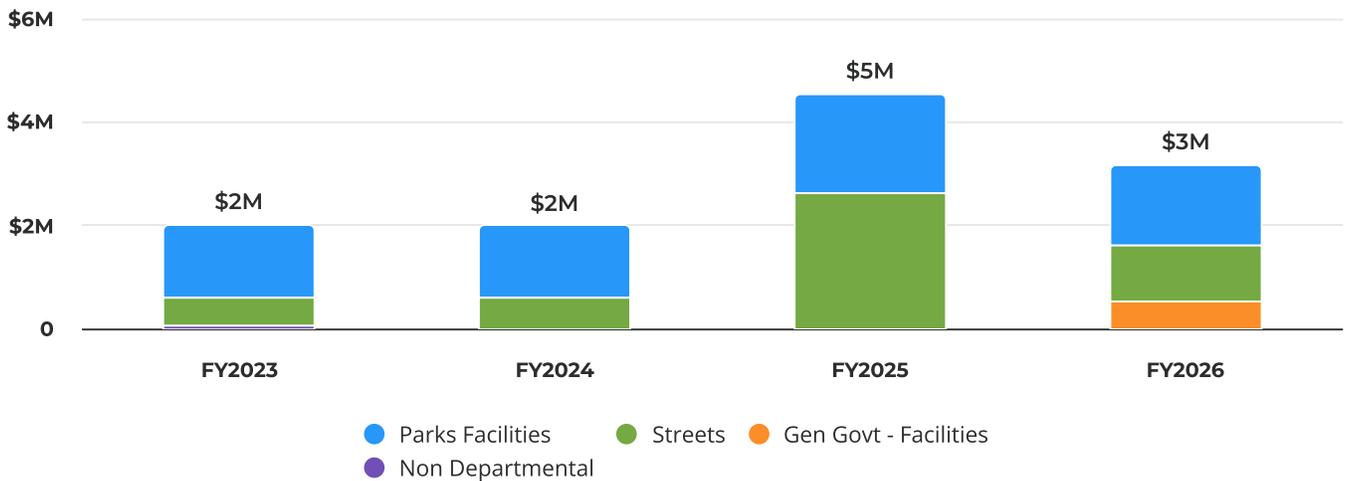
### Historical and Budgeted Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Transfers Out	\$2,011,352.26	\$1,992,686.11	\$4,537,422.00	\$4,539,355.00	\$3,173,250.00	-30.09%
<b>Total Expenditures</b>	<b>\$2,011,352.26</b>	<b>\$1,992,686.11</b>	<b>\$4,537,422.00</b>	<b>\$4,539,355.00</b>	<b>\$3,173,250.00</b>	<b>-30.09%</b>

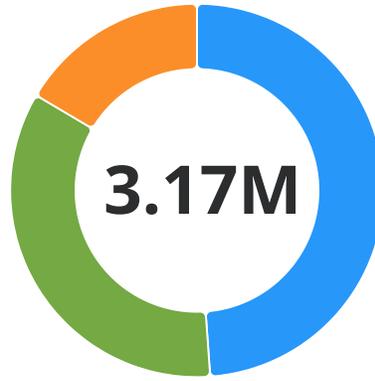
### Expenditures by Function

In 2026, the City will transfer \$3 million to pay debt service for the Ridgefield Outdoor Recreation Complex, the purchase of the Public Works Operations Center and the debt issuance for the road improvements along Pioneer Street and Discovery Drive. In addition, the budget includes a transfer to the General Fund to cover tenant improvements that were completed at the Public Safety building.

### Historical and Budgeted Expenditures by Function



### FY26 Expenditures by Function



<span style="color: blue;">●</span> Parks Facilities	<b>\$1,550,725</b>	48.87%
<span style="color: green;">●</span> Streets	<b>\$1,099,250</b>	34.64%
<span style="color: orange;">●</span> Gen Govt - Facilities	<b>\$523,275</b>	16.49%

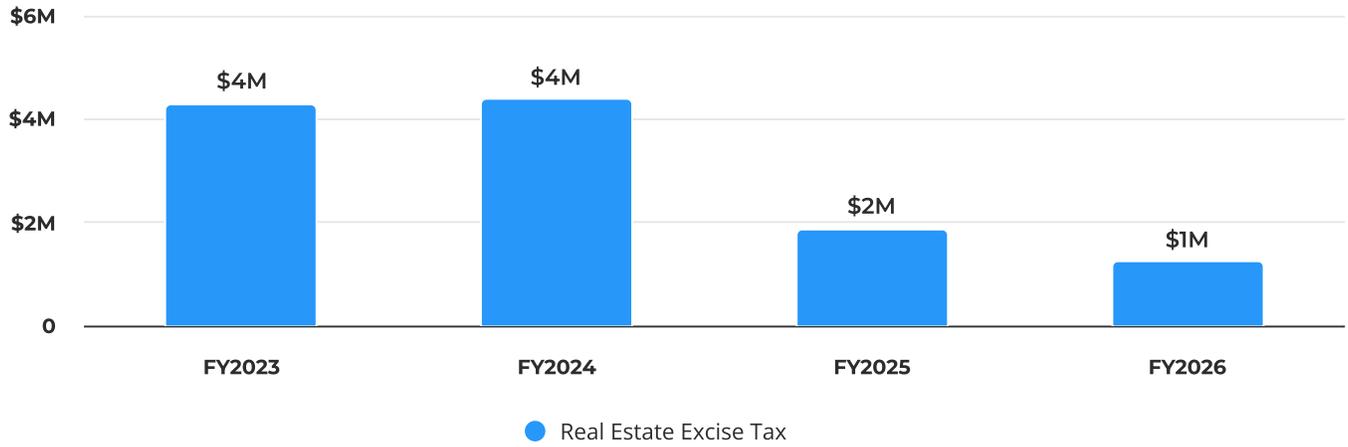
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Gen Govt - Facilities	-	-	-	-	\$523,275.00	-
Parks Facilities	\$1,408,994.10	\$1,413,552.10	\$1,909,391.00	\$1,909,395.00	\$1,550,725.00	-18.78%
Streets	\$537,358.16	\$579,134.01	\$2,628,031.00	\$2,629,960.00	\$1,099,250.00	-58.20%
Non Departmental	\$65,000.00	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,011,352.26</b>	<b>\$1,992,686.11</b>	<b>\$4,537,422.00</b>	<b>\$4,539,355.00</b>	<b>\$3,173,250.00</b>	<b>-30.09%</b>

### Fund Balance

The City Council has designated the majority of the REET fund balance to pay for debt service for multiple capital projects and property purchases. The reduction in the fund balance reflects the use of the fund to purchase property for future transportation right of way along Pioneer Street and Hillhurst Road. In 2026, the City will sell one property originally funded by REET and will replenish the fund balance to be used for future debt service.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Real Estate Excise Tax	\$4,285,137.00	\$4,377,763.00	\$1,875,639.00	\$1,242,389.00	-33.76%	-\$633,250.00
<b>Total Fund Balance</b>	<b>\$4,285,137.00</b>	<b>\$4,377,763.00</b>	<b>\$1,875,639.00</b>	<b>\$1,242,389.00</b>	<b>-33.76%</b>	<b>-\$633,250.00</b>

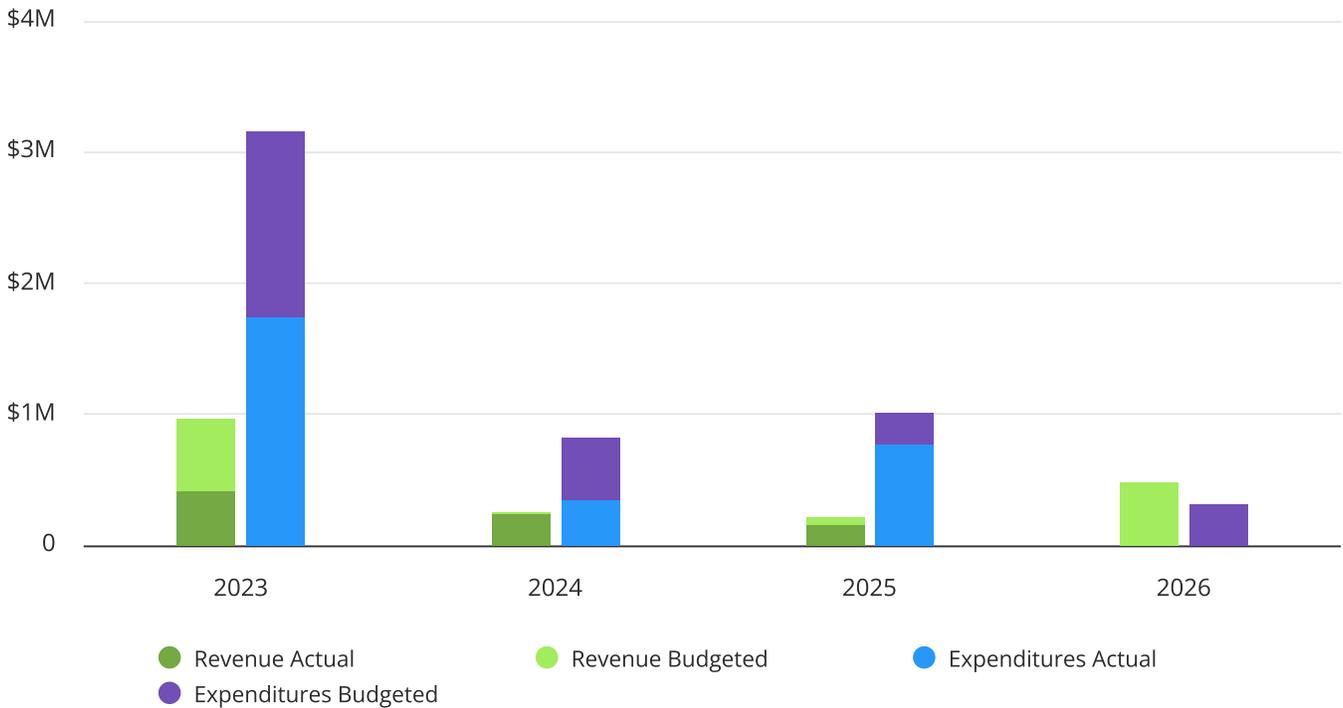
# Parks Impact Fee Fund (PIF)

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

## Summary

The Park Impact Fee Fund (PIF) projected 2026 revenue budget is \$480,000, which represents a 123% decrease over the amended 2025 budget. The reason for the increase is a projected 30% of all PIF fees paid in cash and the remaining amount paid with the use of park impact fee credits. In 2025, the projection was that 20% of all fees would be paid in cash and the remaining amount by use of credits. The City has been working with developers over the past 6 years to construct the public portion of parks and trails and to donate land for parks in the area of their developments. The City has received approximately 2 miles of trail and over 75 acres of park land from developers through the issuance of park impact fee credits. The City anticipates receiving an additional 2.5 acres of park land in late 2025 or mid 2026 through the issuance of park impact fee credits. Budgeted expenditures will decrease \$705,691 or 69% over the amended 2025 budget. The 2026 expense budget is \$311,309. The City anticipates having fewer parks and trail capital projects in 2026 compared to 2025.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

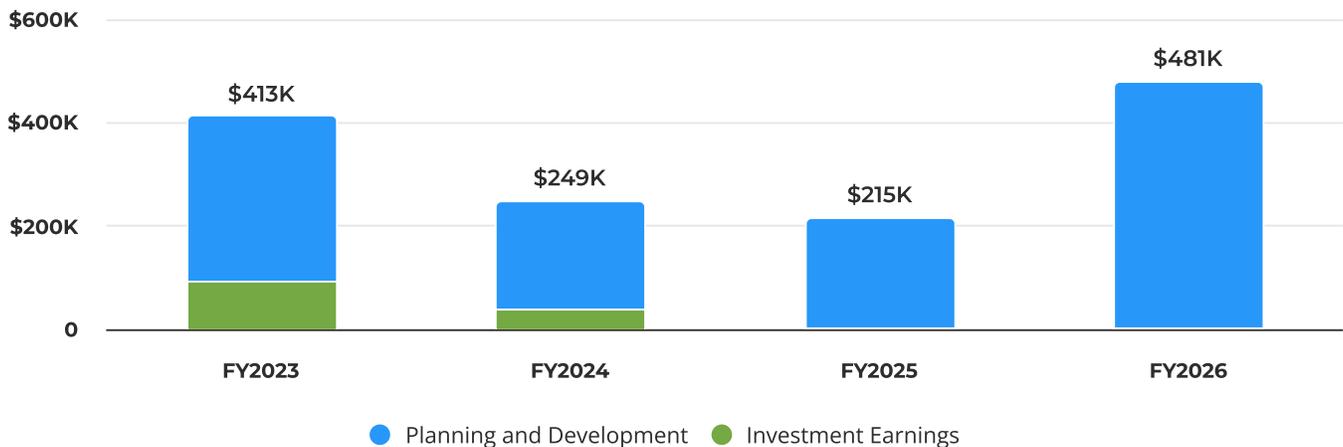
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	\$2,649,061.00	\$1,331,917.00	\$1,247,965.00	\$1,247,965.00	\$564,244.00	-54.79%
<b>Revenues</b>						
Planning and Development	\$320,790.15	\$209,446.97	\$217,632.00	\$215,000.00	\$480,000.00	123.26%
Investment Earnings	\$91,917.39	\$39,520.35	\$7,599.00	\$250.00	\$500.00	100.00%
<b>Total Revenues</b>	<b>\$412,707.54</b>	<b>\$248,967.32</b>	<b>\$225,231.00</b>	<b>\$215,250.00</b>	<b>\$480,500.00</b>	<b>123.23%</b>
<b>Expenditures</b>						
Transfers Out	\$1,729,851.11	\$335,357.82	\$908,952.00	\$1,017,000.00	\$311,309.00	-69.39%
<b>Total Expenditures</b>	<b>\$1,729,851.11</b>	<b>\$335,357.82</b>	<b>\$908,952.00</b>	<b>\$1,017,000.00</b>	<b>\$311,309.00</b>	<b>-69.39%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$1,317,143.57</b>	<b>-\$86,390.50</b>	<b>-\$683,721.00</b>	<b>-\$801,750.00</b>	<b>\$169,191.00</b>	<b>-121.10%</b>
<b>Ending Fund Balance</b>	<b>\$1,331,917.43</b>	<b>\$1,245,526.50</b>	<b>\$564,244.00</b>	<b>\$446,215.00</b>	<b>\$733,435.00</b>	<b>64.37%</b>

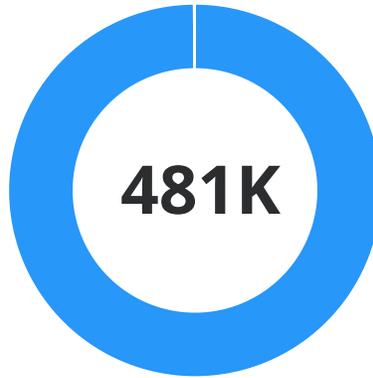
## Park Impact Fee Revenue

The Park Impact Fee Fund revenues are expected to increase when compared to the amended 2025 budget. The reason for the increase is a forecast of 250 single-family residential permits and 194 multifamily units being completed in 2026. 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 30% of impact fees to be paid in cash and 70% to be paid with park impact fee credits. The current outstanding balance is \$4.9 million in PIF credits. Additional outstanding projects will issue another \$3.75 million in credits by the end of 2026.

**Historical and Budgeted Revenues by Source**



### FY26 Revenues by Source



● Planning and Development	<b>\$480,000</b>	99.90%
● Investment Earnings	<b>\$500</b>	0.10%

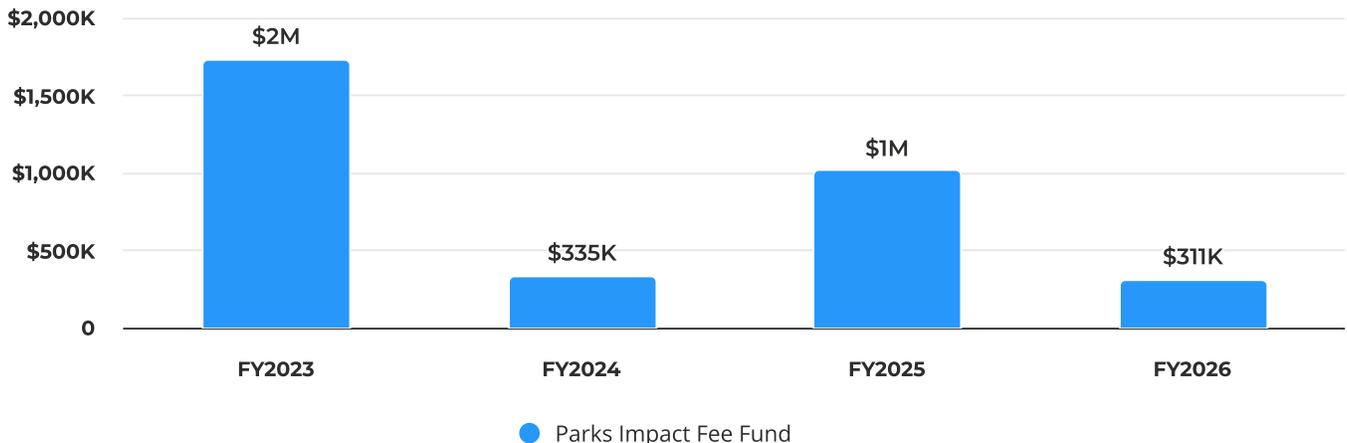
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Planning and Development	\$320,790.15	\$209,446.97	\$217,632.00	\$215,000.00	\$480,000.00	123.26%
Investment Earnings	\$91,917.39	\$39,520.35	\$7,599.00	\$250.00	\$500.00	100.00%
<b>Total Revenues</b>	<b>\$412,707.54</b>	<b>\$248,967.32</b>	<b>\$225,231.00</b>	<b>\$215,250.00</b>	<b>\$480,500.00</b>	<b>123.23%</b>

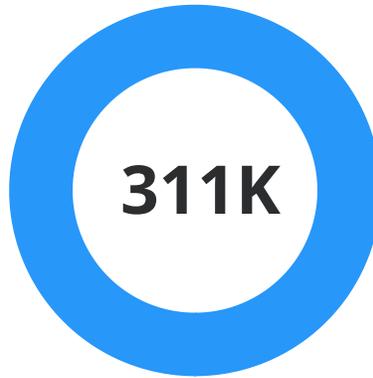
## Expenditures by Fund

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 2026 budget includes \$311,309 in capital transfers to the General Capital Fund for capital projects. The capital projects include two projects for phase 2 of the Boyse Park Improvements and the design of Horns Corner Park. Both projects are grant contingent for a portion of the funding.

### Historical and Budgeted Expenditures by Fund



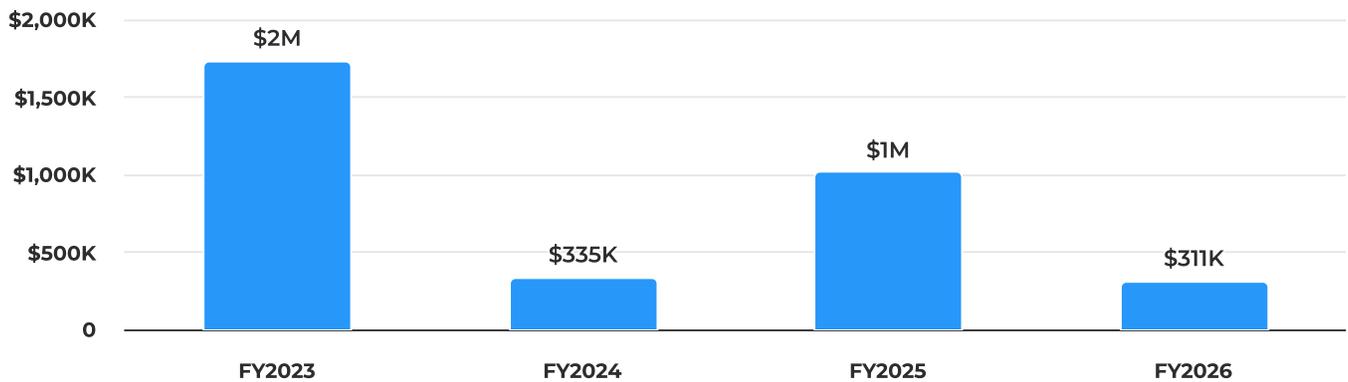
### FY26 Expenditures by Fund



● Parks Impact Fee Fund      \$311,309    100.00%

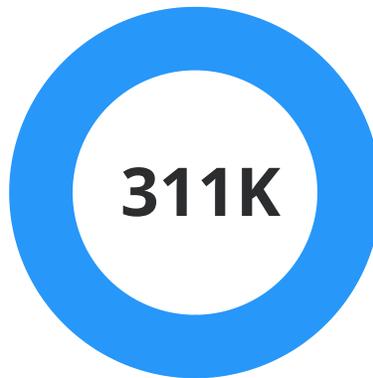
### Expenditures by Category

#### Historical and Budgeted Expenditures by Category



● Transfers Out

### FY26 Expenditures by Category



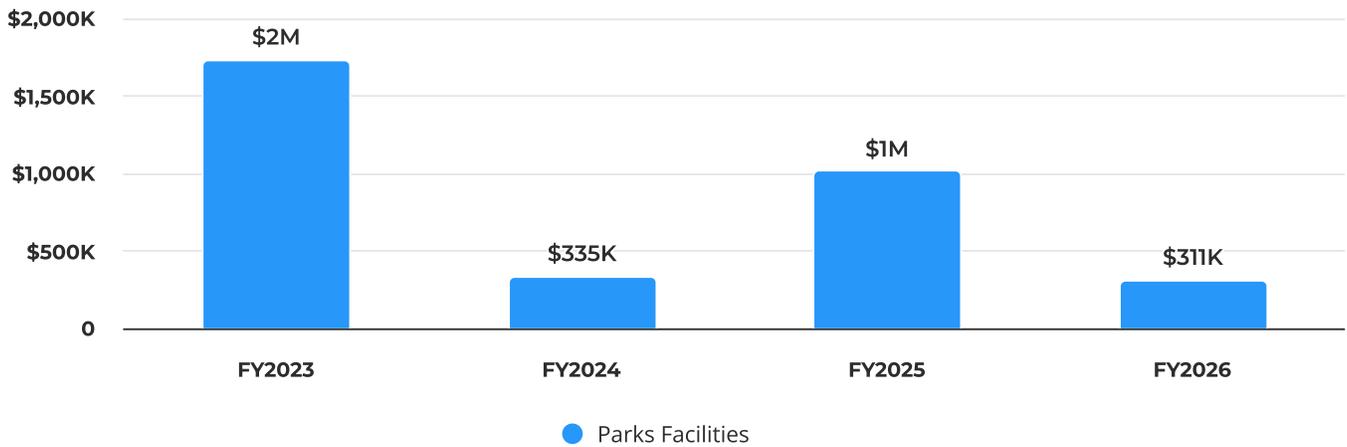
● Transfers Out      \$311,309    100.00%

### Historical and Budgeted Expenditures by Category

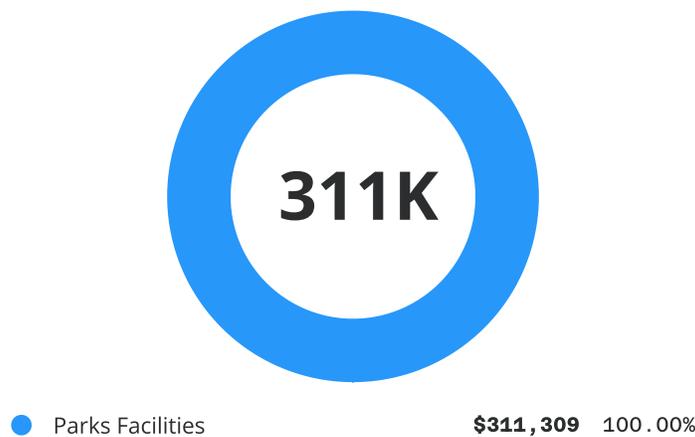
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Transfers Out	\$1,729,851.11	\$335,357.82	\$908,952.00	\$1,017,000.00	\$311,309.00	-69.39%
<b>Total Expenditures</b>	<b>\$1,729,851.11</b>	<b>\$335,357.82</b>	<b>\$908,952.00</b>	<b>\$1,017,000.00</b>	<b>\$311,309.00</b>	<b>-69.39%</b>

### Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



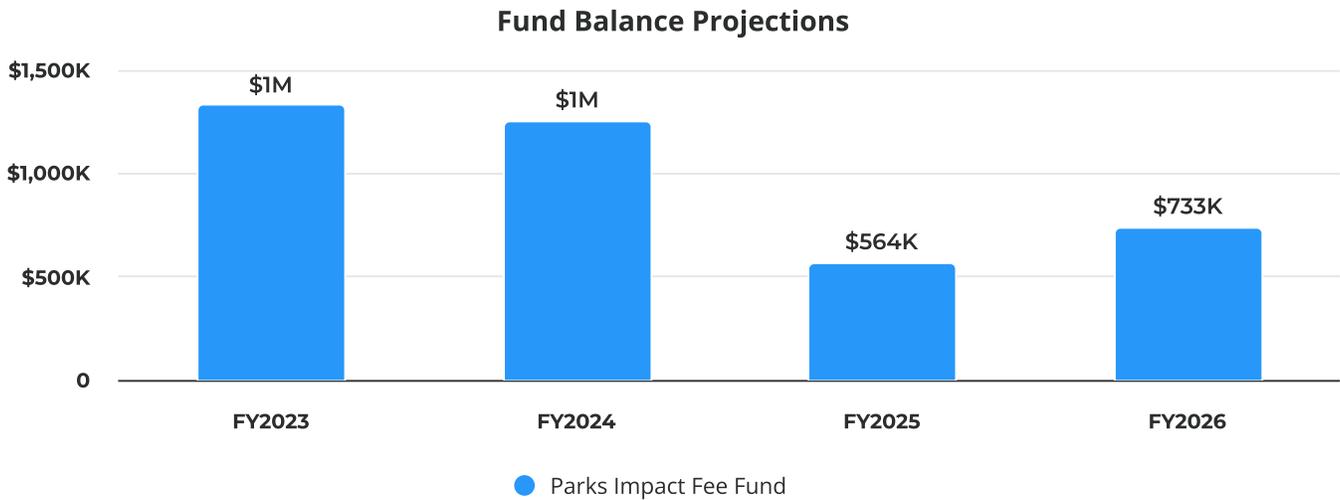
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Parks Facilities	\$1,729,851.11	\$335,357.82	\$908,952.00	\$1,017,000.00	\$311,309.00	-69.39%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Total Expenditures	\$1,729,851.11	\$335,357.82	\$908,952.00	\$1,017,000.00	\$311,309.00	-69.39%

## Fund Balance

The City Council has approved the use of the PIF fund balance to construct multiple park and trail projects or to match grant funding for these projects. The fund balance has been reduced over the past six years as developers have used impact fee credits in lieu of paying for the fees. The credit issuance has allowed the city to partner with developers to build the public portion of parks and trails listed on the capital facility plan project lists.



## Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Parks Impact Fee Fund	\$1,331,917.00	\$1,247,965.00	\$564,244.00	\$733,435.00	29.99%	\$169,191.00
<b>Total Fund Balance</b>	<b>\$1,331,917.00</b>	<b>\$1,247,965.00</b>	<b>\$564,244.00</b>	<b>\$733,435.00</b>	<b>29.99%</b>	<b>\$169,191.00</b>

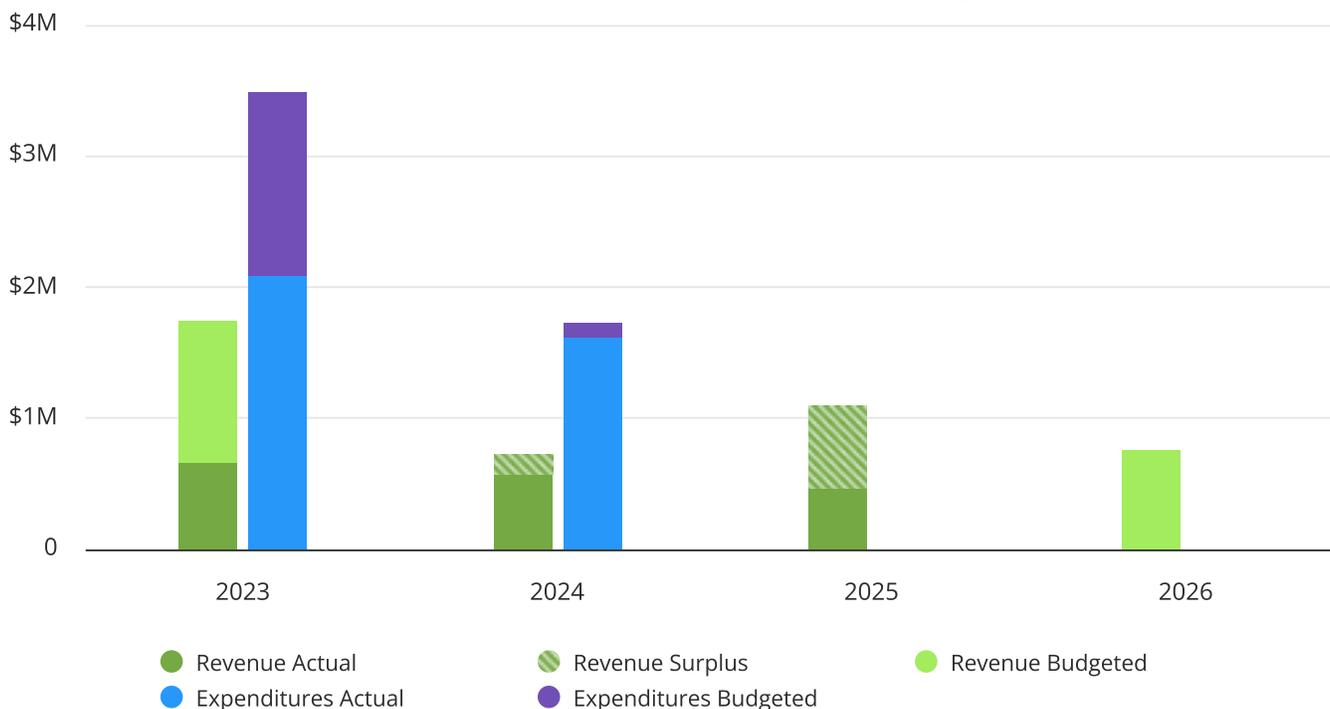
# Traffic Impact Fee Fund (TIF)

The Traffic Impact Fee Fund (TIF) 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.

## Summary

The Traffic Impact Fee (TIF) Fund's projected 2026 revenue budget is \$751,000, which represents a 61.4% increase over the amended 2025 budget. There are no budgeted expenditures for the TIF fund in the proposed 2026 budget. The main reasons for the increase in revenue are the forecasts for 250 single-family residential permits and 194 multifamily units projected to be completed in 2026. The forecast is for 30% of impact fees to be paid in cash and the remaining 70% to be paid with the use of impact fee credits. The City has been working with developers over the past 6 years to construct the public portion of roads and multi-modal transportation options in the area of their developments. The City has received over 5.5 miles of roadway and one roundabout from developers through the issuance of traffic impact fee credits.

**Revenues vs Expenditures Summary**



# Comprehensive Fund Summary

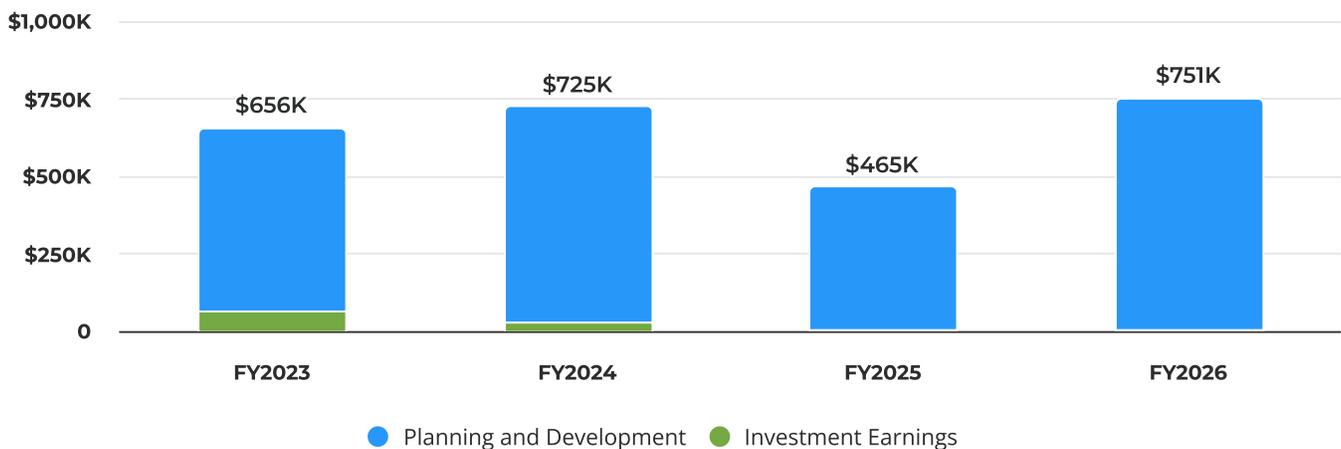
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	\$2,308,003.00	\$885,341.00	\$5.00	\$5.00	\$1,641,368.00	32,827,260.00%
<b>Revenues</b>						
Planning and Development	\$593,927.85	\$699,996.81	\$1,641,363.00	\$465,000.00	\$750,000.00	61.29%
Investment Earnings	\$62,418.04	\$24,890.94	-	\$250.00	\$1,000.00	300.00%
<b>Total Revenues</b>	<b>\$656,345.89</b>	<b>\$724,887.75</b>	<b>\$1,641,363.00</b>	<b>\$465,250.00</b>	<b>\$751,000.00</b>	<b>61.42%</b>
<b>Expenditures</b>						
Transfers Out	\$2,079,008.12	\$1,612,329.94	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,079,008.12</b>	<b>\$1,612,329.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$1,422,662.23</b>	<b>-\$887,442.19</b>	<b>\$1,641,363.00</b>	<b>\$465,250.00</b>	<b>\$751,000.00</b>	<b>61.42%</b>
<b>Ending Fund Balance</b>	<b>\$885,340.77</b>	<b>-\$2,101.19</b>	<b>\$1,641,368.00</b>	<b>\$465,255.00</b>	<b>\$2,392,368.00</b>	<b>414.21%</b>

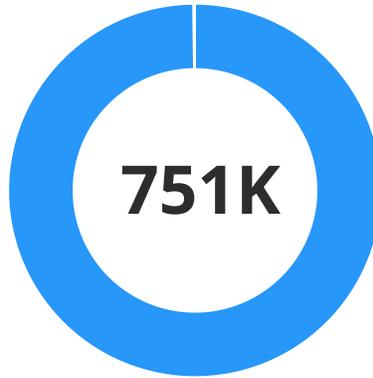
## Traffic Impact Fee Revenue

The Traffic Impact Fee Fund revenues are expected to increase when compared to the amended 2025 budget. The reason for the increase is the forecast for 250 single-family residential permits and 194 multifamily units to be ready for occupancy in 2026. The City has issued a significant number of traffic impact fee credits to developers who have constructed the public portion of 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 30% of impact fees to be paid in cash, 70% to be paid with traffic impact fee credits for single-family residential and 30% to be paid in cash and 70% by redemption of traffic impact fee credits for commercial development. The current outstanding balance is \$9.7 million in TIF credits. Additional outstanding projects will issue another \$2 million in credits by the end of 2025.

**Historical and Budgeted Revenues by Source**



### FY26 Revenues by Source



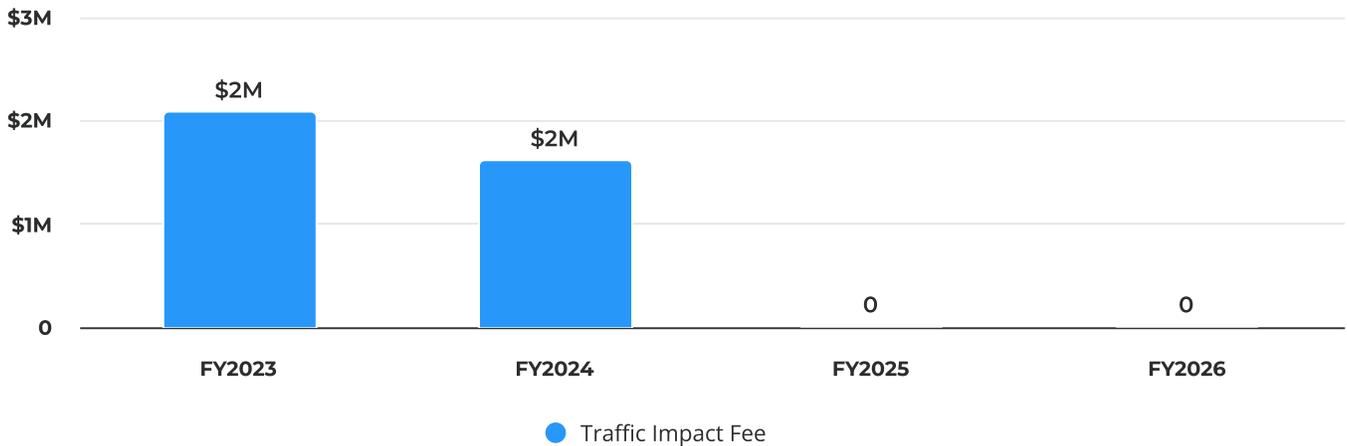
<span style="color: blue;">●</span> Planning and Development	<b>\$750,000</b>	99.87%
<span style="color: green;">●</span> Investment Earnings	<b>\$1,000</b>	0.13%

### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Planning and Development	\$593,927.85	\$699,996.81	\$1,641,363.00	\$465,000.00	\$750,000.00	61.29%
Investment Earnings	\$62,418.04	\$24,890.94	-	\$250.00	\$1,000.00	300.00%
<b>Total Revenues</b>	<b>\$656,345.89</b>	<b>\$724,887.75</b>	<b>\$1,641,363.00</b>	<b>\$465,250.00</b>	<b>\$751,000.00</b>	<b>61.42%</b>

### Traffic Impact Fee Expenditures

#### Historical and Budgeted Expenditures by Fund

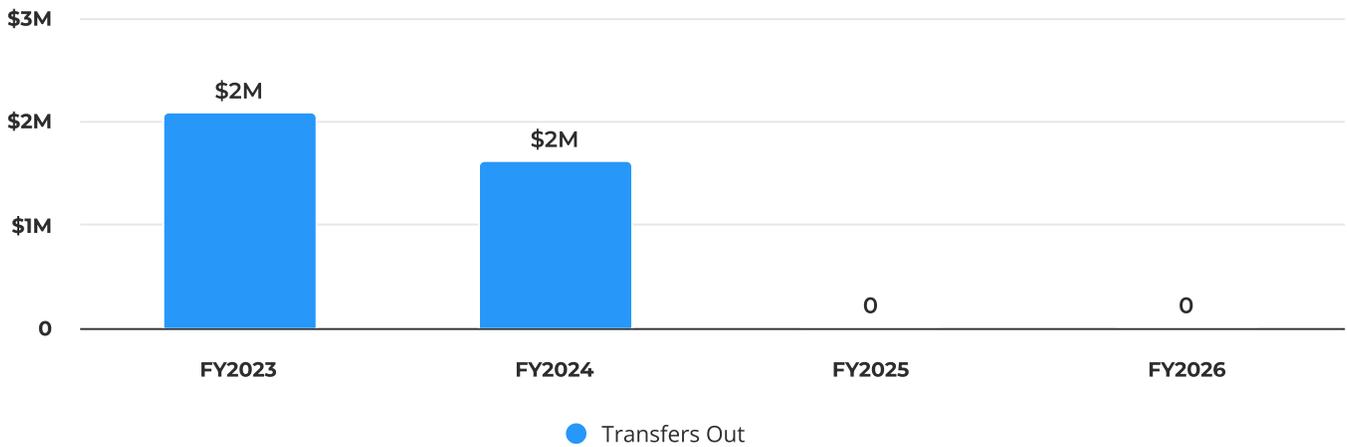


## Expenditures by Category

Traffic Impact Fee Funds may be used for the acquisition of right of way, design and construction of roads and multimodal transportation projects that expand capacity and serve the new growth in Ridgefield. The proposed 2026 budget does not include any TIF expenditures.

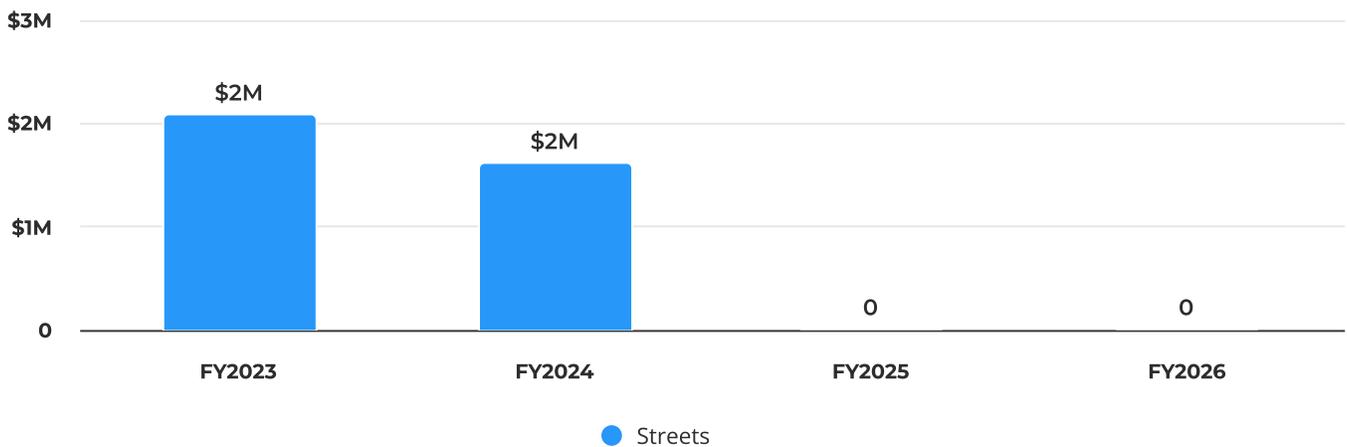
There are no expenditures budgeted for the 2026 capital budget.

**Historical and Budgeted Expenditures by Category**



## Expenditures by Function

**Historical and Budgeted Expenditures by Function**

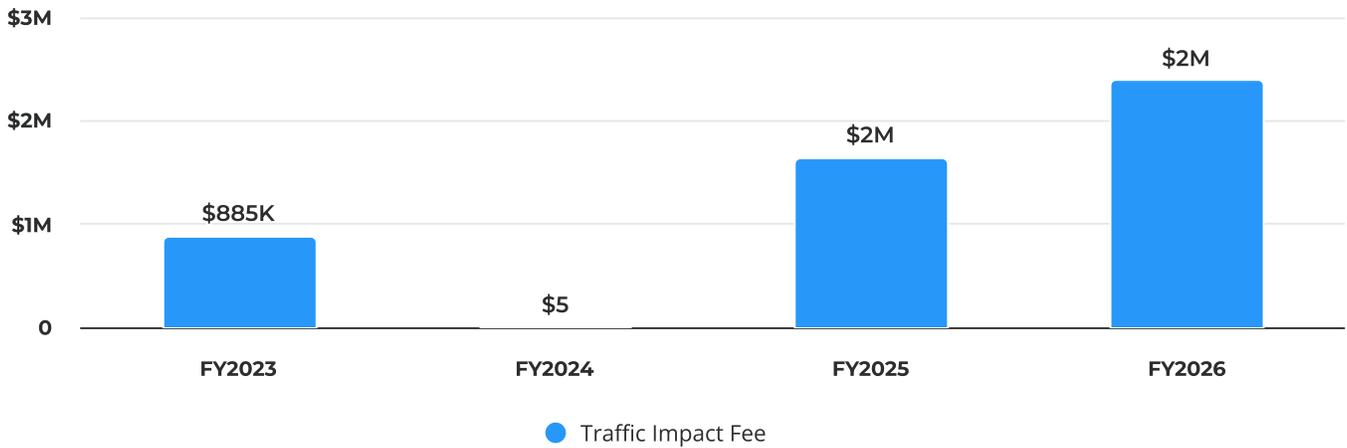


There are no expenditures budgeted for the 2026 capital budget.

## Fund Balance

The City Council has approved the use of the Traffic Impact Fee fund balance over the past several years for high priority transportation projects that serve the growth of Ridgefield. The full fund balance was used by the end of 2024 and the city is currently building up the fund balance to complete construction of the final section of Royle Road from 19th Street to Hillhurst Road that serves multiple new subdivisions and the high school and new intermediate school.

**Fund Balance Projections**



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (%) Change	FY 2025 vs. FY 2026 (\$) Change
Traffic Impact Fee	\$885,341.00	\$5.00	\$1,641,368.00	\$2,392,368.00	45.75%	\$751,000.00
<b>Total Fund Balance</b>	<b>\$885,341.00</b>	<b>\$5.00</b>	<b>\$1,641,368.00</b>	<b>\$2,392,368.00</b>	<b>45.75%</b>	<b>\$751,000.00</b>

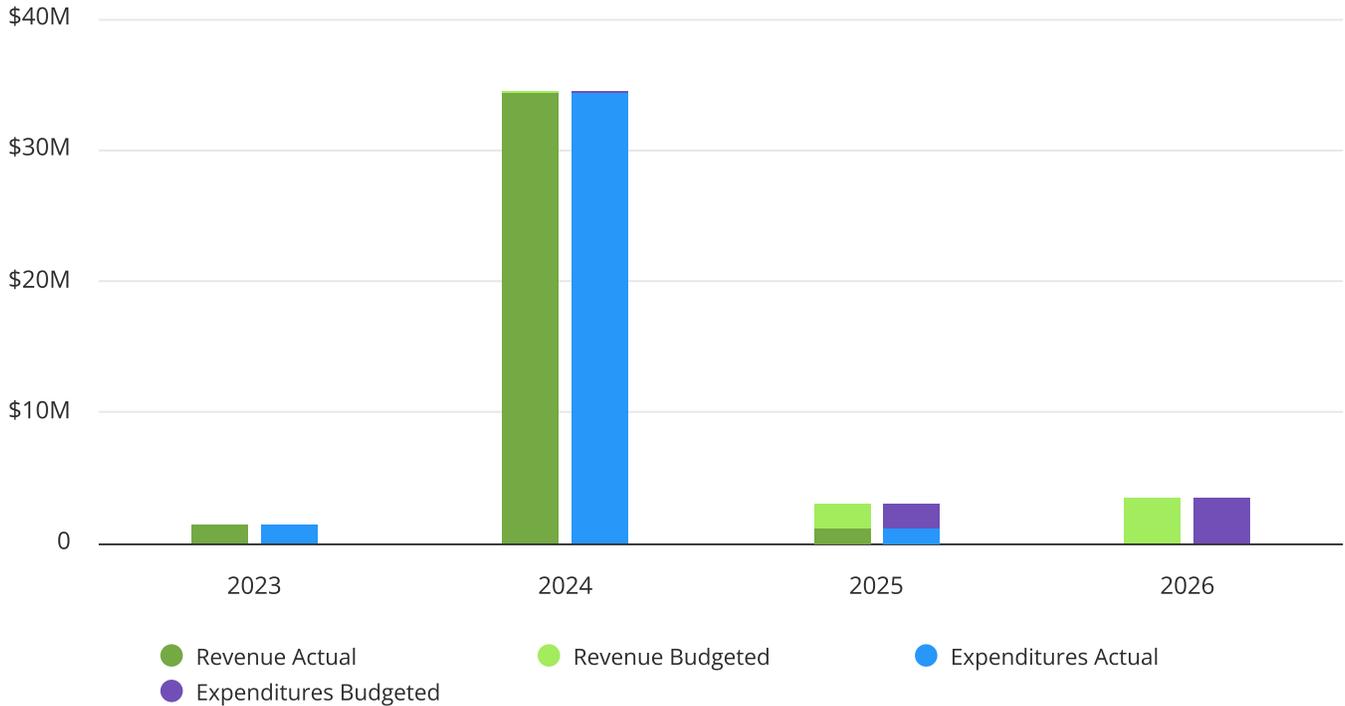
# Debt Service Fund

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

## Summary

The Debt Service Fund's projected 2026 revenue budget is \$3.4 million, which represents a 16.8% increase over the amended 2025 budget. The reason for the increase is the City will issue Limited Tax General Obligation (LTGO) bonds in 2026 to pay for the Ridgefield Recreation and Community Center. Budgeted expenditures will also increase by the same amount over the amended 2025 budget. The 2026 expense budget is \$3.4 million for debt service.

### Revenues vs Expenditures Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

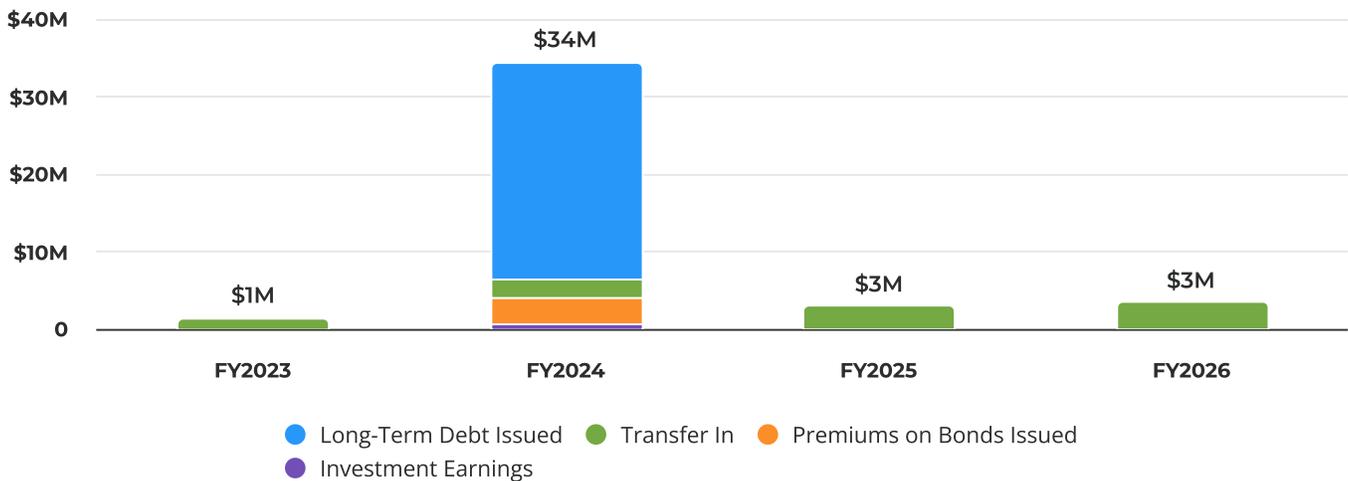
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Beginning Fund Balance	-	-	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Revenues</b>						
Investment Earnings	-	\$655,103.42	-	-	-	-
Transfer In	\$1,408,994.10	\$2,459,027.03	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Premiums on Bonds Issued	-	\$3,243,927.30	-	-	-	-
Long-Term Debt Issued	-	\$27,985,000.00	-	-	-	-
<b>Total Revenues</b>	<b>\$1,408,994.10</b>	<b>\$34,343,057.75</b>	<b>\$2,874,525.00</b>	<b>\$2,949,765.00</b>	<b>\$3,444,450.00</b>	<b>16.77%</b>
<b>Expenditures</b>						
Interest and Other Debt Service Costs	\$1,408,994.10	\$2,822,307.63	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Transfers Out	-	\$31,520,750.12	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,408,994.10</b>	<b>\$34,343,057.75</b>	<b>\$2,874,525.00</b>	<b>\$2,949,765.00</b>	<b>\$3,444,450.00</b>	<b>16.77%</b>
<b>Total Revenues Less Expenditures</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-

## Debt Service Fund Revenues

The 2026 budgeted revenue is \$3.4 million and the source is a transfer from the Real Estate Excise Tax Fund (REET), Tax Increment Area Fund (TIA) and the General Fund.

**Historical and Budgeted Revenues by Source**



The 2026 revenue source comes from a transfer from the Real Estate Excise Tax Fund (REET) of \$3 million for bond payments for the construction of the Ridgefield Outdoor Recreation Complex, the purchase of the Public Works Operations Center and the construction of several Tax Increment Area infrastructure projects, \$300,000 from Tax Increment Area (TIA) for the construction of the infrastructure projects and \$141,200 from the General Fund for the annual payment for the Vacuum Excavation Truck and the Street Sweeper.

### FY26 Revenues by Source



● Transfer In **\$3,444,450** 100.00%

### Historical and Budgeted Revenues by Source

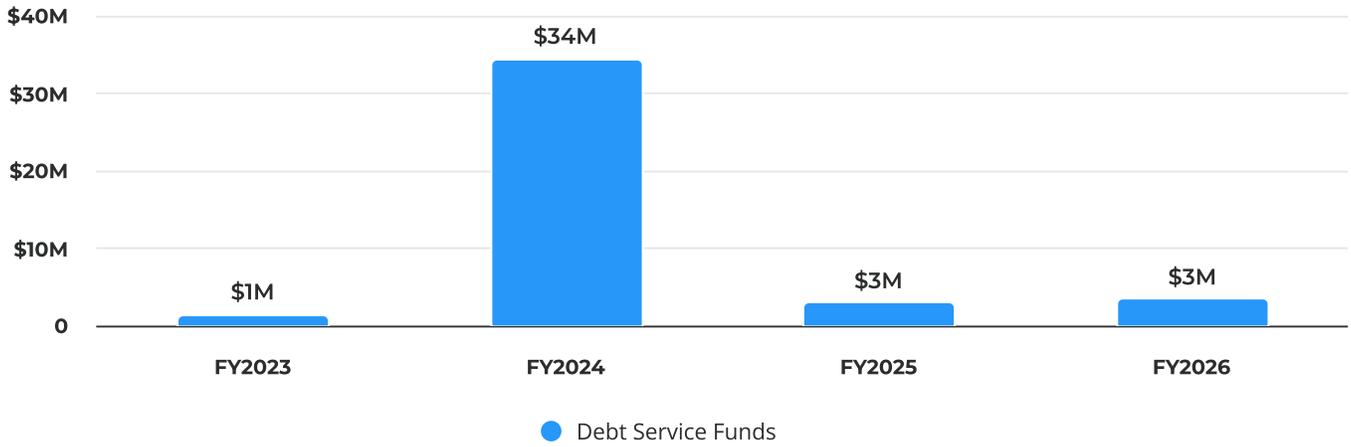
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Investment Earnings	-	\$655,103.42	-	-	-	-
Transfer In	\$1,408,994.10	\$2,459,027.03	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Premiums on Bonds Issued	-	\$3,243,927.30	-	-	-	-
Long-Term Debt Issued	-	\$27,985,000.00	-	-	-	-
<b>Total Revenues</b>	<b>\$1,408,994.10</b>	<b>\$34,343,057.75</b>	<b>\$2,874,525.00</b>	<b>\$2,949,765.00</b>	<b>\$3,444,450.00</b>	<b>16.77%</b>

## Debt Service Fund Expenditures

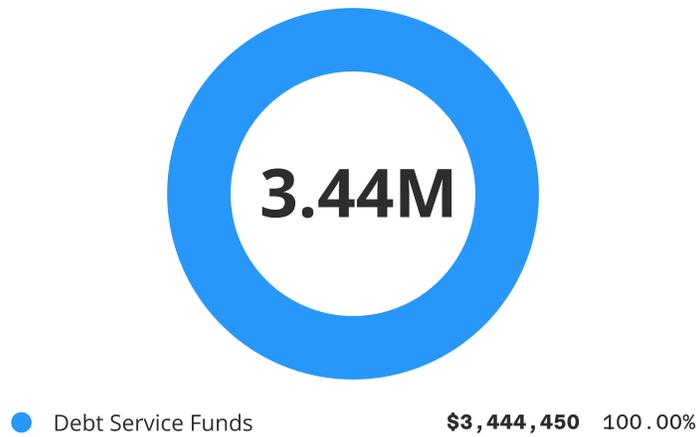
The 2026 debt service includes the 2017 and 2018 Ridgefield Outdoor Recreation Complex general obligation bonds, the 2020 Public Works Operations Center general obligation bond interest and principal payments, and the 2024 general obligation bond interest payments for the Pioneer Widening and related infrastructure projects. In addition, the debt service includes the annual payments for the Vacuum Excavation Truck and Street Sweeper.

The 2026 debt service includes the estimated interest-only payment for a potential \$15 million issuance for the Ridgefield Recreation and Community Center.

### Historical and Budgeted Expenditures by Fund

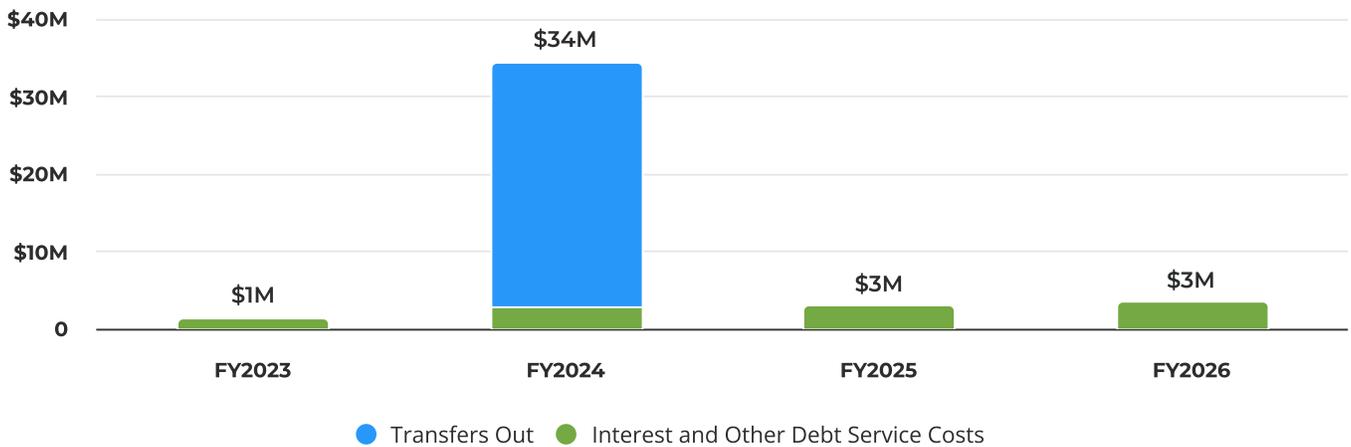


### FY26 Expenditures by Fund



## Expenditures by Category

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



● Interest and Other Debt Service Costs **\$3,444,450** 100.00%

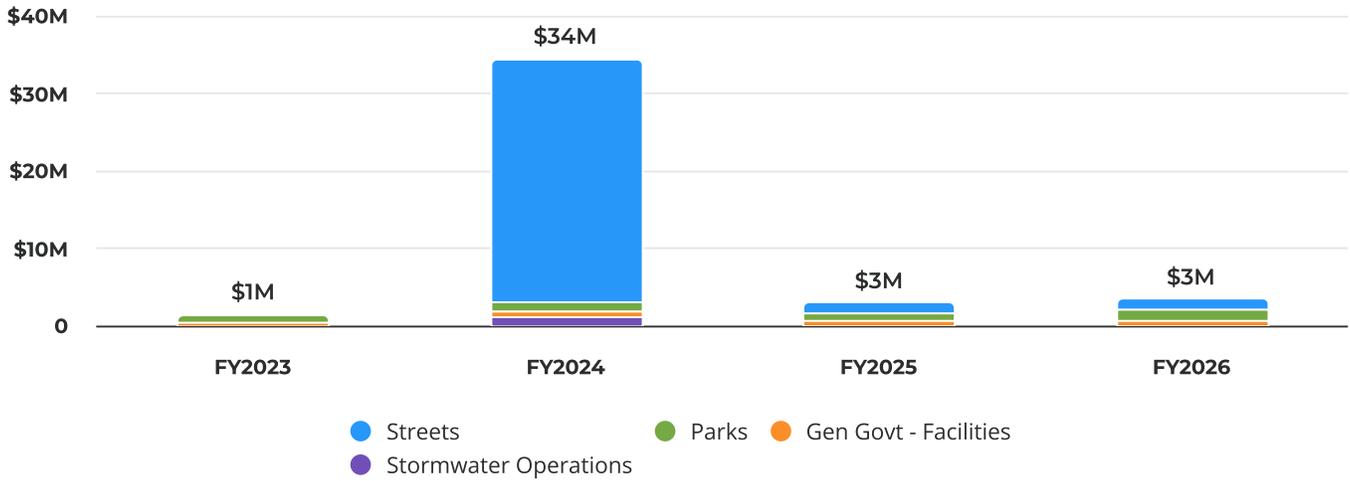
### Historical and Budgeted Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Interest and Other Debt Service Costs	\$1,408,994.10	\$2,822,307.63	\$2,874,525.00	\$2,949,765.00	\$3,444,450.00	16.77%
Transfers Out	-	\$31,520,750.12	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,408,994.10</b>	<b>\$34,343,057.75</b>	<b>\$2,874,525.00</b>	<b>\$2,949,765.00</b>	<b>\$3,444,450.00</b>	<b>16.77%</b>

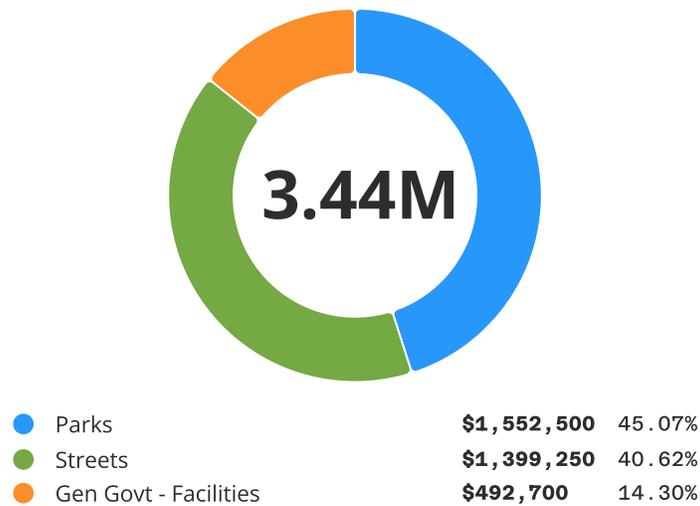
### Expenditures by Function

The 2026 debt service includes \$1.06 million interest and principal payments for the Ridgefield Outdoor Recreation Complex, \$353,275 interest and principal payments for the Public Works Operation Center, \$1.4 million in interest payments for the 2024 LTGO bond issuance, and \$141,200 in interest and principal payments for two pieces of heavy equipment. In addition, the expense budget includes a potential interest-only payment of \$489,000 for a 2026 issuance to help fund the Ridgefield recreation and community center.

### Historical and Budgeted Expenditures by Function



### FY26 Expenditures by Function



### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Gen Govt - Facilities	\$351,819.10	\$567,868.02	\$416,950.00	\$492,190.00	\$492,700.00	0.10%
Streets	-	\$31,313,449.17	\$1,399,250.00	\$1,399,250.00	\$1,399,250.00	0.00%
Parks	\$1,057,175.00	\$1,312,025.00	\$1,058,325.00	\$1,058,325.00	\$1,552,500.00	46.69%
Stormwater Operations	-	\$1,149,715.56	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,408,994.10</b>	<b>\$34,343,057.75</b>	<b>\$2,874,525.00</b>	<b>\$2,949,765.00</b>	<b>\$3,444,450.00</b>	<b>16.77%</b>

## **Fund Balance**

The Debt Service Fund does not maintain a fund balance. The fund is used to pay for governmental debt service. The adopted budget each year includes matching revenue from transfers in and expenditure line items for principal and interest payments for governmental debt.

# General Capital Projects Fund

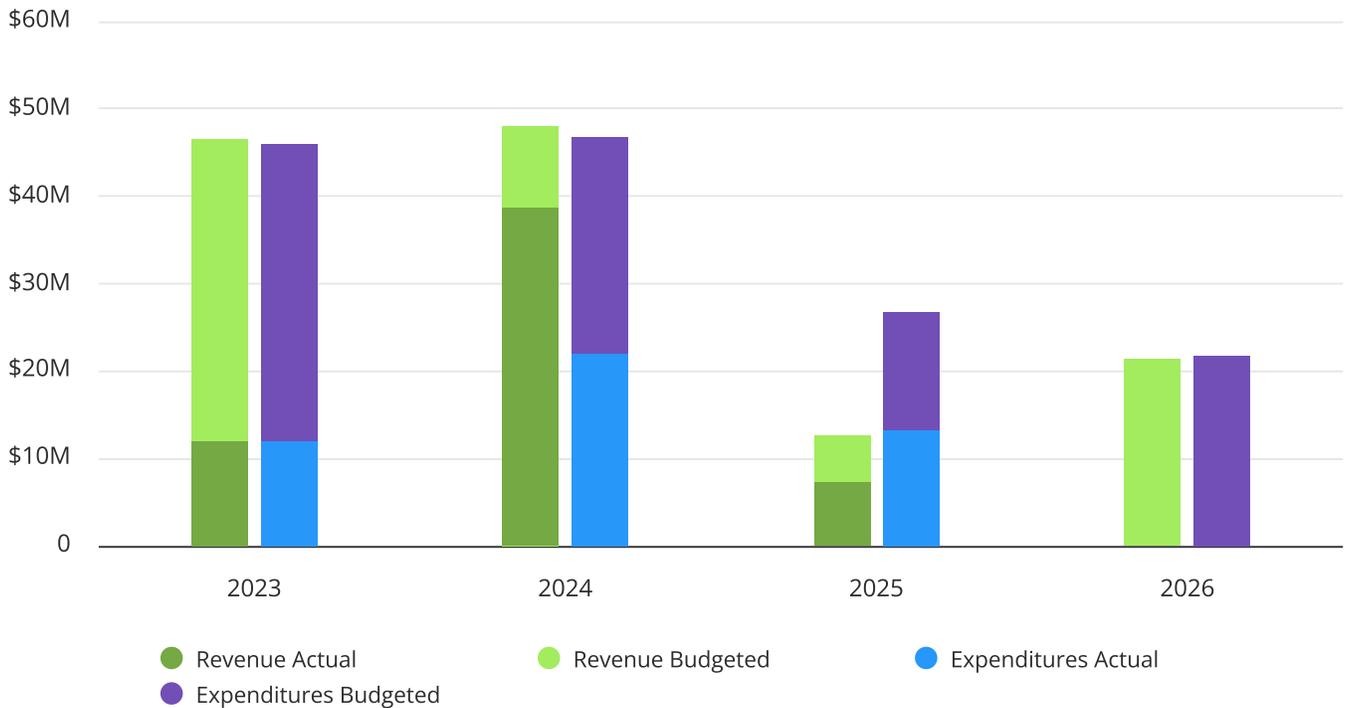
The General Capital Projects Fund is used for the construction of governmental capital projects and includes streets and parks projects. Funding sources for these projects come from grants and transfers from the Traffic Impact Fee Fund (TIF), the Park Impact Fee Fund (PIF), Real Estate Excise Tax Fund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

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

## Summary

The General Capital Project Fund's projected 2026 revenue budget is \$21.3 million, which represents a 19% decrease over the amended 2025 budget. Budgeted expenditures will decrease by \$5 million or 19% over the amended 2025 budget. The 2026 expense budget is \$21.8 million. The 2026 capital expenditures are focused on multiple transportation and park projects. Many of the projects began in 2025 and will be completed in 2026.

**Revenues vs Expenditures Summary**



# Comprehensive Fund Summary

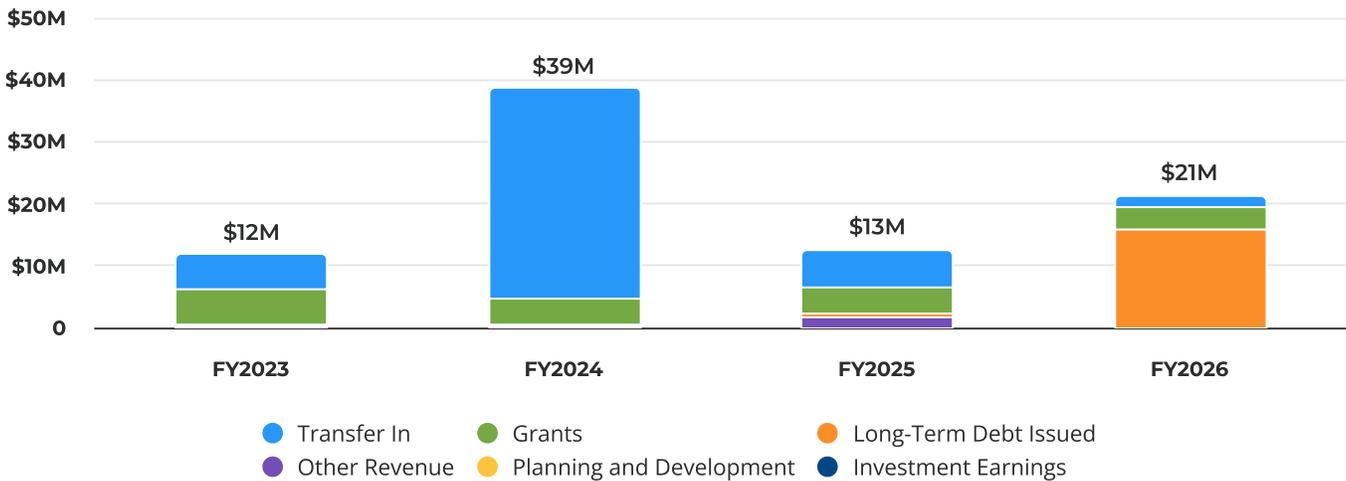
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$1,037,342.00</b>	<b>\$950,164.00</b>	<b>\$17,513,376.00</b>	<b>\$17,513,376.00</b>	<b>\$3,813,304.00</b>	<b>-78.23%</b>
<b>Revenues</b>						
Grants	\$5,772,033.51	\$4,352,937.49	\$3,023,983.00	\$4,096,170.00	\$3,697,206.00	-9.74%
Planning and Development	\$50,695.00	\$186,219.88	\$101,574.00	-	-	-
Investment Earnings	\$829.52	\$31,464.78	\$682,953.00	-	-	-
Other Revenue	\$357,938.74	\$98,905.87	\$1,042,275.00	\$1,760,000.00	-	-100.00%
Transfer In	\$5,673,716.46	\$33,945,532.71	\$5,085,277.00	\$6,130,940.00	\$1,905,439.00	-68.92%
Long-Term Debt Issued	-	-	\$2,764.00	\$555,000.00	\$15,725,000.00	2,733.33%
<b>Total Revenues</b>	<b>\$11,855,213.23</b>	<b>\$38,615,060.73</b>	<b>\$9,938,826.00</b>	<b>\$12,542,110.00</b>	<b>\$21,327,645.00</b>	<b>70.05%</b>
<b>Expenditures</b>						
Capital Expenditures	\$11,942,391.19	\$22,054,044.39	\$23,638,898.00	\$26,767,100.00	\$21,769,645.00	-18.67%
Transfers Out	-	-	-	-	\$40,000.00	-
<b>Total Expenditures</b>	<b>\$11,942,391.19</b>	<b>\$22,054,044.39</b>	<b>\$23,638,898.00</b>	<b>\$26,767,100.00</b>	<b>\$21,809,645.00</b>	<b>-18.52%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$87,177.96</b>	<b>\$16,561,016.34</b>	<b>-\$13,700,072.00</b>	<b>-\$14,224,990.00</b>	<b>-\$482,000.00</b>	<b>-96.61%</b>
<b>Ending Fund Balance</b>	<b>\$950,164.04</b>	<b>\$17,511,180.34</b>	<b>\$3,813,304.00</b>	<b>\$3,288,386.00</b>	<b>\$3,331,304.00</b>	<b>1.31%</b>

## General Capital Project Fund Revenue

The General Capital Projects revenue budget will see a significant decrease due to a focus on completing the current capital infrastructure projects that were in process in 2025. The City will complete many of these high priority road projects in 2026. The City is budgeting the receipt of \$3.7 million in grant revenue and the issuance of new debt in the amount of \$15.7 million for new and existing projects. The remaining funding comes from a mix of internal transfers.

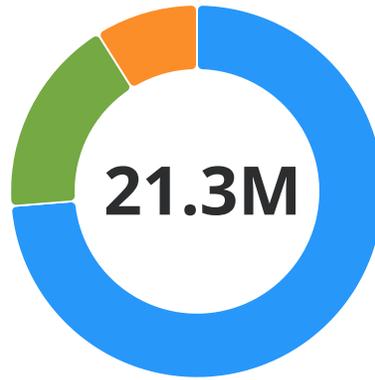
Historical and Budgeted Revenues by Source



The funding sources for the 2026 capital plan come from grants 17%, debt issuance 74%, and transfers from PIF, General Fund and the Transportation Benefit District 9%. The City expects to issue \$15 million in LTGO in 2026 to

complete the Ridgefield Recreation and Community Center. The City also received a low interest loan from the Public Works Board for \$625,000 to complete the design of the remaining section of Royle Road from S 19th to Hillhurst Road, and a low-cost Brownfield Revolving Fund forgivable loan for \$100,000 to complete monitoring of an environmental cleanup project on Main Street. State and Federal grant funding awards have been received for multiple road, park and trail projects in the amount of \$3.7 million.

### FY26 Revenues by Source



<span style="color: blue;">●</span> Long-Term Debt Issued	<b>\$15,725,000</b>	73.73%
<span style="color: green;">●</span> Grants	<b>\$3,697,206</b>	17.34%
<span style="color: orange;">●</span> Transfer In	<b>\$1,905,439</b>	8.93%

### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Grants	\$5,772,033.51	\$4,352,937.49	\$3,023,983.00	\$4,096,170.00	\$3,697,206.00	-9.74%
Planning and Development	\$50,695.00	\$186,219.88	\$101,574.00	-	-	-
Investment Earnings	\$829.52	\$31,464.78	\$682,953.00	-	-	-
Other Revenue	\$357,938.74	\$98,905.87	\$1,042,275.00	\$1,760,000.00	-	-100.00%
Transfer In	\$5,673,716.46	\$33,945,532.71	\$5,085,277.00	\$6,130,940.00	\$1,905,439.00	-68.92%
Long-Term Debt Issued	-	-	\$2,764.00	\$555,000.00	\$15,725,000.00	2,733.33%
<b>Total Revenues</b>	<b>\$11,855,213.23</b>	<b>\$38,615,060.73</b>	<b>\$9,938,826.00</b>	<b>\$12,542,110.00</b>	<b>\$21,327,645.00</b>	<b>70.05%</b>

## General Capital Project Fund Expenditures

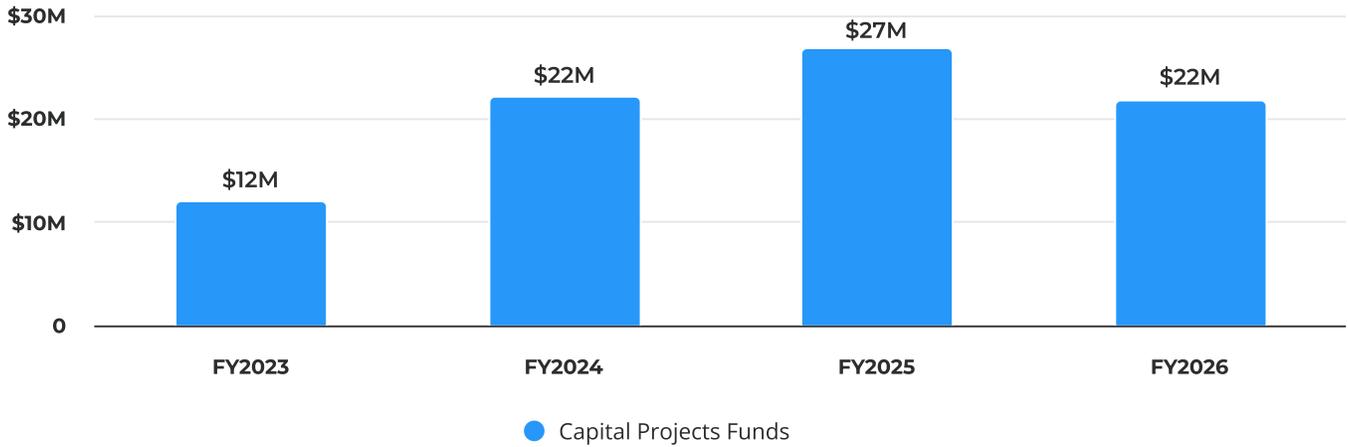
The capital plan for 2026 includes the final design of Royle Road from 19th Street to Hillhurst Road. Multiple pavement preservation projects and a multi-year project to construct the Ridgefield Recreation and Community Center. The plan also includes several grant contingent projects for road and park improvement projects. The pavement preservation plan for 2026 includes \$1,159,530 in preservation work, including construction of two projects for Gee Creek Loop and Hall & Elm St improvements.

The City received a capital grant to design and implement slope stabilization improvements along Pioneer Street near Gee Creek. The City partnered with the Washington State Department of Ecology to complete an

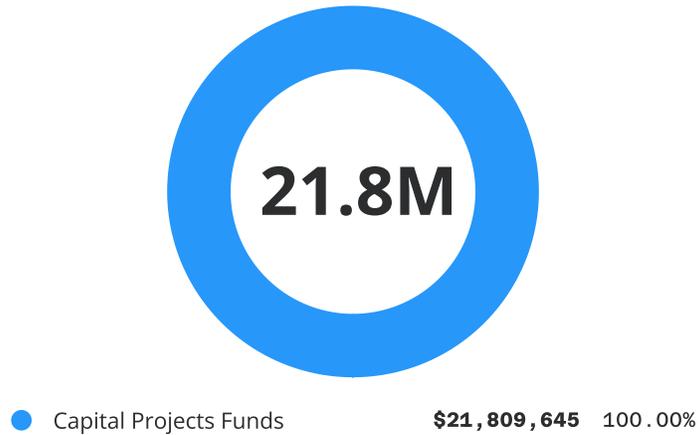
environmental cleanup project on Main Ave and Simons Street. The cleanup is complete, and the City needs to conduct monitoring for the next five years. The City has multiple projects in early design or concept review through grant funds for a South I-5 connector, the 10th/11th Street overpass and a crosswalk and trail segment on Carty Road.

Refer to the capital plan for more details.

### Historical and Budgeted Expenditures by Fund

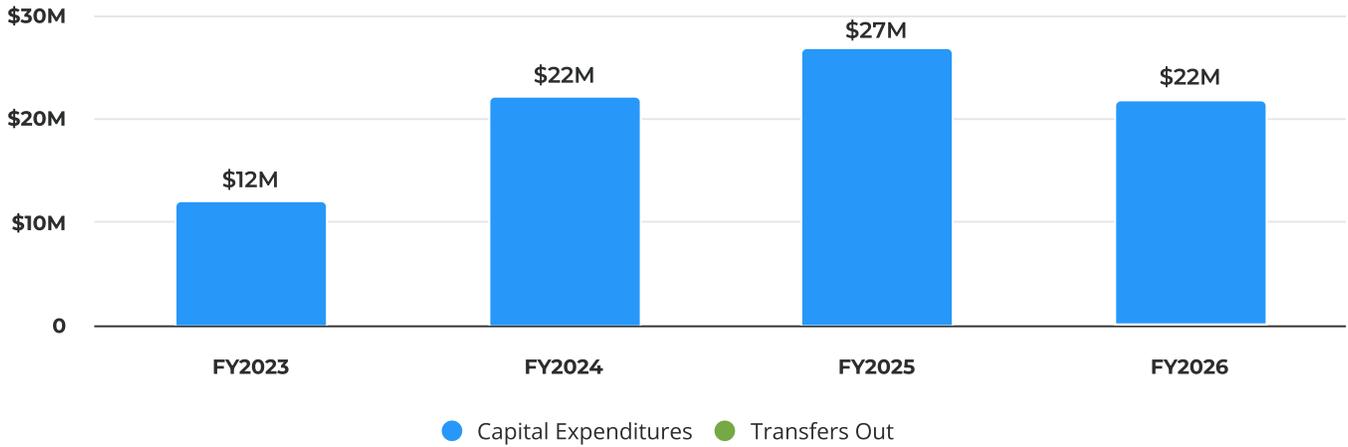


### FY26 Expenditures by Fund



# Expenditures by Category

Historical and Budgeted Expenditures by Category



FY26 Expenditures by Category



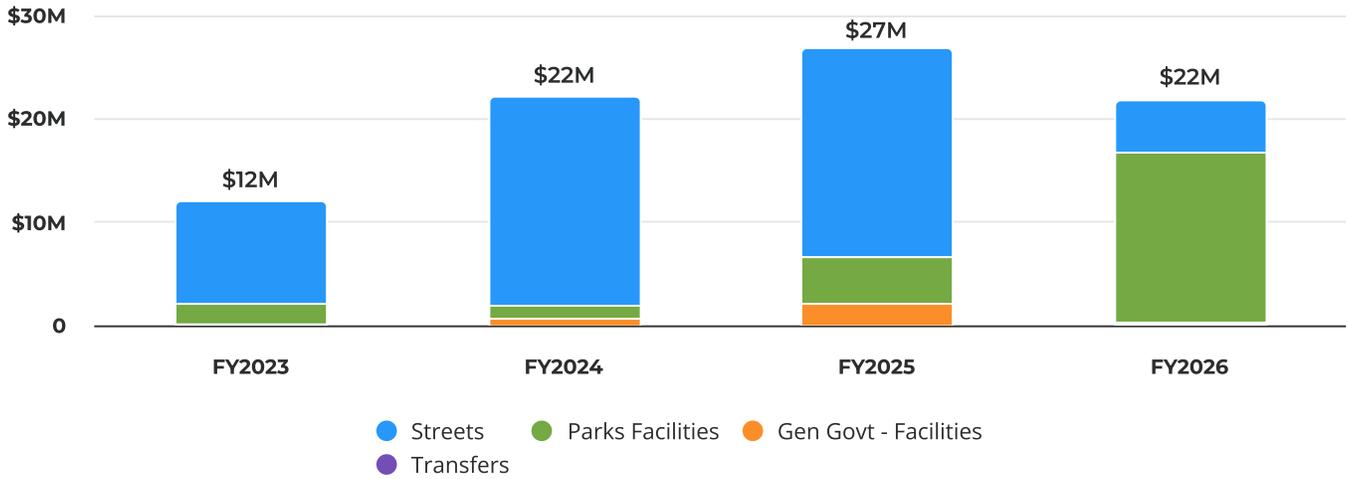
● Capital Expenditures	<b>\$21,769,645</b>	99.82%
● Transfers Out	<b>\$40,000</b>	0.18%

## Historical and Budgeted Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Capital Expenditures	\$11,942,391.19	\$22,054,044.39	\$23,638,898.00	\$26,767,100.00	\$21,769,645.00	-18.67%
Transfers Out	-	-	-	-	\$40,000.00	-
<b>Total Expenditures</b>	<b>\$11,942,391.19</b>	<b>\$22,054,044.39</b>	<b>\$23,638,898.00</b>	<b>\$26,767,100.00</b>	<b>\$21,809,645.00</b>	<b>-18.52%</b>

# Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



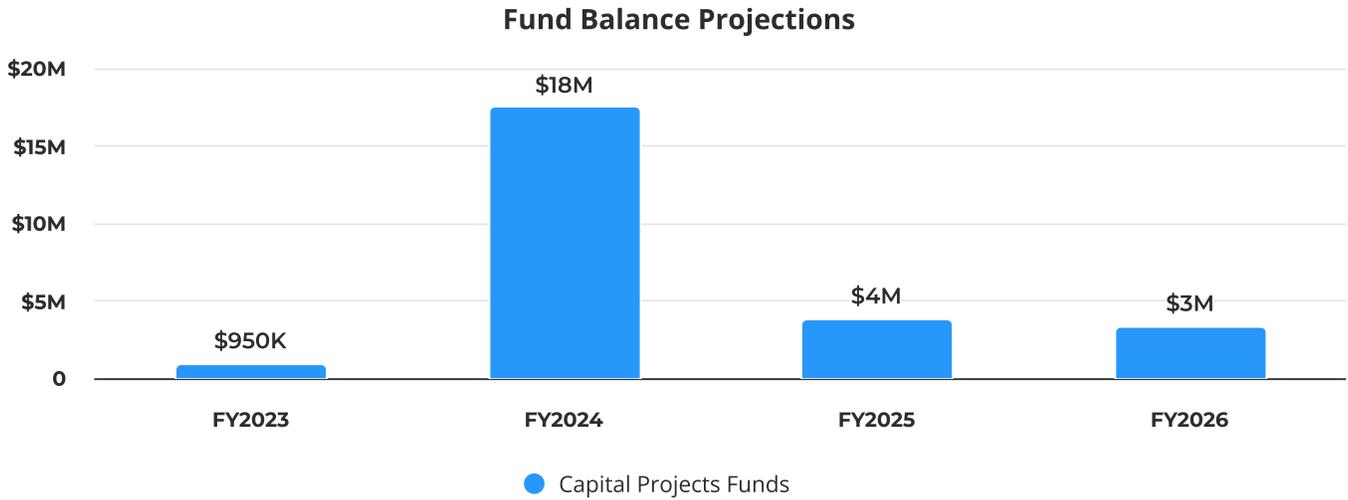
Streets	\$16,497,045	75.64%
Parks Facilities	\$5,105,600	23.41%
Gen Govt - Facilities	\$167,000	0.77%
Transfers	\$40,000	0.18%

## Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Gen Govt - Facilities	\$74,415.74	\$608,495.47	\$2,033,107.00	\$2,100,000.00	\$167,000.00	-92.05%
Parks Facilities	\$1,984,926.35	\$1,306,131.60	\$3,439,560.00	\$4,537,000.00	\$16,497,045.00	263.61%
Streets	\$9,883,049.10	\$20,139,417.32	\$18,166,231.00	\$20,130,100.00	\$5,105,600.00	-74.64%
Transfers	-	-	-	-	\$40,000.00	-
<b>Total Expenditures</b>	<b>\$11,942,391.19</b>	<b>\$22,054,044.39</b>	<b>\$23,638,898.00</b>	<b>\$26,767,100.00</b>	<b>\$21,809,645.00</b>	<b>-18.52%</b>

## Fund Balance

The remaining fund balance in the Capital Projects Fund is related to a bond issuance for the Tax Increment Area infrastructure projects and remaining developer funding for the South 35th Ave improvements.



### Historical and Projected Fund Balances

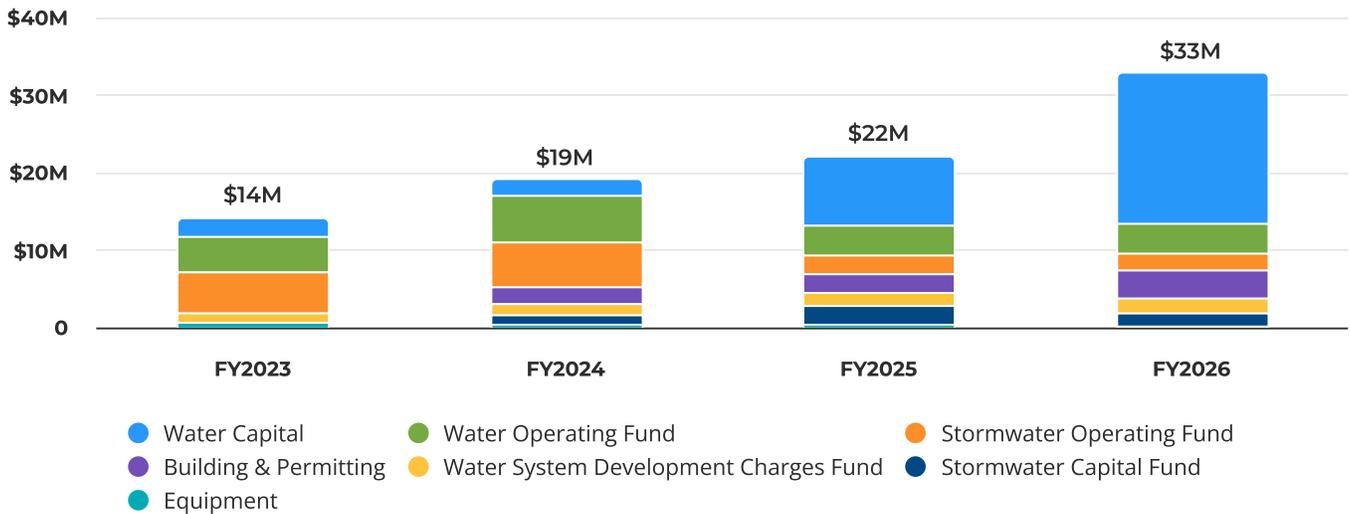
Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Capital Projects Funds	\$950,164.00	\$17,513,376.00	\$3,813,304.00	\$3,331,304.00	-12.64%	-\$482,000.00
<b>Total Fund Balance</b>	<b>\$950,164.00</b>	<b>\$17,513,376.00</b>	<b>\$3,813,304.00</b>	<b>\$3,331,304.00</b>	<b>-12.64%</b>	<b>-\$482,000.00</b>

# Proprietary Funds

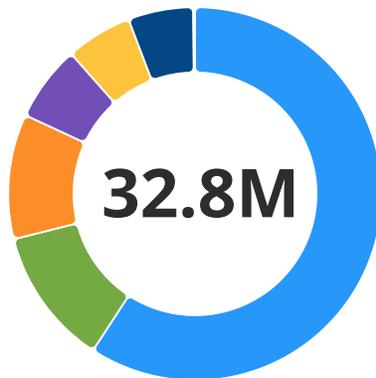
Proprietary funds account for business-like activities, such as utilities, that are financed by self-generated revenues like user charges. There are two types of proprietary funds: enterprise funds, which serve external customers, and internal service funds, which serve internal government departments. These funds use the full accrual basis of accounting, focusing on economic resources, similar to private sector businesses.

## Revenues by Fund

Historical and Budgeted Revenues by Fund



FY26 Revenues by Fund



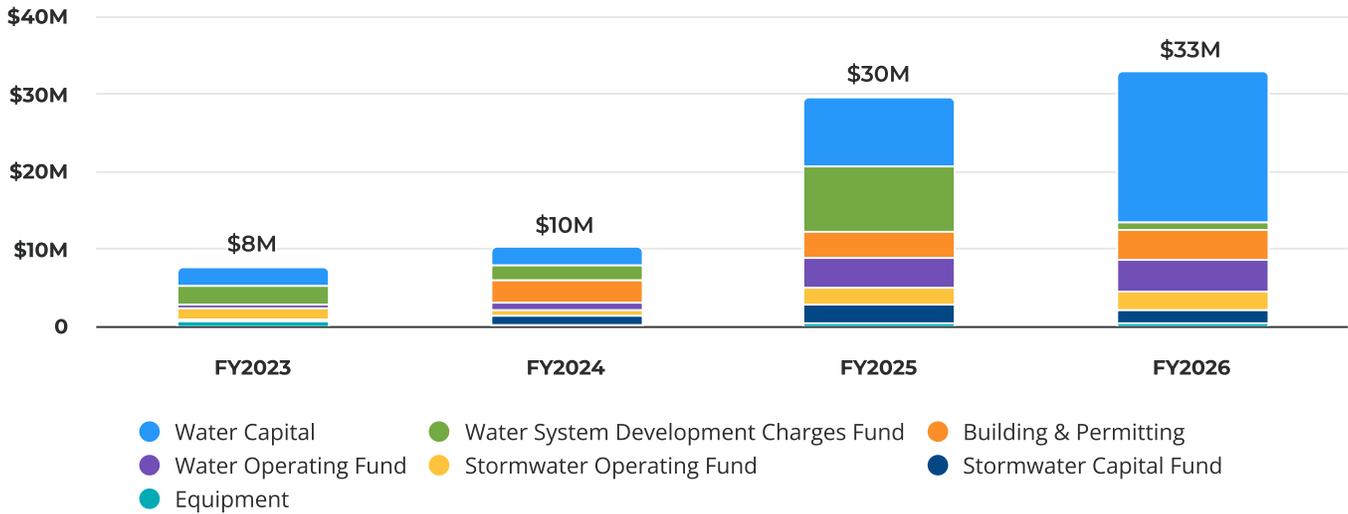
Fund	Revenue	Percentage
Water Capital	\$19,429,500	59.19%
Water Operating Fund	\$3,907,700	11.90%
Building & Permitting	\$3,555,500	10.83%
Stormwater Operating Fund	\$2,158,125	6.57%
Stormwater Capital Fund	\$1,881,000	5.73%
Water System Development Charges Fund	\$1,850,000	5.64%
Equipment	\$46,500	0.14%

### Historical and Budgeted Revenues by Fund

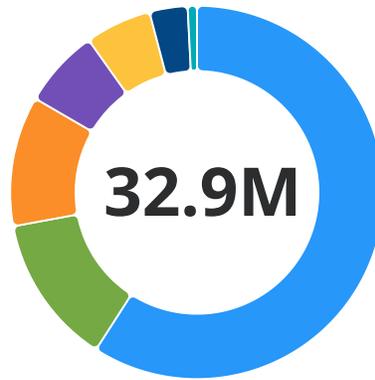
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Operating Fund	\$4,636,434.12	\$6,119,482.84	\$3,686,670.00	\$3,933,000.00	\$3,907,700.00	-0.64%
Equipment	\$509,282.84	\$275,000.00	\$284,100.00	\$284,100.00	\$46,500.00	-83.63%
Stormwater Capital Fund	\$146,399.70	\$1,175,147.73	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
Water System Development Charges Fund	\$1,253,667.86	\$1,506,090.27	\$1,565,487.00	\$1,750,000.00	\$1,850,000.00	5.71%
Water Capital	\$2,459,103.47	\$1,954,601.05	\$1,870,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
Building & Permitting	-	\$2,175,561.75	\$2,608,802.00	\$2,512,000.00	\$3,555,500.00	41.54%
Stormwater Operating Fund	\$5,108,646.83	\$5,847,894.09	\$1,767,622.00	\$2,276,500.00	\$2,158,125.00	-5.20%
<b>Total Revenues</b>	<b>\$14,113,534.82</b>	<b>\$19,053,777.73</b>	<b>\$11,825,890.00</b>	<b>\$22,160,600.00</b>	<b>\$32,828,325.00</b>	<b>48.14%</b>

### Expenditures by Fund

Historical and Budgeted Expenditures by Fund



### FY26 Expenditures by Fund

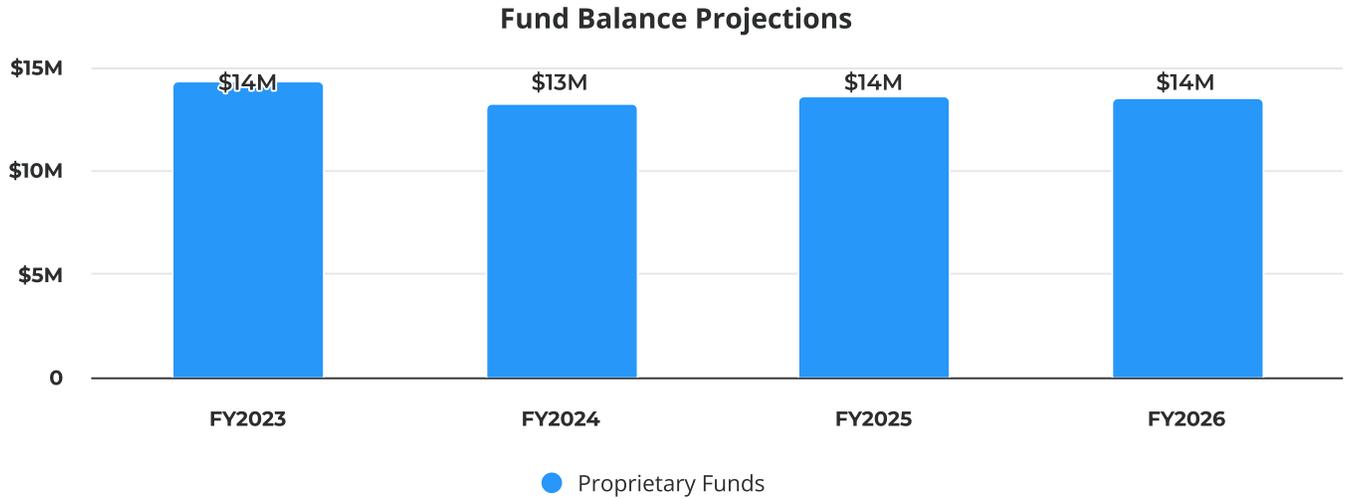


● Water Capital	<b>\$19,429,500</b>	59.09%
● Water Operating Fund	<b>\$4,278,305</b>	13.01%
● Building & Permitting	<b>\$3,711,380</b>	11.29%
● Stormwater Operating Fund	<b>\$2,235,335</b>	6.80%
● Stormwater Capital Fund	<b>\$1,881,000</b>	5.72%
● Water System Development Charges Fund	<b>\$1,084,000</b>	3.30%
● Equipment	<b>\$264,000</b>	0.80%

### Historical and Budgeted Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Operating Fund	\$373,008.76	\$955,320.88	\$3,260,470.00	\$3,933,400.00	\$4,278,305.00	8.77%
Equipment	\$627,358.31	\$147,758.58	\$407,296.00	\$442,500.00	\$264,000.00	-40.34%
Stormwater Capital Fund	\$151,890.88	\$1,169,656.96	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
Water System Development Charges Fund	\$2,462,041.25	\$2,015,988.53	\$1,390,265.00	\$8,465,000.00	\$1,084,000.00	-87.19%
Water Capital	\$2,459,103.47	\$2,254,601.05	\$1,570,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
Building & Permitting	-	\$2,926,707.57	\$3,098,861.00	\$3,309,800.00	\$3,711,380.00	12.13%
Stormwater Operating Fund	\$1,552,892.48	\$666,400.48	\$1,698,732.00	\$2,067,280.00	\$2,235,335.00	8.13%
<b>Total Expenditures</b>	<b>\$7,626,295.15</b>	<b>\$10,136,434.05</b>	<b>\$11,468,833.00</b>	<b>\$29,622,980.00</b>	<b>\$32,883,520.00</b>	<b>11.01%</b>

## Fund Balance



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Proprietary Funds	\$14,280,385.00	\$13,216,542.00	\$13,573,599.00	\$13,518,404.00	-0.41%	-\$55,195.00
<b>Total Fund Balance</b>	<b>\$14,280,385.00</b>	<b>\$13,216,542.00</b>	<b>\$13,573,599.00</b>	<b>\$13,518,404.00</b>	<b>-0.41%</b>	<b>-\$55,195.00</b>

# Enterprise Funds

Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies establish fees and charges designed to recover the activity's costs, including capital costs. A brief description of each fund follows:

## ***Building and Permitting - Fund 402***

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

## ***Utility Operating Funds***

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

## ***Water Utility Operating - Fund 406***

The Water Utility Fund incorporates the management and oversight of City-owned water utilities and provides for the delivery of safe, high-quality water to 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.

## ***Stormwater Utility Operating - Fund 408***

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

## ***Water System Development Charges (WSDC) - Fund 416***

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

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

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

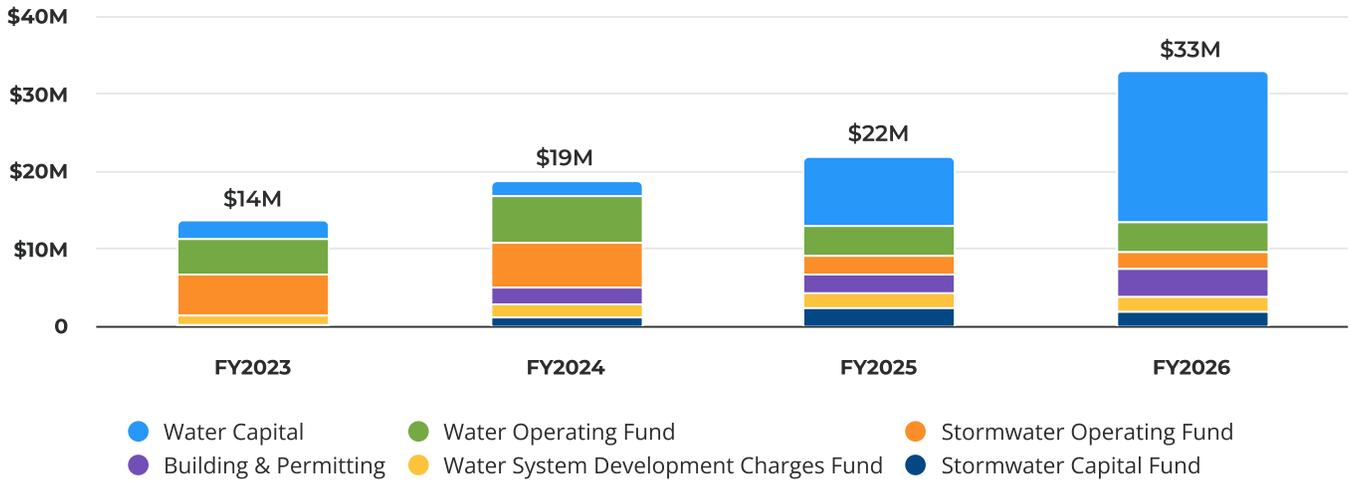
activities are conducted under contractual agreements.

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

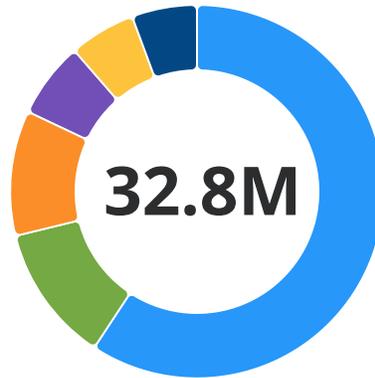
Funding comes from multiple sources, including low-cost federal and state loans, grants, bond proceeds, system development charges and utility operating funds.

## Revenues by Fund

Historical and Budgeted Revenues by Fund



FY26 Revenues by Fund



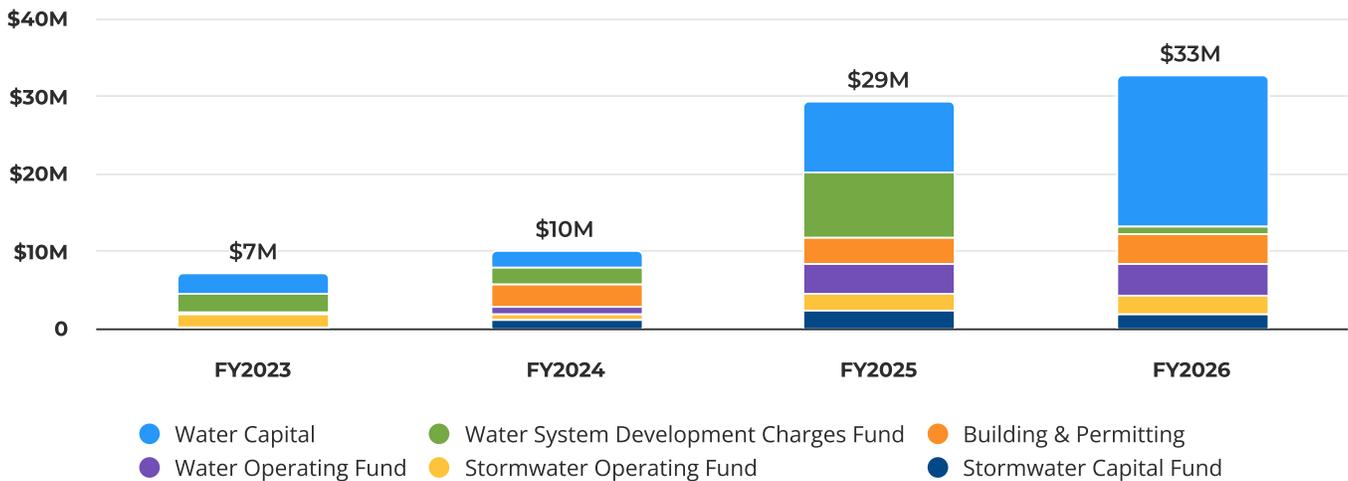
Water Capital	\$19,429,500	59.27%
Water Operating Fund	\$3,907,700	11.92%
Building & Permitting	\$3,555,500	10.85%
Stormwater Operating Fund	\$2,158,125	6.58%
Stormwater Capital Fund	\$1,881,000	5.74%
Water System Development Charges Fund	\$1,850,000	5.64%

### Historical and Budgeted Revenues by Fund

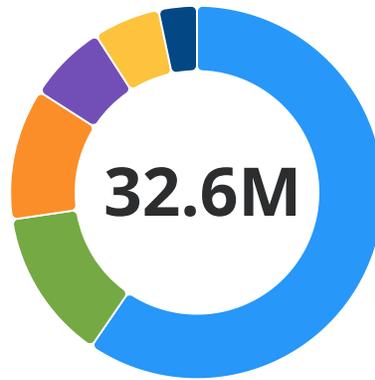
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Operating Fund	\$4,636,434.12	\$6,119,482.84	\$3,686,670.00	\$3,933,000.00	\$3,907,700.00	-0.64%
Stormwater Capital Fund	\$146,399.70	\$1,175,147.73	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
Water System Development Charges Fund	\$1,253,667.86	\$1,506,090.27	\$1,565,487.00	\$1,750,000.00	\$1,850,000.00	5.71%
Water Capital	\$2,459,103.47	\$1,954,601.05	\$1,870,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
Building & Permitting	-	\$2,175,561.75	\$2,608,802.00	\$2,512,000.00	\$3,555,500.00	41.54%
Stormwater Operating Fund	\$5,108,646.83	\$5,847,894.09	\$1,767,622.00	\$2,276,500.00	\$2,158,125.00	-5.20%
<b>Total Revenues</b>	<b>\$13,604,251.98</b>	<b>\$18,778,777.73</b>	<b>\$11,541,790.00</b>	<b>\$21,876,500.00</b>	<b>\$32,781,825.00</b>	<b>49.85%</b>

### Expenditures by Fund

Historical and Budgeted Expenditures by Fund



### FY26 Expenditures by Fund

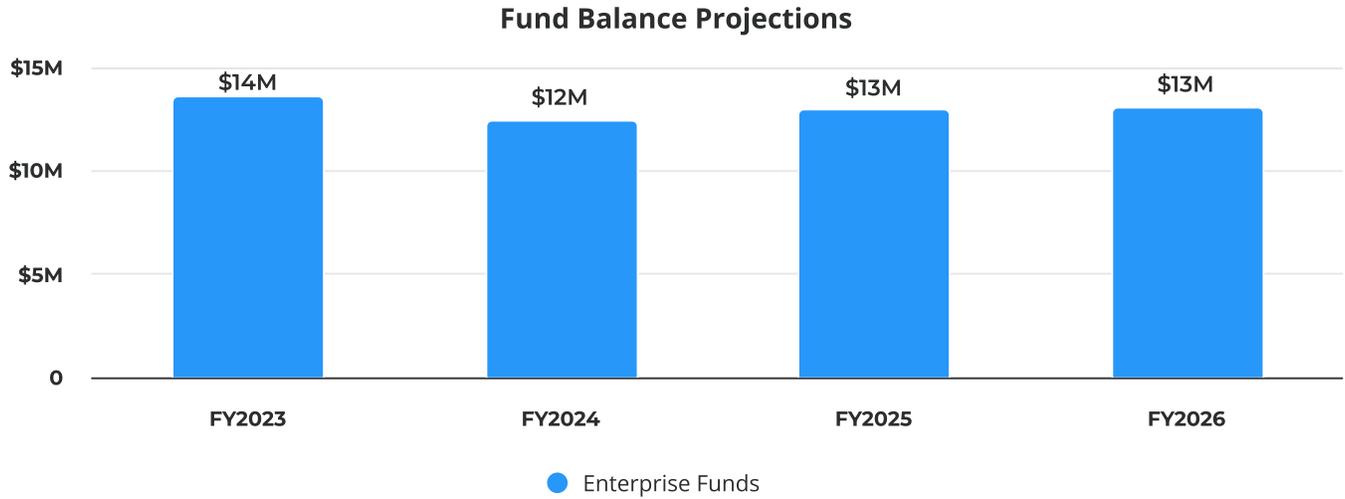


● Water Capital	<b>\$19,429,500</b>	59.56%
● Water Operating Fund	<b>\$4,278,305</b>	13.12%
● Building & Permitting	<b>\$3,711,380</b>	11.38%
● Stormwater Operating Fund	<b>\$2,235,335</b>	6.85%
● Stormwater Capital Fund	<b>\$1,881,000</b>	5.77%
● Water System Development Charges Fund	<b>\$1,084,000</b>	3.32%

### Historical and Budgeted Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Operating Fund	\$373,008.76	\$955,320.88	\$3,260,470.00	\$3,933,400.00	\$4,278,305.00	8.77%
Stormwater Capital Fund	\$151,890.88	\$1,169,656.96	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
Water System Development Charges Fund	\$2,462,041.25	\$2,015,988.53	\$1,390,265.00	\$8,465,000.00	\$1,084,000.00	-87.19%
Water Capital	\$2,459,103.47	\$2,254,601.05	\$1,570,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
Building & Permitting	-	\$2,926,707.57	\$3,098,861.00	\$3,309,800.00	\$3,711,380.00	12.13%
Stormwater Operating Fund	\$1,552,892.48	\$666,400.48	\$1,698,732.00	\$2,067,280.00	\$2,235,335.00	8.13%
<b>Total Expenditures</b>	<b>\$6,998,936.84</b>	<b>\$9,988,675.47</b>	<b>\$11,061,537.00</b>	<b>\$29,180,480.00</b>	<b>\$32,619,520.00</b>	<b>11.79%</b>

## Fund Balance



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Enterprise Funds	\$13,634,623.00	\$12,443,539.00	\$12,923,792.00	\$13,086,097.00	1.26%	\$162,305.00
<b>Total Fund Balance</b>	<b>\$13,634,623.00</b>	<b>\$12,443,539.00</b>	<b>\$12,923,792.00</b>	<b>\$13,086,097.00</b>	<b>1.26%</b>	<b>\$162,305.00</b>

# Building & Permitting Fund

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

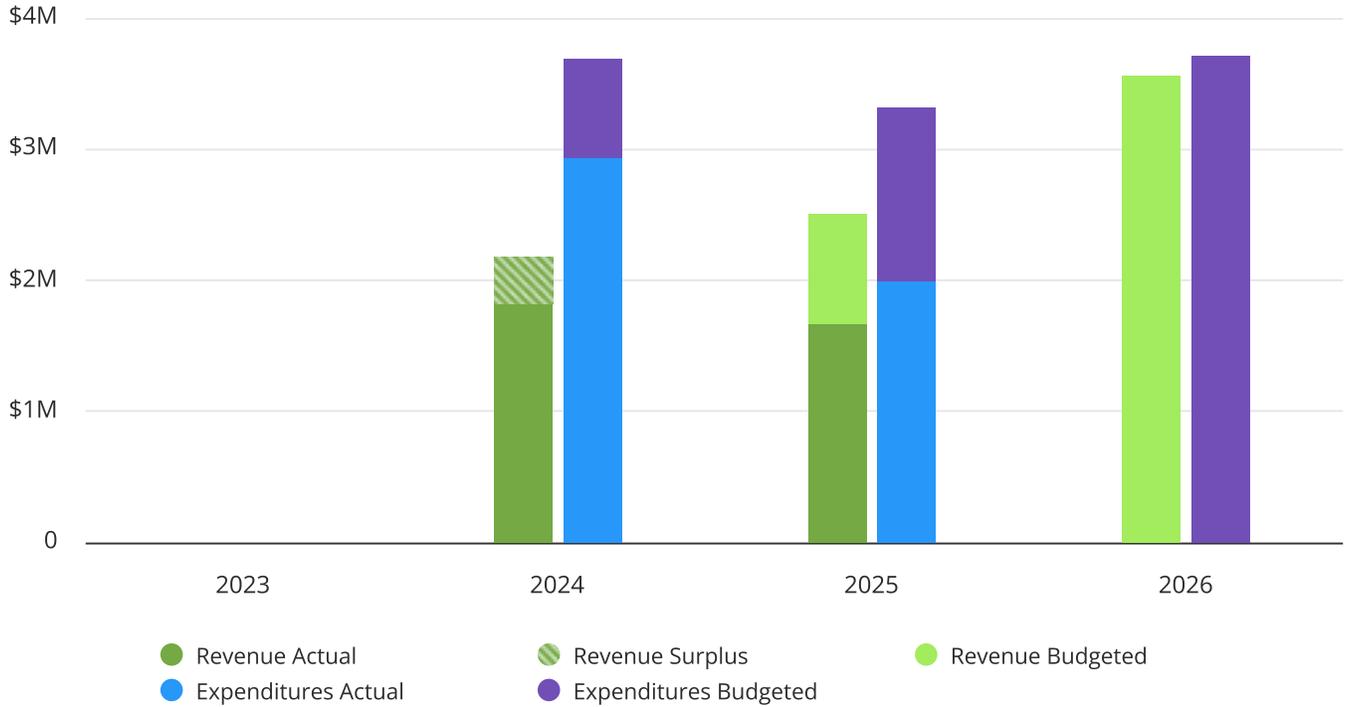
The Building and Permitting Fund records the collection and accounting for the receipt of revenue from development activities. These funds can only be used to fund the operations related to building and permitting activities.

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

## Fund Summary

The Building and Permitting Fund's projected revenue is \$3.5 million and the projected expenses are \$3.7 million. The proposed budget uses reserve balances to cover the shortfall in revenue compared to expenses. The City Council adopted a cost of service study and fee updates in 2025. The new rate schedule went into effect in June 2025 and is expected to bring the building and permitting function closer to 100% cost recovery with an expectation to cover all costs over the next few years.

### Revenues vs Expenditures Summary



## Comprehensive Fund Summary

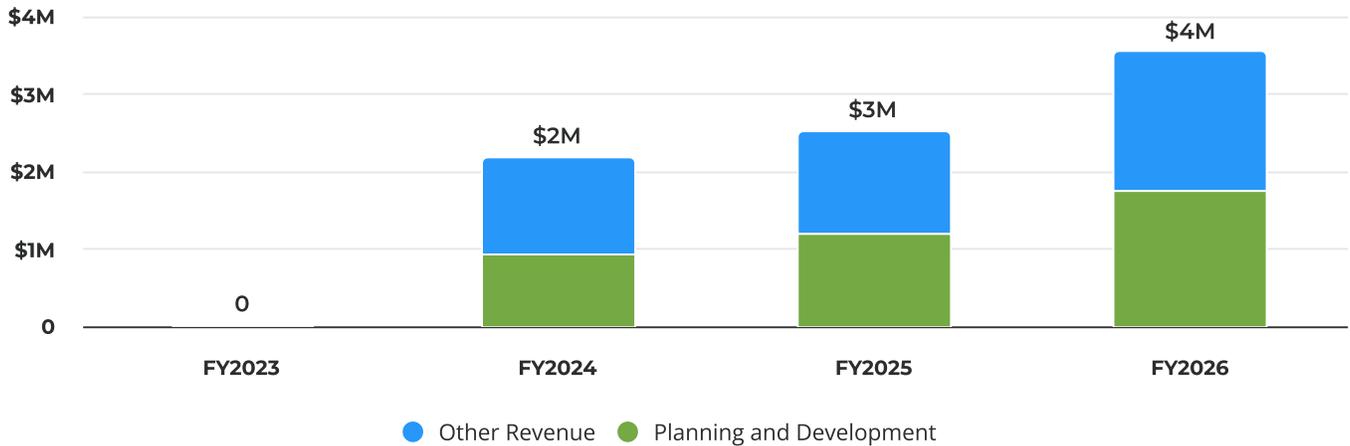
### Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	\$3,011,417.00	\$1,823,452.00	\$776,986.00	\$776,986.00	\$286,927.00	-63.07%
<b>Revenues</b>						
Planning and Development	-	\$925,367.95	\$1,111,312.00	\$1,195,000.00	\$1,737,500.00	45.40%
Fines and Forfeits	-	-	\$2,250.00	-	-	-
Other Revenue	-	\$1,250,193.80	\$1,495,240.00	\$1,317,000.00	\$1,818,000.00	38.04%
<b>Total Revenues</b>	-	\$2,175,561.75	\$2,608,802.00	\$2,512,000.00	\$3,555,500.00	41.54%
<b>Expenditures</b>						
Personnel Benefits	-	\$1,706,954.76	\$2,041,644.00	\$2,075,850.00	\$2,369,850.00	14.16%
Supplies	-	\$18,960.29	\$26,493.00	\$27,000.00	\$27,000.00	0.00%
Services	-	\$1,457,642.55	\$995,712.00	\$1,106,250.00	\$1,284,380.00	16.10%
Intergovernmental	-	\$7,911.20	\$9,412.00	\$9,500.00	\$10,150.00	6.84%
Interest and Other Debt Service Costs	-	\$558.86	-	\$65,600.00	-	-100.00%
Non Operating Costs	-	-\$295,320.09	-	-	-	-
Transfers Out	-	\$30,000.00	\$25,600.00	\$25,600.00	\$20,000.00	-21.88%
<b>Total Expenditures</b>	-	\$2,926,707.57	\$3,098,861.00	\$3,309,800.00	\$3,711,380.00	12.13%
<b>Total Revenues Less Expenditures</b>	-	-\$751,145.82	-\$490,059.00	-\$797,800.00	-\$155,880.00	-80.46%
<b>Ending Fund Balance</b>	\$3,011,417.00	\$1,072,306.18	\$286,927.00	-\$20,814.00	\$131,047.00	-729.61%

## Building and Permitting Fund Revenues

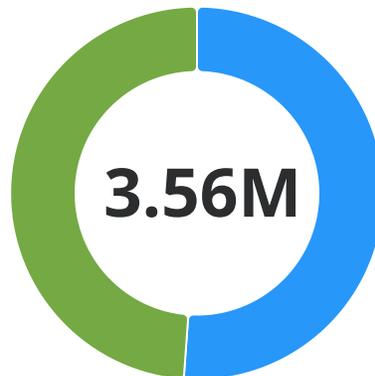
The main components of the revenue budget are fees for service when an applicant submits an application for land use review, engineering review, building permit, or requests an inspection. The City Council approved a cost of service study in the 2024 budget to review revenue requirements to offer development services. The study and resulting fee changes were adopted and went into effect in June 2025. The goal is 100% cost recovery. Due to multiple projects that are vested in either land use, engineering or building, full cost recovery is expected over the next few years. The City Council has approved the use of reserves to cover the 2026 shortfall.

**Historical and Budgeted Revenues by Source**



The two major sources of revenue are permits and planning and development at 51% and 49% respectively. Permit revenue is from the submittal of a building permit. Planning and development are from activities prior to the permit application, such as land use review, engineering review and plan review.

**FY26 Revenues by Source**



● Other Revenue	<b>\$1,818,000</b>	51.13%
● Planning and Development	<b>\$1,737,500</b>	48.87%

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

revenue, expense and fund balances related to these activities. As a result of this transition, historical information is not reflected in this fund prior to 2024.

### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Planning and Development	-	\$925,367.95	\$1,111,312.00	\$1,195,000.00	\$1,737,500.00	45.40%
Fines and Forfeits	-	-	\$2,250.00	-	-	-
Other Revenue	-	\$1,250,193.80	\$1,495,240.00	\$1,317,000.00	\$1,818,000.00	38.04%
<b>Total Revenues</b>	<b>-</b>	<b>\$2,175,561.75</b>	<b>\$2,608,802.00</b>	<b>\$2,512,000.00</b>	<b>\$3,555,500.00</b>	<b>41.54%</b>

### Building and Permitting Fund Expenditures

Building and Permitting Fund expenditures are expected to increase 12% compared to the amended 2025 budget. The main increases are due to personnel and service expenses at 14.2% and 18.2% respectively.

Historical and Budgeted Expenditures by Fund



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

### FY26 Expenditures by Fund

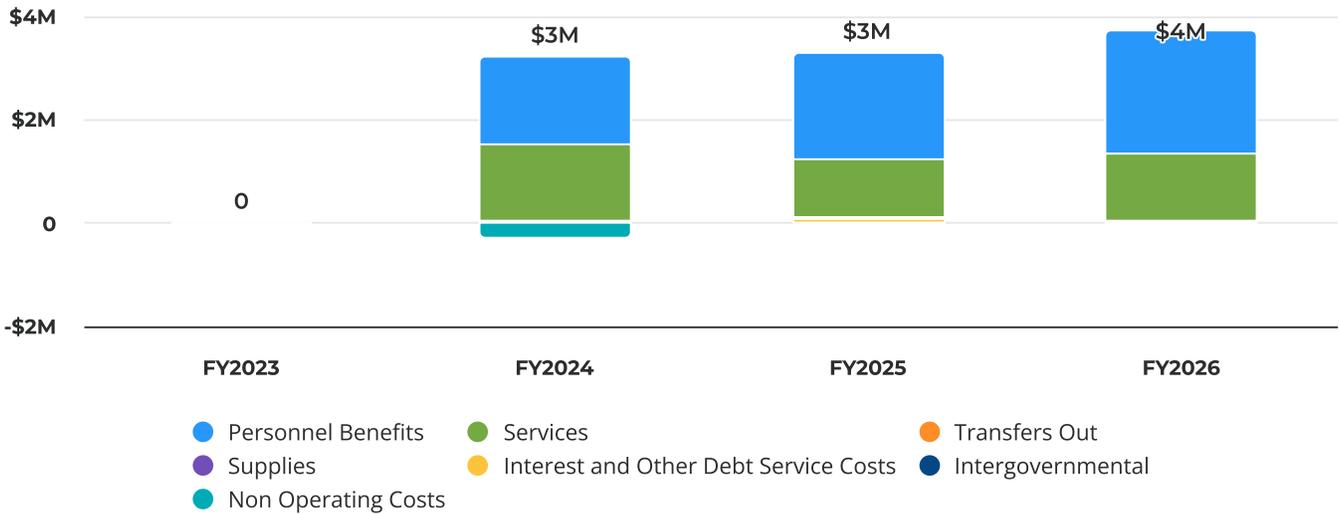


● Building & Permitting **\$3,711,380** 100.00%

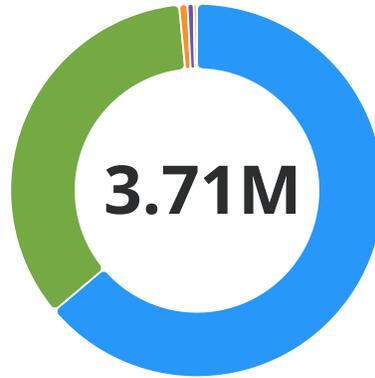
### Expenditures by Category

Personnel and service expense are the two major expenditures in the Building and Permitting Fund, at 63.8% and 34.6% respectively. The personnel expense is for work completed by City staff and the service expense is related to outside consultants used to assist in development review.

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



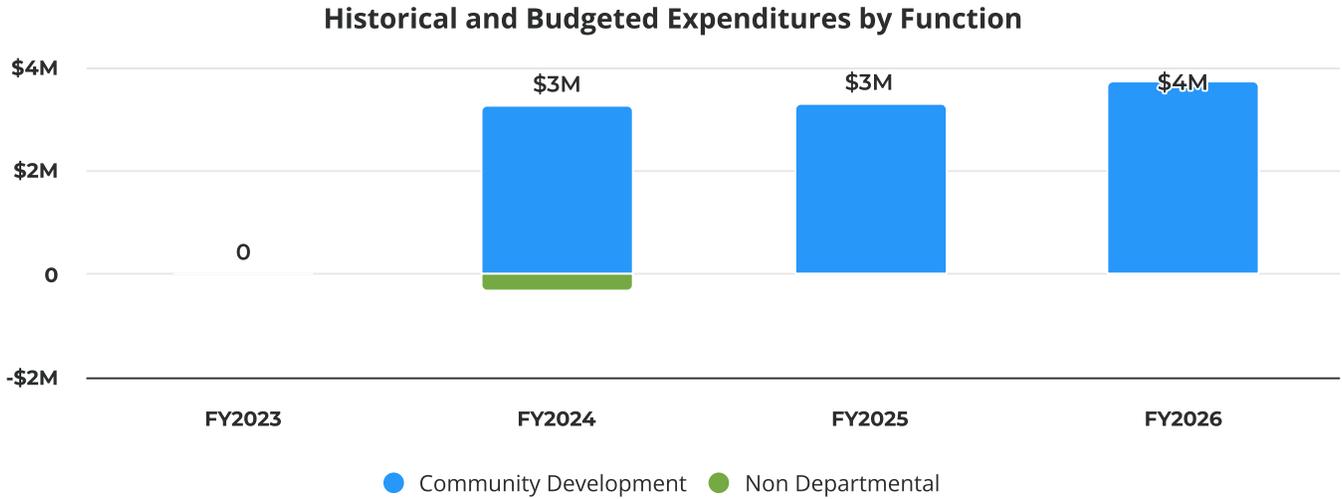
● Personnel Benefits	<b>\$2,369,850</b>	63.85%
● Services	<b>\$1,284,380</b>	34.61%
● Supplies	<b>\$27,000</b>	0.73%
● Transfers Out	<b>\$20,000</b>	0.54%
● Intergovernmental	<b>\$10,150</b>	0.27%

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

### Historical and Budgeted Expenditures by Category

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Personnel Benefits	-	\$1,706,954.76	\$2,041,644.00	\$2,075,850.00	\$2,369,850.00	14.16%
Supplies	-	\$18,960.29	\$26,493.00	\$27,000.00	\$27,000.00	0.00%
Services	-	\$1,457,642.55	\$995,712.00	\$1,106,250.00	\$1,284,380.00	16.10%
Intergovernmental	-	\$7,911.20	\$9,412.00	\$9,500.00	\$10,150.00	6.84%
Interest and Other Debt Service Costs	-	\$558.86	-	\$65,600.00	-	-100.00%
Non Operating Costs	-	-\$295,320.09	-	-	-	-
Transfers Out	-	\$30,000.00	\$25,600.00	\$25,600.00	\$20,000.00	-21.88%
<b>Total Expenditures</b>	-	<b>\$2,926,707.57</b>	<b>\$3,098,861.00</b>	<b>\$3,309,800.00</b>	<b>\$3,711,380.00</b>	<b>12.13%</b>

## Expenditures by Function



### FY26 Expenditures by Function



● Community Development **\$3,711,380** 100.00%

### Historical and Budgeted Expenditures by Function

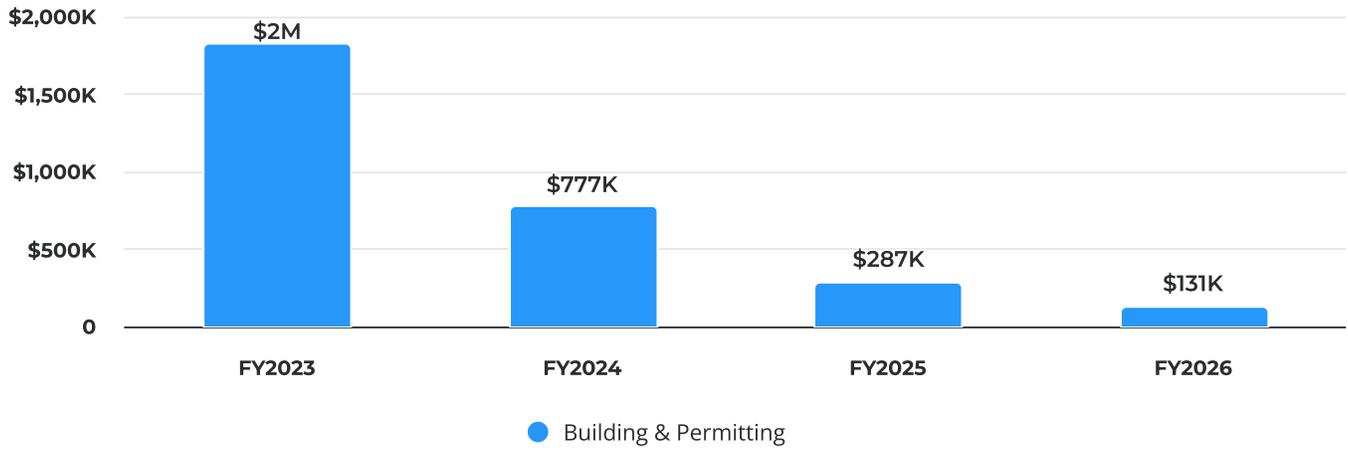
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Community Development	-	\$3,252,894.27	\$3,098,861.00	\$3,309,800.00	\$3,711,380.00	12.13%
Non-Departmental	-	-\$326,186.70	-	-	-	-
<b>Total Expenditures</b>	-	<b>\$2,926,707.57</b>	<b>\$3,098,861.00</b>	<b>\$3,309,800.00</b>	<b>\$3,711,380.00</b>	<b>12.13%</b>

## Fund Balance

In late 2020 and 2021, the City had an explosion of single-family residential building permits and two large multifamily projects. Due to the significant increase in building activities, the City built up a healthy fund balance. Since that time, the City has added staff and worked with an increased number of consultants to complete development reviews as the city sees an influx of commercial activity. Due to the increased activities with

commercial the City has used fund balance to reduce fee increases until the 2025 rate study was completed. The City forecasts a 100% cost recovery for service provided beginning in 2027 and continuing into the future.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Building & Permitting	\$1,823,452.00	\$776,986.00	\$286,927.00	\$131,047.00	-54.33%	-\$155,880.00
<b>Total Fund Balance</b>	<b>\$1,823,452.00</b>	<b>\$776,986.00</b>	<b>\$286,927.00</b>	<b>\$131,047.00</b>	<b>-54.33%</b>	<b>-\$155,880.00</b>

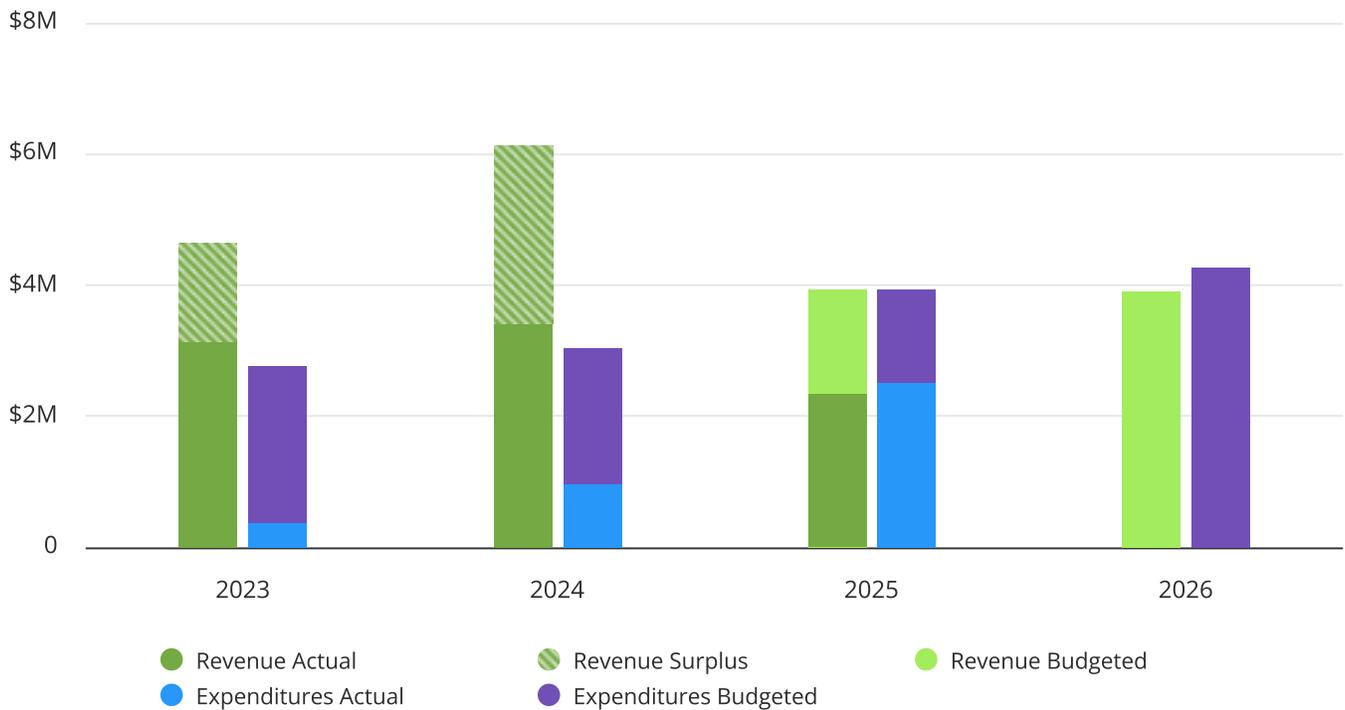
# Water Utility Operating Fund

The Water Utility Operating Fund incorporates the management and oversight of City-owned water utilities and provides for the delivery of safe, high-quality water to 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 2026 revenue budget is \$3.9 million, which represents a 0.6% decrease over the amended 2025 budget. Budgeted expenditures will increase \$344,905 or 8.8% over the amended 2025 budget. The 2026 expense budget is \$4.3 million. An additional 5% of rate revenues or \$187,535 is expected to be transferred into the repair and replacement reserve. The main reason for the expense increase is the increase in personnel costs, an upgrade to the meter reading software allowing staff to read meters from the office with real-time reads, and an increase in utility costs related to the purchase of water from Clark Public Utilities during the summer months. The water department will also begin a study on the Refuge Park area to determine the feasibility of a new well field paid for with a combination of a grant and water operating funds, and a transfer of \$111,500 to the utility capital fund to complete a water line upgrade project paid for out of the repair and replacement fund reserve.

**Revenues vs Expenditures Summary**



# Comprehensive Fund Summary

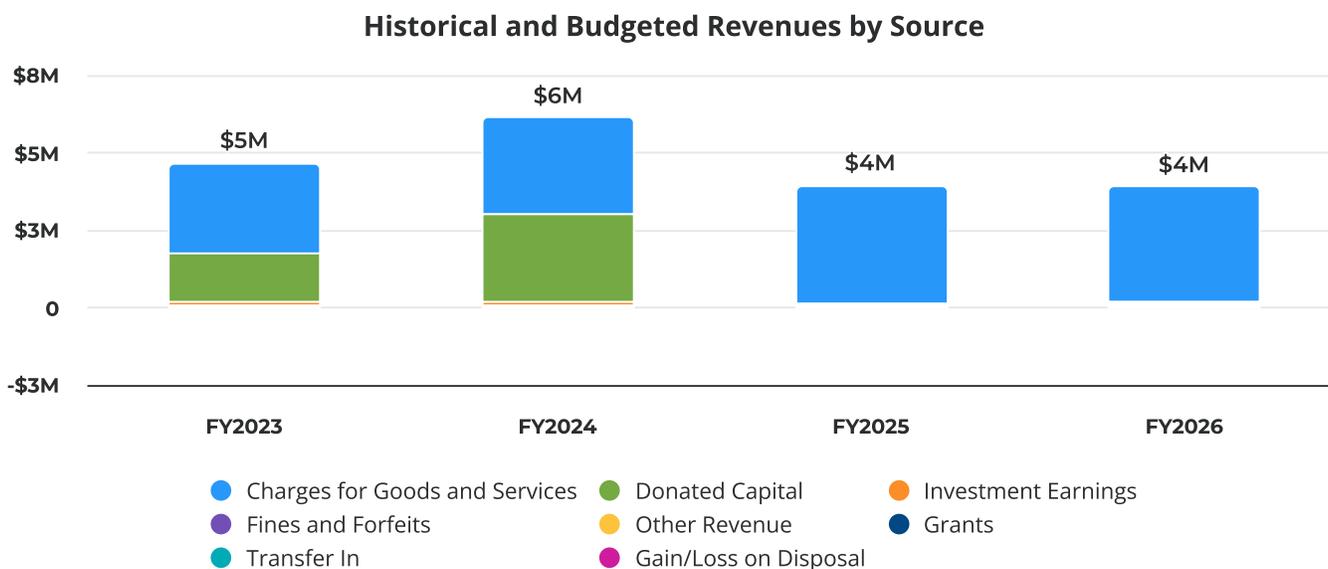
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$2,620,336.00</b>	<b>\$3,172,604.00</b>	<b>\$3,641,207.00</b>	<b>\$3,641,207.00</b>	<b>\$4,067,407.00</b>	<b>11.70%</b>
<b>Revenues</b>						
Grants	-	-	\$30,000.00	\$30,000.00	\$30,000.00	0.00%
Charges for Goods and Services	\$2,928,287.76	\$3,121,276.88	\$3,543,769.00	\$3,802,000.00	\$3,725,700.00	-2.01%
Fines and Forfeits	\$27,141.90	\$24,575.16	\$19,222.00	\$25,000.00	\$25,000.00	0.00%
Investment Earnings	\$124,708.91	\$123,803.38	\$93,679.00	\$75,000.00	\$75,000.00	0.00%
Other Revenue	\$32,163.70	\$56,625.39	-	\$1,000.00	\$1,000.00	0.00%
Gain/Loss on Disposal	-\$8,891.01	-	-	-	-	-
Donated Capital	\$1,533,022.86	\$2,793,202.03	-	-	-	-
Transfer In	-	-	-	-	\$51,000.00	-
<b>Total Revenues</b>	<b>\$4,636,434.12</b>	<b>\$6,119,482.84</b>	<b>\$3,686,670.00</b>	<b>\$3,933,000.00</b>	<b>\$3,907,700.00</b>	<b>-0.64%</b>
<b>Expenditures</b>						
Personnel Benefits	\$841,828.45	\$941,582.02	\$1,202,217.00	\$1,374,750.00	\$1,437,665.00	4.58%
Supplies	\$203,319.02	\$296,759.71	\$205,176.00	\$388,500.00	\$311,500.00	-19.82%
Services	\$1,164,775.02	\$1,362,654.66	\$1,550,513.00	\$1,764,350.00	\$1,860,840.00	5.47%
Intergovernmental	\$147,867.81	\$156,635.15	\$135,038.00	\$157,500.00	\$157,500.00	0.00%
Capital Expenditures	-	-	\$125,226.00	\$130,000.00	\$300,000.00	130.77%
Interest and Other Debt Service Costs	\$2,849.70	\$3,425.09	\$1,800.00	\$1,800.00	\$52,800.00	2,833.33%
Non Operating Costs	-\$2,044,112.19	-\$1,845,735.75	-	-	-	-
Transfers Out	\$56,480.95	\$40,000.00	\$40,500.00	\$116,500.00	\$158,000.00	35.62%
<b>Total Expenditures</b>	<b>\$373,008.76</b>	<b>\$955,320.88</b>	<b>\$3,260,470.00</b>	<b>\$3,933,400.00</b>	<b>\$4,278,305.00</b>	<b>8.77%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$4,263,425.36</b>	<b>\$5,164,161.96</b>	<b>\$426,200.00</b>	<b>-\$400.00</b>	<b>-\$370,605.00</b>	<b>92,551.25%</b>
<b>Ending Fund Balance</b>	<b>\$6,883,761.36</b>	<b>\$8,336,765.96</b>	<b>\$4,067,407.00</b>	<b>\$3,640,807.00</b>	<b>\$3,696,802.00</b>	<b>1.54%</b>

## Water Operating Fund Revenues

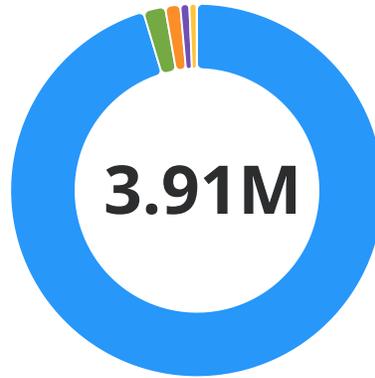
Water fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for the water utility fund. The City conducted a rate study in 2023 to analyze revenue requirements for the next 10 years for the water utility. As part of the rate study, the City implemented a revised rate structure to add an additional tier to residential accounts and a separate rate structure for commercial irrigation accounts. The rate structure changes were implemented to incentivize water conservation and were revenue neutral, reducing costs for usage below 3,500 cf and increasing costs for higher water usage. The rate study showed revenue will support the forecast expenditures for the next 10 years with annual inflationary increases to rates. The revenues from water utility rates include a projected 4.5% increase in new accounts in 2026 due to an increased utility customer base. Water utility rates will see an inflationary increase of 3% in base and usage charges across all tiers in 2026.

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.



The 2026 revenue budget is expected to decrease by \$25,300 or 0.6% compared to the amended 2025 budget. The decrease is due to an expected decrease in water usage due to the new rate piers and an active water conservation program. The rate model the City uses to forecast revenue requirements calls for a minimum 3% annual inflationary increase. Due to the growth in accounts and resulting usage, the water utility is forecast to meet revenue requirements with annual inflationary rate increases over the next 8 years.

### FY26 Revenues by Source



● Charges for Goods and Services	<b>\$3,725,700</b>	95.34%
● Investment Earnings	<b>\$75,000</b>	1.92%
● Transfer In	<b>\$51,000</b>	1.31%
● Grants	<b>\$30,000</b>	0.77%
● Fines and Forfeits	<b>\$25,000</b>	0.64%
● Other Revenue	<b>\$1,000</b>	0.03%

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.

### Historical and Budgeted Revenues by Source

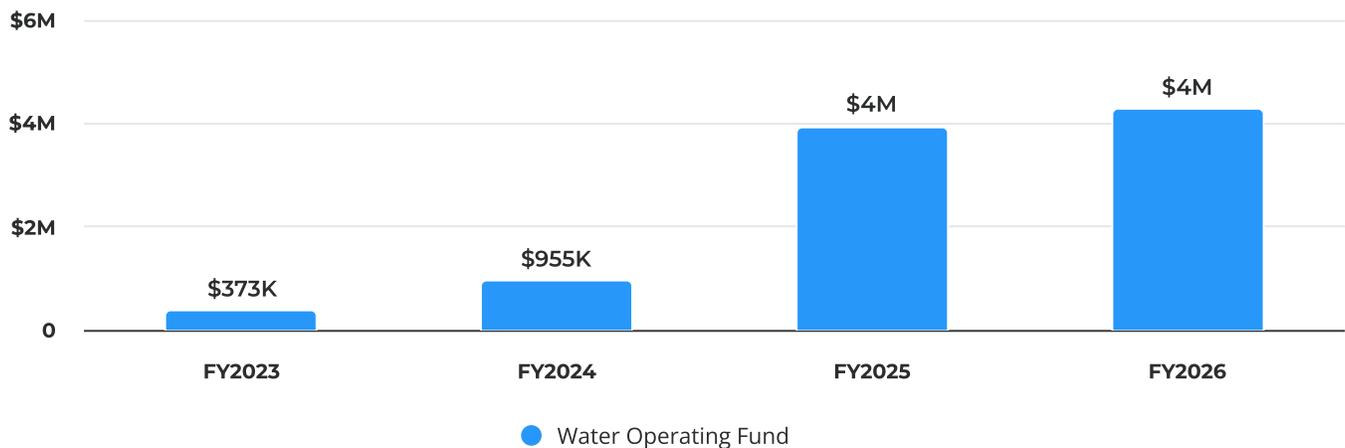
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Grants	-	-	\$30,000.00	\$30,000.00	\$30,000.00	0.00%
Charges for Goods and Services	\$2,928,287.76	\$3,121,276.88	\$3,543,769.00	\$3,802,000.00	\$3,725,700.00	-2.01%
Fines and Forfeits	\$27,141.90	\$24,575.16	\$19,222.00	\$25,000.00	\$25,000.00	0.00%
Investment Earnings	\$124,708.91	\$123,803.38	\$93,679.00	\$75,000.00	\$75,000.00	0.00%
Other Revenue	\$32,163.70	\$56,625.39	-	\$1,000.00	\$1,000.00	0.00%
Gain/Loss on Disposal	-\$8,891.01	-	-	-	-	-
Donated Capital	\$1,533,022.86	\$2,793,202.03	-	-	-	-
Transfer In	-	-	-	-	\$51,000.00	-
<b>Total Revenues</b>	<b>\$4,636,434.12</b>	<b>\$6,119,482.84</b>	<b>\$3,686,670.00</b>	<b>\$3,933,000.00</b>	<b>\$3,907,700.00</b>	<b>-0.64%</b>

## Water Operating Fund Expenditures

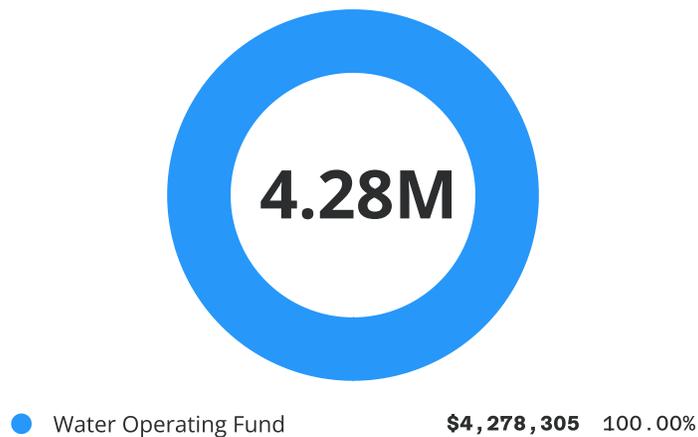
The Water Fund operating expense will see an increase of \$344,905 or 8.8% when compared to the amended 2025 budget. The main reason for the expense increase is the increase in personnel costs, an upgrade to the meter reading software allowing staff to read meters from the office with real-time reads, and an increase in utility costs related to the purchase of water from Clark Public Utilities during the summer months. The water department will also begin a feasibility study on a potential well field at Refuge Park that will be paid for by a combination of a grant and Water Operating Funds and will transfer \$111,500 to the Utility Capital Fund to complete a water line upgrade project.

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

**Historical and Budgeted Expenditures by Fund**

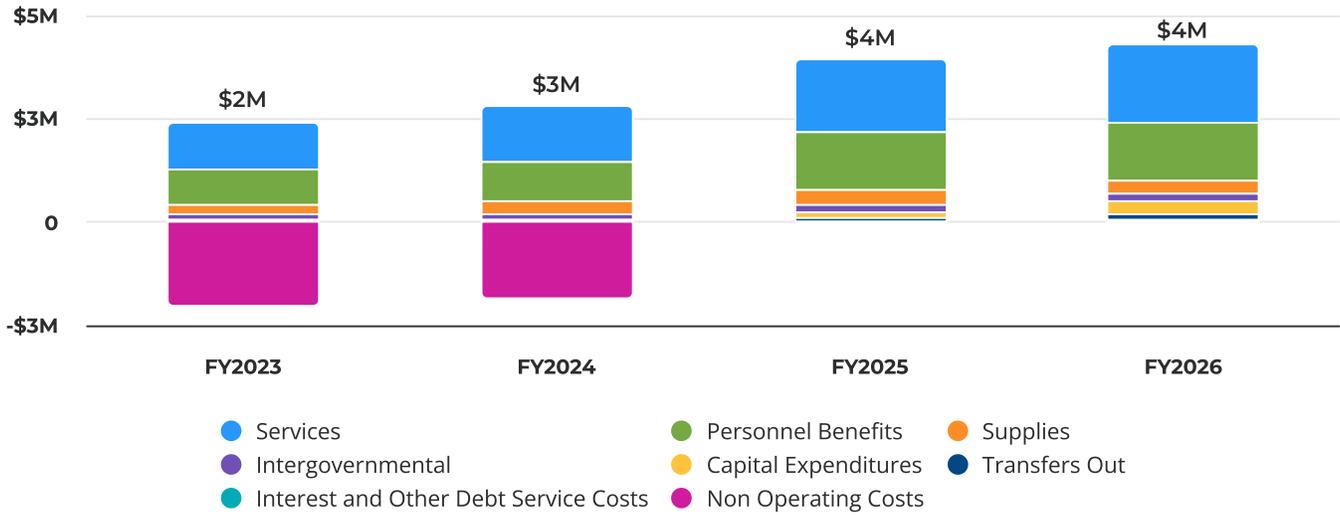


**FY26 Expenditures by Fund**



# Expenditures by Category

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



Category	Amount	Percentage
Services	\$1,860,840	43.49%
Personnel Benefits	\$1,437,665	33.60%
Supplies	\$311,500	7.28%
Capital Expenditures	\$300,000	7.01%
Transfers Out	\$158,000	3.69%
Intergovernmental	\$157,500	3.68%
Interest and Other Debt Service Costs	\$52,800	1.23%

### Historical and Budgeted Expenditures by Category

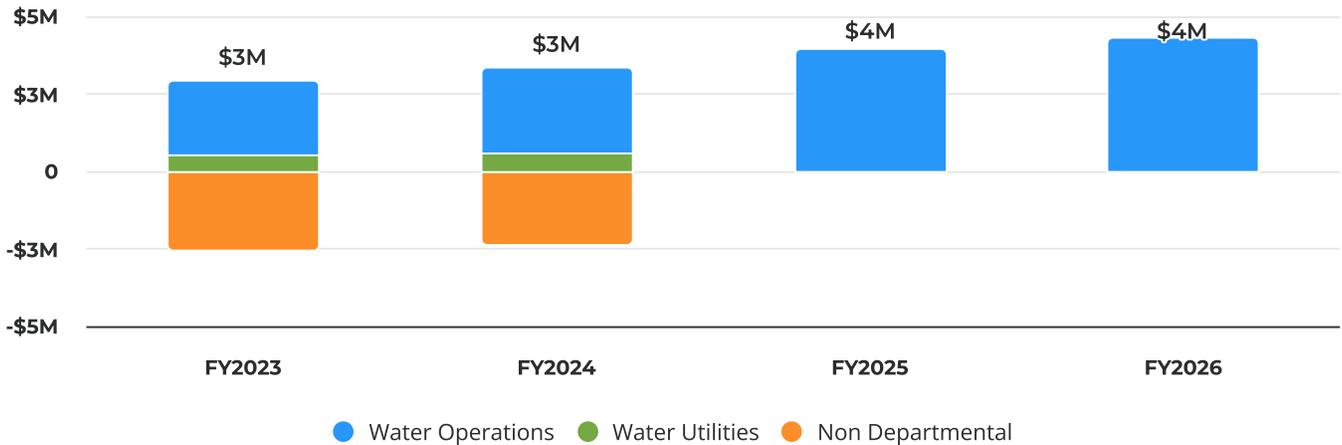
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Personnel Benefits	\$841,828.45	\$941,582.02	\$1,202,217.00	\$1,374,750.00	\$1,437,665.00	4.58%
Supplies	\$203,319.02	\$296,759.71	\$205,176.00	\$388,500.00	\$311,500.00	-19.82%
Services	\$1,164,775.02	\$1,362,654.66	\$1,550,513.00	\$1,764,350.00	\$1,860,840.00	5.47%
Intergovernmental	\$147,867.81	\$156,635.15	\$135,038.00	\$157,500.00	\$157,500.00	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Capital Expenditures	-	-	\$125,226.00	\$130,000.00	\$300,000.00	130.77%
Interest and Other Debt Service Costs	\$2,849.70	\$3,425.09	\$1,800.00	\$1,800.00	\$52,800.00	2,833.33%
Non Operating Costs	-\$2,044,112.19	-\$1,845,735.75	-	-	-	-
Transfers Out	\$56,480.95	\$40,000.00	\$40,500.00	\$116,500.00	\$158,000.00	35.62%
<b>Total Expenditures</b>	<b>\$373,008.76</b>	<b>\$955,320.88</b>	<b>\$3,260,470.00</b>	<b>\$3,933,400.00</b>	<b>\$4,278,305.00</b>	<b>8.77%</b>

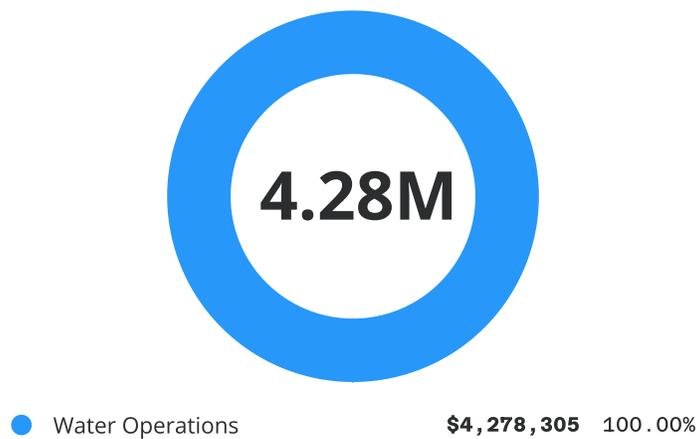
## Expenditures by Function

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

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



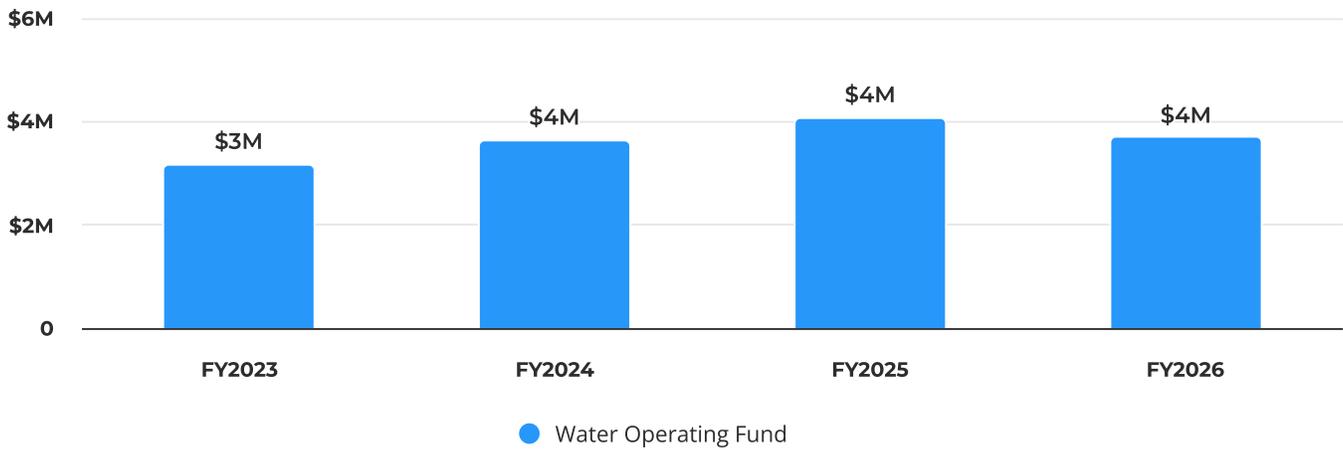
## Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Utilities	\$519,416.85	\$554,419.33	-	-	-	-
Water Operations	\$2,418,155.93	\$2,801,052.19	\$3,260,470.00	\$3,933,400.00	\$4,278,305.00	8.77%
Non Departmental	-\$2,564,564.02	-\$2,400,150.64	-	-	-	-
<b>Total Expenditures</b>	<b>\$373,008.76</b>	<b>\$955,320.88</b>	<b>\$3,260,470.00</b>	<b>\$3,933,400.00</b>	<b>\$4,278,305.00</b>	<b>8.77%</b>

## Fund Balance

The Water Operating Fund maintains a healthy fund balance with a policy reserve balance of \$1.9 million and excess reserves of \$1.8 million. The policy reserves covers operations and maintenance, separation (retirement payouts), capital, and repair and replacement of aging assets. The operating policy reserves are 17% of the 2026 operating budget and the overall fund balance is 53% of the operating budget.

### Fund Balance Projections



## Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Water Operating Fund	\$3,172,604.00	\$3,641,207.00	\$4,067,407.00	\$3,696,802.00	-9.11%	-\$370,605.00
<b>Total Fund Balance</b>	<b>\$3,172,604.00</b>	<b>\$3,641,207.00</b>	<b>\$4,067,407.00</b>	<b>\$3,696,802.00</b>	<b>-9.11%</b>	<b>-\$370,605.00</b>

# Stormwater Utility Operating Fund

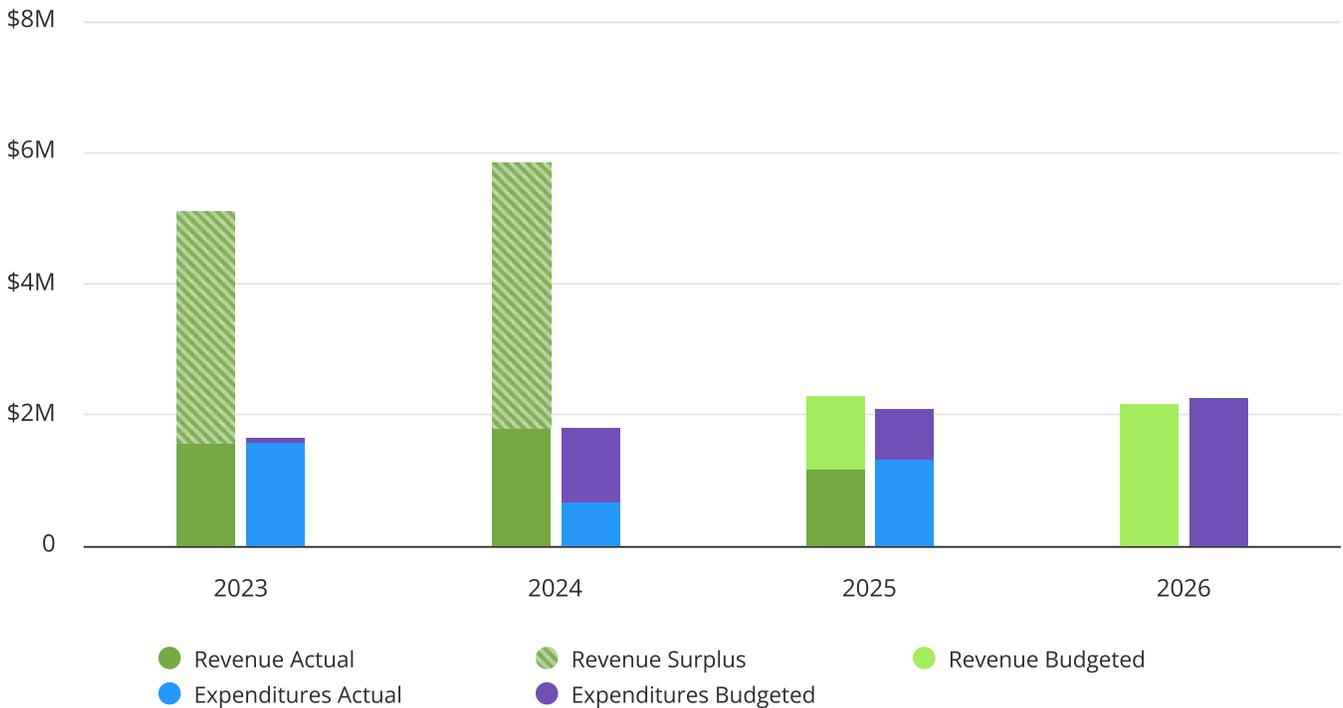
The Stormwater Utility Fund provides for the maintenance and operation of the City's storm drainage facilities. Good maintenance of the drainage facilities reduces the impact of heavy rain or prolonged wet weather conditions. The majority of revenue is generated from user fees.

The City is subject to a new NPDES Municipal Stormwater permit from the Washington State Department of Ecology that is effective August 2024. The permit adds additional compliance requirements for how the City manages and maintains stormwater runoff in the city. The City has been increasing staffing, maintenance and inspections proactively to be prepared for the new requirements. The Stormwater Utility fund added a compliance coordinator in 2024 and added a new maintenance position in 2025 to address the new compliance requirements. In 2026, the fund will add another seasonal position to help address maintenance needs. The additional position will bring the authorized seasonal positions to four in the Stormwater Utility Fund.

## Summary

The Stormwater Operating Fund's projected 2026 revenue budget is \$2.16 million, which represents a 5.2% decrease over the amended 2025 budget. Budgeted expenditures will increase \$168,055 or 8.1% over the amended 2025 budget. The 2026 expense budget is \$2.2 million.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$654,949.00</b>	<b>\$617,097.00</b>	<b>\$795,209.00</b>	<b>\$795,209.00</b>	<b>\$864,099.00</b>	<b>8.66%</b>
<b>Revenues</b>						
Grants	-	\$130,000.00	-	-	\$120,000.00	-
Charges for Goods and Services	\$1,212,174.98	\$1,508,194.58	\$1,743,725.00	\$2,250,000.00	\$2,011,625.00	-10.59%
Fines and Forfeits	\$12,635.99	\$12,438.47	\$9,191.00	\$15,000.00	\$15,000.00	0.00%
Investment Earnings	\$20,139.27	\$7,137.91	\$14,533.00	\$11,000.00	\$11,000.00	0.00%
Other Revenue	\$64,789.90	\$97,646.19	-	\$500.00	\$500.00	0.00%
Gain/Loss on Disposal	-\$32,517.65	-	-	-	-	-
Donated Capital	\$3,631,424.34	\$4,092,476.94	-	-	-	-
Transfer In	\$200,000.00	-	-	-	-	-
Filing and Recording Fees	-	-	\$173.00	-	-	-
<b>Total Revenues</b>	<b>\$5,108,646.83</b>	<b>\$5,847,894.09</b>	<b>\$1,767,622.00</b>	<b>\$2,276,500.00</b>	<b>\$2,158,125.00</b>	<b>-5.20%</b>
<b>Expenditures</b>						
Personnel Benefits	\$527,036.57	\$612,953.88	\$780,908.00	\$1,033,000.00	\$1,135,125.00	9.89%
Supplies	\$44,262.96	\$50,687.82	\$45,275.00	\$86,000.00	\$56,000.00	-34.88%
Services	\$562,905.46	\$629,918.66	\$734,209.00	\$795,780.00	\$984,710.00	23.74%
Intergovernmental	\$21,457.22	\$35,795.33	\$41,106.00	\$30,000.00	\$40,000.00	33.33%
Capital Expenditures	\$64,177.46	\$74,911.34	\$45,156.00	\$70,000.00	-	-100.00%
Interest and Other Debt Service Costs	\$19,946.76	\$19,947.49	\$19,078.00	\$19,500.00	\$19,500.00	0.00%
Non Operating Costs	\$194,706.35	-\$813,246.21	-	-	-	-
Transfers Out	\$118,399.70	\$55,432.17	\$33,000.00	\$33,000.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,552,892.48</b>	<b>\$666,400.48</b>	<b>\$1,698,732.00</b>	<b>\$2,067,280.00</b>	<b>\$2,235,335.00</b>	<b>8.13%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$3,555,754.35</b>	<b>\$5,181,493.61</b>	<b>\$68,890.00</b>	<b>\$209,220.00</b>	<b>-\$77,210.00</b>	<b>-136.90%</b>
<b>Ending Fund Balance</b>	<b>\$4,210,703.35</b>	<b>\$5,798,590.61</b>	<b>\$864,099.00</b>	<b>\$1,004,429.00</b>	<b>\$786,889.00</b>	<b>-21.66%</b>

## Stormwater Operating Fund Revenues

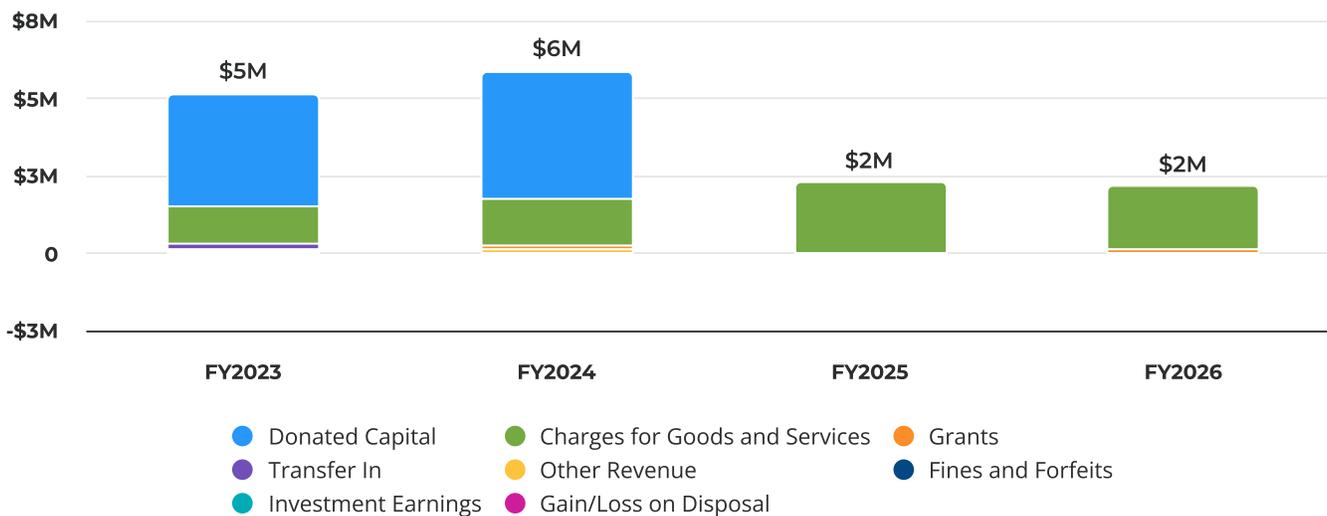
The stormwater drainage operating budget is funded by fees charged to customers for services provided. Debt service for storm projects will be paid from operating revenues from storm drainage service fees.

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

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

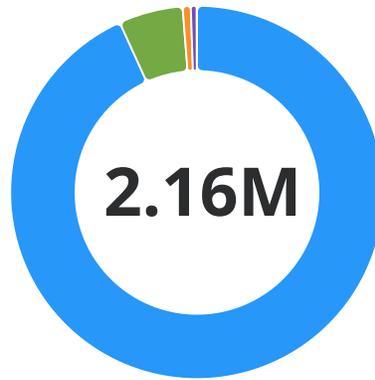
Prior year actual revenues also reflect donated revenues related to assets received from private developers. The assets built are for system improvements related to both residential and commercial development and then donated to the City.

**Historical and Budgeted Revenues by Source**



The revenues from stormwater utility rates include a projected 4.5% increase in new accounts in 2026 due to an increased utility customer base. Rate revenues are expected to cover the majority of the requirements of the Storm Fund to cover 2026 expenses. Stormwater utility rates include a rate increase from \$27.60 to \$30.36 bi-monthly per equivalent development unit (EDU).

### FY26 Revenues by Source



● Charges for Goods and Services	<b>\$2,011,625</b>	93.21%
● Grants	<b>\$120,000</b>	5.56%
● Fines and Forfeits	<b>\$15,000</b>	0.70%
● Investment Earnings	<b>\$11,000</b>	0.51%
● Other Revenue	<b>\$500</b>	0.02%

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.

### Historical and Budgeted Revenues by Source

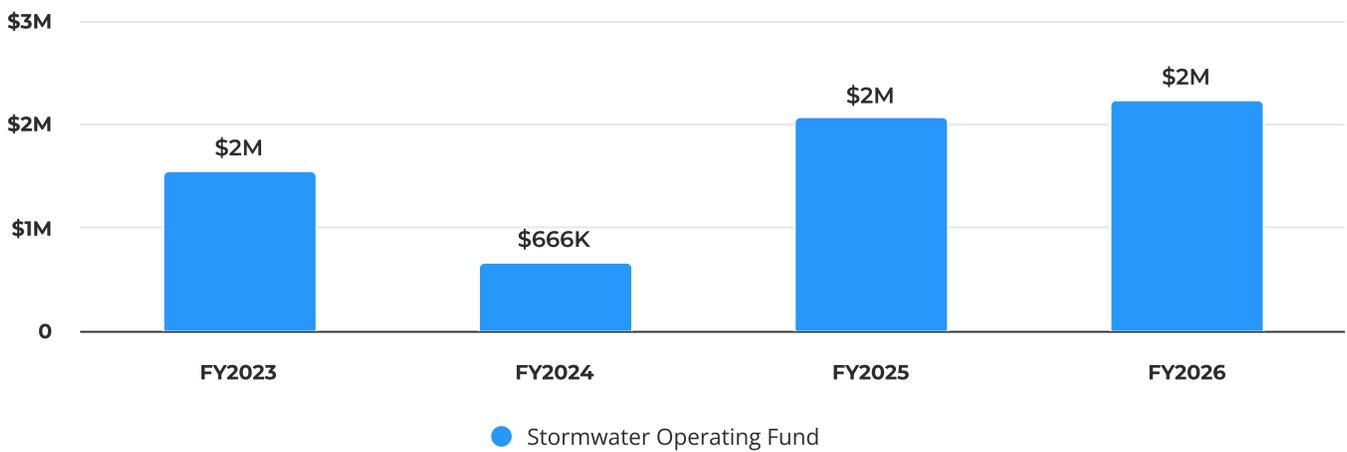
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Grants	-	\$130,000.00	-	-	\$120,000.00	-
Charges for Goods and Services	\$1,212,174.98	\$1,508,194.58	\$1,743,725.00	\$2,250,000.00	\$2,011,625.00	-10.59%
Fines and Forfeits	\$12,635.99	\$12,438.47	\$9,191.00	\$15,000.00	\$15,000.00	0.00%
Investment Earnings	\$20,139.27	\$7,137.91	\$14,533.00	\$11,000.00	\$11,000.00	0.00%
Other Revenue	\$64,789.90	\$97,646.19	-	\$500.00	\$500.00	0.00%
Gain/Loss on Disposal	-\$32,517.65	-	-	-	-	-
Donated Capital	\$3,631,424.34	\$4,092,476.94	-	-	-	-
Transfer In	\$200,000.00	-	-	-	-	-
Filing and Recording Fees	-	-	\$173.00	-	-	-
<b>Total Revenues</b>	<b>\$5,108,646.83</b>	<b>\$5,847,894.09</b>	<b>\$1,767,622.00</b>	<b>\$2,276,500.00</b>	<b>\$2,158,125.00</b>	<b>-5.20%</b>

## Stormwater Operating Fund Expenditures

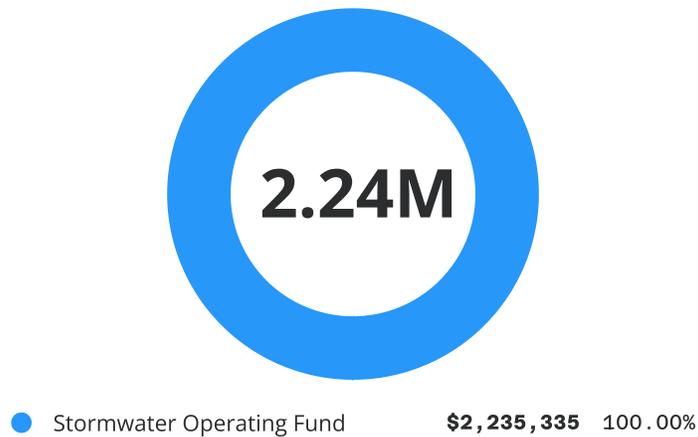
The 2026 Stormwater operating expense budget will see an increase of 8.1% when compared to the amended 2025 budget. The 2026 operating budget includes one new seasonal maintenance position. The proposed 2026 budget includes \$70,000 for consultant fees as a one-time cost to assist staff with MS4 permit requirements and code updates. In addition, the fund will use separation reserves to cover the potential retirement payout for an employee eligible to retire in 2026.

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

Historical and Budgeted Expenditures by Fund



FY26 Expenditures by Fund

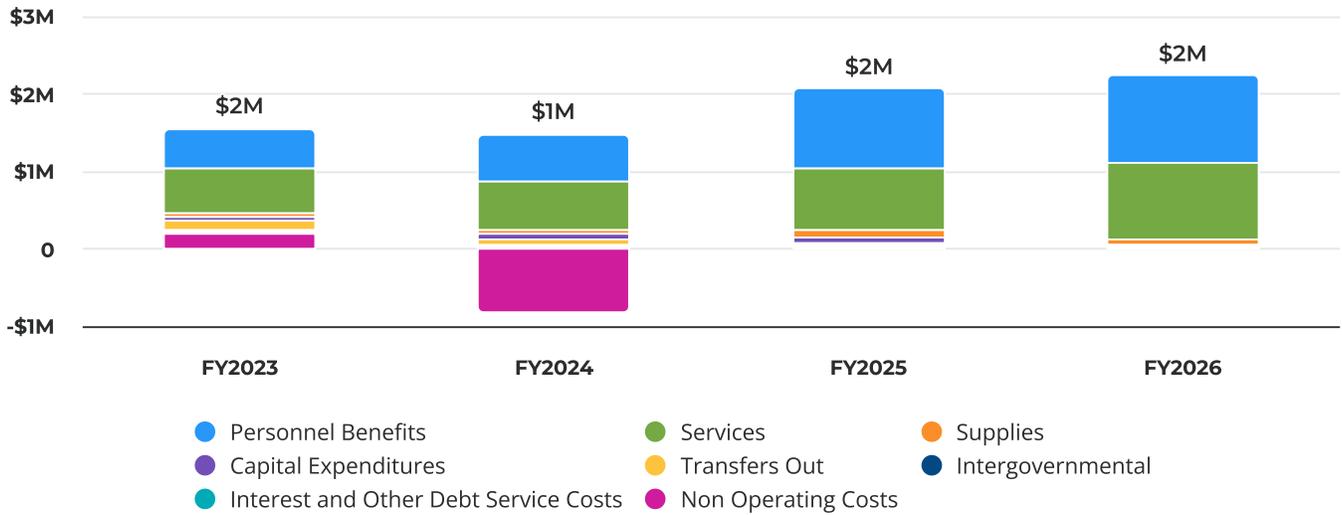


Prior year actual expenses also reflect non-departmental (non-cash accounting entries) expenditures related to the acceptance of donated assets.

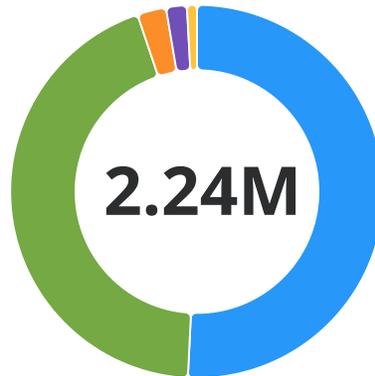
## Expenditures by Category

Personnel and services are the main expenditures in the Stormwater Operating Fund at 50.8% and 44.1% respectively.

### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



Personnel Benefits	<b>\$1,135,125</b>	50.78%
Services	<b>\$984,710</b>	44.05%
Supplies	<b>\$56,000</b>	2.51%
Intergovernmental	<b>\$40,000</b>	1.79%
Interest and Other Debt Service Costs	<b>\$19,500</b>	0.87%

### Historical and Budgeted Expenditures by Category

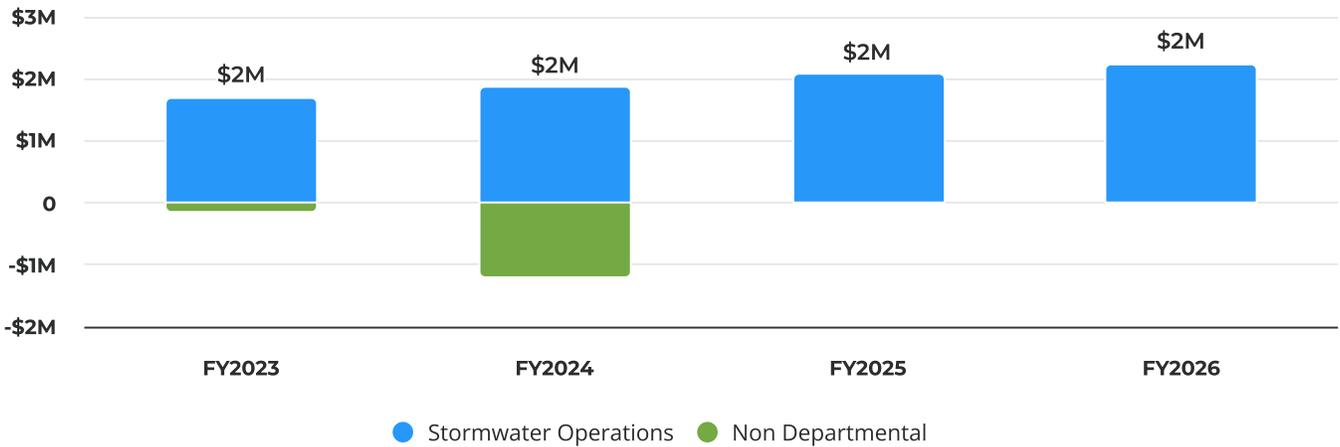
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Personnel Benefits	\$527,036.57	\$612,953.88	\$780,908.00	\$1,033,000.00	\$1,135,125.00	9.89%
Supplies	\$44,262.96	\$50,687.82	\$45,275.00	\$86,000.00	\$56,000.00	-34.88%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Services	\$562,905.46	\$629,918.66	\$734,209.00	\$795,780.00	\$984,710.00	23.74%
Intergovernmental	\$21,457.22	\$35,795.33	\$41,106.00	\$30,000.00	\$40,000.00	33.33%
Capital Expenditures	\$64,177.46	\$74,911.34	\$45,156.00	\$70,000.00	-	-100.00%
Interest and Other Debt Service Costs	\$19,946.76	\$19,947.49	\$19,078.00	\$19,500.00	\$19,500.00	0.00%
Non Operating Costs	\$194,706.35	-\$813,246.21	-	-	-	-
Transfers Out	\$118,399.70	\$55,432.17	\$33,000.00	\$33,000.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,552,892.48</b>	<b>\$666,400.48</b>	<b>\$1,698,732.00</b>	<b>\$2,067,280.00</b>	<b>\$2,235,335.00</b>	<b>8.13%</b>

## Expenditures by Function

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

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



● Stormwater Operations      **\$2,235,335**    100.00%

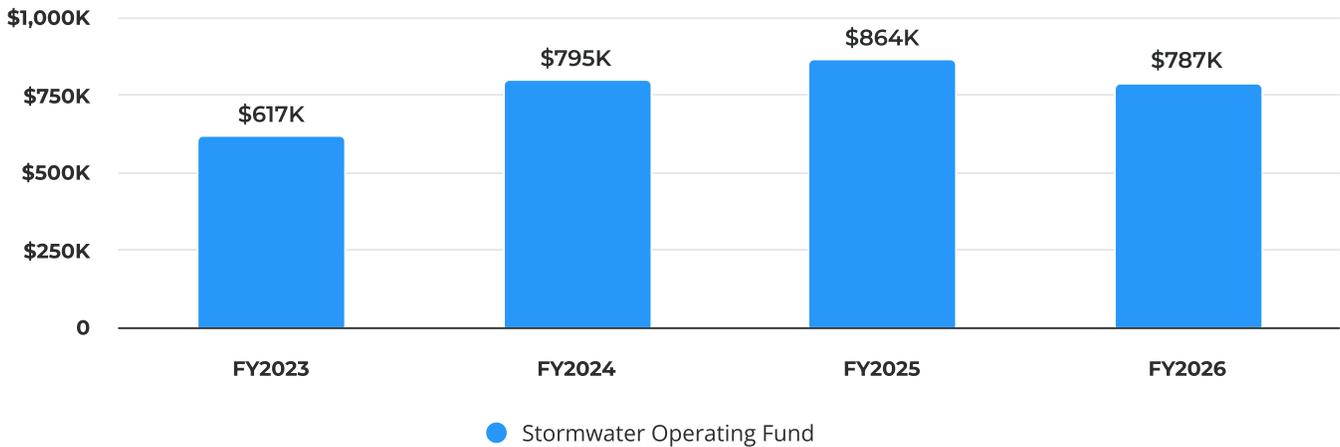
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Stormwater Operations	\$1,698,804.31	\$1,865,748.68	\$1,698,732.00	\$2,067,280.00	\$2,235,335.00	8.13%
Non Departmental	-\$145,911.83	-\$1,199,348.20	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,552,892.48</b>	<b>\$666,400.48</b>	<b>\$1,698,732.00</b>	<b>\$2,067,280.00</b>	<b>\$2,235,335.00</b>	<b>8.13%</b>

### Fund Balance

The Stormwater Operating Fund balance has increased over the past five years due to the growth in the city. The City has policy reserves for operations and maintenance, separation (retirement payouts), capital, and repair and replacement of aging assets. The City Council approved using the separation reserve for a payout for a potential retirement in 2026. The current fund balance is lower than what policy reserves call for. This is due to a significant increase in the capital reserve requirements and the repair and replacement reserve requirements due to growth in the fund and operating expenses, capital asset recognition and the 5% revenue transferred to the repair and replacement reserve. The operating reserves are 13% of the 2026 operating budget and the overall fund balance is 38% of the 2026 operating budget.

#### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Stormwater Operating Fund	\$617,097.00	\$795,209.00	\$864,099.00	\$786,889.00	-8.94%	-\$77,210.00
<b>Total Fund Balance</b>	<b>\$617,097.00</b>	<b>\$795,209.00</b>	<b>\$864,099.00</b>	<b>\$786,889.00</b>	<b>-8.94%</b>	<b>-\$77,210.00</b>

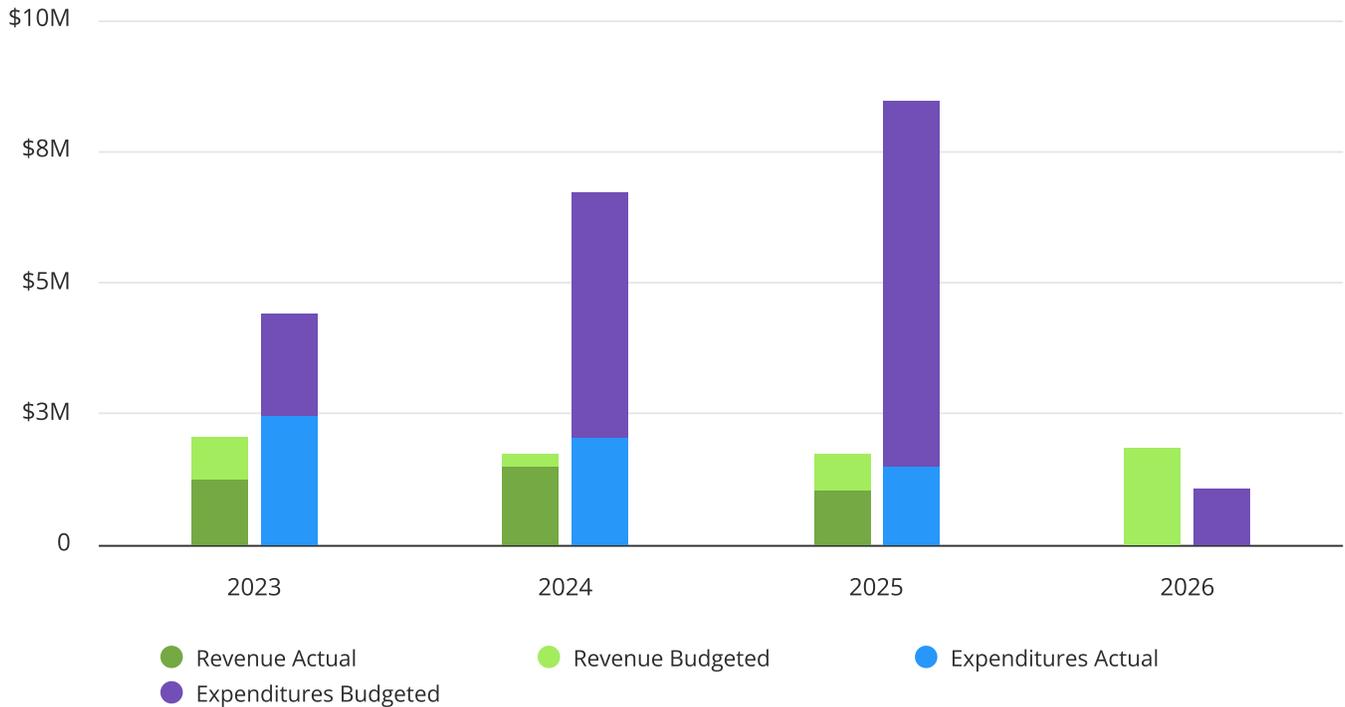
# Water System Development Charges Fund (WSDC)

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

## Summary

The Water System Development Charge (WSDC) Fund's projected 2026 revenue budget is \$1.85 million, which is a 5.7% increase when compared to the amended 2025 budget. Budgeted expenditures will decrease \$7.4 million or 87% compared to the amended 2025 budget. The 2026 expense budget is \$1.1 million.

**Revenues vs Expenditures Summary**



# Comprehensive Fund Summary

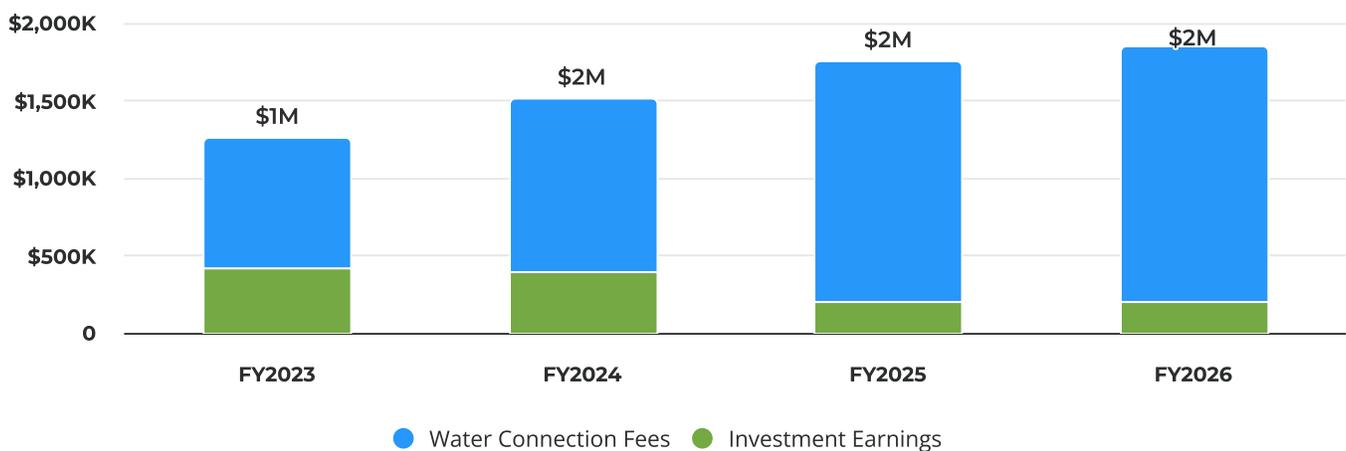
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$9,218,798.00</b>	<b>\$8,010,425.00</b>	<b>\$7,513,601.00</b>	<b>\$7,513,601.00</b>	<b>\$7,688,823.00</b>	<b>2.33%</b>
<b>Revenues</b>						
Investment Earnings	\$421,270.79	\$393,537.14	\$228,846.00	\$200,000.00	\$200,000.00	0.00%
Water Connection Fees	\$832,397.07	\$1,112,553.13	\$1,336,641.00	\$1,550,000.00	\$1,650,000.00	6.45%
<b>Total Revenues</b>	<b>\$1,253,667.86</b>	<b>\$1,506,090.27</b>	<b>\$1,565,487.00</b>	<b>\$1,750,000.00</b>	<b>\$1,850,000.00</b>	<b>5.71%</b>
<b>Expenditures</b>						
Intergovernmental	\$17,518.73	\$61,387.48	\$20,190.00	\$40,000.00	\$40,000.00	0.00%
Transfers Out	\$2,444,522.52	\$1,954,601.05	\$1,370,075.00	\$8,425,000.00	\$1,044,000.00	-87.61%
<b>Total Expenditures</b>	<b>\$2,462,041.25</b>	<b>\$2,015,988.53</b>	<b>\$1,390,265.00</b>	<b>\$8,465,000.00</b>	<b>\$1,084,000.00</b>	<b>-87.19%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$1,208,373.39</b>	<b>-\$509,898.26</b>	<b>\$175,222.00</b>	<b>-\$6,715,000.00</b>	<b>\$766,000.00</b>	<b>-111.41%</b>
<b>Ending Fund Balance</b>	<b>\$8,010,424.61</b>	<b>\$7,500,526.74</b>	<b>\$7,688,823.00</b>	<b>\$798,601.00</b>	<b>\$8,454,823.00</b>	<b>958.70%</b>

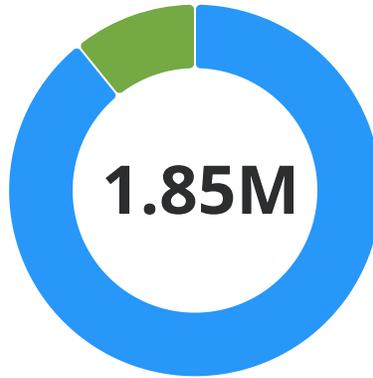
## Water SDC Revenues

The Water SDC Fund revenues are expected to increase \$100,000 or 5.7% when compared to the amended 2025 budget. The forecast is for 250 single family residential permits and 194 multifamily units to receive occupancy in 2026. The Water SDC fund has issued limited SDC credits and expects the majority of permits to pay for their charges at the time a permit is received. Commercial connections are expected to stay steady in 2026 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.

**Historical and Budgeted Revenues by Source**



### FY26 Revenues by Source



<span style="color: blue;">●</span> Water Connection Fees	<b>\$1,650,000</b>	89.19%
<span style="color: green;">●</span> Investment Earnings	<b>\$200,000</b>	10.81%

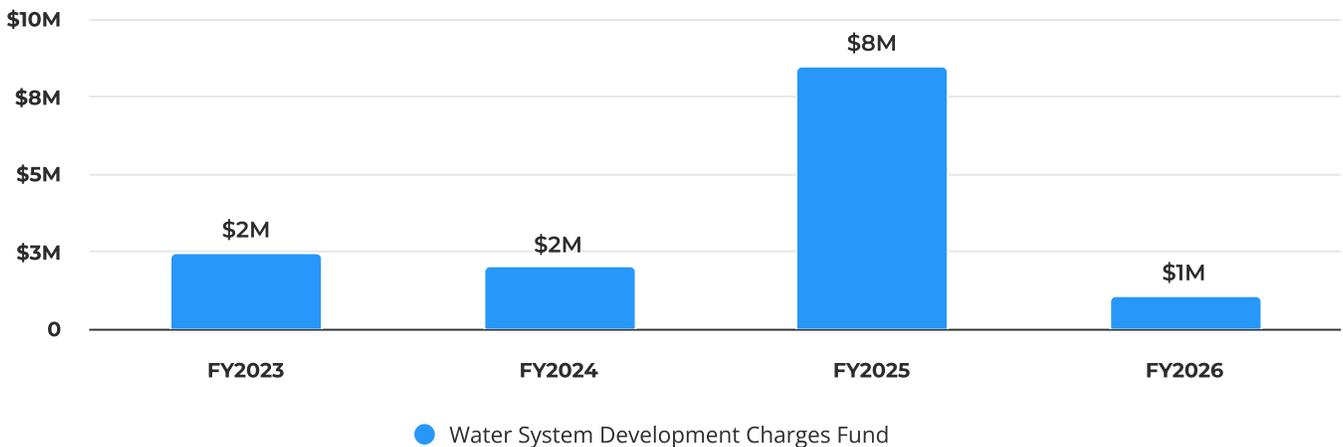
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Investment Earnings	\$421,270.79	\$393,537.14	\$228,846.00	\$200,000.00	\$200,000.00	0.00%
Water Connection Fees	\$832,397.07	\$1,112,553.13	\$1,336,641.00	\$1,550,000.00	\$1,650,000.00	6.45%
<b>Total Revenues</b>	<b>\$1,253,667.86</b>	<b>\$1,506,090.27</b>	<b>\$1,565,487.00</b>	<b>\$1,750,000.00</b>	<b>\$1,850,000.00</b>	<b>5.71%</b>

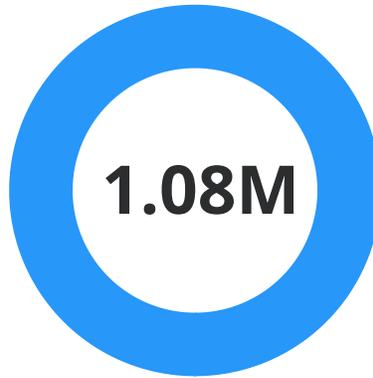
## Water SDC Expenditures

Water SDC Funds may be used for design and construction of water system projects included in the capital facility plan that expand capacity and serve the new growth in Ridgefield. The proposed 2026 budget includes the transfer of \$1 million to the Water Capital Fund for water system capital projects.

### Historical and Budgeted Expenditures by Fund



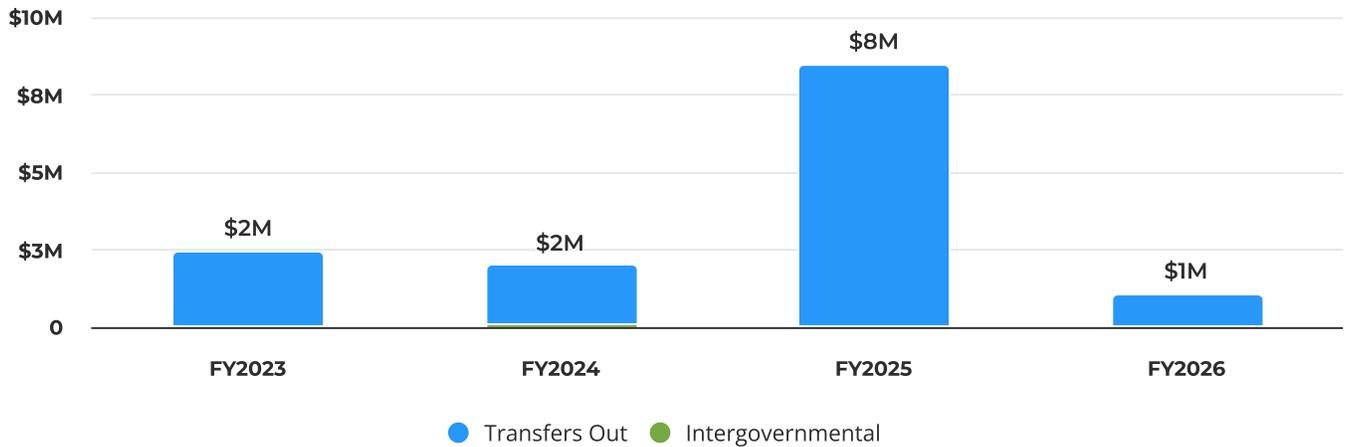
### FY26 Expenditures by Fund



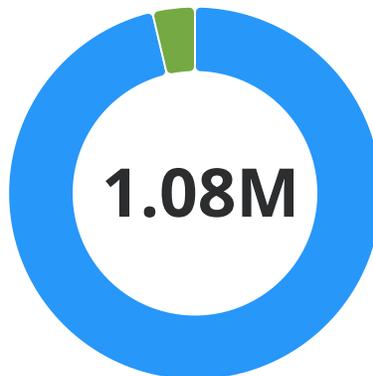
● Water System Development Charges Fund	<b>\$1,084,000</b>	100.00%
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### Expenditures by Category

#### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



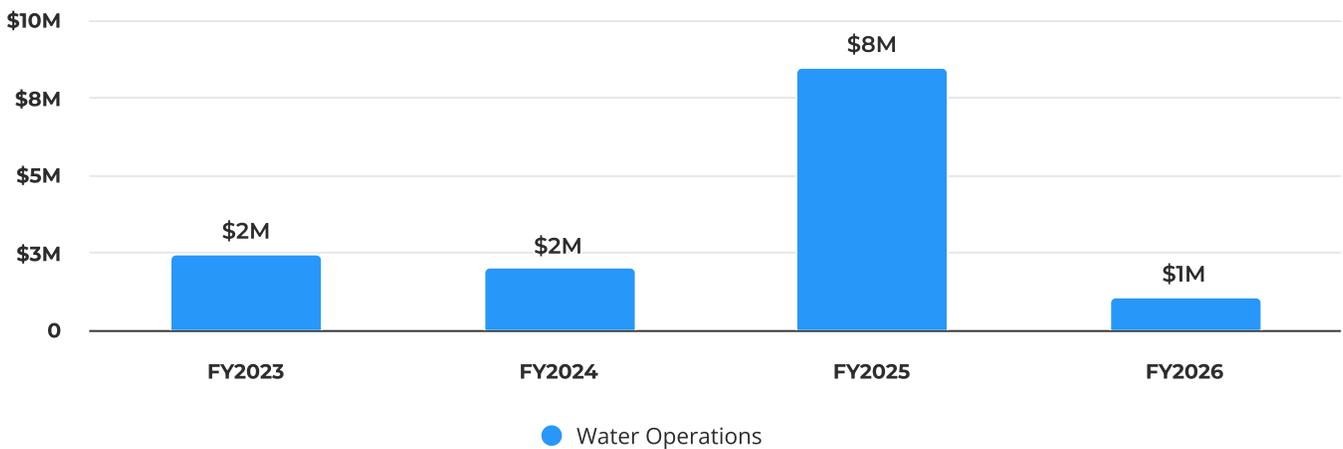
● Transfers Out	<b>\$1,044,000</b>	96.31%
● Intergovernmental	<b>\$40,000</b>	3.69%

### Historical and Budgeted Expenditures by Category

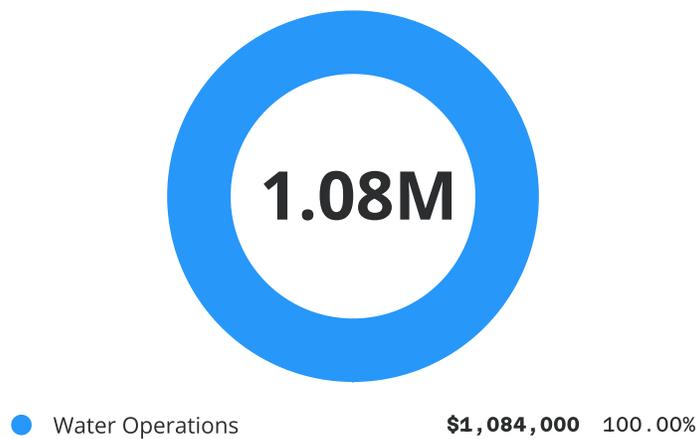
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Intergovernmental	\$17,518.73	\$61,387.48	\$20,190.00	\$40,000.00	\$40,000.00	0.00%
Transfers Out	\$2,444,522.52	\$1,954,601.05	\$1,370,075.00	\$8,425,000.00	\$1,044,000.00	-87.61%
<b>Total Expenditures</b>	<b>\$2,462,041.25</b>	<b>\$2,015,988.53</b>	<b>\$1,390,265.00</b>	<b>\$8,465,000.00</b>	<b>\$1,084,000.00</b>	<b>-87.19%</b>

### Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



### Historical and Budgeted Expenditures by Function

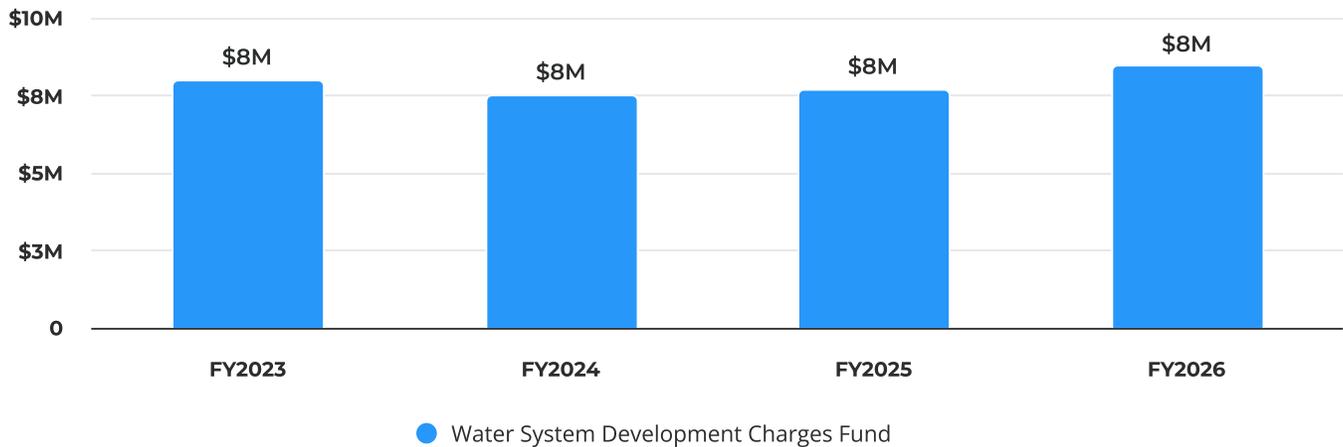
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Operations	\$2,462,041.25	\$2,015,988.53	\$1,390,265.00	\$8,465,000.00	\$1,084,000.00	-87.19%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Total Expenditures	\$2,462,041.25	\$2,015,988.53	\$1,390,265.00	\$8,465,000.00	\$1,084,000.00	-87.19%

## Fund Balance

The City has been building the fund balance to fund multiple high-priority capital projects for both source and retention of water. The fund balance will supplement the debt issuance to pay for a new elevated reservoir, well field and intertie and transmission line. The expectation is to draw on the remaining fund balance in the next three years to complete these projects.

### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Water System Development Charges Fund	\$8,010,425.00	\$7,513,601.00	\$7,688,823.00	\$8,454,823.00	9.96%	\$766,000.00
<b>Total Fund Balance</b>	<b>\$8,010,425.00</b>	<b>\$7,513,601.00</b>	<b>\$7,688,823.00</b>	<b>\$8,454,823.00</b>	<b>9.96%</b>	<b>\$766,000.00</b>

# Water Utility Capital Projects Fund

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

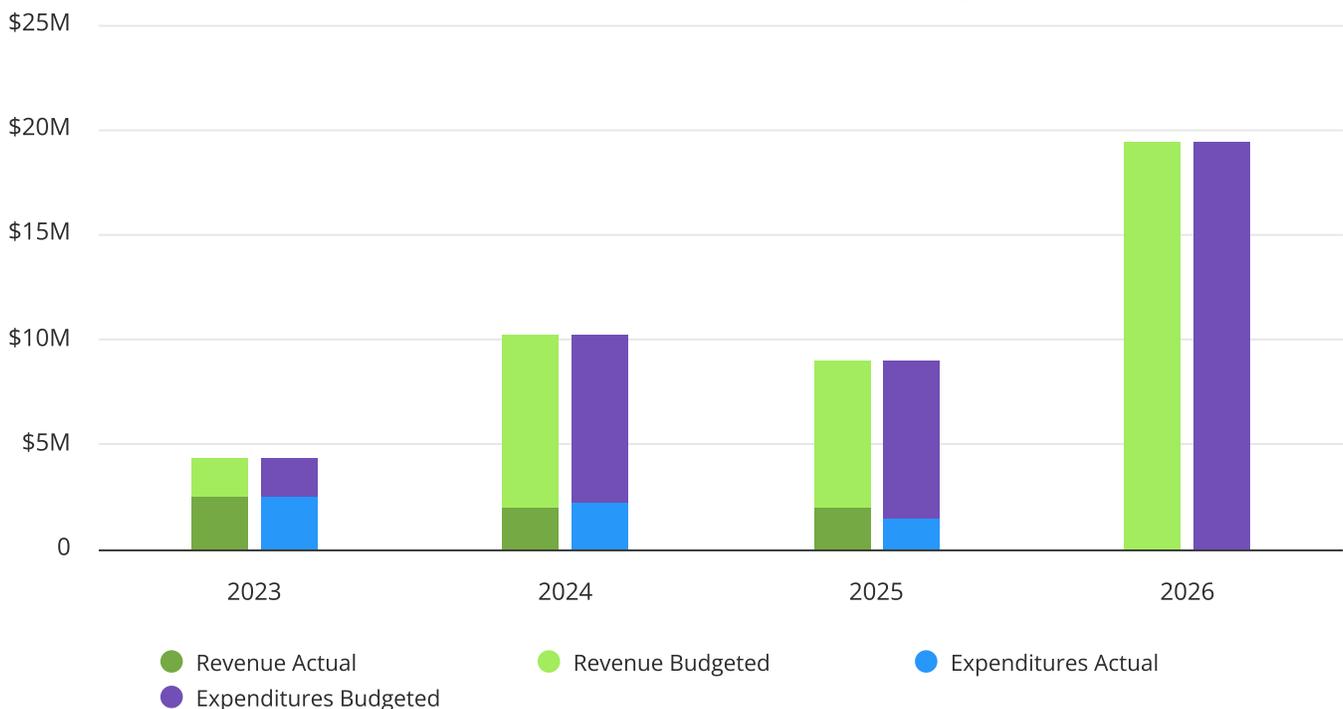
Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its citizens for the upcoming fiscal year.

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

## Summary

The Water Utility Capital Fund's projected 2026 revenue budget is \$19.4 million, which represents a 115.9% increase over the amended 2025 budget. Budgeted expenditures will also increase by \$10.4 million or 115.9% compared to the amended 2025 budget. The 2026 expense budget is \$19.4 million.

### Revenues vs Expenditures Summary



# Comprehensive Fund Summary

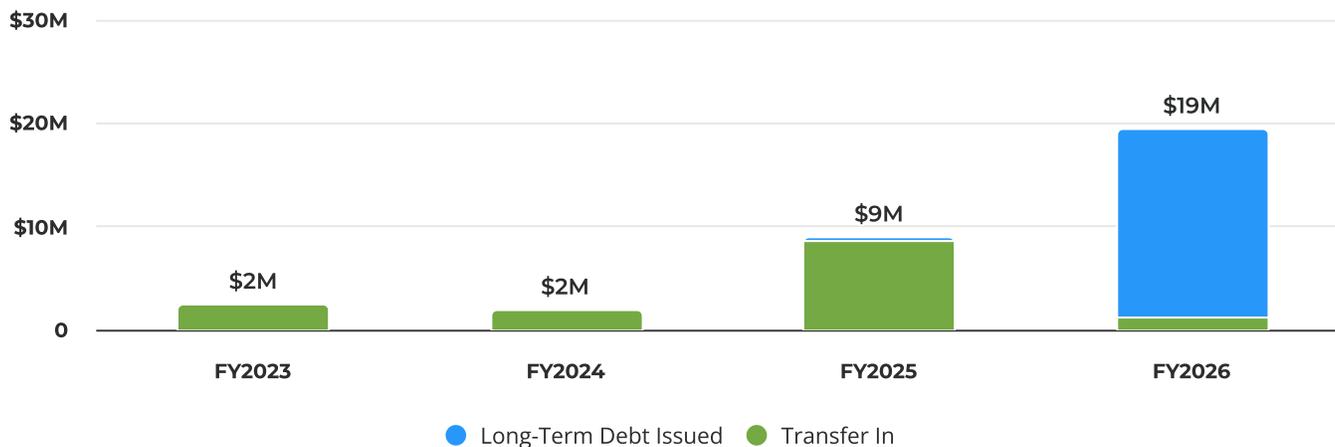
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	\$16,536.00	\$16,536.00	-\$283,464.00	-\$283,464.00	\$16,536.00	-105.83%
<b>Revenues</b>						
Transfer In	\$2,459,103.47	\$1,954,601.05	\$1,370,076.00	\$8,501,000.00	\$1,104,500.00	-87.01%
Long-Term Debt Issued	-	-	\$500,000.00	\$500,000.00	\$18,325,000.00	3,565.00%
<b>Total Revenues</b>	<b>\$2,459,103.47</b>	<b>\$1,954,601.05</b>	<b>\$1,870,076.00</b>	<b>\$9,001,000.00</b>	<b>\$19,429,500.00</b>	<b>115.86%</b>
<b>Expenditures</b>						
Capital Expenditures	\$2,459,103.47	\$2,254,601.05	\$1,570,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
<b>Total Expenditures</b>	<b>\$2,459,103.47</b>	<b>\$2,254,601.05</b>	<b>\$1,570,076.00</b>	<b>\$9,001,000.00</b>	<b>\$19,429,500.00</b>	<b>115.86%</b>
<b>Total Revenues Less Expenditures</b>	<b>-</b>	<b>-\$300,000.00</b>	<b>\$300,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$16,536.00</b>	<b>-\$283,464.00</b>	<b>\$16,536.00</b>	<b>-\$283,464.00</b>	<b>\$16,536.00</b>	<b>-105.83%</b>

## Water Utility Capital Project Fund Revenues

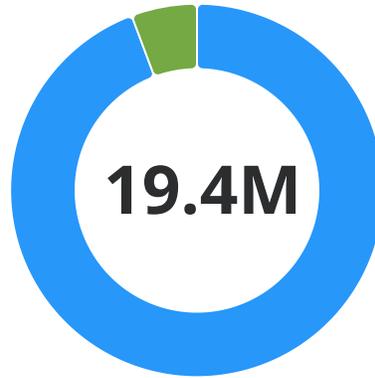
The Water Utility Capital Fund revenue budget will see an increase in revenue in 2026 due to the Eastside Elevated Reservoir project going to construction in 2026. The 2026 capital budget includes several multi-year projects and one new capital project. The City Council chose to focus on existing high priority water projects to complete design and begin construction in 2026.

Historical and Budgeted Revenues by Source



Transfers from the water operating and Water SDC funds make up 6% of the revenue source for the Water Utility Capital Fund. The majority of the funding comes from a Drinking Water State Revolving Fund loan and the expected issuance of revenue bonds. The City Drinking Water State Revolving Fund loan is for \$15,000,000 with a 20-year term and 2.25% interest rate.

### FY26 Revenues by Source



<span style="color: blue;">●</span> Long-Term Debt Issued	<b>\$18,325,000</b>	94.32%
<span style="color: green;">●</span> Transfer In	<b>\$1,104,500</b>	5.68%

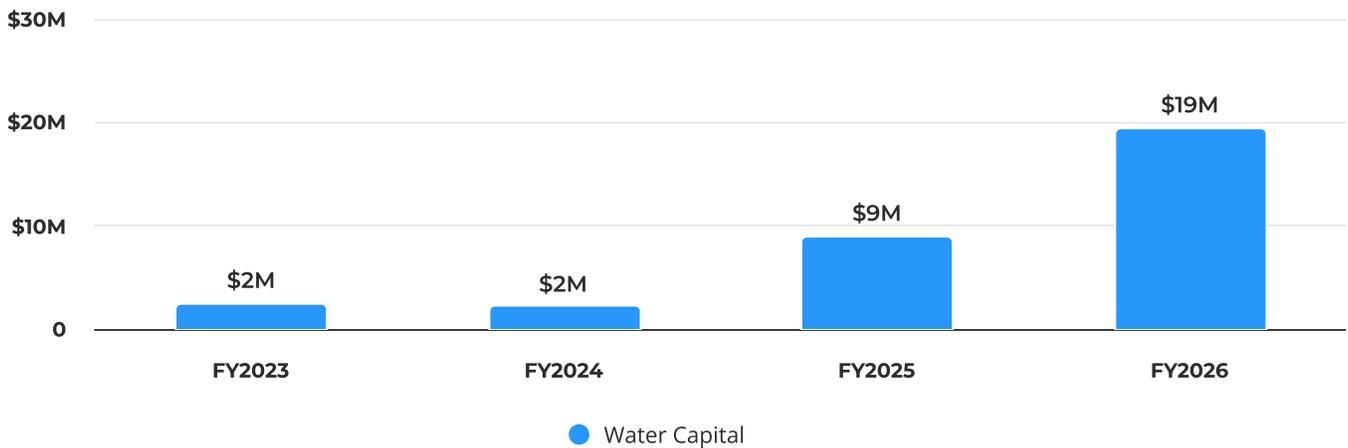
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Transfer In	\$2,459,103.47	\$1,954,601.05	\$1,370,076.00	\$8,501,000.00	\$1,104,500.00	-87.01%
Long-Term Debt Issued	-	-	\$500,000.00	\$500,000.00	\$18,325,000.00	3,565.00%
<b>Total Revenues</b>	<b>\$2,459,103.47</b>	<b>\$1,954,601.05</b>	<b>\$1,870,076.00</b>	<b>\$9,001,000.00</b>	<b>\$19,429,500.00</b>	<b>115.86%</b>

## Water Utility Capital Project Fund Expenditures

The 2026 expenditures include construction of a new elevated water reservoir on the east side of I-5 in the Union Ridge area of town, a new water line along Royle Road, completion of design and potential construction of an intertie and transmission line in partnership with Clark Public Utilities. Refer to the capital plan for more details.

### Historical and Budgeted Expenditures by Fund



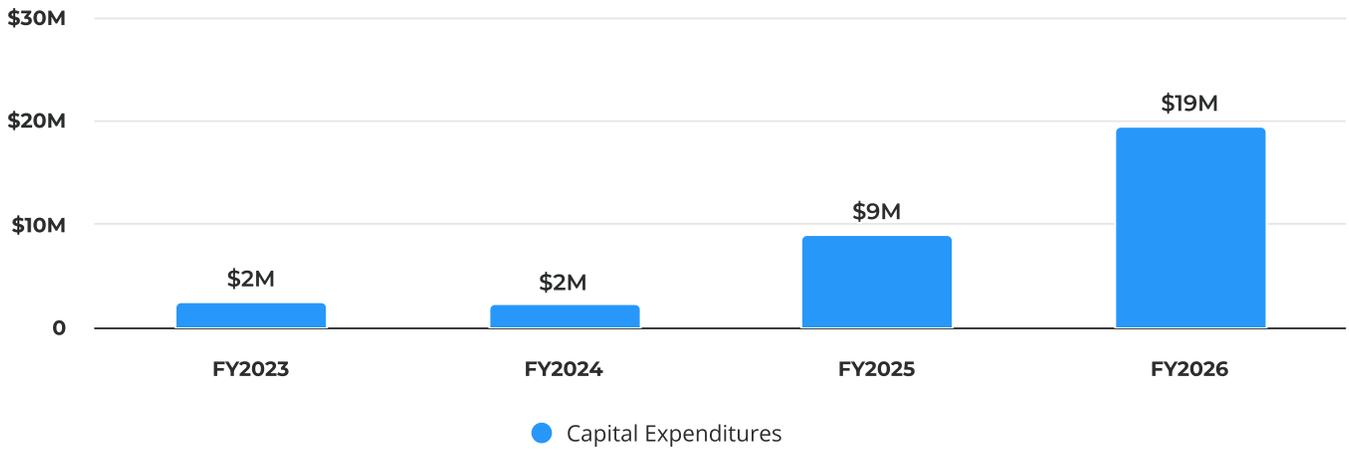
### FY26 Expenditures by Fund



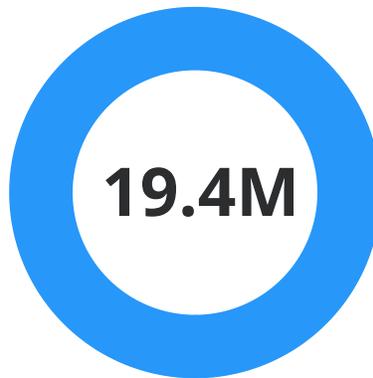
● Water Capital **\$19,429,500** 100.00%

### Expenditures by Category

#### Historical and Budgeted Expenditures by Category



### FY26 Expenditures by Category



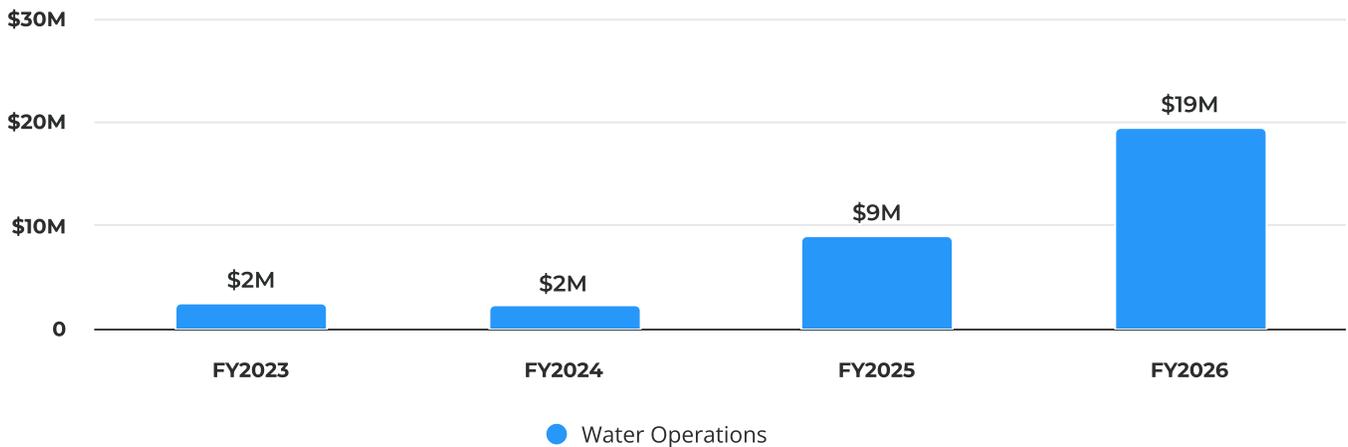
● Capital Expenditures **\$19,429,500** 100.00%

## Historical and Budgeted Expenditures by Category

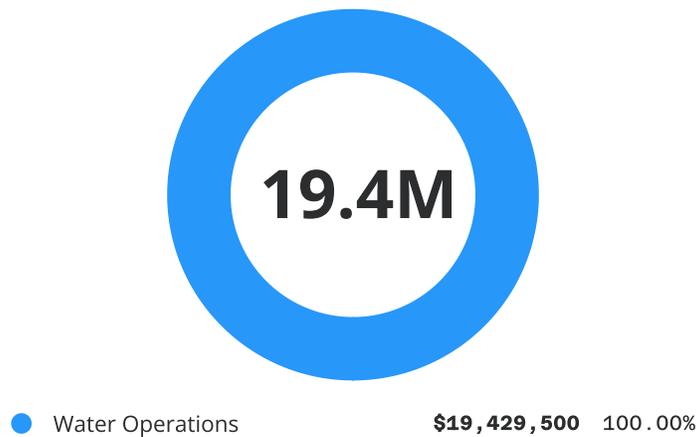
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Capital Expenditures	\$2,459,103.47	\$2,254,601.05	\$1,570,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
<b>Total Expenditures</b>	<b>\$2,459,103.47</b>	<b>\$2,254,601.05</b>	<b>\$1,570,076.00</b>	<b>\$9,001,000.00</b>	<b>\$19,429,500.00</b>	<b>115.86%</b>

## Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function

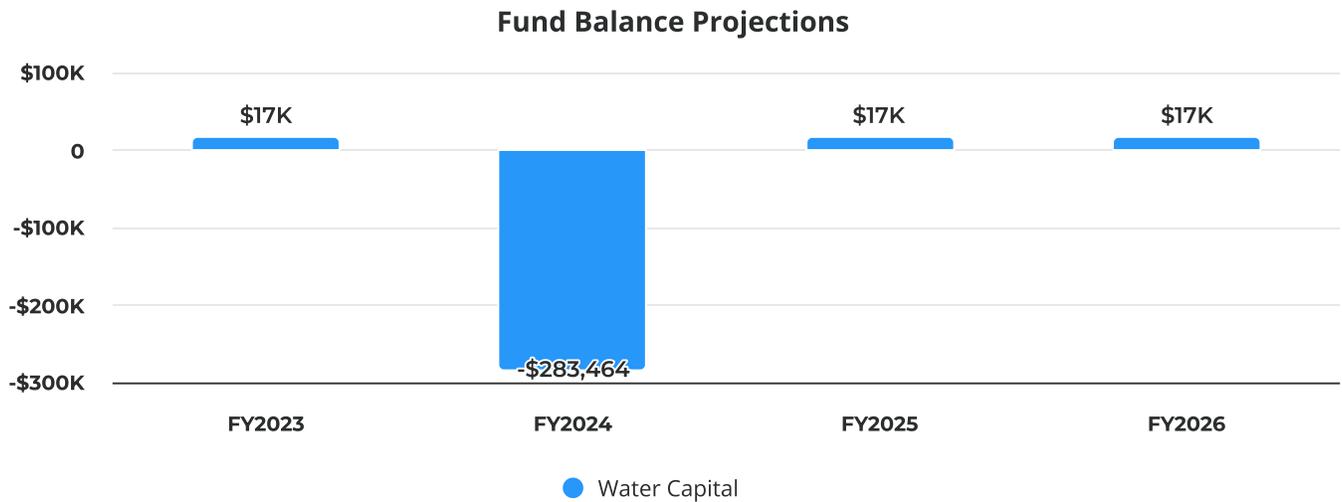


### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Water Operations	\$2,459,103.47	\$2,254,601.05	\$1,570,076.00	\$9,001,000.00	\$19,429,500.00	115.86%
<b>Total Expenditures</b>	<b>\$2,459,103.47</b>	<b>\$2,254,601.05</b>	<b>\$1,570,076.00</b>	<b>\$9,001,000.00</b>	<b>\$19,429,500.00</b>	<b>115.86%</b>

## Fund Balance

The Water Utility Capital Fund has a minimal fund balance as it relies on transfers, grants and debt issuance to fund capital projects. The negative fund balance in 2024 was due to the timing of project costs and the receipt of a loan draw that funded the project.



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Water Capital	\$16,536.00	-\$283,464.00	\$16,536.00	\$16,536.00	0.00%	-
<b>Total Fund Balance</b>	<b>\$16,536.00</b>	<b>-\$283,464.00</b>	<b>\$16,536.00</b>	<b>\$16,536.00</b>	<b>-</b>	<b>-</b>

# Stormwater Utility Capital Projects Fund

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

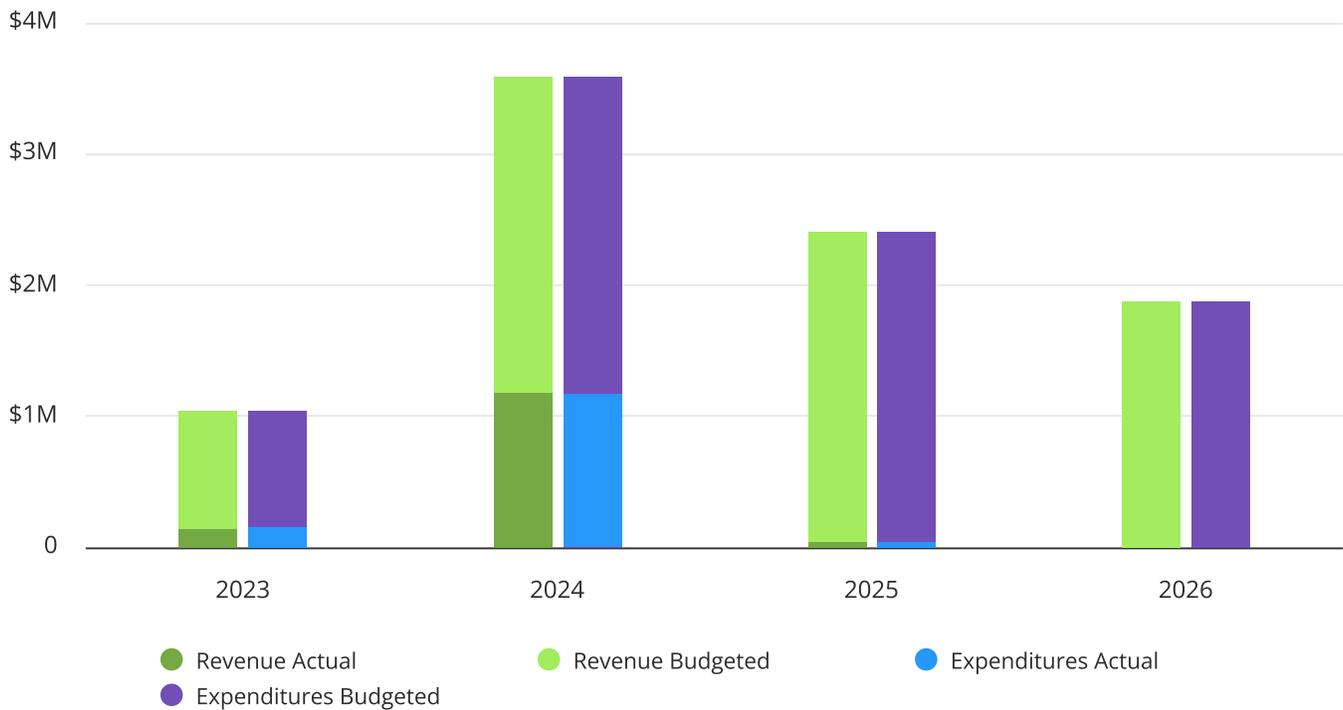
Capital projects are prioritized and planned based on the approved capital facilities plans. The adopted budget establishes appropriations to fund the projects of highest priority to the City Council and its citizens for the upcoming fiscal year.

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

## Summary

The Stormwater Capital Utility Fund's projected 2026 revenue budget is \$1.9 million, which represents a 22% decrease over the amended 2025 budget. Budgeted expenditures will also decrease \$1.9 million or 2% over the amended 2025 budget. The 2026 expense budget is \$1.9 million. The decrease is due to the project carrying forward the remaining cost on an existing project for downtown stormwater enhancements in multiple locations.

**Revenues vs Expenditures Summary**



# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	-	<b>-\$5,491.00</b>	-	-	-	-
<b>Revenues</b>						
Transfer In	\$146,399.70	\$1,175,147.73	-	-	-	-
Long-Term Debt Issued	-	-	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
<b>Total Revenues</b>	<b>\$146,399.70</b>	<b>\$1,175,147.73</b>	<b>\$43,133.00</b>	<b>\$2,404,000.00</b>	<b>\$1,881,000.00</b>	<b>-21.76%</b>
<b>Expenditures</b>						
Capital Expenditures	\$151,890.88	\$1,169,656.96	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
<b>Total Expenditures</b>	<b>\$151,890.88</b>	<b>\$1,169,656.96</b>	<b>\$43,133.00</b>	<b>\$2,404,000.00</b>	<b>\$1,881,000.00</b>	<b>-21.76%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$5,491.18</b>	<b>\$5,490.77</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>-\$5,491.18</b>	<b>-\$0.23</b>	-	-	-	-

## Stormwater Utility Capital Project Fund Revenues

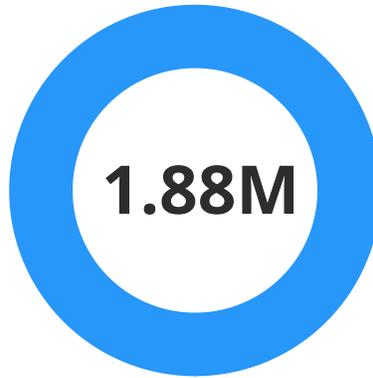
The Stormwater Utility Capital Fund revenue budget will see a decrease in revenue in 2026 due to the current project carrying forward the remaining estimated cost and revenue on a multi-year project. Construction of four storm projects in the downtown core will continue into 2026. The City Council did not add any new capital projects for stormwater, choosing instead to focus on existing projects. The revenue is from a Public Works Board low-cost loan. The intal loan amount is \$2.4 million with \$1.9 million remaining for project costs. The loan term is 20-years at a 1.72% interest rate.

Historical and Budgeted Revenues by Source



100% of the capital funding comes from a low interest loan the City received from the Public Works Board in the amount of \$2.4 million to complete the stormwater improvement projects in the downtown core. The remaining \$1.9 million is budgeted in 2026 to complete the projects.

### FY26 Revenues by Source



● Long-Term Debt Issued **\$1,881,000** 100.00%

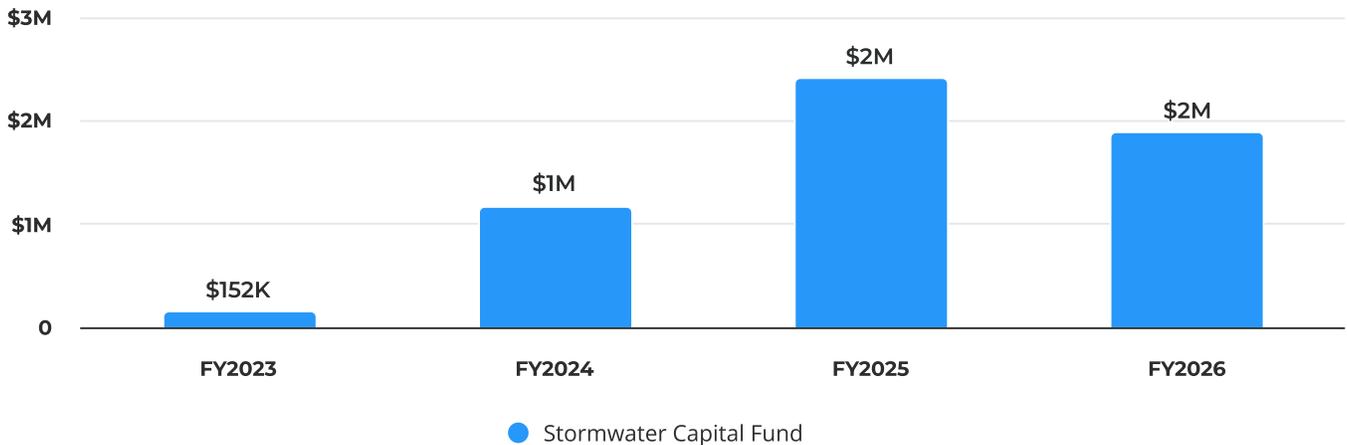
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Transfer In	\$146,399.70	\$1,175,147.73	-	-	-	-
Long-Term Debt Issued	-	-	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
<b>Total Revenues</b>	<b>\$146,399.70</b>	<b>\$1,175,147.73</b>	<b>\$43,133.00</b>	<b>\$2,404,000.00</b>	<b>\$1,881,000.00</b>	<b>-21.76%</b>

## Stormwater Utility Capital Project Fund Expenditures

The 2026 capital expenditures include the construction of four stormwater projects to improve treatment of stormwater runoff in the downtown core. The budget includes the carry-over of \$1.9 million in expense from an estimated \$2.4 million project.

### Historical and Budgeted Expenditures by Fund



### FY26 Expenditures by Fund



● Stormwater Capital Fund      \$1,881,000    100.00%

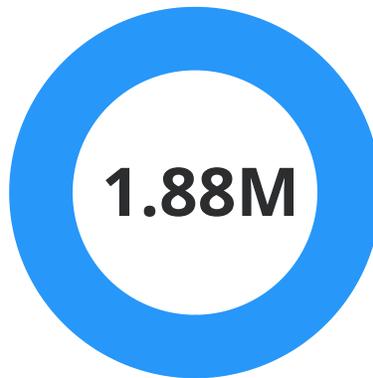
### Expenditures by Category

#### Historical and Budgeted Expenditures by Category



● Capital Expenditures

### FY26 Expenditures by Category



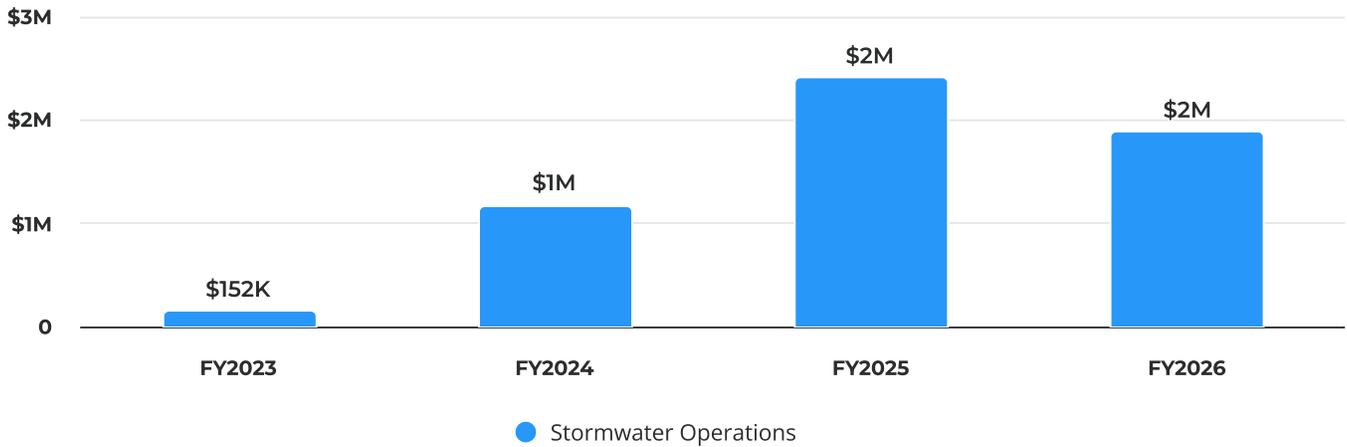
● Capital Expenditures      \$1,881,000    100.00%

### Historical and Budgeted Expenditures by Category

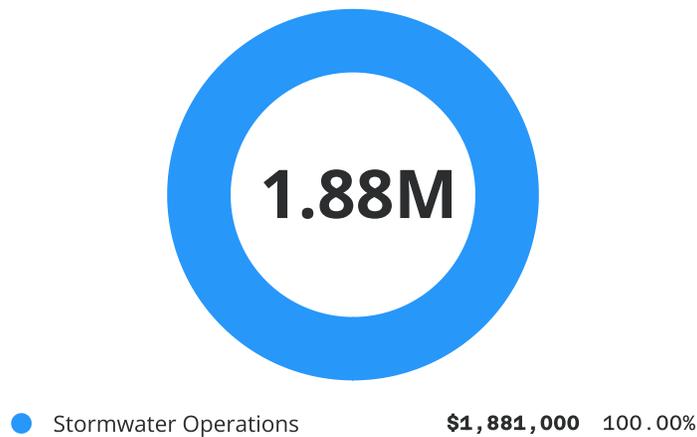
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Capital Expenditures	\$151,890.88	\$1,169,656.96	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%
<b>Total Expenditures</b>	<b>\$151,890.88</b>	<b>\$1,169,656.96</b>	<b>\$43,133.00</b>	<b>\$2,404,000.00</b>	<b>\$1,881,000.00</b>	<b>-21.76%</b>

### Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Stormwater Operations	\$151,890.88	\$1,169,656.96	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Total Expenditures	\$151,890.88	\$1,169,656.96	\$43,133.00	\$2,404,000.00	\$1,881,000.00	-21.76%

## Fund Balance

The Stormwater Utility Capital Fund does not maintain a fund balance. The fund is used to track financial resources used to acquire or construct major capital assets. The adopted budget each year includes matching revenue and expenditure line items.

# Internal Service Funds

Internal service funds are established to account for any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

The City has one internal service fund, the Equipment Replacement Fund (ERF), which provides for the replacement of the City's fleet and large equipment at the end of its useful life.

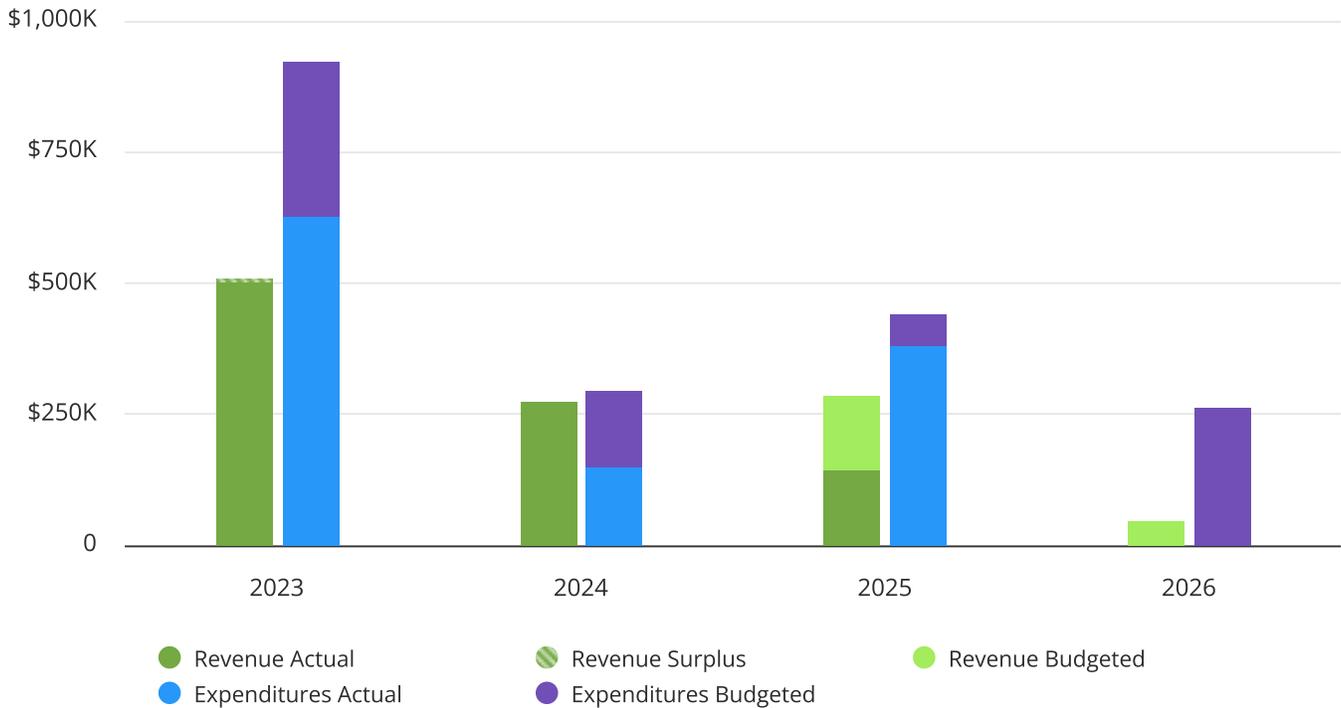
# Equipment Replacement Fund (ERF)

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

## Summary

The Equipment Replacement Fund (ERF)'s projected 2026 revenue budget is \$46,500, which represents an 84% decrease over the amended 2025 budget. Budgeted expenditures will decrease to \$178,500, a decrease of 40.3% compared to the amended 2025 budget. The 2025 expense budget is \$264,000. The decrease in revenues is due to budget constraints in the operating funds, except for the Water Fund. The plan is to resume transfers from each of the operating funds in 2027 and delay scheduled replacements by one year, beginning in 2027. 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 four 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 2027.

**Revenues vs Expenditures Summary**



# Comprehensive Fund Summary

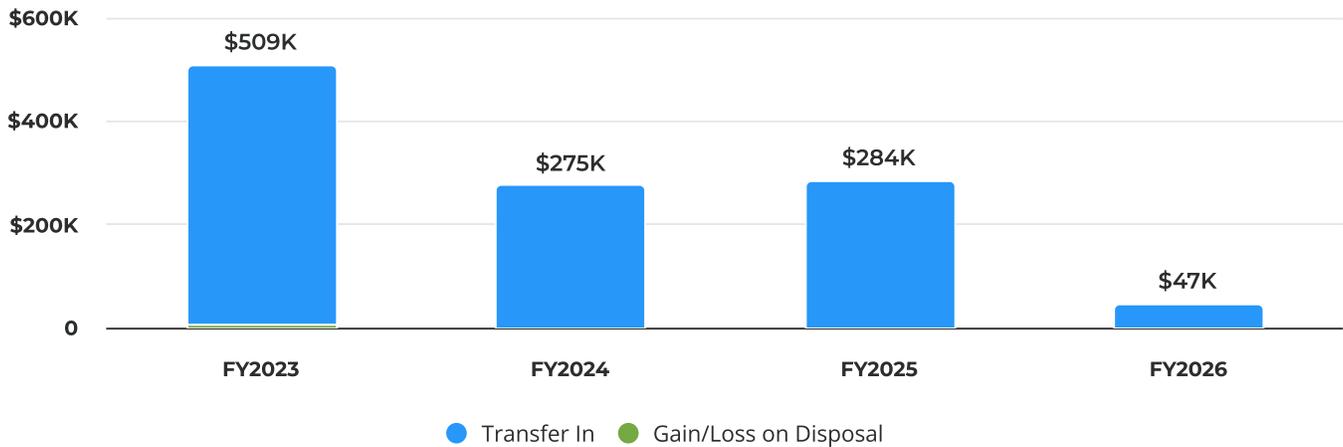
## Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Beginning Fund Balance</b>	<b>\$763,837.00</b>	<b>\$645,762.00</b>	<b>\$773,003.00</b>	<b>\$773,003.00</b>	<b>\$649,807.00</b>	<b>-15.94%</b>
<b>Revenues</b>						
Gain/Loss on Disposal	\$7,182.84	-	-	-	-	-
Transfer In	\$502,100.00	\$275,000.00	\$284,100.00	\$284,100.00	\$46,500.00	-83.63%
<b>Total Revenues</b>	<b>\$509,282.84</b>	<b>\$275,000.00</b>	<b>\$284,100.00</b>	<b>\$284,100.00</b>	<b>\$46,500.00</b>	<b>-83.63%</b>
<b>Expenditures</b>						
Capital Expenditures	\$627,358.31	\$147,758.58	\$407,296.00	\$442,500.00	\$264,000.00	-40.34%
<b>Total Expenditures</b>	<b>\$627,358.31</b>	<b>\$147,758.58</b>	<b>\$407,296.00</b>	<b>\$442,500.00</b>	<b>\$264,000.00</b>	<b>-40.34%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$118,075.47</b>	<b>\$127,241.42</b>	<b>-\$123,196.00</b>	<b>-\$158,400.00</b>	<b>-\$217,500.00</b>	<b>37.31%</b>
<b>Ending Fund Balance</b>	<b>\$645,761.53</b>	<b>\$773,003.42</b>	<b>\$649,807.00</b>	<b>\$614,603.00</b>	<b>\$432,307.00</b>	<b>-29.66%</b>

## Equipment Replacement Fund Revenues

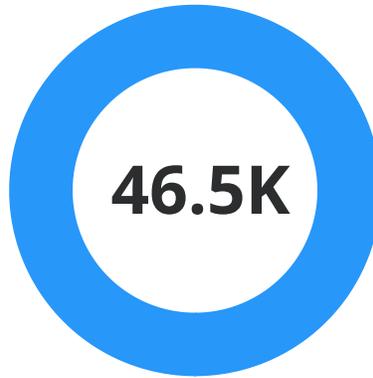
The 2026 revenue is from transfers from the Water Fund. The General Fund, Street Fund, Building and Permitting Fund and Stormwater Fund have eliminated transfers to the ERF for 2026 as a result of budget constraints. The plan is to reestablish transfers in 2027 to fund future replacements.

Historical and Budgeted Revenues by Source



The total revenue budget from transfers is \$46,500 from the Water Fund.

### FY26 Revenues by Source



● Transfer In **\$46,500** 100.00%

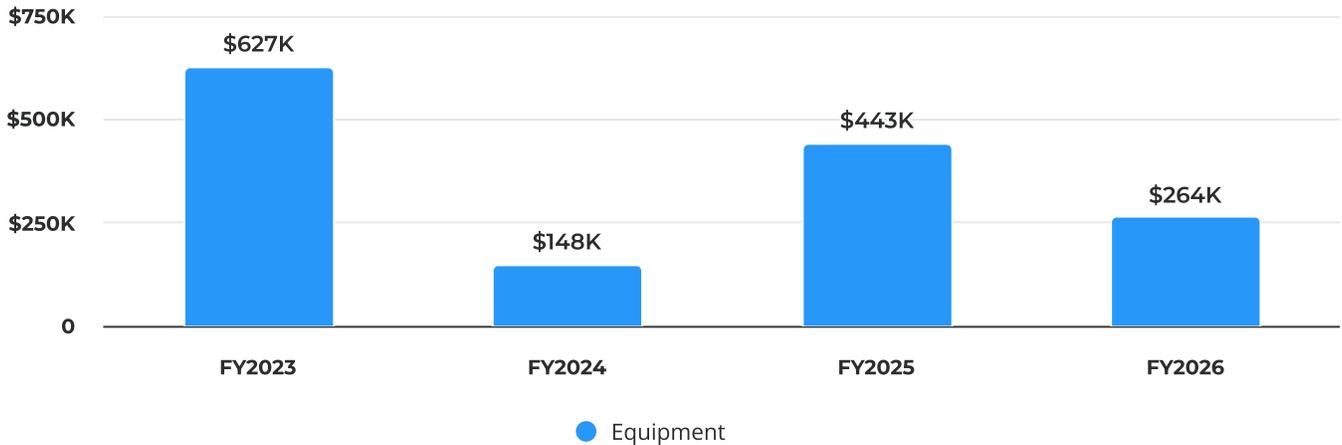
### Historical and Budgeted Revenues by Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Gain/Loss on Disposal	\$7,182.84	-	-	-	-	-
Transfer In	\$502,100.00	\$275,000.00	\$284,100.00	\$284,100.00	\$46,500.00	-83.63%
<b>Total Revenues</b>	<b>\$509,282.84</b>	<b>\$275,000.00</b>	<b>\$284,100.00</b>	<b>\$284,100.00</b>	<b>\$46,500.00</b>	<b>-83.63%</b>

## Equipment Replacement Fund Expenditures

The 2026 expenditures include the replacement of a Ford Explorer police patrol vehicle, a Ford F350 for the water department, and a Ford F150 and a Ford F550 Man Lift, which are both for general government use.

### Historical and Budgeted Expenditures by Fund



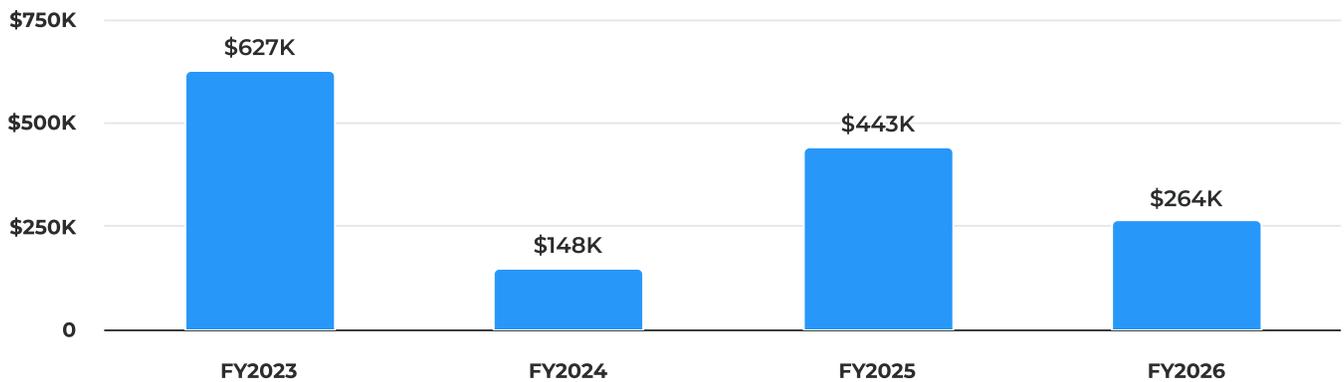
### FY26 Expenditures by Fund



● Equipment **\$264,000** 100.00%

### Expenditures by Category

#### Historical and Budgeted Expenditures by Category



● Capital Expenditures

### FY26 Expenditures by Category



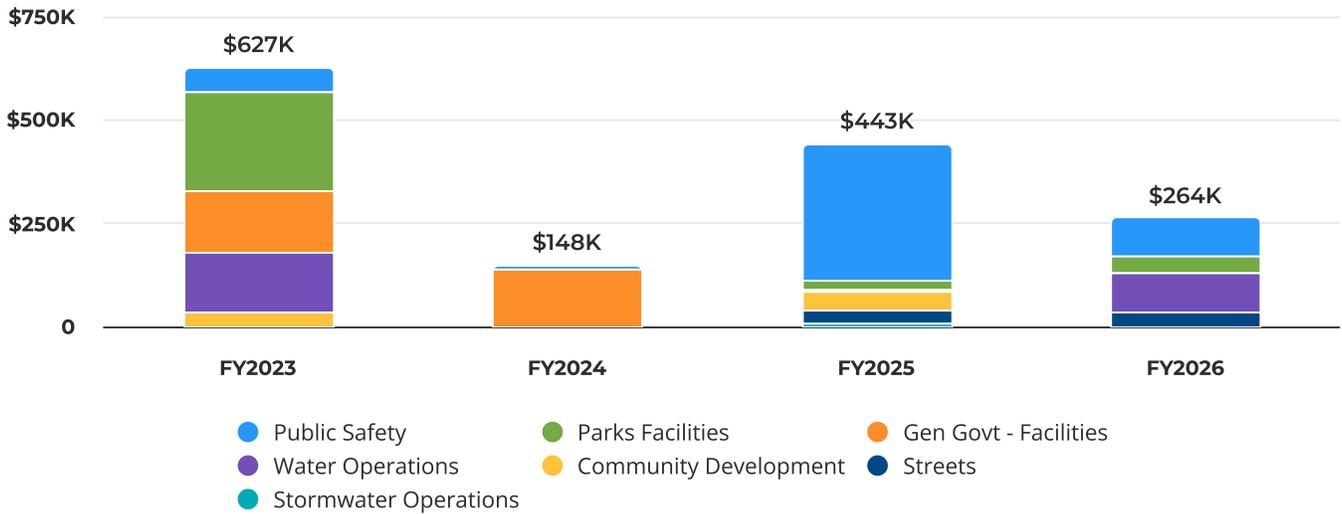
● Capital Expenditures **\$264,000** 100.00%

### Historical and Budgeted Expenditures by Category

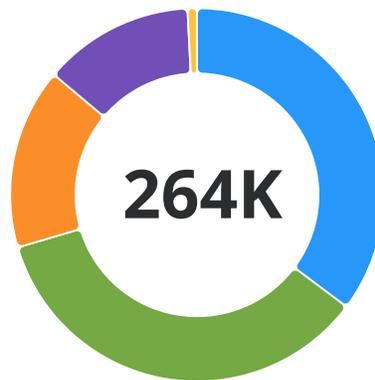
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Capital Expenditures	\$627,358.31	\$147,758.58	\$407,296.00	\$442,500.00	\$264,000.00	-40.34%
<b>Total Expenditures</b>	<b>\$627,358.31</b>	<b>\$147,758.58</b>	<b>\$407,296.00</b>	<b>\$442,500.00</b>	<b>\$264,000.00</b>	<b>-40.34%</b>

### Expenditures by Function

Historical and Budgeted Expenditures by Function



FY26 Expenditures by Function



Public Safety	\$93,000	35.23%
Water Operations	\$93,000	35.23%
Parks Facilities	\$41,400	15.68%
Streets	\$34,450	13.05%
Gen Govt - Facilities	\$2,150	0.81%

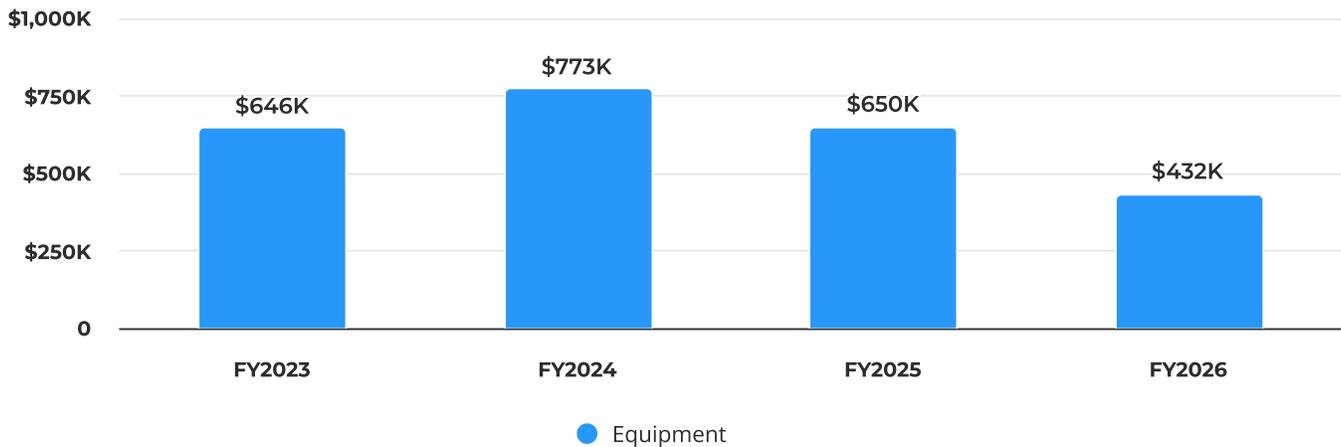
### Historical and Budgeted Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Gen Govt - Facilities	\$150,233.50	\$135,853.28	-	-	\$2,150.00	-
Public Safety	\$59,388.11	\$11,905.30	\$339,785.00	\$330,000.00	\$93,000.00	-71.82%
Parks Facilities	\$240,389.68	-	\$6,950.00	\$24,000.00	\$41,400.00	72.50%
Streets	-	-	\$6,950.00	\$31,000.00	\$34,450.00	11.13%
Community Development	\$35,569.77	-	\$39,711.00	\$43,500.00	-	-100.00%
Water Operations	\$141,777.25	-	\$6,950.00	\$5,000.00	\$93,000.00	1,760.00%
Stormwater Operations	-	-	\$6,950.00	\$9,000.00	-	-100.00%
<b>Total Expenditures</b>	<b>\$627,358.31</b>	<b>\$147,758.58</b>	<b>\$407,296.00</b>	<b>\$442,500.00</b>	<b>\$264,000.00</b>	<b>-40.34%</b>

### Fund Balance

The Equipment Replacement Fund receives annual transfers from each operating fund to set aside fund balance to replace fleet vehicles and large equipment at the end of its useful life. The fund balance requirements are determined by a financial model forecasting the replacement costs at the end of the expected useful life of each item. The model is updated annually by the Finance Department working with each department that utilizes the equipment. The majority of the 2026 transfers have been delayed until 2027 due to budget constraints. There is adequate fund balance for the scheduled 2026 replacements.

#### Fund Balance Projections



### Historical and Projected Fund Balances

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)	FY 2025 vs. FY 2026 (\$ Change)
Equipment	\$645,762.00	\$773,003.00	\$649,807.00	\$432,307.00	-33.47%	-\$217,500.00
<b>Total Fund Balance</b>	<b>\$645,762.00</b>	<b>\$773,003.00</b>	<b>\$649,807.00</b>	<b>\$432,307.00</b>	<b>-33.47%</b>	<b>-\$217,500.00</b>

# Departments Summary

# Organizational Matrix - Department Assignments by Fund

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

# Mayor and City Council



Katie Favela  
Councilmember



Lee Wells  
Councilmember



Meghan Hamilton  
Councilmember



Matt Cole  
Mayor



Judy Chipman  
Mayor Pro Tem



Clyde Burkle  
Councilmember



Rian Davis  
Councilmember

## Vision Statement

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

## Mission Statement

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

## Form of Government

The citizens of Ridgefield adopted the council-manager plan of government in 1999. Under this form of government, the elected officials are the community leaders and policymakers who establish a vision for the City and then appoint a city manager to carry out public policy and ensure that all residents are well served. 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 City Council consists of seven members who are elected by the citizens of Ridgefield on a non-partisan basis for four-year terms. Elections are arranged so that three or four terms expire every two years. Council members have the responsibility of establishing policy to govern the City, adopting a budget for City revenues and expenditures, and performing all other actions necessary to govern the City, including the passage of ordinances and resolutions.

The Council is led by the Mayor, who is appointed biennially by the members of the Council. The Mayor serves as the chief spokesperson and head of the City government for public and ceremonial purposes. They preside at all Council meetings, vote as a Council member and do not have any veto power. They may sign legal instruments and documents on behalf of the City. They have no full-time administrative duties.

## Council Goals

Council has adopted seven organizational goals that provide direction for staff and policy decisions to continue to better serve residents.

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

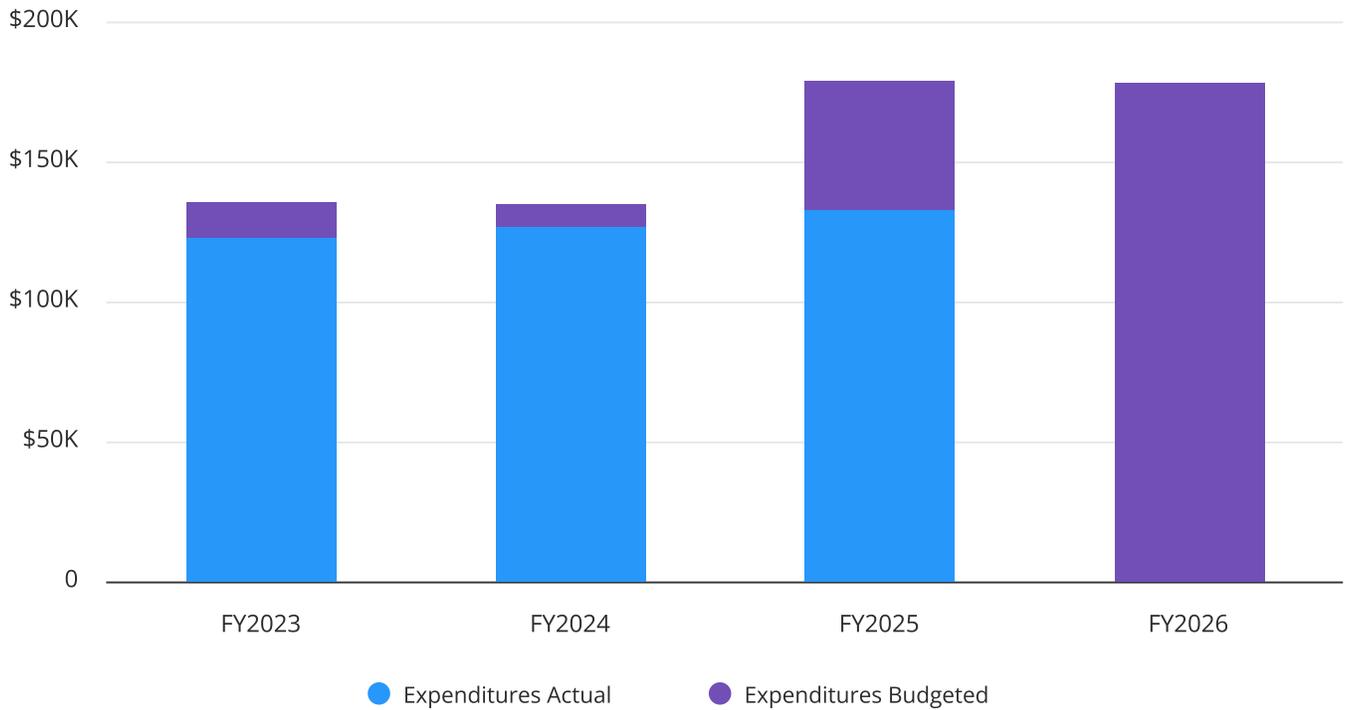
Integrate the area's natural resources such as the Wildlife Refuge, archeological resources, waterfront area, the Lewis and Clark and Native American connections and the building environments. Maintain a healthy environment with abundant opportunities for outdoor recreation and public access to the waterfront;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

**Goal Number 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.

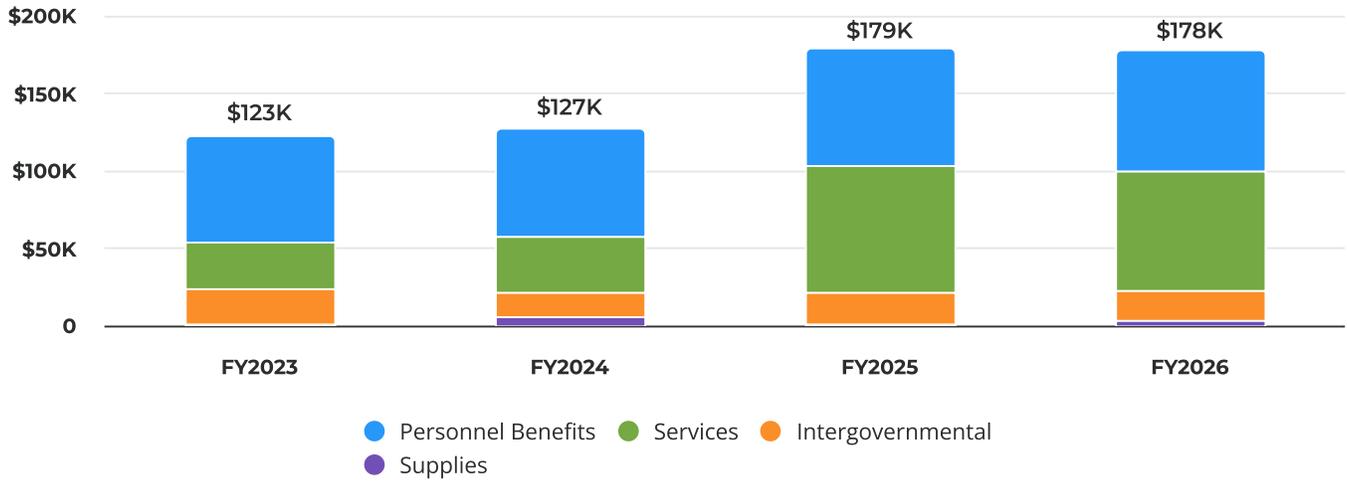
## Mayor and City Council Expenditure Summary

### Historical and Budgeted Expenditures



In the Mayor and City Council's Expenditure Summary for FY2026, the budgeted expenditures increased to \$177,750, marking a 5.21% rise from the previous year's budget of \$168,950. This continues the upward trend following the significant 25.15% increase seen in FY2025. The FY2025 actual expenditures were notably lower at \$55,249, which was 56.44% less than the prior period and only 32.7% of the budgeted amount for that year. The FY2026 budgeted amount reflects a moderate increase over FY2025's budget, indicating a continued emphasis on allocating more resources compared to the actual spending in the previous year.

### Historical and Budgeted Expenditures by Category

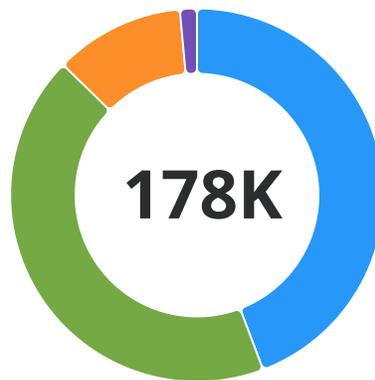


In FY2026, the total expenditures for the Mayor and City Council increased significantly to \$177,750, representing a 221.72% rise from the previous year's total of \$55,249. The largest expenditure category remained Personnel Benefits, which rose to \$78,650, accounting for 44.25% of the total budget. This category increased by \$51,007, or 184.52%, compared to the prior year.

Services also saw a substantial increase, reaching \$76,500 and making up 43.04% of the total expenditures. This category grew by \$50,641, or 195.83%, from the previous year. Intergovernmental expenditures, which were \$0 in the prior year, appeared at \$20,000 in FY2026, representing 11.25% of the total budget.

Supplies increased to \$2,600, or 1.46% of the total, marking a \$854 increase and a 48.88% rise from the previous year. Overall, all major categories experienced notable increases, contributing to the significant growth in total expenditures for FY2026.

### FY26 Expenditures by Category



Personnel Benefits	\$78,650	44.25%
Services	\$76,500	43.04%
Intergovernmental	\$20,000	11.25%
Supplies	\$2,600	1.46%

For the fiscal year expenditures by object summary for the Mayor and City Council, Personnel Benefits account for \$78,650, representing 44.25% of the total. Services follow closely with \$76,500, making up 43.04%.

Intergovernmental expenses total \$20,000, which is 11.25%, and Supplies amount to \$2,600, comprising 1.46% of the expenditures.

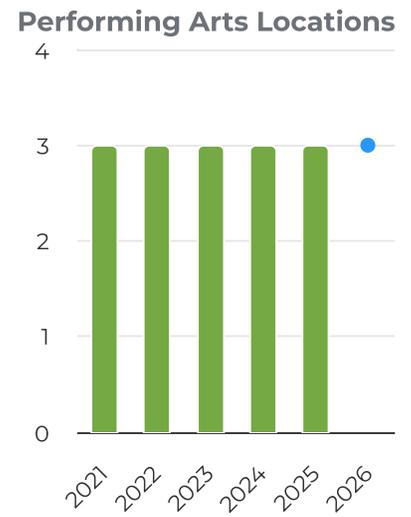
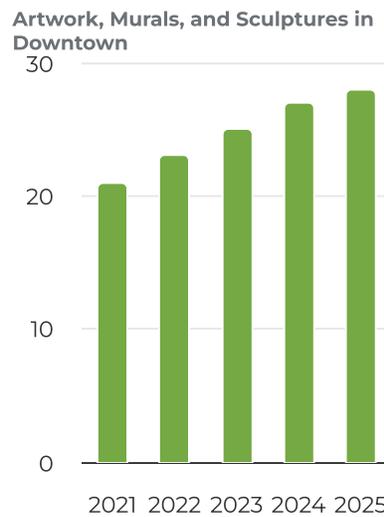
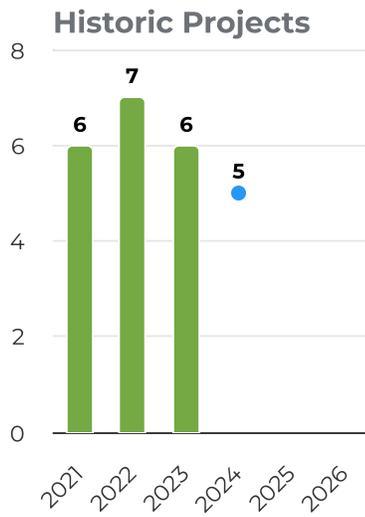
## Expenditures by Function

The Fiscal Year Expenditures by Function for the Mayor And City Council consist solely of the City Council category, which accounts for \$177,750 or 100% of the total expenditures.

### Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>City Council</b>	\$122,602	\$126,824	\$193,081	\$178,950	\$177,750	-0.67%
<b>Personnel Benefits</b>						
Salaries	\$62,400	\$63,113	\$67,913	\$69,000	\$71,400	3.48%
Medicare	\$905	\$915	\$985	\$1,050	\$1,050	0.00%
Workers Comp	\$1,014	\$1,150	\$1,226	\$1,200	\$1,300	8.33%
Benefits	\$249	\$236	\$313	\$300	\$400	33.33%
Social Security	\$3,869	\$3,914	\$4,211	\$4,300	\$4,500	4.65%
<b>Total Personnel Benefits</b>	\$68,436	\$69,327	\$74,648	\$75,850	\$78,650	3.69%
<b>Supplies</b>						
Office Supplies	\$68	\$14	\$204	\$100	\$100	0.00%
Operational Supplies	\$980	\$5,343	\$3,565	\$1,000	\$2,500	150.00%
<b>Total Supplies</b>	\$1,048	\$5,357	\$3,769	\$1,100	\$2,600	136.36%
<b>Services</b>						
Adv Official Publication	-	-	-	\$2,000	\$2,000	0.00%
Advertising	\$43	-	-	-	-	-
Communications	\$6,735	\$7,028	\$3,763	\$7,000	\$7,000	0.00%
Registration/Training Costs	\$4,050	\$8,814	\$8,870	\$10,000	\$10,000	0.00%
Other Operations/Maintenance	-	-	-	\$500	-	-100.00%
Travel Expenses	\$15,592	\$14,115	\$15,306	\$15,000	\$15,000	0.00%
Council Community Outreach	-	-	\$2,519	\$10,000	\$10,000	0.00%
State of the City	-	-	\$52,934	\$30,000	\$25,000	-16.67%
Council Retreat	\$2,239	\$5,656	\$8,976	\$2,500	\$5,000	100.00%
Mayors Expenses	\$2,401	\$510	\$2,296	\$5,000	\$2,500	-50.00%
<b>Total Services</b>	\$31,060	\$36,124	\$94,664	\$82,000	\$76,500	-6.71%
<b>Intergovernmental</b>						
Election Expenses	\$22,058	\$16,016	\$20,000	\$20,000	\$20,000	0.00%
<b>Total Intergovernmental</b>	\$22,058	\$16,016	\$20,000	\$20,000	\$20,000	0.00%
<b>Total Expenditures</b>	<b>\$122,602</b>	<b>\$126,824</b>	<b>\$193,081</b>	<b>\$178,950</b>	<b>\$177,750</b>	<b>-0.67%</b>

# Retain Culture and History of Ridgefield



# Executive Management

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.



Steve Stuart, City  
Manager

## Key Objectives

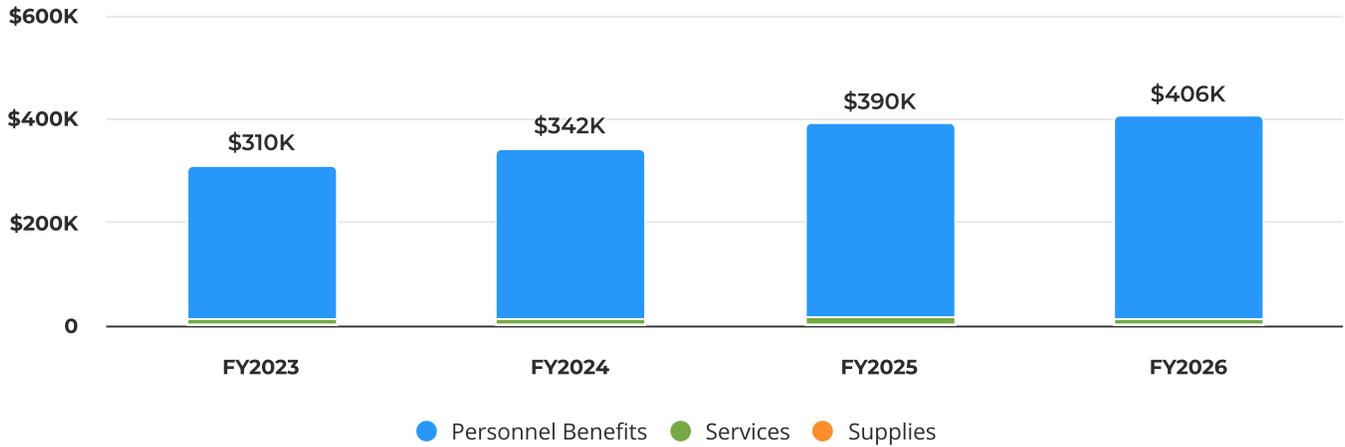
- Report and make recommendations to the Mayor and Council about the needs of the City.
- Administer and enforce all City ordinances, resolutions, franchise agreements, leases, contracts, permits, and other City business.
- Organize City department and administrative structure.
- Prepare and administer 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.

## Historical and Budgeted Expenditures Across Function



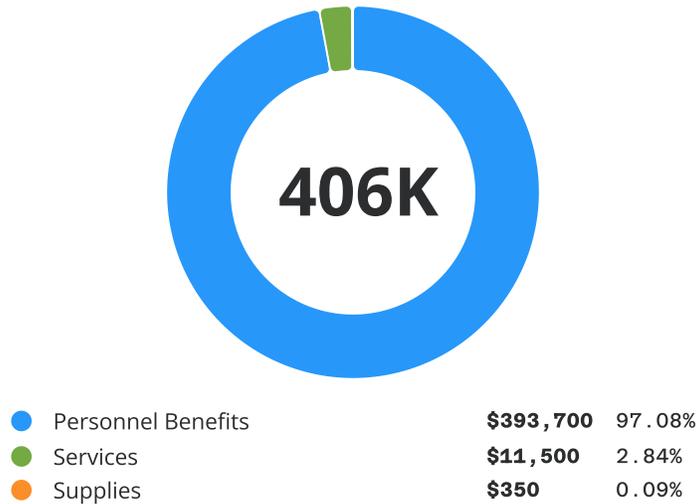
In FY2026, the Executive's budgeted expenditures total \$405,550, representing a 3.88% increase from the previous year's budgeted amount of \$390,400. This continues the upward trend following the 11.29% increase seen in FY2025. The actual expenditures in FY2025 were significantly lower than budgeted, at \$132,939, which was 61.18% less than the prior period and only 34.05% of the budgeted amount. The FY2026 budgeted expenditures reflect a moderate growth compared to the prior year's budget, maintaining the overall increase in planned spending for the Executive category.

### Historical and Budgeted Expenditures by Object



In FY2026, the Executive's total expenditures increased significantly to \$405,550, marking a 205.06% rise from the previous year's total of \$132,939. The largest category, Personnel Benefits, grew substantially to \$393,700, representing 97.08% of the total budget and an increase of \$270,497 or 219.56% compared to the prior year. Services also saw an increase, rising to \$11,500 or 2.84% of the total, which is \$2,982 or 35% higher than the previous year. Conversely, supplies decreased notably to \$350, accounting for only 0.09% of the total budget, a reduction of \$868 or 71.27% from the prior year. These changes highlight a major shift in spending towards Personnel Benefits and Services, with Supplies experiencing a significant decline.

### FY26 Expenditures by Object



For the Executive fiscal year expenditures by object summary, Personnel Benefits account for \$393,700, representing 97.08% of the total. Services comprise \$11,500, which is 2.84%, and supplies amount to \$350, making up 0.09% of the expenditures.

### Expenditures by Function

For the Executive function in the fiscal year expenditures by function, the City Manager category accounts for \$405,550, representing 100% of the total expenditures in this function.

## Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>City Manager</b>	\$310,372	\$342,440	\$334,750	\$390,400	\$405,550	3.88%
<b>Personnel Benefits</b>	\$298,506	\$331,483	\$315,341	\$372,800	\$393,700	5.61%
Salaries	\$230,708	\$261,518	\$243,270	\$287,550	\$312,900	8.82%
Medicare	\$3,346	\$3,785	\$3,505	\$4,200	\$4,550	8.33%
Workers Comp	\$288	\$292	\$387	\$400	\$400	0.00%
State Unemployment	\$472	\$534	\$497	\$600	\$650	8.33%
Pension	\$21,657	\$22,747	\$18,923	\$26,200	\$17,500	-33.21%
Health Care	\$24,702	\$24,649	\$25,732	\$25,800	\$27,100	5.04%
Benefits	\$7,366	\$7,454	\$8,038	\$10,200	\$11,200	9.80%
Social Security	\$9,966	\$10,506	\$14,989	\$17,850	\$19,400	8.68%
<b>Supplies</b>	\$130	\$337	\$1,587	\$350	\$350	0.00%
Office Supplies	\$3	\$45	-	\$100	\$100	0.00%
Operational Supplies	\$128	\$293	\$1,587	\$250	\$250	0.00%
<b>Services</b>	\$11,735	\$10,620	\$17,822	\$17,250	\$11,500	-33.33%
Communications	\$563	\$588	-	\$750	-	-100.00%
Dues and Permits	\$937	\$2,145	\$1,509	\$1,500	\$1,500	0.00%
Registration/Training Costs	\$2,405	\$2,279	\$4,749	\$2,500	\$2,500	0.00%
Travel Expenses	\$7,830	\$5,608	\$11,564	\$10,000	\$7,500	-25.00%
Professional Services	-	-	-	\$2,500	-	-100.00%
<b>Total Expenditures</b>	<b>\$310,372</b>	<b>\$342,440</b>	<b>\$334,750</b>	<b>\$390,400</b>	<b>\$405,550</b>	<b>3.88%</b>

# Administration/Human Resources

## Administration

The Department is responsible for providing administrative and informational services to the City Council, City Manager, City Departments, and for community engagement.

Programs managed by the Administration team include: [Access to Public Records](#), [City Partners Program](#), [Clerk to the City Council](#), [Community Events](#), Information Technology, Risk Management, and [Rental of City Property for Special Events](#).



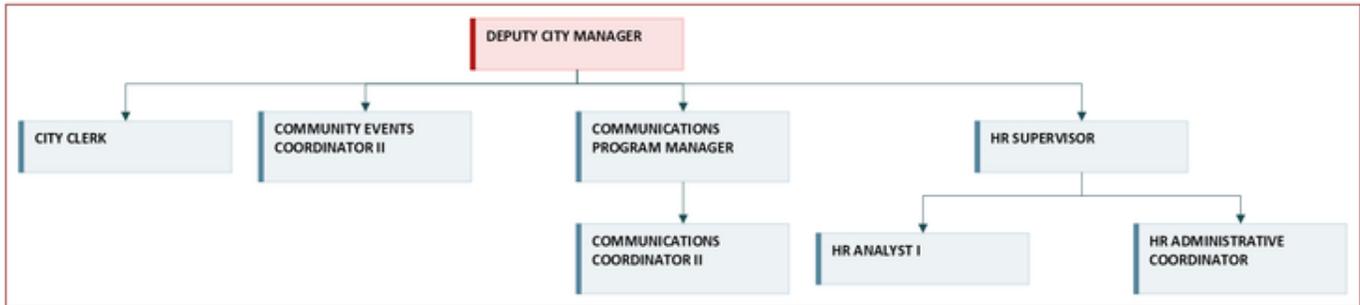
Lee Knottnerus,  
Deputy City  
Manager

## Human Resources

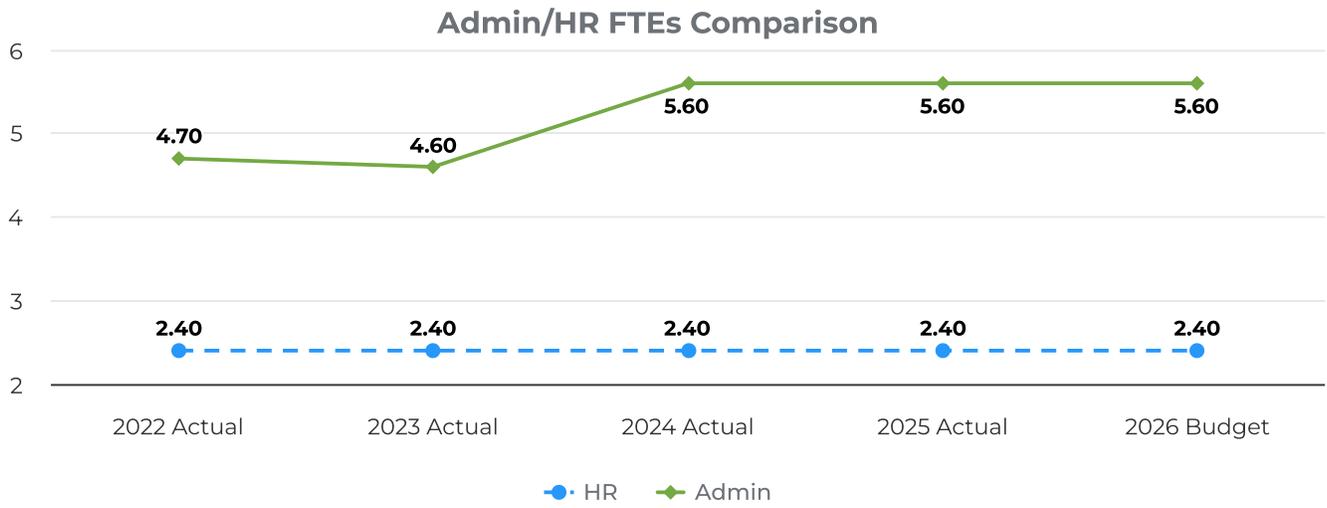
Ridgefield's Human Resources Department is responsible for managing the legal, compliance, equal employment opportunity and workforce diversity efforts through a variety of programs.

The service areas include employment (recruitment, selection, and retention), policy development and administration, training and development, employee benefit programs, safety and wellness, job classification and compensation, labor union and employee relations, compliance with labor and civil rights laws, payroll and employee records management.

## Administrative/Human Resources Organizational Chart



# Department FTEs



# 2026 Department Objectives

- Implement leave tracking software.
- Update Trails to Engagement policies including; Team Philosophy, Leadership Philosophy, and Compensation Philosophy.
- Update the employee survey and action plan.
- Participate in state and county-wide America250 campaigns to create local activities celebrating 250 years since the signing of the Declaration of Independence.
- Complete the Disaster Preparedness Plan project to include finalizing department continuing operation plans and updating the citywide Accident Prevention Plan.

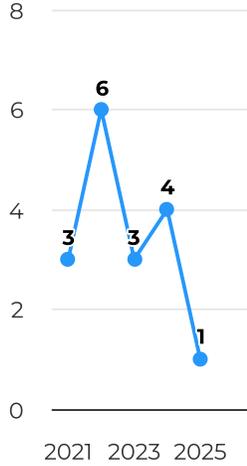
**Status**

**2025 Accomplishments**

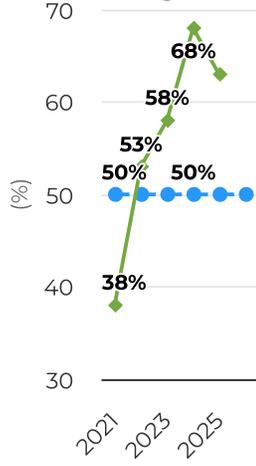
Completed	<p>Implement a Diversity, Equity and Inclusion policy and program for the workplace.</p> <p>Policy and workplan complete.</p> <p>Presenting to All Hands in January 2026.</p>
Completed	<p>Complete process improvement for onboarding employees, Councilmembers and members of City boards and commissions.</p> <p>Completed for council, boards and commissions.</p> <p>Improvements were made. Additional process improvement and implementation continued in 2026</p>
Completed	<p>Begin implementation of the new rule on “Accessibility of Web Content and Mobile Apps” for Title II of the Americans with Disabilities. (multi-year project to be complete in 2027)</p> <p>Workplan created for implementation. Completed introduction to leadership team.</p>
Completed	<p>Complete labor negotiations for Teamsters, Local 58</p>

# Performance Key Indicators

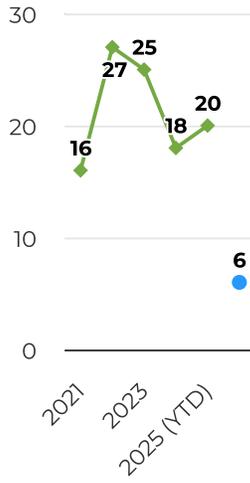
**Vacancies Filled by Promotion**



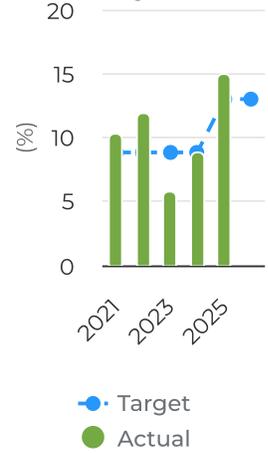
**Employees Participating in Wellness Program**



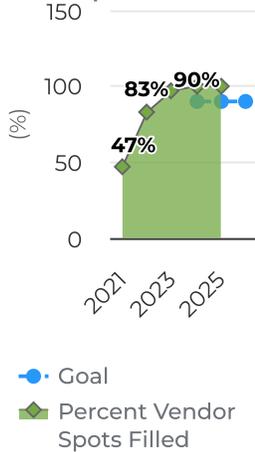
**Job Vacancies Filled**



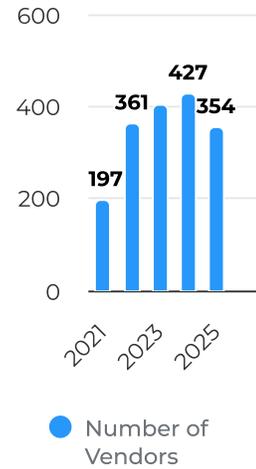
**Diversity of City Workforce by %**



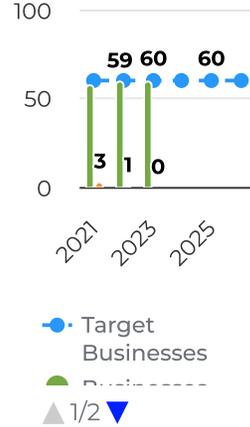
**Percentage of First Sat. Vendor Spots Filled**



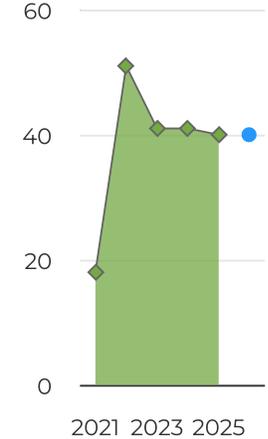
**Vendor Attendance**



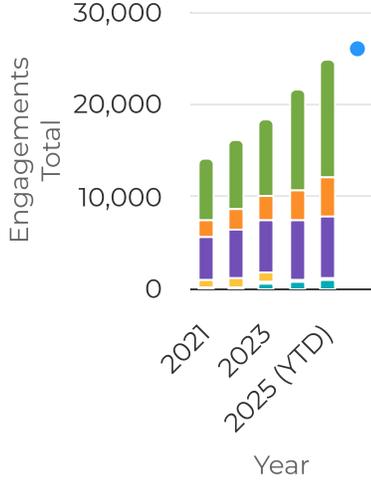
**Number of Downtown Businesses and Vacancies**



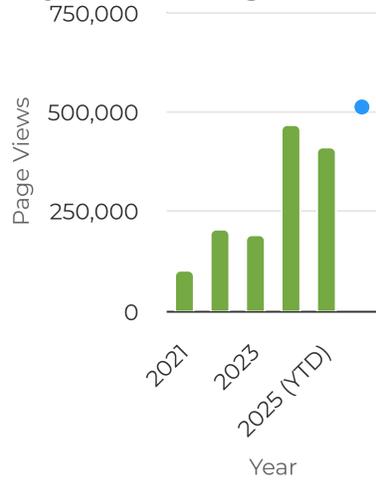
**City Sponsored Community Events in Downtown**



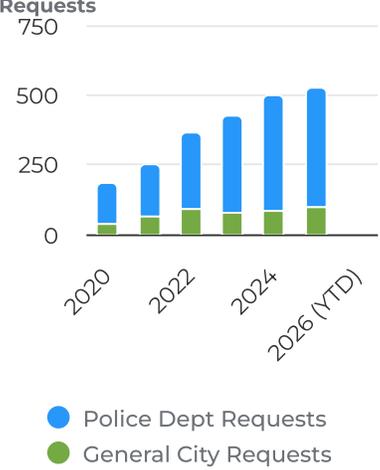
### Social Media Audience



### City Website Page Views



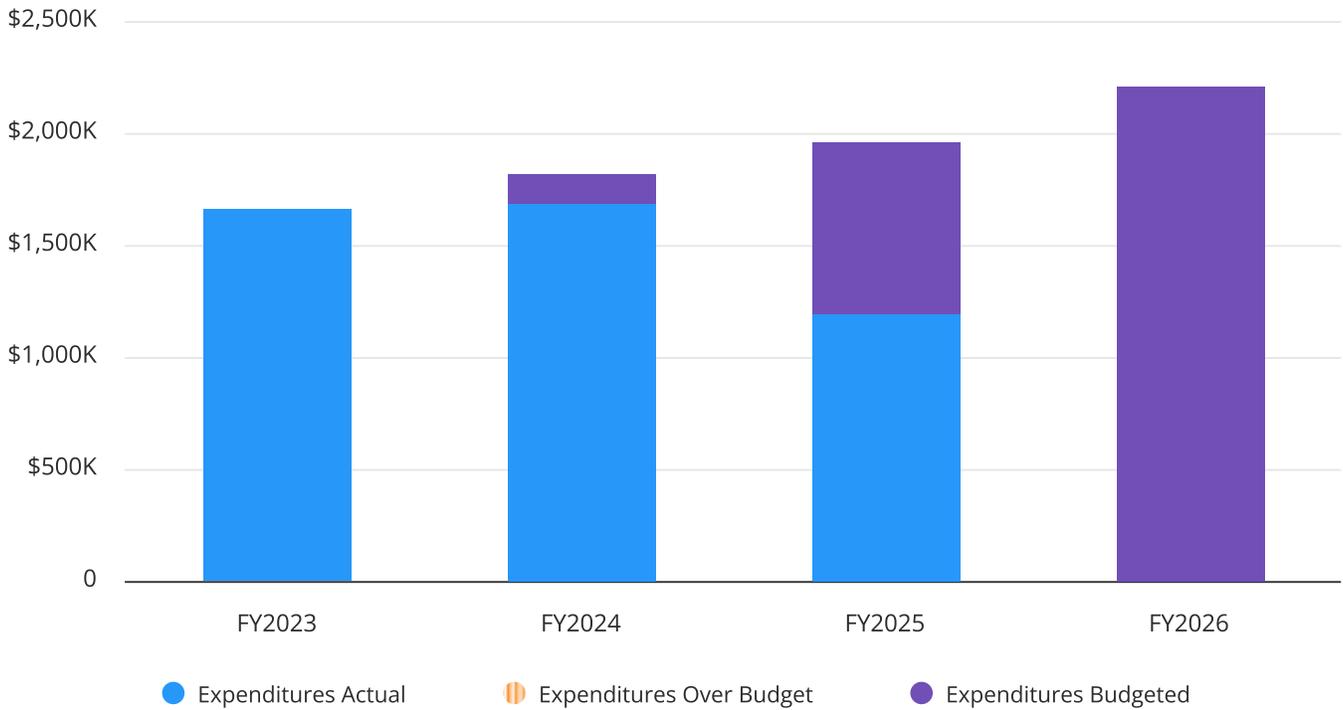
### Completed Public Records Requests



## Administration and Human Resources Service Activities

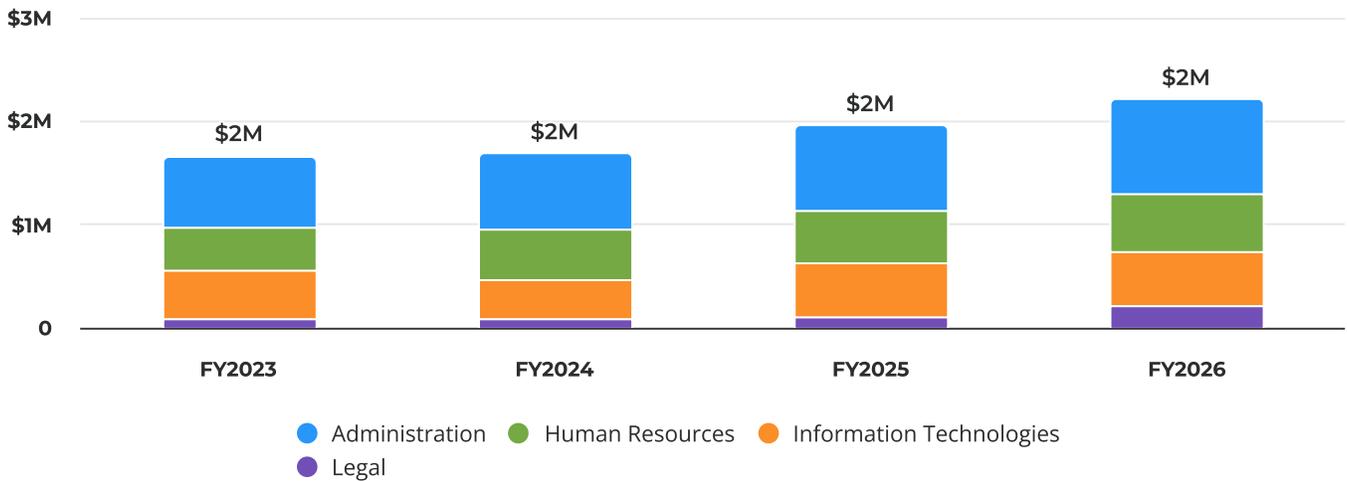
Administration Service Activity				
Activity	2021	2022	2023	2024
Number Public Records Requests	65	83	80	90
First Saturday Vendor Attendance	197	361	404	427
Human Resources Service Activity				
Activity	2021	2022	2023	2024
Job Vacancies Filled (not including temps)	16	27	25	18
Job Vacancies Filled by Promotion	3	6	3	4
Number of Grievances, ULPs, Internal Complaints	1	3	1	1
Workers' Compensation Claims	1	2	2	4
% of employees who participate in Wellness	38%	53%	58%	68%

### Historical and Budgeted Expenditures Across Function



In the Administration/Human Resources category for FY2026, the expenditures budgeted increased to \$2.1 million, representing a 7.28% rise from the previous year's budgeted amount of \$2 million. This continues the upward trend from FY2025, which saw a 7.62% increase from its prior period. The budgeted expenditures for FY2026 are slightly higher than the previous year, indicating a steady growth in planned spending.

### Historical and Budgeted Expenditures by Function

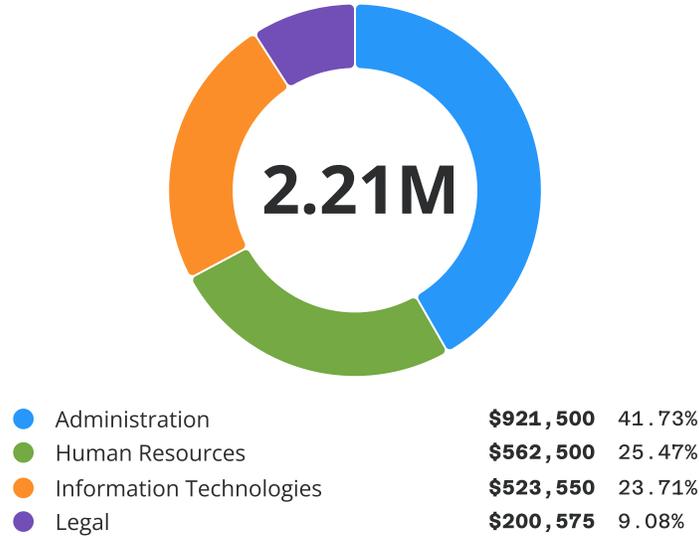


In FY2026, the total expenditures for Administration/Human Resources increased significantly to \$2.1 million, representing a 178.89% rise from the previous year's total of \$752,701. Administration remains the largest category, accounting for 43.9% of the total at \$921,500, which is a substantial increase of \$641,911 or 229.59% compared to the prior year.

Human Resources is the second largest category, comprising 26.57% of the total with expenditures of \$557,700. This reflects an increase of \$372,108 or 200.5% from the previous year. Information Technologies follows closely, making up 24.53% of the total at \$515,000, which is up by \$245,630 or 91.19% from the prior period.

The Legal category, while the smallest among the top four, saw the largest percentage increase, rising 478.51% to \$105,000, an increase of \$86,850 from the previous year. Overall, all major categories experienced significant growth in FY2026, with Administration and Human Resources showing the most notable increases in both dollar amount and percentage terms.

### FY26 Expenditures by Function



The fiscal year expenditures by function for Administration/Human Resources are divided into four categories. Administration accounts for \$921,500, representing 43.9% of the total expenditures. Human Resources follows with \$557,700, which is 26.57%. Information Technologies comprises \$515,000, or 24.53%, and Legal expenses total \$105,000, making up 5% of the expenditures.

### Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (\$ Change)
<b>Legal</b>	\$82,596	\$86,100	\$84,457	\$105,000	\$200,575	91.02%
<b>Personnel Benefits</b>	-	-	-	-	\$185,575	-
Salaries	-	-	-	-	\$145,550	-
Medicare	-	-	-	-	\$2,150	-
Workers Comp	-	-	-	-	\$375	-
State Unemployment	-	-	-	-	\$650	-
Pension	-	-	-	-	\$8,200	-
Health Care	-	-	-	-	\$18,200	-
Benefits	-	-	-	-	\$1,350	-
Social Security	-	-	-	-	\$9,100	-
<b>Services</b>	\$82,596	\$86,100	\$84,457	\$105,000	\$15,000	-85.71%
Legal Services	\$82,596	\$84,100	\$84,457	\$100,000	\$10,000	-90.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (\$ Change)
Labor/Employee Relations	-	\$2,000	-	\$5,000	\$5,000	0.00%
<b>Human Resources</b>	\$431,921	\$488,052	\$512,877	\$510,050	\$562,500	10.28%
<b>Personnel Benefits</b>	\$349,614	\$374,429	\$433,633	\$401,800	\$462,550	15.12%
Salaries	\$249,037	\$267,786	\$318,071	\$285,950	\$348,100	21.73%
Overtime	\$714	\$1,226	\$1,095	\$5,000	\$1,000	-80.00%
Medicare	\$3,568	\$3,900	\$4,646	\$4,250	\$5,100	20.00%
Workers Comp	\$706	\$919	\$1,073	\$900	\$950	5.56%
State Unemployment	\$510	\$547	\$639	\$600	\$700	16.67%
Pension	\$24,054	\$24,405	\$24,936	\$26,550	\$19,600	-26.18%
Health Care	\$52,792	\$55,539	\$58,613	\$55,450	\$58,700	5.86%
Benefits	\$3,299	\$3,754	\$4,695	\$5,050	\$6,650	31.68%
Social Security	\$14,934	\$16,354	\$19,865	\$18,050	\$21,750	20.50%
<b>Supplies</b>	\$977	\$1,240	\$1,150	\$1,250	\$1,250	0.00%
Office Supplies	\$212	\$157	\$51	\$500	\$250	-50.00%
Operational Supplies	\$765	\$1,083	\$1,099	\$750	\$1,000	33.33%
<b>Services</b>	\$81,330	\$112,382	\$78,094	\$107,000	\$98,700	-7.76%
Communications	-	-	\$941	-	\$1,000	-
Dues and Permits	\$2,143	\$2,534	\$1,513	\$2,500	\$2,500	0.00%
Registration/Training Costs	\$1,450	\$3,298	\$2,253	\$2,500	\$2,500	0.00%
Travel Expenses	\$3,379	\$2,427	\$2,454	\$4,000	\$4,000	0.00%
Classification & Comp Study	-	\$23,725	-	-	-	-
Wellness Program	\$48,509	\$52,442	\$33,227	\$50,000	\$50,200	0.40%
Professional Services	-	-	-	\$1,000	\$1,000	0.00%
Recruitment	\$3,129	\$2,617	\$3,290	\$5,000	\$5,000	0.00%
Employee Relations	\$22,719	\$24,909	\$34,416	\$32,000	\$32,500	1.56%
Tuition Reimbursement	-	\$431	-	\$10,000	-	-100.00%
<b>Administration</b>	\$685,793	\$737,878	\$741,725	\$819,150	\$921,500	12.49%
<b>Personnel Benefits</b>	\$668,615	\$704,502	\$728,319	\$797,800	\$898,650	12.64%
Salaries	\$466,704	\$480,262	\$524,466	\$560,350	\$662,200	18.18%
Overtime	\$6,639	\$9,105	\$2,569	\$10,000	\$4,500	-55.00%
Medicare	\$6,722	\$6,876	\$7,390	\$8,300	\$9,800	18.07%
Workers Comp	\$1,491	\$1,677	\$1,682	\$2,050	\$2,200	7.32%
State Unemployment	\$947	\$979	\$1,055	\$1,150	\$1,400	21.74%
Pension	\$43,073	\$58,461	\$42,055	\$52,000	\$37,550	-27.79%
Health Care	\$108,608	\$111,658	\$109,727	\$118,650	\$126,500	6.62%
Benefits	\$6,170	\$6,656	\$7,776	\$9,900	\$12,800	29.29%
Social Security	\$28,261	\$28,829	\$31,599	\$35,400	\$41,700	17.80%
<b>Supplies</b>	\$1,859	\$2,569	\$1,620	\$2,250	\$2,750	22.22%
Office Supplies	\$159	\$45	\$26	\$250	\$250	0.00%
Operational Supplies	\$1,700	\$2,525	\$1,594	\$2,000	\$2,500	25.00%
<b>Services</b>	\$15,319	\$30,807	\$11,786	\$19,100	\$20,100	5.24%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (\$ Change)
Advertising	-	-	-	\$100	\$100	0.00%
Communications	\$6,651	\$7,506	\$3,158	\$7,000	\$7,000	0.00%
Dues and Permits	\$2,645	\$3,262	\$949	\$2,500	\$2,500	0.00%
Registration/Training Costs	\$3,113	\$3,779	\$3,094	\$4,000	\$4,000	0.00%
Other Operations/Maintenance	\$250	\$8,689	-	\$500	\$500	0.00%
Travel Expenses	\$2,579	\$7,572	\$4,585	\$4,000	\$5,000	25.00%
Professional Services	\$80	-	-	\$1,000	\$1,000	0.00%
<b>Information Technologies</b>	<b>\$460,564</b>	<b>\$371,068</b>	<b>\$420,530</b>	<b>\$522,500</b>	<b>\$523,550</b>	<b>0.20%</b>
<b>Services</b>	<b>\$336,808</b>	<b>\$214,548</b>	<b>\$420,530</b>	<b>\$522,500</b>	<b>\$523,550</b>	<b>0.20%</b>
Computer Equip/Hardware	\$106,115	\$26,317	\$49,217	\$85,000	\$58,550	-31.12%
Website Updates	\$3,727	\$98	\$2,400	\$7,500	\$5,000	-33.33%
Professional Services	\$4,500	-	-	\$15,000	\$5,000	-66.67%
Computer Software	\$117,473	\$91,326	\$275,212	\$315,000	\$330,000	4.76%
Computer Maint/Service	\$104,993	\$96,806	\$93,701	\$100,000	\$125,000	25.00%
<b>Interest and Other Debt Service Costs</b>	<b>\$123,755</b>	<b>\$156,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
SBITA - Principal	\$119,798	\$147,546	-	-	-	-
SBITA - Interest	\$3,958	\$8,975	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,660,873</b>	<b>\$1,683,098</b>	<b>\$1,759,589</b>	<b>\$1,956,700</b>	<b>\$2,208,125</b>	<b>12.85%</b>



**Community Events**

The Administration team coordinates the planning and hosting of City sponsored events and partially sponsored events.



**Clerk to City Council**

Presents the agenda, agenda packets and minutes for meetings.



**Employee Relations and Wellness Program**

Plan and manage employee engagement programs including the Wellness program.

# Finance and Budget

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

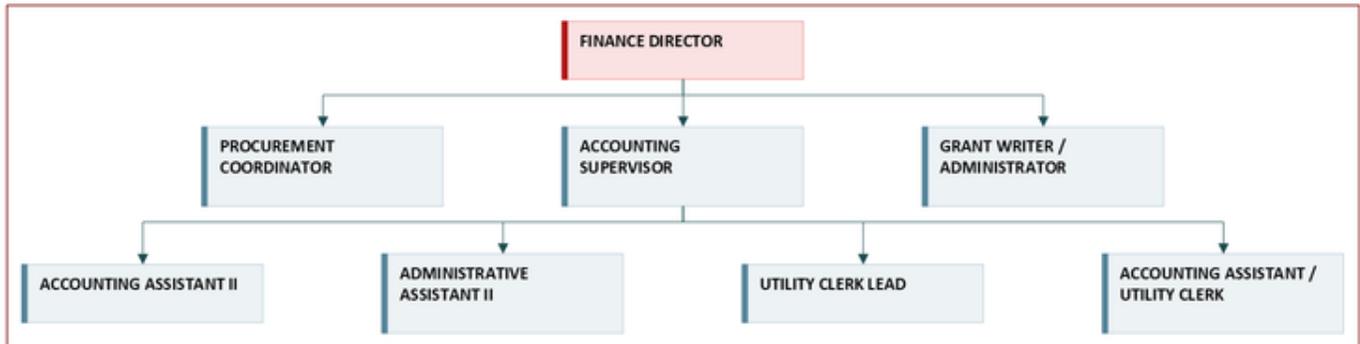


Kirk Johnson, Finance  
Director

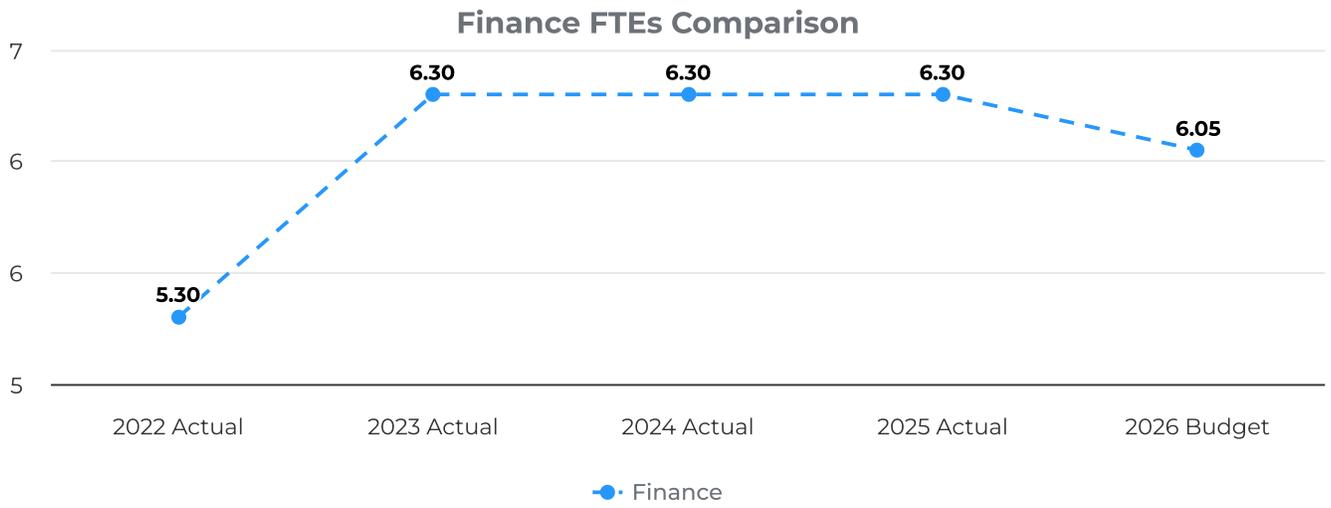
## Key Objectives

- Ensure City financial policies and procedures are implemented and carried out.
- Assist department management and staff in providing 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



## 2026 Department Priorities

### Accounting/Finance

- Develop and implement a rental assistance program.
- Obtain a clean audit for the 2025 fiscal year.
- Continue developing a program of financial transparency and robust public engagement.

### Utility Billing

- Upgrade water meter reading software.
- Upgrade utility account management portal.

### Grants

- Continue to strategically utilize state and federal grant programs to fund infrastructure improvements.

<b>Status</b>	<b>2025 Accomplishments</b>
---------------	-----------------------------

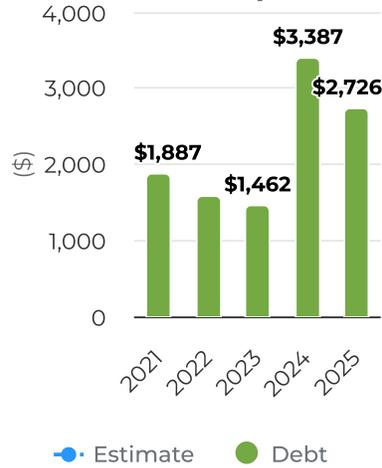
Completed	Completion of Title Records Management - including process for ongoing management/updates & procedures.
Completed	Completion of small and attractive procedures.
Completed	Establish a review and update procedures rotation schedule.
Completed	Implement Personnel and Clear Plans budgeting modules.
Completed	Completion of Collection Policy.
Completed	Procurement to make a public facing portal available for contracts/projects. <ul style="list-style-type: none"> <li>i. Documents/information on the City and OpenGov Procurement sites to stay current.</li> <li>ii. Prepare training materials to educate other departments and keep them up to date with current procurement policies (move forward from 2024).</li> </ul>
Completed	Update Hydrant Meter Rental Process to ensure compliance with backflow requirements.
Completed	Create a schedule to track grants' submission deadlines to establish a proactive approach to grant application process.
Completed	Establish a guideline for prioritizing grant applications.

## Key Performance Indicators

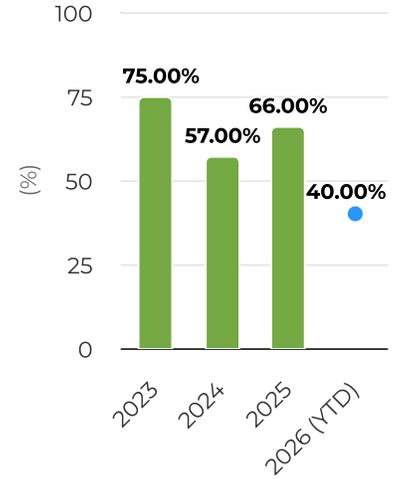
### Reserve Levels



### Debt Per Capita

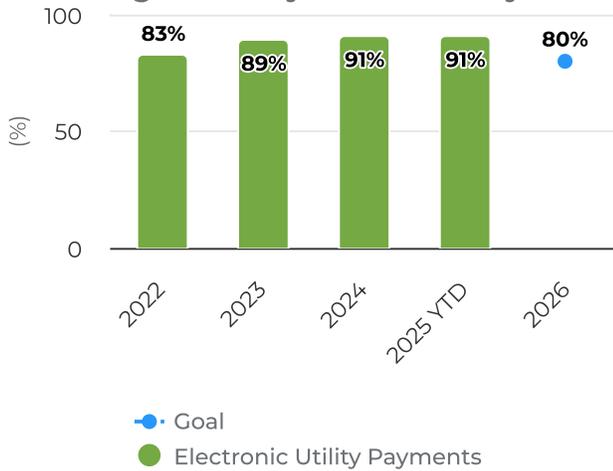


### Grant Application Success Rate

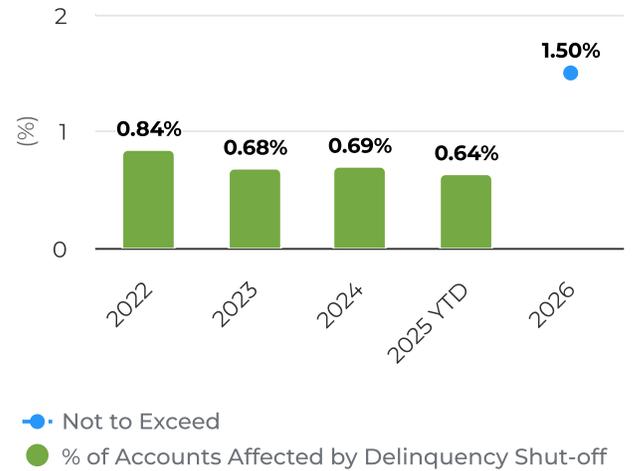


## Utility Billing Key Performance Indicators

### Percentage of Utility Electronic Payments

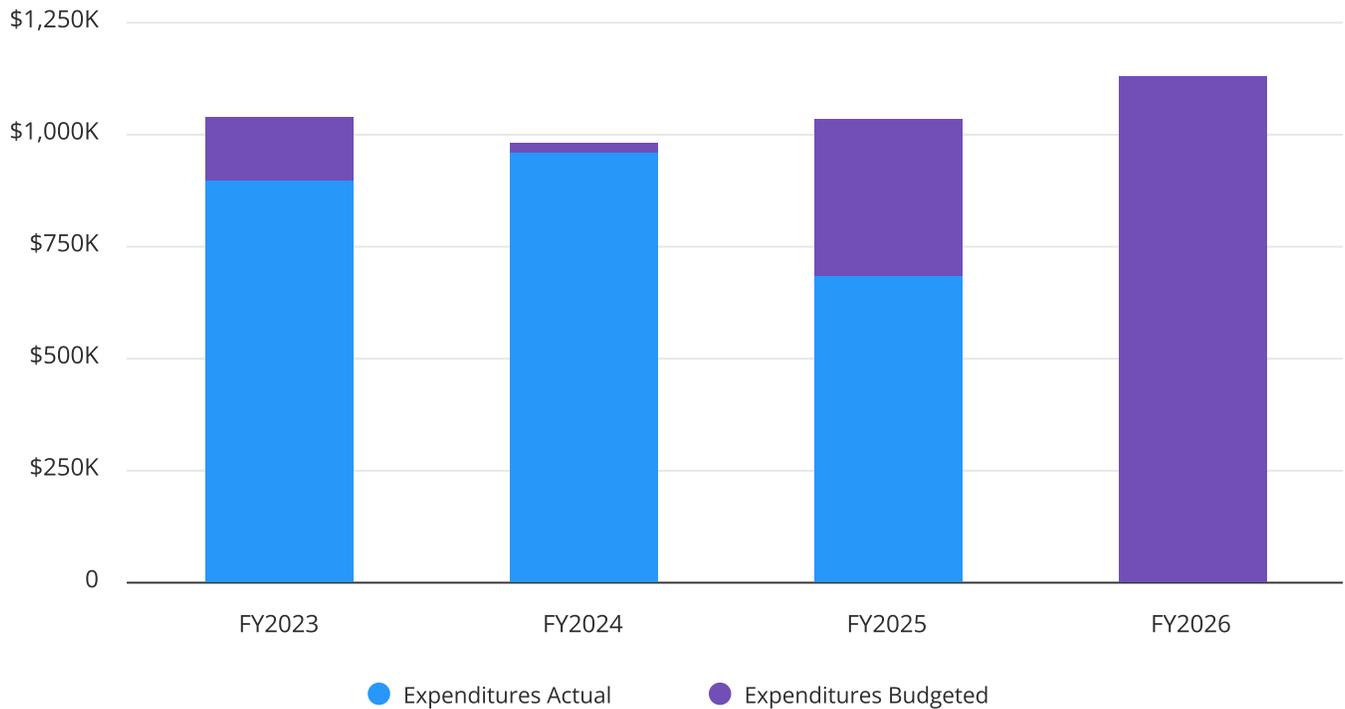


### Percentage of Delinquency Water Service Shut-offs



## Expenditure Summary

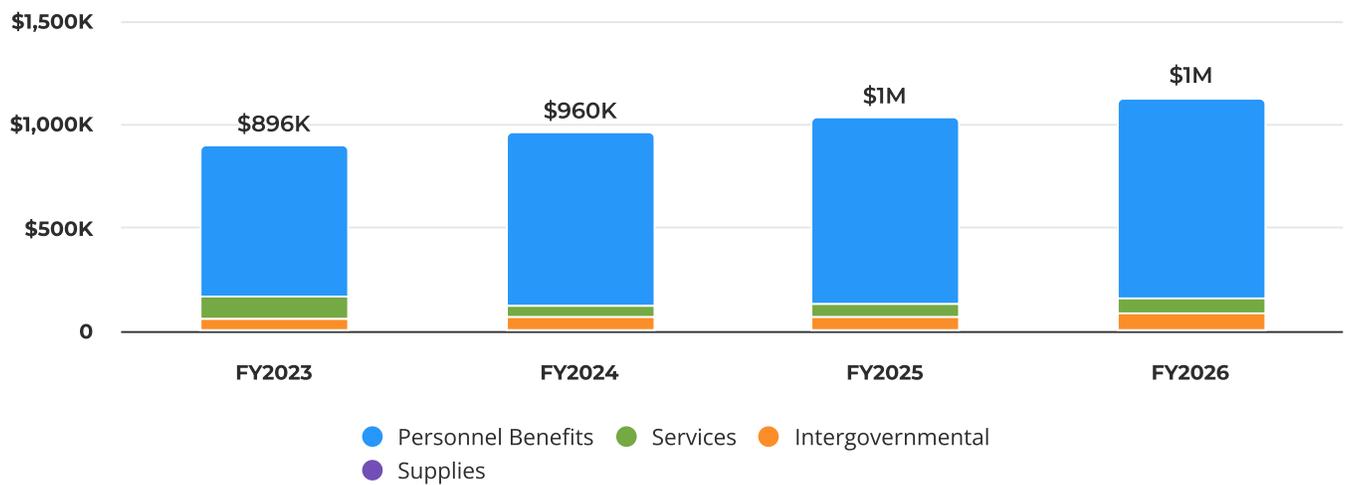
### Historical and Budgeted Expenditures Across Function



In FY2025, the Finance function had budgeted expenditures of \$1 million, reflecting a 5.69% increase from the previous period. However, actual expenditures for FY2025 were \$682,584, which is a 28.9% decrease compared to the prior period.

For FY2026, the budgeted expenditures for Finance are set at \$1.1 million, representing a 9.2% increase from the FY2025 budgeted amount. There are no actual expenditures available yet for FY2026.

### Historical and Budgeted Expenditures by Category



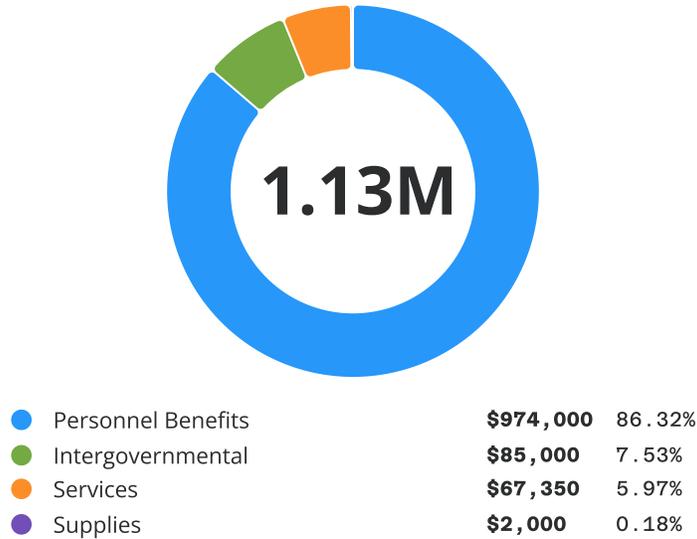
The total budget for Finance in FY2026 is \$1.1 million, representing a 9.2% increase from the FY2025 total of \$1 million. Personnel Benefits remain the largest expenditure category, increasing by \$72,000 or 7.98% to \$974,000, which accounts for 86.32% of the

total budget, slightly down in percentage from 87.3% in FY2025.

Intergovernmental expenditures show a notable increase of \$20,000 or 30.77%, rising to \$85,000 and representing 7.53% of the total budget, up from 6.29% in the previous year. Services also increase by \$3,100 or 4.82% to \$67,350, though their share of the total budget decreases slightly to 5.97% from 6.22% in FY2025.

Supplies remain steady at \$2,000, maintaining a similar proportion of the budget at 0.18%, with no change from the prior year. Overall, the budget growth is driven primarily by increases in Personnel Benefits and Intergovernmental categories, with Services showing a moderate rise and supplies remaining constant.

### FY26 Expenditures by Category



For FY26, the Finance expenditures are primarily allocated to Personnel Benefits, totaling \$974,000, which represents 86.32% of the budget. Intergovernmental expenses account for \$85,000 or 7.53%. Services are budgeted at \$67,350, making up 5.97%, while Supplies have the smallest allocation of \$2,000, comprising 0.18% of the total expenditures.

## Expenditures by Function

### Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Finance</b>	\$895,908.76	\$960,098.62	\$1,027,079.00	\$1,033,250.00	\$1,128,350.00	9.20%
<b>Personnel Benefits</b>	\$724,286.16	\$834,775.71	\$905,025.00	\$902,000.00	\$974,000.00	7.98%
Salaries	\$503,923.83	\$587,451.25	\$647,443.00	\$632,400.00	\$710,100.00	12.29%
Overtime	\$924.18	\$547.48	\$387.00	\$5,000.00	\$1,000.00	-80.00%
Medicare	\$7,001.34	\$8,292.11	\$9,156.00	\$9,250.00	\$10,350.00	11.89%
Workers Comp	\$1,527.62	\$1,952.74	\$2,053.00	\$2,250.00	\$2,400.00	6.67%
State Unemployment	\$1,011.27	\$1,176.93	\$1,297.00	\$1,300.00	\$1,450.00	11.54%
Pension	\$48,218.71	\$53,206.91	\$51,821.00	\$58,100.00	\$39,700.00	-31.67%
Health Care	\$124,794.66	\$138,626.13	\$143,745.00	\$142,800.00	\$150,800.00	5.60%
Benefits	\$6,948.38	\$8,201.30	\$9,973.00	\$11,650.00	\$14,100.00	21.03%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Social Security	\$29,936.17	\$35,320.86	\$39,150.00	\$39,250.00	\$44,100.00	12.36%
<b>Supplies</b>	\$1,912.54	\$822.57	\$1,197.00	\$2,000.00	\$2,000.00	0.00%
Office Supplies	\$234.61	\$45.42	\$315.00	\$500.00	\$500.00	0.00%
Operational Supplies	\$1,677.93	\$777.15	\$882.00	\$1,500.00	\$1,500.00	0.00%
<b>Services</b>	\$111,245.20	\$58,706.04	\$62,226.00	\$64,250.00	\$67,350.00	4.82%
Advertising	\$401.40	\$843.40	\$167.00	\$400.00	\$750.00	87.50%
Communications	\$563.20	\$588.13	\$1,391.00	\$750.00	\$1,000.00	33.33%
Dues and Permits	\$2,299.50	\$2,570.99	\$2,857.00	\$3,000.00	\$3,000.00	0.00%
Registration/Training Costs	\$2,110.02	\$2,271.11	\$1,752.00	\$5,000.00	\$5,000.00	0.00%
Other Operations/Maintenance	-	-	-	\$100.00	\$100.00	0.00%
Travel Expenses	\$2,578.56	\$5,206.92	\$3,272.00	\$5,000.00	\$5,000.00	0.00%
Bank/Investment Fees	\$1,958.25	\$2,081.23	\$4,075.00	\$5,000.00	\$2,500.00	-50.00%
Professional Services	\$101,334.27	\$45,144.26	\$48,712.00	\$45,000.00	\$50,000.00	11.11%
<b>Intergovernmental</b>	\$58,464.86	\$65,794.30	\$58,631.00	\$65,000.00	\$85,000.00	30.77%
State Auditor	\$58,464.86	\$65,794.30	\$58,631.00	\$65,000.00	\$85,000.00	30.77%
<b>Total Expenditures</b>	<b>\$895,908.76</b>	<b>\$960,098.62</b>	<b>\$1,027,079.00</b>	<b>\$1,033,250.00</b>	<b>\$1,128,350.00</b>	<b>9.20%</b>

# Public Safety

The Ridgefield Police Department works hard to serve our community by providing 24-hour coverage for the seven square miles of the city that about 16,290 residents call home. At the helm of the Police Department is Chief Doriot. She leads a lieutenant, a detective, four sergeants, twelve police officers, and two non-commissioned administrative staff members.

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

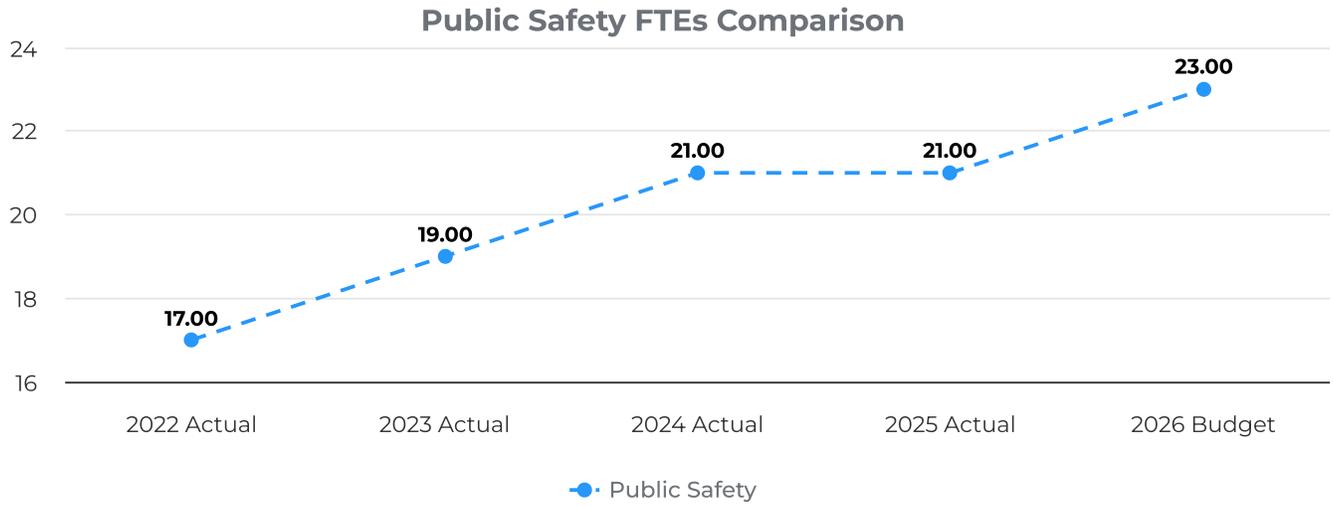
Records provides specialized services including processing police reports, concealed pistol licenses, firearm dealer licenses, fingerprints, dog licenses, public disclosure requests, local background checks, and found property information.



Cathy Doriot, Chief of  
Police



# Department FTEs



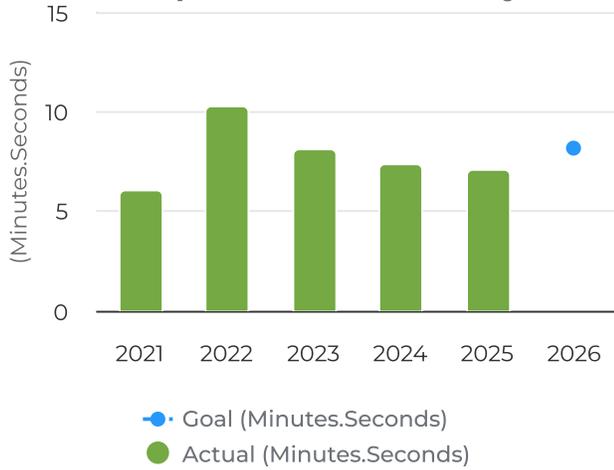
## 2026 Department Priorities

- Strive to maintain adequate staffing to meet public safety needs. The 2026 goal is to fill all vacancies and hire two new officers.
- Continue to meet State training mandates and expand on the training curriculum for all staff.
- Complete Ridgefield Police policy project.
- Support staff to strive to retain our valuable employees and recruit new employees.
- Continue to research new technologies for added efficiencies.

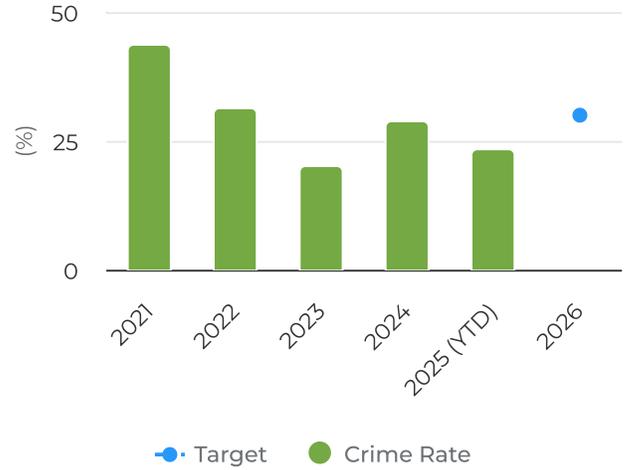
Status	2025 Accomplishments
Completed	Conduct sergeant’s promotional exam and fill the final sergeant position by the end of January 2025.
Completed	Fill vacant officer position and backfill if /when a sergeant is promoted
Completed	Adopt Body Worn Camera policy and equipment all uniformed commissioned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

## Key Performance Indicators

### Police Response Time to Priority Calls



### Crime Rate Per 1,000 Residents



## Public Safety and Records Service Activity

Activity	2021	2022	2023	2024
Officers Volunteer Hours	652	968	831	720
Case Management	1190	1255	1303	1261
Public Disclosure Releases	188	274	346	394
Concealed Pistol Licenses	305	321	347	230
Dog Licenses	55	120	72	110

(continued from above)

## Expenditure Summary

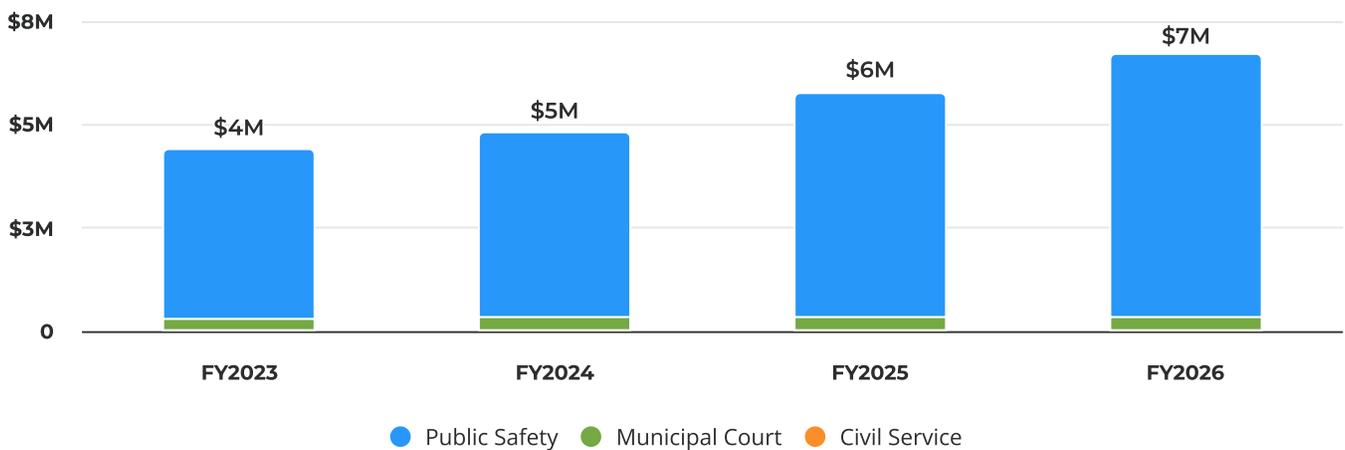
### Historical Expenditures Across Function



For FY2026, the expenditures budgeted for Public Safety are \$6.7 million, representing a 15.97% increase from the FY2025 budgeted amount. This continues the upward trend in budgeted expenditures following the increase seen in FY2025.

## Expenditures by Function

### Historical and Budgeted Expenditures by Function

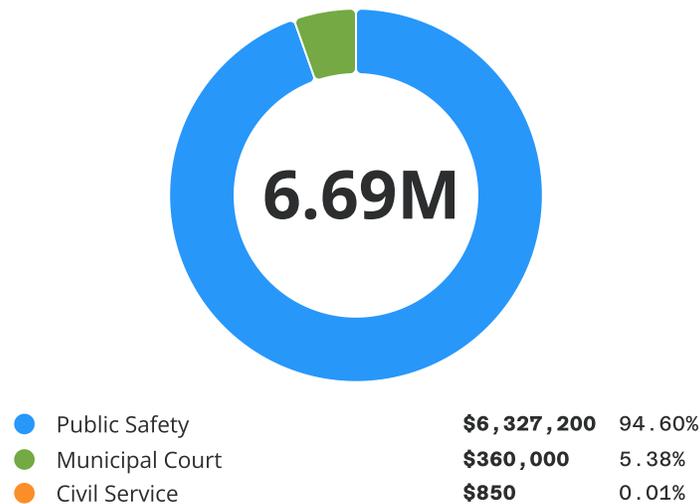


The total budget for Public Safety in FY2026 is \$6.7 million, representing a 15.97% increase from the previous year's total of \$5.8 million. Public Safety remains the largest expenditure category, accounting for \$6.3 million or 94.6% of the total budget, which is a \$911,375 increase or 16.83% growth compared to FY2025.

The Municipal Court budget in FY2026 is \$360,000, making up 5.38% of the total. This reflects a \$10,000 increase or 2.86% rise from the prior year's \$350,000 allocation. In contrast, the Civil Service budget decreases to \$850, which is 0.01% of the total and represents a \$150 reduction or 15% decline from FY2025.

Overall, the Public Safety function continues to dominate the budget with significant increases, while the Municipal Court sees a modest rise and Civil Service experiences a decrease in funding.

### FY26 Expenditures by Function



For the fiscal year expenditures by function under Public Safety, the largest portion is allocated to Public Safety itself, totaling \$6.3 million, which represents 94.6% of the expenditures. Municipal Court expenses amount to \$360,000, accounting for 5.38%. Civil Service expenditures are \$850, making up 0.01% of the total.

### Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Proposed Budget	FY 2025 Amended Budget vs. FY 2026 Proposed Budget (\$ Change)
<b>Municipal Court</b>	\$293,785	\$356,122	\$341,346	\$350,000	\$360,000	2.86%
<b>Services</b>	\$31,842	\$57,073	\$51,017	\$50,000	\$60,000	20.00%
Interpreter/Indigent Defense	\$31,842	\$57,073	\$51,017	\$50,000	\$60,000	20.00%
<b>Intergovernmental</b>	\$261,943	\$299,049	\$290,329	\$300,000	\$300,000	0.00%
Court Costs & Services-BG-CC	\$261,943	\$299,049	\$290,329	\$300,000	\$300,000	0.00%
<b>Public Safety</b>	\$4,091,085	\$4,451,574	\$5,182,789	\$5,415,825	\$6,327,200	13.60%
<b>Personnel Benefits</b>	\$2,587,688	\$3,163,411	\$3,440,606	\$3,867,800	\$4,343,950	12.31%
Salaries	\$1,696,313	\$2,067,142	\$2,300,750	\$2,590,000	\$3,064,600	18.32%
Overtime	\$243,652	\$261,472	\$223,793	\$200,000	\$100,000	-50.00%
Medicare	\$28,431	\$33,965	\$36,607	\$40,550	\$45,875	13.13%
Workers Comp	\$47,782	\$78,781	\$94,186	\$97,100	\$126,750	30.54%
State Unemployment	\$3,924	\$4,691	\$5,079	\$5,600	\$6,775	20.98%
Pension	\$107,942	\$134,206	\$139,927	\$170,100	\$170,000	-0.06%
Health Care	\$294,175	\$383,811	\$419,419	\$500,000	\$533,650	6.73%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Proposed Budget	FY 2025 Amended Budget vs. FY 2026 Proposed Budget (\$ Change)
Benefits	\$44,217	\$54,876	\$64,318	\$91,100	\$100,250	10.04%
Social Security	\$121,253	\$144,468	\$156,527	\$173,350	\$196,050	13.09%
<b>Supplies</b>	\$154,320	\$119,392	\$122,775	\$102,000	\$138,000	35.29%
Office Supplies	\$2,326	\$1,064	\$1,071	\$2,000	\$1,000	-50.00%
Operational Supplies	\$38,754	\$43,887	\$40,692	\$30,000	\$30,000	0.00%
Small Tools & Equipment	\$72,476	\$28,855	\$39,739	\$25,000	\$57,000	128.00%
Fuel	\$40,765	\$45,586	\$41,273	\$45,000	\$50,000	11.11%
<b>Services</b>	\$447,448	\$440,515	\$523,925	\$396,625	\$633,150	15.51%
Advertising	\$155	-	-	\$100	\$100	0.00%
Communications	\$25,317	\$31,636	\$21,187	\$25,000	\$20,000	-20.00%
Computer Equip/Hardware	\$77,788	\$22,233	\$83,292	\$29,575	\$26,500	-10.40%
Dues and Permits	\$4,980	\$3,413	\$6,030	\$5,000	\$5,000	0.00%
Facilities	\$5,894	\$3,053	\$5,677	\$4,000	\$5,000	25.00%
Postage	\$484	\$775	\$448	\$750	\$750	0.00%
Registration/Training Costs	\$18,971	\$33,993	\$19,015	\$25,000	\$35,000	40.00%
Electricity	\$4,211	\$4,116	\$3,691	\$4,000	\$4,000	0.00%
Natural Gas	\$1,872	\$2,724	\$1,727	\$2,000	\$2,500	25.00%
Sewer	\$1,280	\$989	\$739	\$1,200	\$1,000	-16.67%
Storm Water	\$504	\$595	\$497	\$1,000	\$1,000	0.00%
Water	\$694	\$687	\$695	\$1,000	\$800	-20.00%
Photocopy Machine	\$5,515	\$7,980	\$8,931	\$6,000	\$8,000	33.33%
Other Operations/Maintenance	\$13,176	\$4,368	\$8,707	\$5,000	\$10,000	100.00%
Travel Expenses	\$7,781	\$20,859	\$8,810	\$10,000	\$5,000	-50.00%
Uniforms	\$25,922	\$29,158	\$19,058	\$15,000	\$20,000	33.33%
Volunteer Program	\$1,860	-	-	\$1,000	\$1,000	0.00%
Vehicle/Equipment Maintenance	\$20,438	\$15,956	\$27,883	\$20,000	\$20,000	0.00%
Professional Services	\$98,021	\$71,107	\$33,353	\$25,000	\$25,000	0.00%
Recruitment	\$852	\$894	\$1,957	\$1,000	\$176,000	0.00%
Janitorial	\$6,460	\$8,775	\$8,934	\$8,000	\$8,500	6.25%
Lexipol Policy Program	-	-	\$37,943	\$37,000	\$38,000	2.70%
Bluff's PD Office Maint/Util	-	\$36,066	\$31,842	-	\$30,000	-
Computer Software	\$34,061	\$33,339	\$67,237	\$60,000	\$60,000	0.00%
Computer Maint/Service	\$91,212	\$107,796	\$116,704	\$110,000	\$120,000	9.09%
Internet Services	-	-	\$9,568	-	\$10,000	-
<b>Intergovernmental</b>	\$235,701	\$321,719	\$261,102	\$264,300	\$359,500	36.02%
CCSO Evidence Handling	\$7,900	\$7,900	\$7,900	\$10,000	\$10,000	0.00%
Animal Control	\$6,375	\$19,300	\$15,829	\$6,400	\$15,000	134.38%
CRESA	\$114,261	\$160,009	\$160,100	\$160,100	\$249,200	55.65%
Emergency Service-CC	\$15,140	\$17,457	\$15,988	\$17,500	\$17,500	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Proposed Budget	FY 2025 Amended Budget vs. FY 2026 Proposed Budget (\$ Change)
CCSO Records - NCIC	\$15,486	\$14,460	\$15,310	\$17,800	\$16,000	-10.11%
Jail Beds	\$48,174	\$74,323	\$38,899	\$25,000	\$40,000	60.00%
CC Children's Justice Ctr	\$225	\$131	-	\$5,000	\$2,500	-50.00%
Mutual Aid Agreements	\$28,138	\$28,138	\$7,076	\$22,000	\$8,800	-60.00%
Forfeited Prop Val-Pd to State	\$2	-	-	\$500	\$500	0.00%
<b>Capital Expenditures</b>	<b>\$297,584</b>	<b>\$33,838</b>	<b>\$355,285</b>	<b>\$345,500</b>	<b>\$378,000</b>	<b>9.41%</b>
Pub Safety Tenant Improvements	\$113,796	-	-	-	-	-
Police Vehicle/Outfit	\$100,226	\$21,933	-	-	\$215,000	-
Drone Program	\$24,175	-	-	-	-	-
Auto Theft Camera Pole	-	-	\$15,500	\$15,500	-	-100.00%
Portable/Mobile Radios	-	-	-	-	\$70,000	-
Capital Purchases	\$59,388	\$11,905	\$339,785	\$330,000	\$93,000	-71.82%
<b>Interest and Other Debt Service Costs</b>	<b>\$368,342</b>	<b>\$372,700</b>	<b>\$479,096</b>	<b>\$439,600</b>	<b>\$474,600</b>	<b>7.96%</b>
Capital Lease Building - Princ	\$368,342	\$306,161	\$331,800	\$305,400	\$340,000	11.33%
Body Worn Camera Lease	-	-	\$92,596	\$79,500	\$90,000	13.21%
Capital Lease Building- Interes	-	\$66,539	\$54,700	\$54,700	\$44,600	-18.46%
<b>Civil Service</b>	<b>\$166</b>	<b>\$170</b>	<b>\$188</b>	<b>\$1,000</b>	<b>\$850</b>	<b>-15.00%</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$100</b>	<b>\$100</b>	<b>0.00%</b>
Operational Supplies	-	-	-	\$100	\$100	0.00%
<b>Services</b>	<b>\$166</b>	<b>\$170</b>	<b>\$188</b>	<b>\$900</b>	<b>\$750</b>	<b>-16.67%</b>
Registration/Training Costs	-	-	-	\$350	\$250	-28.57%
Travel Expenses	-	-	-	\$350	\$250	-28.57%
Professional Services	\$166	\$170	\$188	\$200	\$250	25.00%
<b>Total Expenditures</b>	<b>\$4,385,036</b>	<b>\$4,807,866</b>	<b>\$5,524,323</b>	<b>\$5,766,825</b>	<b>\$6,688,050</b>	<b>12.94%</b>



Ridgefield Police Department



# Community Development

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.

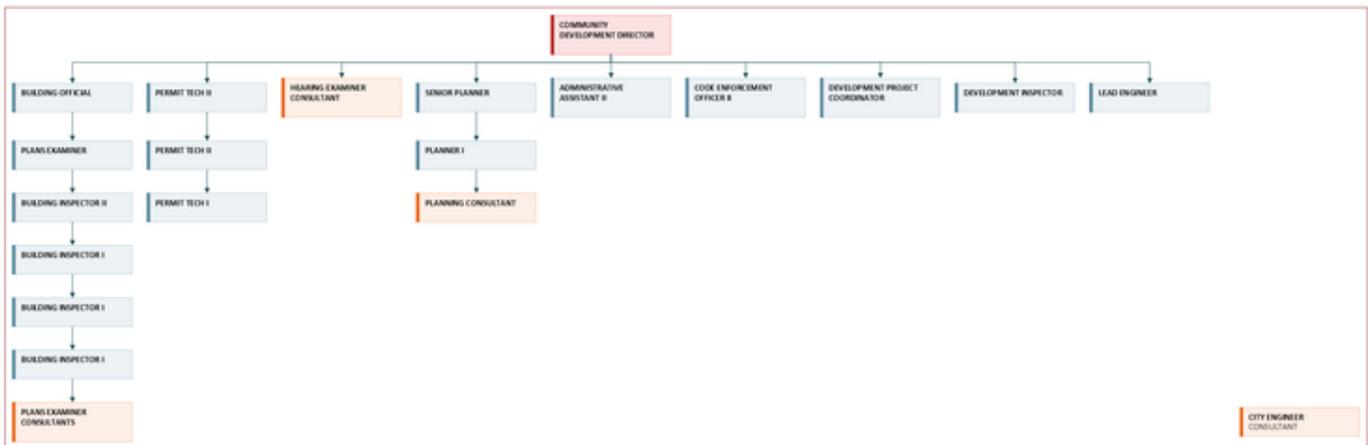


Claire Lust,  
Community  
Development  
Director

## Key Objectives

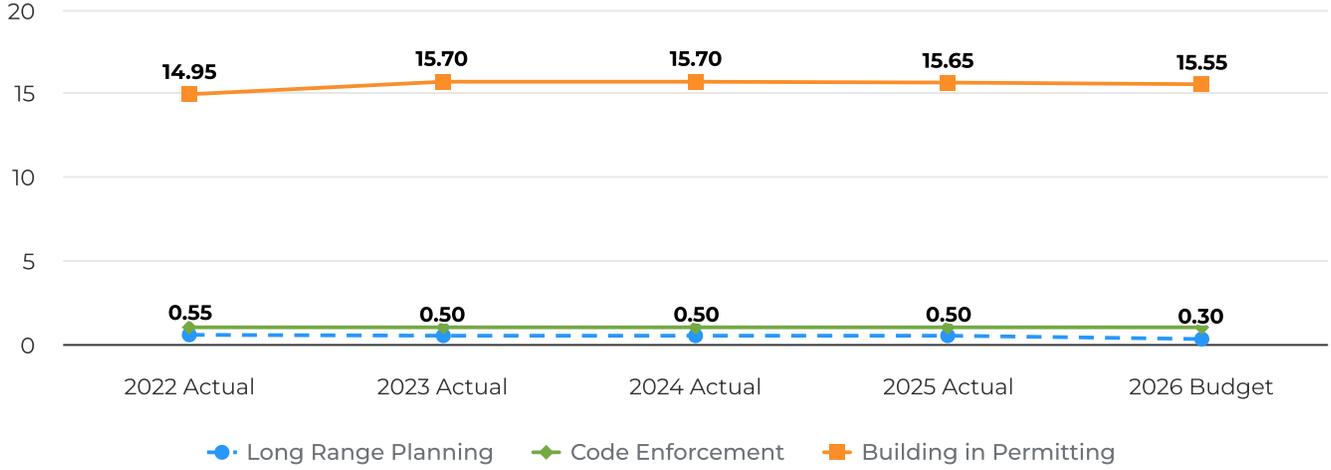
- Implement the City of Ridgefield Comprehensive Plan to ensure compliance with the State’s Growth Management Act.
- Ensure the City’s Development Code is up-to-date and in alignment with the City of Ridgefield Comprehensive Plan.
- Provide efficient land use development and building permit processes 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 FTE Comparison



## 2026 Department Priorities

- Complete lean process improvement to integrate development engineering and capital engineering.
- Track and report residential land use and building review timelines, including “on hold” time, to comply with HB 5290.
- Track engineering permit review timelines and establish a reasonable target for more efficient review.
- Complete updates to the Ridgefield Development Code including annual general updates, updates required to implement the 2025-2045 Comprehensive Plan, and updates to the critical areas ordinance.
- Complete the remaining tasks in the 2025-2045 Comprehensive Growth Management Plan Update scope of work and adopt the plan.
- Update the Downtown/Waterfront Subarea Plan as outlined in the Mayor’s RISE Initiative.
- Document SOPs.

**Status** **2025 Accomplishments**

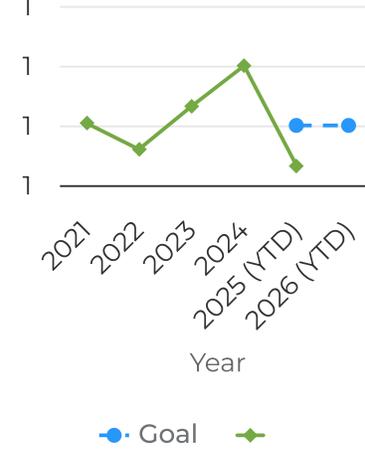
Completed	<p>Finish implementation of commercial development review process improvements identified through lean training.</p> <p>Completed improvements in 2025 include establishing a fully electronic process for final occupancy inspections, going live on engineering development inspections, and consolidating commercial permit applications.</p>
Completed	<p>Complete fee study and adopt updated development review and inspection fees achieving full cost recovery.</p>
Completed & Ongoing	<p>Reduce commercial new building review times to an average of 16 weeks from submittal to approval.</p> <p>November 2025 YTD median review time is 8.8 weeks.</p>
Completed & Ongoing	<p>Reduce commercial tenant improvement review times to an average of 12 weeks from submittal to approval.</p> <p>November 2025 YTD median review time is 6 weeks. Includes expedited commercial TI reviews using the process established in 2024.</p>
Completed & Ongoing	<p>Maintain a 4-week average review time for residential building permits.</p> <p>November 2025 YTD median review time is 2.3 weeks.</p>
Completed & Ongoing	<p>Complete periodic updates to the Ridgefield Development Code including annual general updates, updates to the commercial design code, updates required to implement the 2025-2045 Comprehensive Plan, and updates to the critical areas ordinance.</p> <p>Code updates completed in 2025 include housekeeping items, commercial site and building design, residential/middle housing, parks and trails, water conservation enforcement, and Traffic Impact Fees. The critical areas code amendments are in progress. Updates required to implement the 2025-2045 Comprehensive Plan are delayed due to the comprehensive plan project timeline being delayed for all jurisdictions in Clark County.</p>
Completed & Ongoing	<p>Make appropriate progress towards adoption of the 2025-2045 Comprehensive Growth Management Plan as established in the project scope of work and adopt the plan by December 31, 2025.</p> <p>Plan adoption for all jurisdictions in Clark County has been delayed to mid-2025. However, appropriate progress is complete including community engagement, preferred land use map, draft plan elements, a draft implementation plan, and securing additional grant funding for climate planning and implementation.</p>

## Key performance Indicator

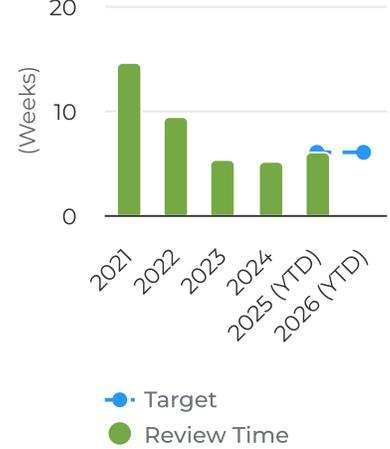
Median SFR Permit Review Time in Weeks



Single Family Detached Share of New Units

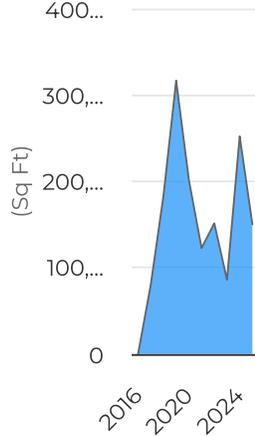


Median Plan Review Time for Commercial Tenant Impr

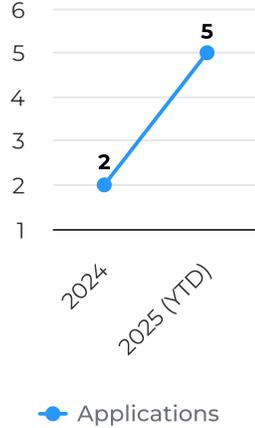


## Department Activity

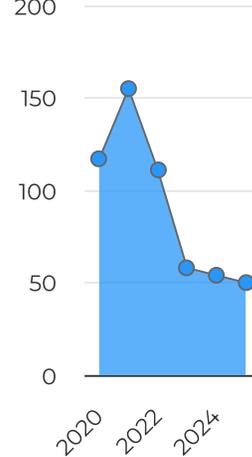
New Commercial/Industrial Space



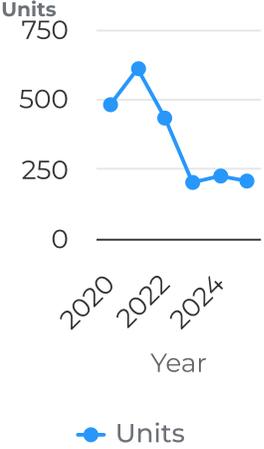
Expedited Tenant Improvement Applications



Average Building Inspections Per Day



New Single-Family Detached Residential Units

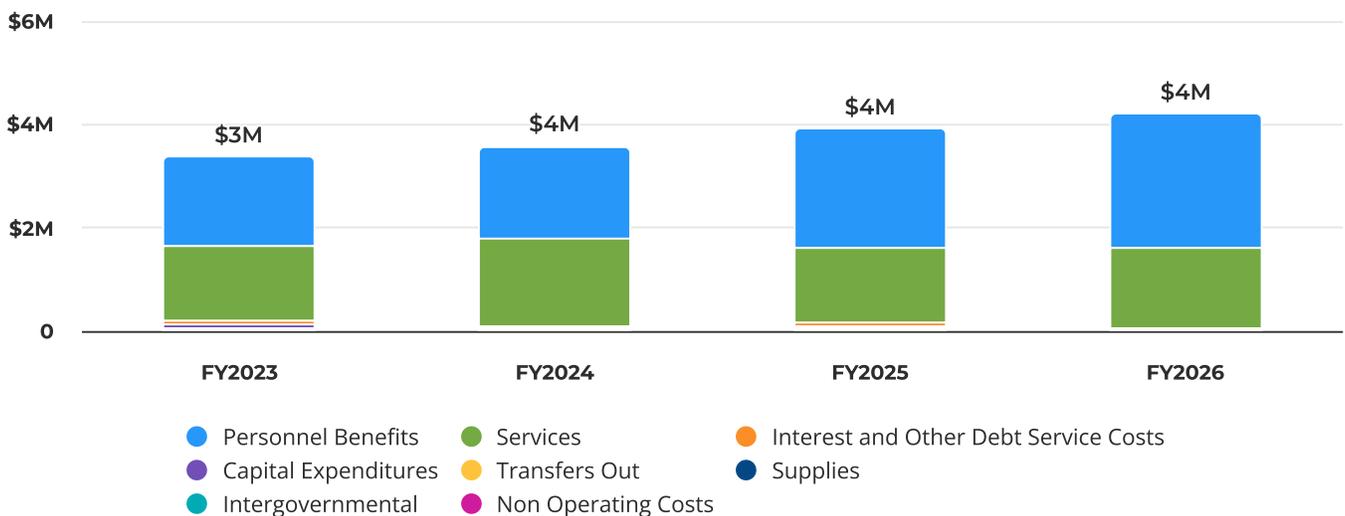


### Historical and Budgeted Expenditures Across Function



For FY2026, the budgeted expenditures increased to \$4.2 million, representing a 7.52% rise from the FY2025 budgeted amount. This marks a reversal from the prior year's budget decrease, indicating an upward adjustment in planned spending for Community Development.

### Historical and Budgeted Expenditures by Object



The total budget for Community Development in FY2026 is \$4.2 million, representing a 7.52% increase from the FY2025 total of \$3.9 million. Personnel Benefits remain the largest expenditure category, increasing by \$273,550 or 11.85% to \$2.6 million, which now accounts for 61.51% of the total budget, up from 59.13% in FY2025.

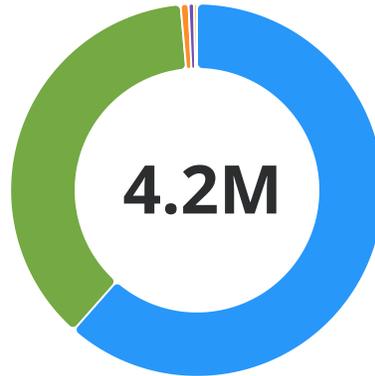
Services, the second largest category, rose by \$134,280 or 9.44% to \$1.6 million, making up 37.08% of the total budget compared to 36.43% in the previous year. Supplies saw a slight decrease of \$250 or 0.85%, totaling \$29,100 and representing 0.69% of the

budget, down marginally from 0.75% in FY2025.

Transfers Out decreased by \$5,600 or 21.88% to \$20,000, now 0.48% of the total budget, down from 0.66%. Intergovernmental expenditures increased modestly by \$650 or 6.84% to \$10,150, maintaining a consistent share of 0.24% of the budget.

Notably, Interest and Other Debt Service Costs and Capital Expenditures, which were \$65,600 and \$43,500 respectively in FY2025, were eliminated entirely in FY2026, each showing a 100% decrease. Non Operating Costs remained at zero for both years.

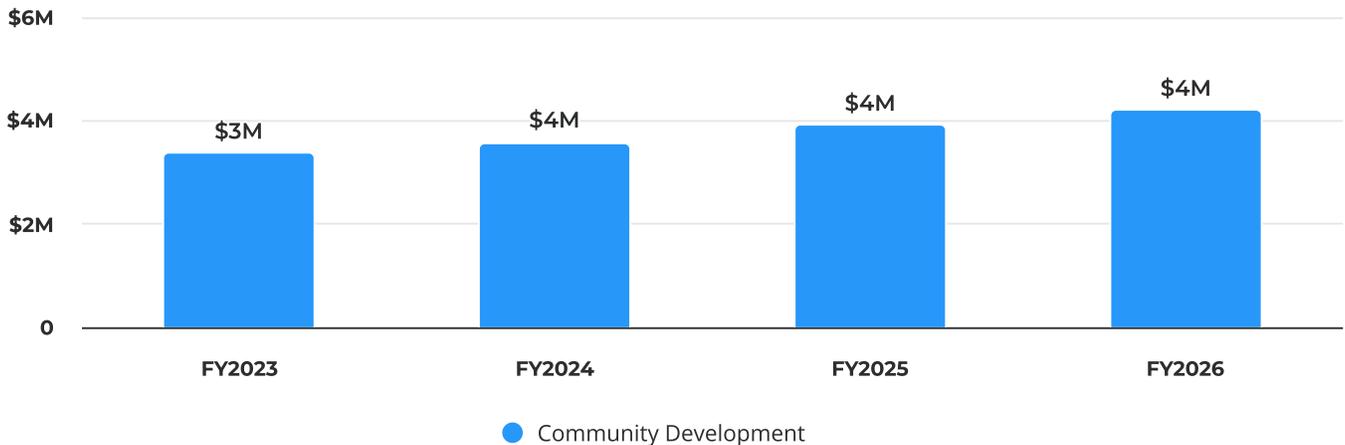
### FY26 Expenditures by Object



● Personnel Benefits	<b>\$2,582,400</b>	61.51%
● Services	<b>\$1,556,630</b>	37.08%
● Supplies	<b>\$29,100</b>	0.69%
● Transfers Out	<b>\$20,000</b>	0.48%
● Intergovernmental	<b>\$10,150</b>	0.24%

For the fiscal year FY26, the Community Development expenditures by object include Personnel Benefits at \$2.6 million, accounting for 61.51% of the total. Services follow with \$1.6 million, representing 37.08%. Supplies amount to \$29,100, which is 0.69% of the expenditures. Transfers Out are \$20,000, making up 0.48%, and Intergovernmental expenses total \$10,150, comprising 0.24% of the budget.

### Historical and Budgeted Expenditures by Function



### FY26 Expenditures by Function



● Community Development **\$4,198,280** 100.00%

### Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Community Development</b>	\$3,364,598	\$3,571,668	\$3,600,957	\$3,904,750	\$4,198,280	8.06%
<b>General Fund Budget</b>						
Salaries	\$1,170,086	\$43,372	\$158,150	\$163,350	\$156,000	-4.50%
Overtime	\$8,019	-	-	\$2,500	-	-100.00%
Medicare	\$16,730	\$620	\$2,270	\$2,450	\$2,300	-6.12%
Workers Comp	\$19,935	\$887	\$3,227	\$3,750	\$3,550	-5.33%
State Unemployment	\$2,357	\$87	\$316	\$350	\$350	0.00%
Pension	\$115,149	\$3,835	\$13,009	\$15,150	\$8,700	-42.57%
Health Care	\$293,983	\$8,330	\$29,538	\$32,250	\$28,950	-10.23%
Benefits	\$15,150	\$576	\$2,386	\$2,900	\$3,000	3.45%
Social Security	\$71,171	\$2,648	\$9,706	\$10,300	\$9,700	-5.83%
Office Supplies	\$1,262	-	\$49	\$100	\$100	0.00%
Operational Supplies	\$14,307	\$250	\$242	\$250	\$250	0.00%
Small Tools & Equipment	\$1,876	-	-	\$500	\$250	-50.00%
Fuel	\$8,439	-	\$902	\$1,500	\$1,500	0.00%
Advertising	\$3,779	\$72	\$348	\$100	\$250	150.00%
Communications	\$11,536	\$615	\$896	\$500	\$1,000	100.00%
Computer Equip/Hardware	\$58,101	-	-	-	-	-
Dues and Permits	\$1,357	\$75	-	\$1,000	\$500	-50.00%
Facilities	\$1,672	-	\$30	\$500	\$250	-50.00%
Interfund Admin Services	\$614,755	-	-	-	-	-
Postage	\$488	-	-	\$500	\$250	-50.00%
Registration/Training Costs	\$1,738	-\$75	\$122	\$1,000	\$1,000	0.00%
Legal Services	\$20,969	-	-	-	-	-
Electricity	\$14,089	-	\$1,313	\$500	\$500	0.00%
Natural Gas	\$85	-	-	\$500	\$250	-50.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Sewer	\$610	-	\$104	\$500	\$250	-50.00%
Storm Water	\$549	-	-	\$500	\$250	-50.00%
Water	\$2,305	-	\$230	\$500	\$250	-50.00%
Photocopy Machine	\$5,766	-	\$571	\$500	\$500	0.00%
Other Operations/Maintenance	\$2,946	-	\$179	\$500	\$250	-50.00%
Travel Expenses	\$2,336	-	\$10	\$500	\$500	0.00%
Uniforms	\$2,885	-	\$510	\$500	\$500	0.00%
Vehicle/Equipment Maintenance	\$10,581	\$1,356	\$115	-	\$1,000	-
Business Recruitment	\$25,685	\$24,315	-	-	-	-
Plans Checks and Inspections	\$5,156	-	-	-	-	-
Professional Services	\$363,082	-	\$468	\$6,000	\$2,500	-58.33%
Janitorial	\$16,430	-	\$1,649	\$1,000	\$2,000	100.00%
Planning Comm-Travel/Training	-	-	-	\$500	-	-100.00%
Planning Consultant	\$52,200	-	-	-	-	-
Engineering Development	\$45,540	-	-	-	-	-
Comp Plan & System Plan Update	\$68,541	\$177,794	\$228,214	\$100,000	\$110,000	10.00%
Hearings Examiner	\$8,254	-	-	-	-	-
Community Engagement Comp Plan	-	\$321	-	-	-	-
Comp Plan Climate Action	-	\$53,696	\$7,680	\$200,000	\$100,000	-50.00%
Downtown Subarea Plan - RISE	-	-	-	-	\$50,000	-
Computer Software	\$41,863	-	-	-	-	-
Computer Maint/Service	\$45,919	-	-	-	-	-
Structural Engineering	\$16,981	-	-	-	-	-
Internet Services	\$1,775	-	\$151	\$500	\$250	-50.00%
Permits - State Agencies	\$6,551	-	-	-	-	-
Vehicle - Bldg Inspector	\$38,700	-	-	-	-	-
Capital Lease RACC - Principal	\$44,844	-	-	-	-	-
SBITA - Principal	\$1,179	-	-	-	-	-
Capital Lease RACC - Interest	\$20,627	-	-	-	-	-
SBITA - Interest	\$92	-	-	-	-	-
Transfer to Equip Replacement	\$30,600	-	-	-	-	-
<b>Total General Fund Budget</b>	<b>\$3,329,029</b>	<b>\$318,774</b>	<b>\$462,385</b>	<b>\$551,450</b>	<b>\$486,900</b>	<b>-11.71%</b>
<b>Equipment</b>						
Capital Purchases	\$35,570	-	\$39,711	\$43,500	-	-100.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Total Equipment</b>	\$35,570	-	\$39,711	\$43,500	-	-100.00%
<b>Building &amp; Permitting</b>						
Depreciation - Economic Env	-	\$25,048	-	-	-	-
Amortization Expense - SBITA	-	\$5,819	-	-	-	-
Salaries	-	\$1,253,764	\$1,447,933	\$1,436,900	\$1,704,250	18.61%
Overtime	-	\$4,414	\$949	\$10,000	\$5,000	-50.00%
Medicare	-	\$17,760	\$20,535	\$21,000	\$24,850	18.33%
Workers Comp	-	\$22,764	\$25,474	\$30,000	\$34,125	13.75%
State Unemployment	-	\$2,517	\$2,898	\$2,900	\$3,575	23.28%
Pension	-	\$7,740	\$114,259	\$131,850	\$95,425	-27.63%
Health Care	-	\$305,000	\$321,882	\$328,200	\$364,400	11.03%
Benefits	-	\$17,059	\$19,909	\$25,250	\$32,225	27.62%
Social Security	-	\$75,938	\$87,805	\$89,750	\$106,000	18.11%
Office Supplies	-	\$707	\$747	\$2,000	\$1,000	-50.00%
Operational Supplies	-	\$10,018	\$10,111	\$15,000	\$15,000	0.00%
Small Tools & Equipment	-	\$460	\$87	\$1,000	\$1,000	0.00%
Fuel	-	\$7,776	\$15,548	\$9,000	\$10,000	11.11%
Advertising	-	\$2,736	\$3,092	\$5,000	\$5,000	0.00%
Communications	-	\$13,162	\$14,265	\$13,000	\$15,000	15.38%
Computer Equip/Hardware	-	\$29,540	\$4,755	\$19,850	\$18,750	-5.54%
Dues and Permits	-	\$1,175	\$739	\$2,500	\$2,500	0.00%
Facilities	-	\$850	\$1,192	\$2,500	\$2,500	0.00%
Interfund Admin Services	-	\$725,804	\$544,700	\$544,700	\$724,780	33.06%
Postage	-	\$918	\$1,838	\$2,000	\$2,000	0.00%
Registration/Training Costs	-	\$3,972	\$2,455	\$4,000	\$4,000	0.00%
Legal Services	-	\$18,899	\$23,288	\$25,000	-	-100.00%
Interfund Lease Pmt - RACC	-	\$65,471	\$65,600	-	\$65,600	-
Electricity	-	\$12,397	\$11,284	\$15,000	\$15,000	0.00%
Natural Gas	-	\$66	\$47	\$600	\$250	-58.33%
Sewer	-	\$462	\$416	\$600	\$500	-16.67%
Storm Water	-	\$619	\$287	-	\$500	-
Water	-	\$1,878	\$1,879	\$2,500	\$2,500	0.00%
Photocopy Machine	-	\$7,505	\$6,585	\$7,000	\$7,000	0.00%
Other Operations/Maintenance	-	\$979	\$18,087	\$3,500	\$3,500	0.00%
Travel Expenses	-	\$2,466	\$2,176	\$3,000	\$3,000	0.00%
Uniforms	-	\$2,441	\$3,256	\$2,500	\$3,000	20.00%
Vehicle/Equipment Maintenance	-	\$8,552	\$2,615	\$10,000	\$10,000	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Building & Planning Fee Review	-	\$33,375	\$19,125	\$19,500	-	-
Classification & Comp Study	-	\$7,300	-	-	-	-
Plans Checks and Inspections	-	\$25,758	\$51,895	\$75,000	\$75,000	0.00%
Professional Services	-	\$230,730	\$46,046	\$40,000	\$50,000	25.00%
Janitorial	-	\$13,431	\$13,682	\$16,000	\$16,000	0.00%
Planning Comm-Travel/Training	-	-	-	\$500	\$500	0.00%
Planning Consultant	-	\$62,350	\$45,726	\$54,000	\$60,000	11.11%
Engineering Development	-	\$53,338	\$12,262	\$50,000	\$50,000	0.00%
Hearings Examiner	-	\$3,934	\$3,967	\$10,000	\$10,000	0.00%
Computer Software	-	\$47,258	\$58,993	\$66,000	\$50,000	-24.24%
Computer Maint/Service	-	\$53,461	\$22,378	\$60,000	\$35,000	-41.67%
Structural Engineering	-	\$25,179	\$10,142	\$50,000	\$50,000	0.00%
Internet Services	-	\$1,638	\$2,940	\$2,000	\$2,500	25.00%
Permits - State Agencies	-	\$7,911	\$9,412	\$9,500	\$10,150	6.84%
Capital Lease RACC - Principal	-	-	-	\$46,500	-	-100.00%
Capital Lease RACC - Interest	-	-	-	\$19,100	-	-100.00%
SBITA - Interest	-	\$559	-	-	-	-
Transfer to Equip Replacement	-	\$30,000	\$25,600	\$25,600	\$20,000	-21.88%
<b>Total Building &amp; Permitting</b>	-	\$3,252,894	\$3,098,861	\$3,309,800	\$3,711,380	12.80%
<b>Total Expenditures</b>	<b>\$3,364,598</b>	<b>\$3,571,668</b>	<b>\$3,600,957</b>	<b>\$3,904,750</b>	<b>\$4,198,280</b>	<b>8.06%</b>

# Public Works

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

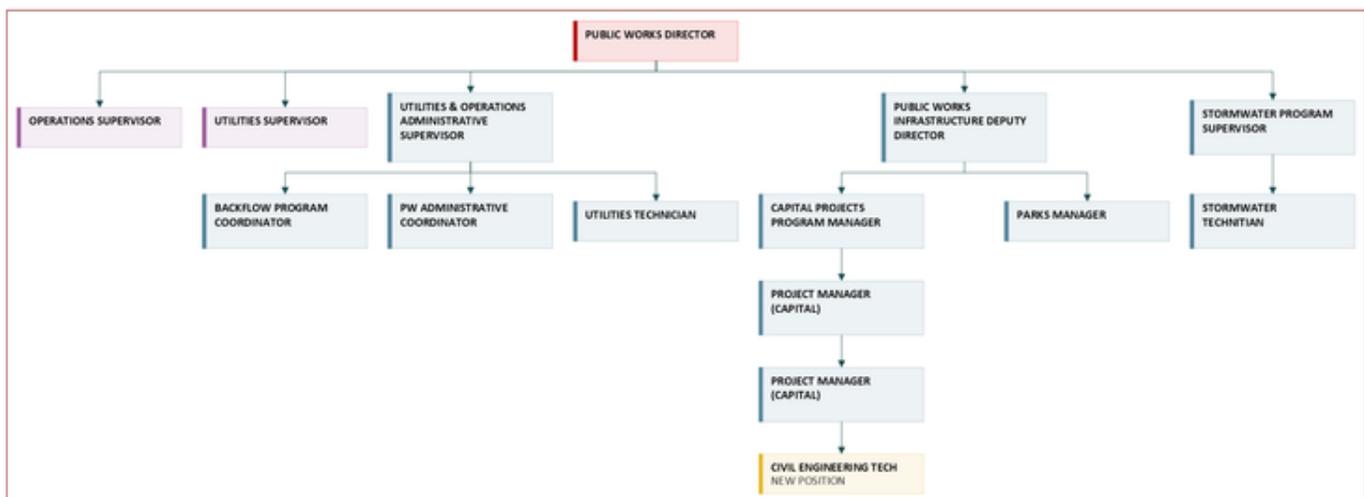
## Key Objectives

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



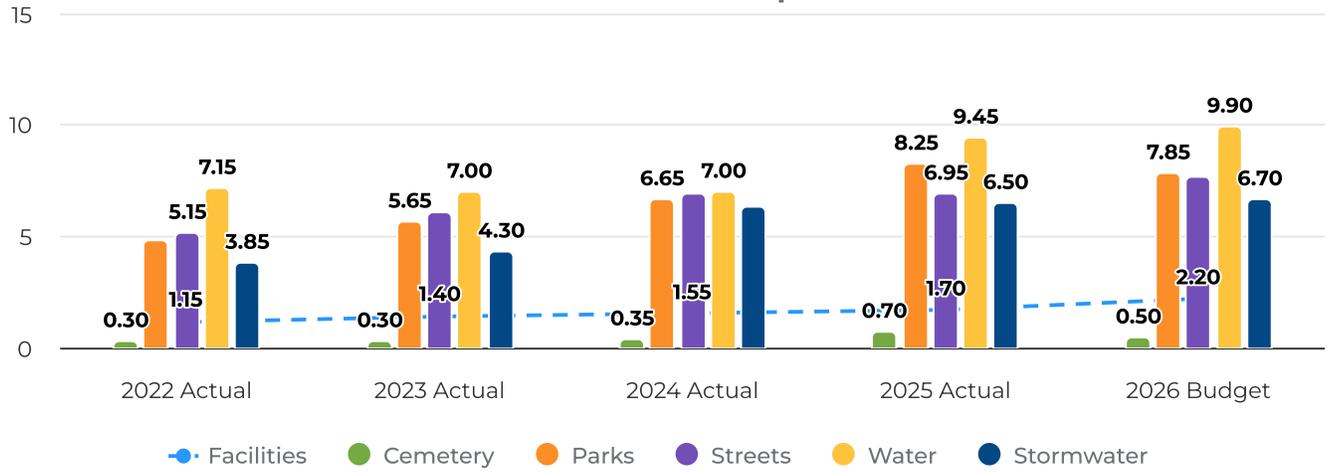
Ryan Thamert, Public Works Director

## Public Works Organizational Chart



# Public Works FTEs

Public Works FTE Comparison



## 2026 Department Priorities

### General and Capital Public Works

- Conduct process improvement in each division of PW- Utilities, Operations, Capital
- Construction of Eastside Water Reservoir.

### Operations & Maintenance

- Install backup generator for the Operations Center.
- Install salt storage area.
- Upgrade salt brine tanks.
- Create turf fertilizer program.
- Continue to implement sidewalk maintenance and repair program.

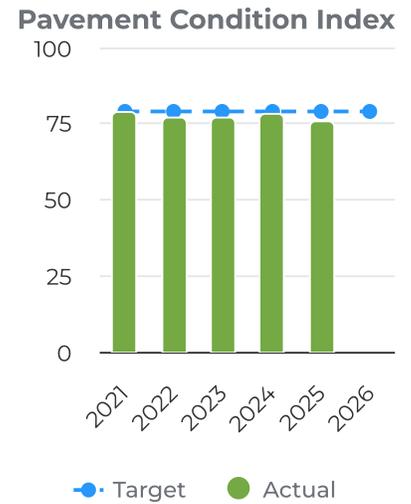
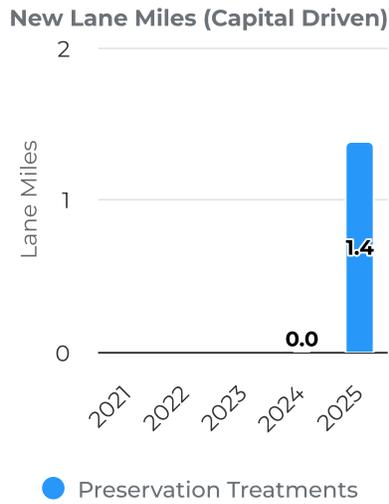
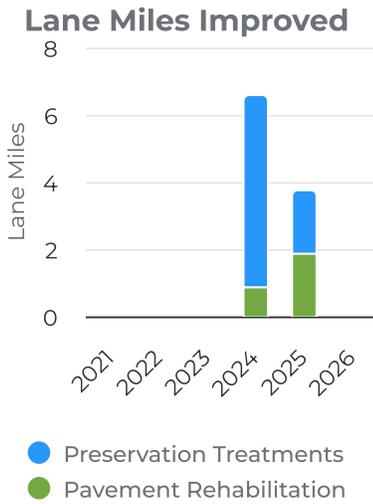
### Utilities (Water & Stormwater)

- Inspect 20% of stormwater system, approx. 8,000 feet.
- Upgrade catch basins inspection program to new software.
- Submit compliant stormwater annual report to Ecology.
- Complete tree canopy mapping.
- Conduct illicit discharge training for City staff.
- Adopt and implement stormwater source control code.
- Implement asset management program for water department.
- Implement valve maintenance program.
- Implement hydrant maintenance program.

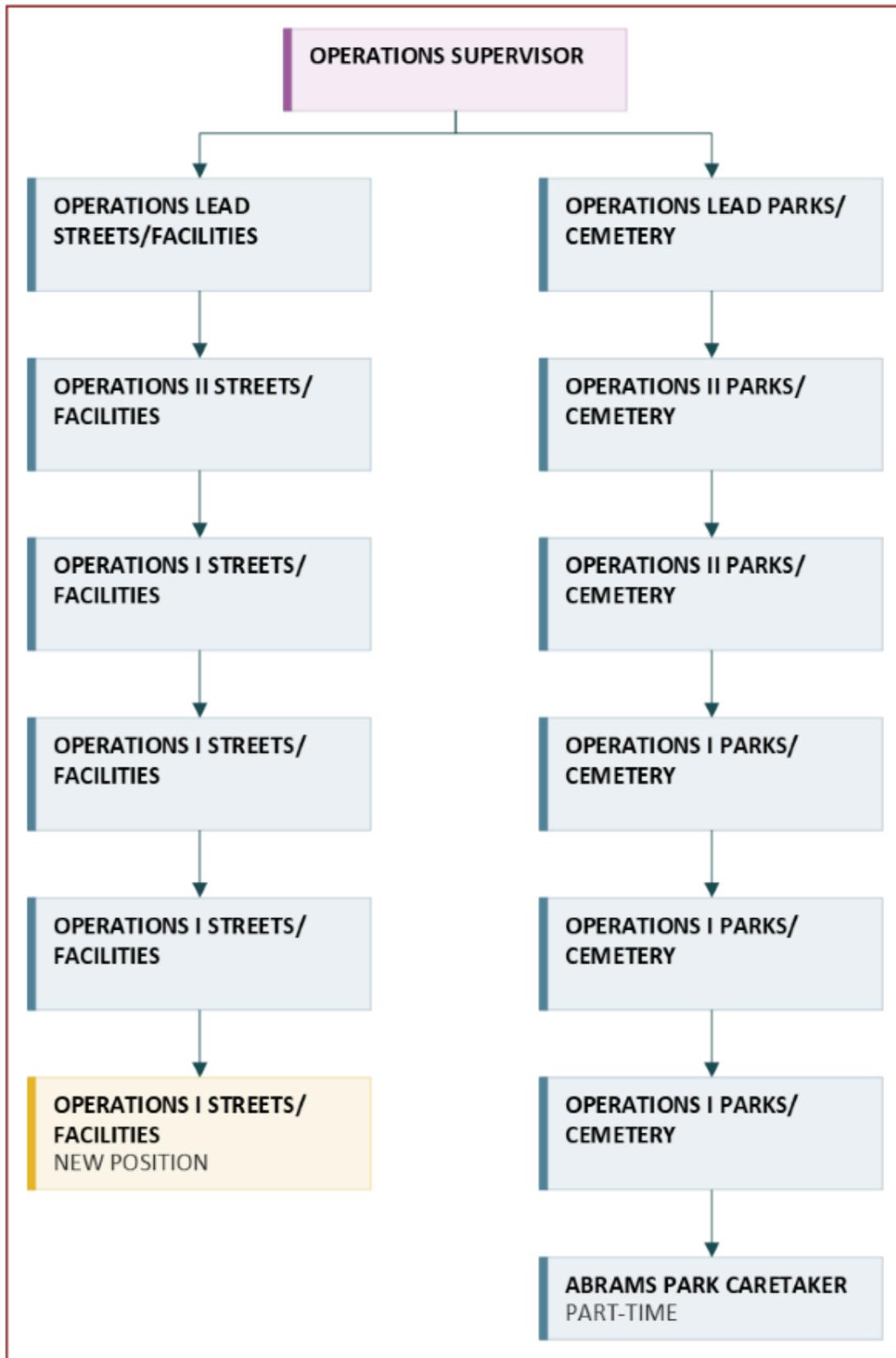
**Status** **2025 Accomplishments**

Complete	Complete Pioneer Widening. – Substantially completed
Complete	Final Design and ROW plus funding grants for Royle Road South Culvert and Widening.
Complete	Undertake Parks Revenue Plan Study.
Complete	Demolition of Abrams Park Caretaker House.
Complete	Complete Phase 1 of Boyse Park.
Complete	Coordinate with Paradise Pointe developer to complete Paradise Pointe Park Construction.
Ongoing	Begin Construction of Eastside Water Reservoir.
Complete	Design and build Kennedy Well facility and water main connection.
Complete	Complete Comprehensive Plan and CFP Updates.
Complete	Complete Pioneer/35 <sup>th</sup> Avenue and Pioneer/Discovery Drive roundabout center projects. (Based on Roundabout Committee recommendations)
Complete	Advance Ridgefield South Connector Project to a preferred alternative.
Complete	Begin design of Carty Road Multimodal Trail Phase 1: Hillhurst Enhanced Crosswalk.
Complete	Designate S Hillhurst Road as a Safety Corridor and begin seeking funding for enhanced crosswalks.
Complete	Complete ADA Transition and Mobility/Access Plan.
Complete	Begin final design for S 10 <sup>th</sup> /11 <sup>th</sup> Overcrossing.
Complete	Continue compliance with MS4 Phase II Municipal Discharge Permit.
Complete	<p>New positions to respond to growth and new requirements.</p> <ul style="list-style-type: none"> <li>i. Hire one new FTE in Water - Complete</li> <li>ii. Hire one new FTE in Stormwater/Permit Compliance - Complete</li> <li>iii. Hire one new FTE in Parks/Facilities Maintenance for Paradise Pointe Park and other new parks - Complete</li> </ul>

# Infrastructure Performance Indicator

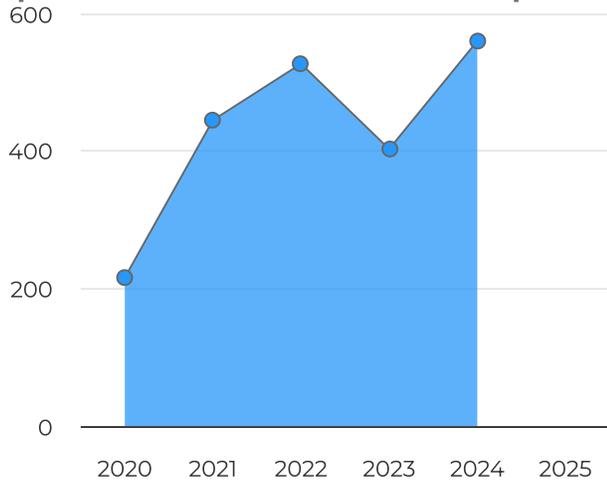


# Operations Organizational Chart (Streets, Facilities, Parks, & Cemetery)

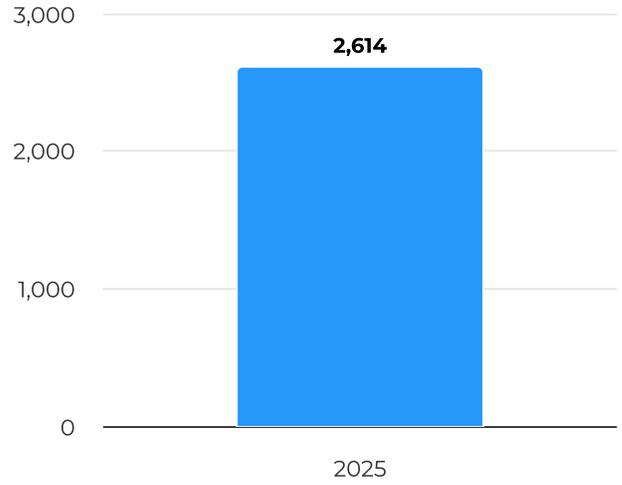


# Operations Key Performance Indicators

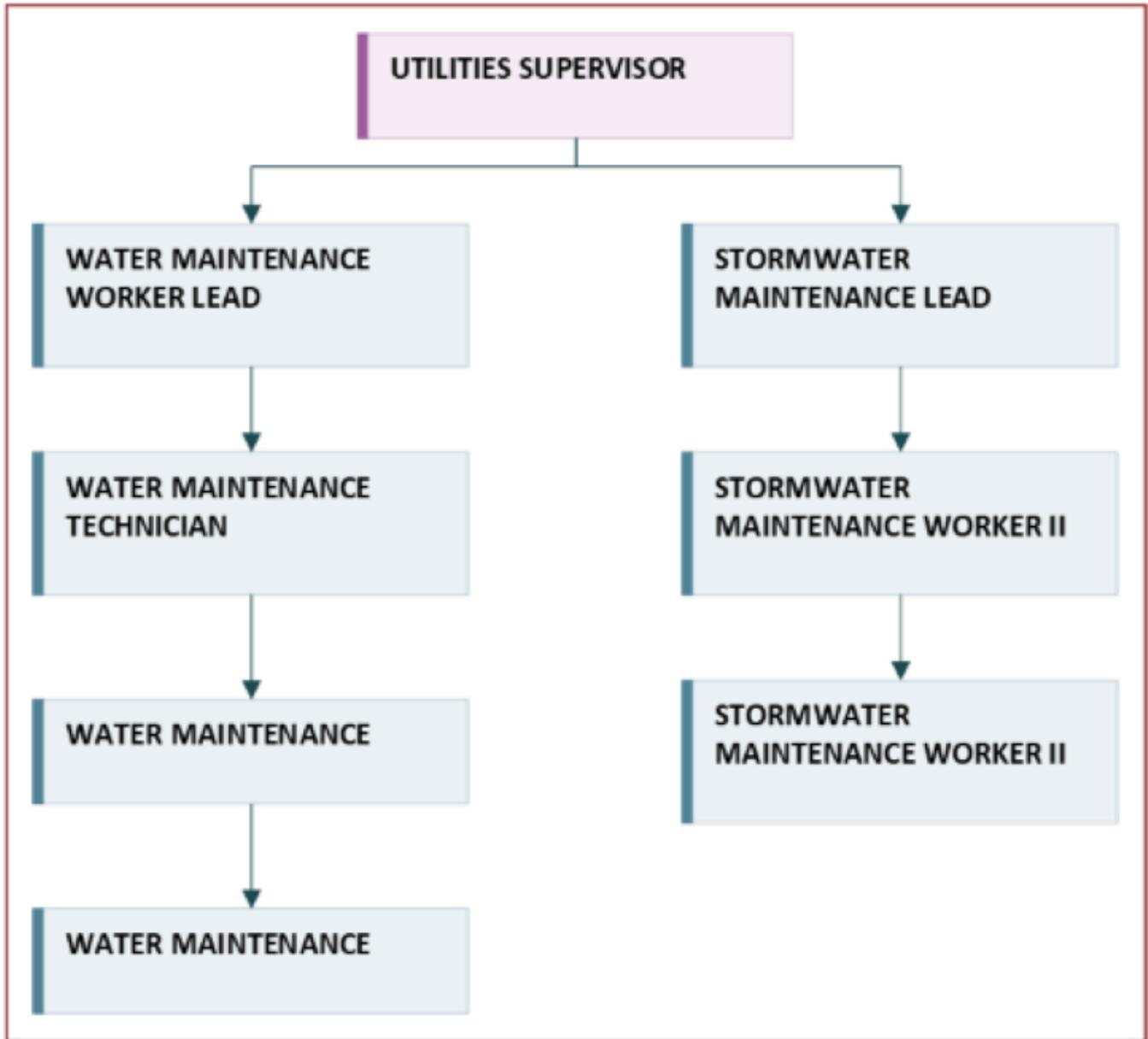
Operations # of Work Orders Completed



Street Sweeping - Total Annual Lane Miles Swept

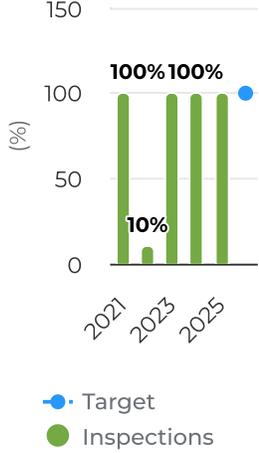


## Utilities Organizational Chart (Water & Stormwater)

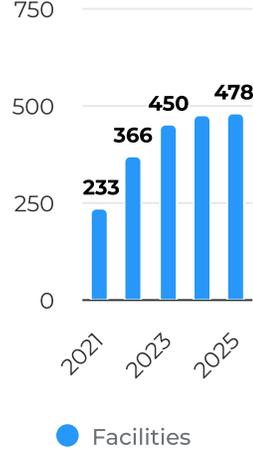


## Stormwater Department Performance Indicators

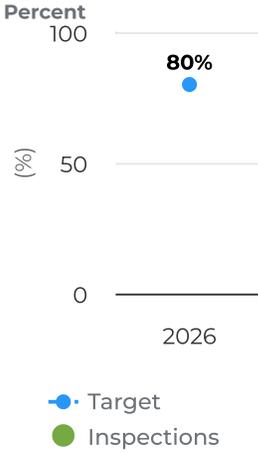
City Storm Water Facility Inspections



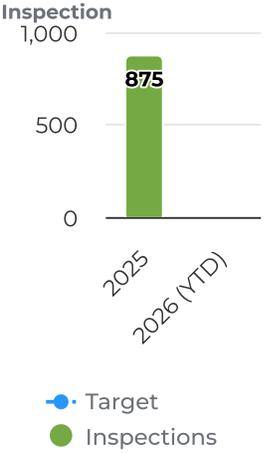
City Stormwater Treatment Facilities



Private Stormwater Facility Inspections by Percent

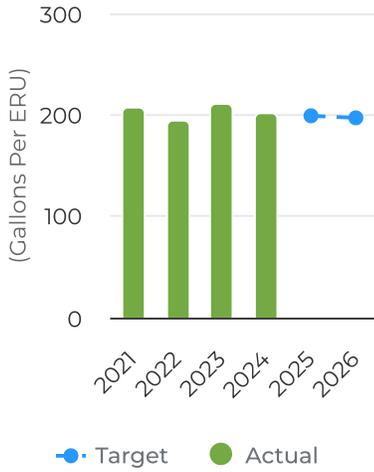


Construction Erosion & Sediment Control Inspection

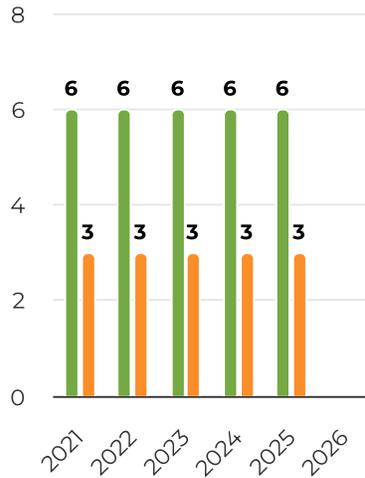


## Water Department Key Performance Indicator

Daily Water Consumption per ERU



Active Wells & Reservoirs



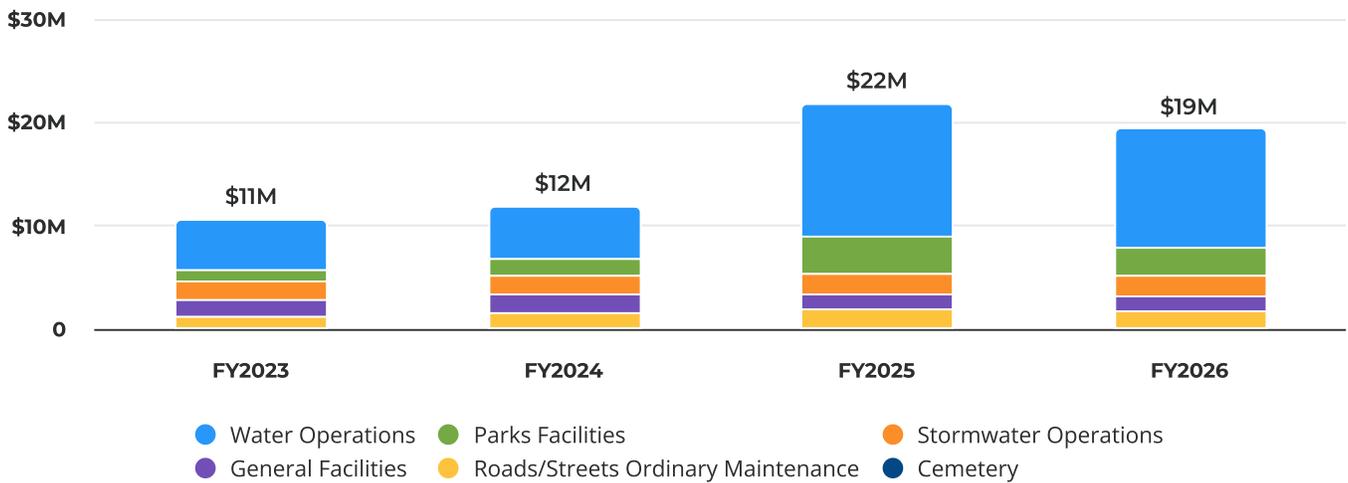
Water Loss by Percentage



### Historical and Budgeted Expenditures Across Function



### Historical and Budgeted Expenditures by Function



The total budget for Public Works in FY2026 is \$19.4 million, representing an 11.22% decrease from the FY2025 total of \$21.8 million. Water Operations remains the largest expenditure category at \$11.5 million, accounting for 59.2% of the total budget, but this is a decrease of \$1.5 million or 11.37% compared to FY2025.

Parks Facilities is the second largest category with \$2.7 million, making up 14.06% of the total. This reflects a significant reduction of \$781,000 or 22.29% from the previous year. Stormwater Operations holds steady at \$2.1 million, representing 10.68% of the budget with no change in amount from FY2025.

Roads/Streets Ordinary Maintenance is budgeted at \$1.6 million, which is 8.1% of the total and a decrease of \$160,000 or 9.25% from FY2025. General Facilities accounts for \$1.5 million or 7.49% of the budget, showing a slight decrease of \$36,500 or 2.45%. The Cemetery budget remains unchanged at \$90,100, representing 0.47% of the total.

Overall, the FY2026 budget shows decreases in most major categories compared to FY2025, with the largest reductions seen in Parks Facilities and Water Operations. Stormwater Operations and Cemetery expenditures remain stable year over year.

### FY26 Expenditures by Function



Water Operations	\$11,464,400	59.20%
Parks Facilities	\$2,723,100	14.06%
Stormwater Operations	\$2,067,280	10.68%
Roads/Streets Ordinary Maintenance	\$1,569,450	8.10%
General Facilities	\$1,451,100	7.49%
Cemetery	\$90,100	0.47%

For the fiscal year, Public Works expenditures are distributed across several categories. Water Operations accounts for the largest portion at \$11.5 million, representing 59.2% of the total. Parks Facilities follow with \$2.7 million, or 14.06%. Stormwater Operations comprise \$2.1 million, which is 10.68% of the expenditures. Roads/Streets Ordinary Maintenance is allocated \$1.6 million, making up 8.1%. General Facilities receive \$1.5 million, equating to 7.49%. Lastly, the Cemetery category accounts for \$90,100, or 0.47% of the total expenditures.

### Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>General Facilities</b>						
<b>Personnel Benefits</b>	\$406,287	\$398,428	\$449,537	\$208,200	\$255,650	22.79%
Salaries	\$279,849	\$266,981	\$237,593	\$136,300	\$171,000	25.46%
Overtime	\$3,291	\$8,065	\$35,711	\$5,000	\$5,000	0.00%
Medicare	\$3,995	\$3,882	\$3,867	\$2,050	\$2,600	26.83%
Workers Comp	\$5,991	\$5,975	\$6,033	\$4,350	\$6,000	37.93%
State Unemployment	\$568	\$550	\$563	\$300	\$400	33.33%
Pension	\$27,202	\$25,781	\$21,995	\$12,900	\$9,850	-23.64%
Health Care	\$62,925	\$61,405	\$121,708	\$36,000	\$46,400	28.89%
Benefits	\$5,429	\$9,101	\$5,533	\$2,500	\$3,450	38.00%
Social Security	\$17,038	\$16,688	\$16,534	\$8,800	\$10,950	24.43%
<b>Supplies</b>	\$23,224	\$22,366	\$26,931	\$30,000	\$28,000	-6.67%
Office Supplies	\$1,482	\$1,284	\$1,859	\$2,000	\$2,000	0.00%
Operational Supplies	\$10,726	\$13,951	\$17,827	\$11,000	\$10,000	-9.09%
Small Tools & Equipment	\$1,419	\$718	\$3,951	\$1,000	\$1,000	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Fuel	\$5,046	\$4,041	\$2,747	\$6,000	\$5,000	-16.67%
Safety Education & Supplies	\$4,551	\$2,372	\$547	\$10,000	\$10,000	0.00%
<b>Services</b>	<b>\$1,125,678</b>	<b>\$1,318,676</b>	<b>\$1,228,720</b>	<b>\$1,245,400</b>	<b>\$1,188,700</b>	<b>-4.55%</b>
Advertising	\$907	\$569	\$201	\$1,200	\$1,000	-16.67%
Communications	\$11,987	\$6,408	\$5,272	\$10,000	\$10,000	0.00%
Dues and Permits	\$19,329	\$22,720	\$25,653	\$20,000	\$25,000	25.00%
Facilities	\$5,163	\$3,075	\$5,896	\$15,000	\$10,000	-33.33%
Postage	\$13,460	\$8,687	\$12,695	\$14,000	\$14,000	0.00%
Registration/Training Costs	\$1,147	\$900	\$1,589	\$2,000	\$2,000	0.00%
Electricity	\$15,568	\$8,630	\$9,659	\$10,000	\$10,000	0.00%
Natural Gas	\$4,829	\$4,852	\$3,827	\$5,000	\$5,000	0.00%
Sewer	-\$172	\$2,461	\$1,712	\$2,500	\$2,500	0.00%
Storm Water	\$1,442	\$1,595	\$4,996	\$1,500	\$1,500	0.00%
Water	\$3,241	\$9,049	\$3,372	\$5,000	\$4,200	-16.00%
Liability Insurance	\$447,880	\$664,188	\$728,030	\$750,000	\$750,000	0.00%
Photocopy Machine	-\$9,669	-\$20,381	\$12,696	\$10,000	\$10,000	0.00%
Other Operations/Maintenance	\$33,045	\$55,369	\$10,944	\$30,000	\$15,000	-50.00%
Travel Expenses	\$299	\$1,848	\$1,682	\$500	\$1,000	100.00%
Uniforms	\$1,524	\$2,065	\$2,434	\$2,000	\$3,000	50.00%
Vehicle/Equipment Maintenance	\$4,069	\$3,793	\$3,218	\$5,000	\$5,000	0.00%
City Partners	\$28,800	\$27,600	\$30,000	\$30,000	\$6,000	-80.00%
Codification	\$6,102	\$299	\$2,500	\$5,000	\$5,000	0.00%
Professional Services	\$16,857	\$6,482	\$1,392	\$10,000	\$10,000	0.00%
Janitorial	\$8,883	\$10,346	\$16,529	\$12,500	\$15,000	20.00%
PW Staffing Study	\$24,032	\$895	-	-	-	-
Bluff's City Space Maint/Util	-	\$8,321	\$14,571	-	\$12,000	-
813 Pioneer St Maint/Util	-	-	\$8,398	\$10,000	\$10,000	0.00%
907 Pioneer St Maint/Util	-	-	-	\$10,000	-	-100.00%
Community Events	\$108,590	\$167,127	\$137,706	\$100,000	\$100,000	0.00%
Community Survey	-	-	-	-	\$25,000	-
City Newsletter	\$13,148	\$13,573	\$16,094	\$15,000	\$7,000	-53.33%
Park Laundry - Prof Serv	\$46,942	\$8,288	\$1,224	-	-	-
Economic Development	\$5,000	\$5,800	\$7,500	\$6,700	\$7,000	4.48%
Investment Grade Energy Audit	-	\$104,300	-	-	-	-
General Facilities Plan	-	\$26,117	\$6,362	\$5,000	-	-100.00%
CCFR - ARTG Grant Subrecipient	\$52,711	-	-	-	-	-
Asset Mgmnt Consultant Svc	-	-	\$16,500	\$16,500	-	-100.00%
Lobbyists	\$95,400	\$96,650	\$98,400	\$100,000	\$100,000	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Watershed Engage/Plantings	\$47,532	\$49,898	\$17,383	\$20,000	-	-100.00%
Internet Services	\$5,651	\$5,272	\$6,937	\$7,000	\$7,500	7.14%
Records Management	\$11,983	\$11,880	\$13,348	\$14,000	\$15,000	7.14%
Ridgefield Main St Program	\$100,000	-	-	-	-	-
<b>Intergovernmental</b>	\$4,002	\$5,480	\$4,000	\$4,000	\$5,000	25.00%
2% Liquor Tax-Drug/Alcohol Prg	\$4,002	\$4,488	\$4,000	\$4,000	\$5,000	25.00%
Other Prof Svcs-Intergov	-	\$992	-	-	-	-
<b>Capital Expenditures</b>	\$7,183	-	-	-	\$45,000	-
Facilities Vehicle	\$7,183	-	-	-	\$45,000	-
<b>Total General Facilities</b>	<b>\$1,566,374</b>	<b>\$1,744,949</b>	<b>\$1,709,188</b>	<b>\$1,487,600</b>	<b>\$1,522,350</b>	<b>2.34%</b>
<b>Cemetery</b>						
<b>Personnel Benefits</b>	\$41,907	\$50,576	\$55,647	\$77,100	\$60,800	-21.14%
Salaries	\$28,332	\$33,010	\$36,924	\$50,000	\$40,450	-19.10%
Overtime	\$941	\$1,795	\$844	\$2,000	\$2,000	0.00%
Medicare	\$412	\$487	\$541	\$750	\$600	-20.00%
Workers Comp	\$558	\$826	\$804	\$1,350	\$1,000	-25.93%
State Unemployment	\$58	\$70	\$75	\$150	\$100	-33.33%
Pension	\$2,678	\$3,253	\$3,204	\$4,750	\$2,400	-49.47%
Health Care	\$6,802	\$8,621	\$10,359	\$13,900	\$10,750	-22.66%
Benefits	\$365	\$432	\$583	\$950	\$850	-10.53%
Social Security	\$1,761	\$2,082	\$2,313	\$3,250	\$2,650	-18.46%
<b>Supplies</b>	\$2,967	\$1,896	\$2,043	\$3,600	\$3,100	-13.89%
Office Supplies	\$112	\$30	\$32	\$100	\$100	0.00%
Operational Supplies	\$880	\$595	\$653	\$1,000	\$1,000	0.00%
Small Tools & Equipment	\$467	\$197	\$231	\$500	\$500	0.00%
Fuel	\$1,508	\$1,074	\$1,127	\$2,000	\$1,500	-25.00%
<b>Services</b>	\$7,123	\$31,327	\$6,200	\$9,400	\$9,450	0.53%
Communications	\$882	\$722	\$418	\$1,000	\$1,000	0.00%
Dues and Permits	\$52	\$35	\$53	\$100	\$100	0.00%
Facilities	\$240	\$55	\$297	\$500	\$500	0.00%
Postage	\$2	\$1	-	-	-	-
Registration/Training Costs	\$80	\$117	\$123	\$300	\$250	-16.67%
Electricity	\$210	\$168	\$205	\$300	\$300	0.00%
Natural Gas	\$645	\$516	\$379	\$300	\$300	0.00%
Sewer	\$13	\$11	\$19	\$100	\$100	0.00%
Storm Water	\$92	\$68	\$94	\$100	\$100	0.00%
Water	\$305	\$144	\$84	\$500	\$250	-50.00%
Photocopy Machine	-\$24	\$90	\$165	\$100	\$200	100.00%
Other Operations/Maintenance	\$1,823	\$3,427	\$532	\$2,000	\$2,000	0.00%
Travel Expenses	\$42	\$31	\$4	\$100	\$100	0.00%
Uniforms	\$351	\$391	\$861	\$500	\$500	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Vehicle/Equipment Maintenance	\$1,674	\$824	\$1,099	\$2,000	\$2,000	0.00%
Professional Services	\$594	\$16	\$1,259	\$1,000	\$1,000	0.00%
Janitorial	\$143	\$111	\$158	\$500	\$250	-50.00%
Cemetery Grave Inventory	-	\$24,600	-	-	-	-
Internet Services	-	-	\$450	-	\$500	-
<b>Total Cemetery</b>	<b>\$51,997</b>	<b>\$83,799</b>	<b>\$63,890</b>	<b>\$90,100</b>	<b>\$73,350</b>	<b>-18.59%</b>
<b>Parks Facilities</b>						
<b>Personnel Benefits</b>	<b>\$635,444</b>	<b>\$745,637</b>	<b>\$882,887</b>	<b>\$998,500</b>	<b>\$1,039,190</b>	<b>4.08%</b>
Salaries	\$423,043	\$469,834	\$597,421	\$657,850	\$717,000	8.99%
Overtime	\$24,485	\$43,718	\$13,203	\$20,000	\$10,000	-50.00%
Medicare	\$6,317	\$7,211	\$8,674	\$9,875	\$10,585	7.19%
Workers Comp	\$10,640	\$13,463	\$17,280	\$22,200	\$23,480	5.77%
State Unemployment	\$897	\$1,027	\$1,221	\$1,500	\$1,515	1.00%
Pension	\$40,402	\$46,893	\$48,791	\$59,500	\$39,045	-34.38%
Health Care	\$97,239	\$126,249	\$150,397	\$172,900	\$177,910	2.90%
Benefits	\$5,410	\$6,411	\$8,811	\$12,550	\$14,555	15.98%
Social Security	\$27,011	\$30,833	\$37,089	\$42,125	\$45,100	7.06%
<b>Supplies</b>	<b>\$103,160</b>	<b>\$55,717</b>	<b>\$46,716</b>	<b>\$70,000</b>	<b>\$41,500</b>	<b>-40.71%</b>
Office Supplies	\$926	\$550	\$758	\$1,000	\$1,000	0.00%
Operational Supplies	\$47,275	\$37,304	\$35,409	\$40,000	\$25,000	-37.50%
Community Garden Supplies	\$76	\$89	\$136	\$500	\$500	0.00%
Small Tools & Equipment	\$35,646	\$3,341	\$6,066	\$8,500	\$5,000	-41.18%
Fuel	\$19,238	\$14,432	\$4,347	\$20,000	\$10,000	-50.00%
<b>Services</b>	<b>\$265,367</b>	<b>\$390,003</b>	<b>\$261,241</b>	<b>\$324,600</b>	<b>\$419,600</b>	<b>29.27%</b>
Advertising	-	\$425	\$413	-	\$500	-
Communications	\$10,338	\$11,102	\$6,326	\$11,000	\$11,000	0.00%
Dues and Permits	\$1,182	\$599	\$706	\$1,500	\$1,500	0.00%
Facilities	\$4,107	\$2,783	\$4,777	\$5,000	\$5,000	0.00%
Postage	\$34	\$200	\$64	\$100	\$100	0.00%
Registration/Training Costs	\$6,091	\$5,888	\$2,468	\$7,500	\$7,500	0.00%
Electricity	\$8,100	\$9,041	\$7,660	\$9,000	\$9,000	0.00%
Natural Gas	\$7,746	\$6,959	\$4,675	\$5,000	\$7,500	50.00%
Sewer	\$20,493	\$3,882	\$10,327	\$3,500	\$10,000	185.71%
Storm Water	\$5,936	\$6,850	\$5,456	\$6,000	\$6,000	0.00%
Water	\$37,462	\$48,300	\$27,040	\$40,000	\$42,000	5.00%
Photocopy Machine	-\$816	\$1,542	\$2,006	\$2,000	\$2,000	0.00%
Other Operations/Maintenance	\$25,875	\$70,440	\$36,010	\$40,000	\$40,000	0.00%
Travel Expenses	\$2,832	\$2,361	\$2,487	\$2,500	\$2,500	0.00%
Uniforms	\$4,194	\$6,579	\$9,357	\$4,000	\$5,000	25.00%
Trails Maintenance	\$138	\$924	-	\$3,500	-	-100.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Vehicle/Equipment Maintenance	\$22,115	\$14,420	\$22,072	\$20,000	\$25,000	25.00%
Larch Corrections Services	\$266	-	-	-	-	-
Professional Services	\$40,372	\$24,342	\$3,447	\$25,000	\$25,000	0.00%
Janitorial	\$1,891	\$1,953	\$1,879	\$3,500	\$3,500	0.00%
Park Signs	\$432	\$62	-	\$15,000	-	-100.00%
RORC Operations & Maintenance	\$54,731	\$79,306	\$54,000	\$65,000	\$65,000	0.00%
Park Comp Plan Update	-	\$15,075	\$3,803	\$5,000	-	-100.00%
Noxious Weed Management	-	-	-	-	\$10,000	-
Community Garden Water	\$371	\$318	\$197	\$500	\$500	0.00%
Abrams Park Master Plan	\$11,475	\$40,375	-	-	-	-
Paradise Pointe Pk Master Plan	-	\$36,277	\$595	-	-	-
Parks Revenue Program	-	-	\$50,000	\$50,000	-	-100.00%
PROS Plan Update	-	-	-	-	\$135,000	-
Internet Services	-	-	\$5,476	-	\$6,000	-
<b>Capital Expenditures</b>	<b>\$37,673</b>	<b>\$59,187</b>	<b>\$82,955</b>	<b>\$110,000</b>	<b>-</b>	<b>-100.00%</b>
Abrams Park Caretaker Demo	-	-	\$68,223	\$60,000	-	-100.00%
Facilities Vehicle	\$37,673	-	-	-	-	-
Ventrac Mower Attachment	-	\$10,393	-	-	-	-
Trailer & Mower Setup	-	\$21,559	-	-	-	-
Idesign Interactive Sign-Ovrk	-	\$18,245	-	\$25,000	-	-100.00%
Sanfilippo Property Purchase	-	\$8,989	\$14,732	\$25,000	-	-100.00%
<b>Transfers Out</b>	<b>-</b>	<b>\$439,131</b>	<b>\$2,013,036</b>	<b>\$2,001,000</b>	<b>\$244,000</b>	<b>-87.81%</b>
Transfer to Capital - Parks	-	\$439,131	\$2,013,036	\$2,001,000	\$244,000	-87.81%
<b>Total Parks Facilities</b>	<b>\$1,041,644</b>	<b>\$1,689,676</b>	<b>\$3,286,835</b>	<b>\$3,504,100</b>	<b>\$1,744,290</b>	<b>-50.22%</b>
<b>Roads/Streets Ordinary Maintenance</b>						
<b>Personnel Benefits</b>	<b>\$679,515</b>	<b>\$899,194</b>	<b>\$961,228</b>	<b>\$943,350</b>	<b>\$1,159,290</b>	<b>22.89%</b>
Salaries	\$447,773	\$535,462	\$621,001	\$555,600	\$734,600	32.22%
Overtime	\$26,547	\$77,456	\$30,524	\$30,000	\$30,000	0.00%
Medicare	\$6,689	\$8,610	\$9,269	\$8,500	\$11,160	31.29%
Workers Comp	\$9,811	\$13,432	\$15,605	\$16,650	\$23,405	40.57%
State Unemployment	\$956	\$1,226	\$1,303	\$1,200	\$1,665	38.75%
Pension	\$45,365	\$56,798	\$51,854	\$51,000	\$39,545	-22.46%
Health Care	\$107,870	\$140,292	\$150,592	\$129,300	\$165,660	28.12%
Benefits	\$5,904	\$8,063	\$9,198	\$10,250	\$14,555	42.00%
Social Security	\$28,601	\$36,816	\$39,634	\$36,350	\$47,500	30.67%
Salaries	-	\$12,661	\$22,526	\$64,850	\$66,000	1.77%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Overtime	-	\$3,694	\$512	\$10,000	-	-100.00%
Medicare	-	\$235	\$326	\$1,100	\$1,000	-9.09%
Workers Comp	-	\$489	\$579	\$1,400	\$1,400	0.00%
State Unemployment	-	\$33	\$46	\$150	\$150	0.00%
Pension	-	\$1,490	\$1,691	\$6,850	\$3,700	-45.99%
Health Care	-	\$1,211	\$4,859	\$14,200	\$13,550	-4.58%
Benefits	-	\$223	\$314	\$1,300	\$1,300	0.00%
Social Security	-	\$1,004	\$1,395	\$4,650	\$4,100	-11.83%
<b>Supplies</b>	<b>\$50,415</b>	<b>\$56,150</b>	<b>\$40,883</b>	<b>\$53,250</b>	<b>\$48,250</b>	<b>-9.39%</b>
Office Supplies	\$852	\$587	\$303	\$750	\$750	0.00%
Operational Supplies	\$21,854	\$25,697	\$24,015	\$25,000	\$20,000	-20.00%
Small Tools & Equipment	\$9,029	\$13,620	\$3,018	\$10,000	\$10,000	0.00%
Fuel	\$18,680	\$16,247	\$13,547	\$17,500	\$17,500	0.00%
<b>Services</b>	<b>\$435,293</b>	<b>\$523,005</b>	<b>\$540,901</b>	<b>\$572,850</b>	<b>\$540,000</b>	<b>-5.73%</b>
Advertising	\$491	\$758	\$3,864	\$500	\$750	50.00%
Communications	\$11,336	\$14,192	\$8,067	\$12,500	\$12,500	0.00%
Computer Equip/Hardware	\$18,659	\$1,654	\$5,977	\$4,600	\$10,000	117.39%
Dues and Permits	\$354	\$667	\$521	\$1,000	\$1,000	0.00%
Facilities	\$2,620	\$1,049	\$2,839	\$3,000	\$3,000	0.00%
Postage	\$84	\$396	\$81	\$250	\$250	0.00%
Registration/Training Costs	\$2,219	\$5,104	\$1,983	\$5,000	\$3,000	-40.00%
Electricity	\$10,744	\$14,135	\$13,024	\$10,000	\$15,000	50.00%
Natural Gas	\$7,308	\$7,848	\$4,219	\$4,000	\$7,000	75.00%
Sewer	\$351	\$369	\$201	\$500	\$500	0.00%
Storm Water	\$2,892	\$3,593	\$2,254	\$3,000	\$3,500	16.67%
Water	\$5,412	\$11,645	\$2,766	\$5,000	\$4,000	-20.00%
Street Lights - CPU Service	\$111,583	\$127,382	\$120,208	\$130,000	\$130,000	0.00%
Street Lights Install/Repairs	\$38,961	\$70,858	\$55,745	\$60,000	\$75,000	25.00%
Photocopy Machine	-\$945	\$1,746	\$1,657	\$1,500	\$2,000	33.33%
Other Operations/Maintenance	\$106,127	\$63,169	\$10,238	\$60,000	\$50,000	-16.67%
Travel Expenses	\$888	\$2,306	\$921	\$1,000	\$2,500	150.00%
Uniforms	\$4,278	\$7,039	\$8,213	\$3,500	\$5,000	42.86%
Vehicle/Equipment Maintenance	\$29,917	\$25,362	\$10,974	\$20,000	\$20,000	0.00%
Larch Corrections Services	\$431	-	-	-	-	-
Professional Services	\$32,362	\$19,764	\$7,674	\$20,000	\$15,000	-25.00%
Janitorial	\$1,865	\$2,191	\$1,505	\$3,500	\$3,500	0.00%
Transport Cap Facilities Plan	-	\$68,502	\$41,474	\$15,000	-	-100.00%
Street Signs	-	\$14,668	\$8,521	\$40,000	\$20,000	-50.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Roundabout Committee-Prof Serv	-	\$13,948	\$6,313	\$40,000	-	-100.00%
Carty Rd Traffic Study	-	-	\$25,000	-	-	-
Carty Rd Programming Study	-	-	\$35,000	-	-	-
Computer Software	\$8,190	\$6,772	\$17,564	\$21,000	\$22,500	7.14%
Striping	\$26,592	-	-	-	-	-
Computer Maint/Service	\$12,571	\$23,622	\$50,799	\$25,000	\$50,000	100.00%
Trees	-	-	\$9,064	\$5,000	-	-100.00%
Internet Services	-	\$789	\$6,068	-	\$6,500	-
ADA Transition Plan	-	-	\$70,000	-	-	-
Professional Services	-	-	-	\$5,000	\$5,000	0.00%
Pavement Condition IndexUpdate	-	\$4,862	-	-	-	-
Traffic Calming Program	-	-	\$82	\$20,000	\$20,000	0.00%
Computer Software	-	\$2,174	\$2,174	\$3,000	\$2,500	-16.67%
Striping	-	\$6,439	\$5,911	\$50,000	\$50,000	0.00%
<b>Total Roads/Streets Ordinary Maintenance</b>	<b>\$1,165,224</b>	<b>\$1,478,348</b>	<b>\$1,543,012</b>	<b>\$1,569,450</b>	<b>\$1,747,540</b>	<b>11.35%</b>
<b>Water Operations</b>						
<b>Personnel Benefits</b>	<b>\$841,828</b>	<b>\$941,582</b>	<b>\$1,202,217</b>	<b>\$1,374,750</b>	<b>\$1,437,665</b>	<b>4.58%</b>
Salaries	\$595,942	\$660,868	\$794,914	\$908,800	\$988,000	8.71%
Overtime	\$54,725	\$55,045	\$57,974	\$60,000	\$45,000	-25.00%
Medicare	\$9,257	\$10,141	\$12,174	\$14,200	\$15,030	5.85%
Workers Comp	\$8,848	\$10,836	\$15,178	\$20,750	\$23,020	10.94%
State Unemployment	\$1,303	\$1,432	\$1,706	\$2,300	\$2,150	-6.52%
Pension	-\$5,710	\$3,456	\$69,150	\$88,400	\$57,670	-34.76%
Health Care	\$130,377	\$147,345	\$186,792	\$203,250	\$222,985	9.71%
Benefits	\$7,506	\$9,096	\$12,273	\$16,900	\$19,700	16.57%
Social Security	\$39,582	\$43,364	\$52,056	\$60,150	\$64,110	6.58%
<b>Supplies</b>	<b>\$203,319</b>	<b>\$296,760</b>	<b>\$205,176</b>	<b>\$388,500</b>	<b>\$311,500</b>	<b>-19.82%</b>
Office Supplies	\$1,293	\$1,038	\$1,000	\$1,500	\$1,500	0.00%
Operational Supplies	\$39,557	\$44,374	\$39,500	\$50,000	\$40,000	-20.00%
Small Tools & Equipment	\$9,471	\$44,742	\$12,415	\$37,000	\$25,000	-32.43%
Fuel	\$21,540	\$17,776	\$15,874	\$25,000	\$20,000	-20.00%
Chemicals	\$20,767	\$20,502	\$20,369	\$25,000	\$25,000	0.00%
Water Meters	\$110,691	\$168,327	\$116,018	\$250,000	\$200,000	-20.00%
<b>Services</b>	<b>\$1,164,775</b>	<b>\$1,362,655</b>	<b>\$1,550,513</b>	<b>\$1,764,350</b>	<b>\$1,860,840</b>	<b>5.47%</b>
Advertising	\$122	\$364	-	\$250	\$250	0.00%
Communications	\$14,062	\$14,618	\$10,523	\$17,500	\$17,500	0.00%
Computer Equip/Hardware	\$2,417	\$5,294	\$19,344	\$9,000	\$17,600	95.56%
Dues and Permits	\$1,412	\$1,296	\$3,319	\$3,000	\$3,000	0.00%
Facilities	\$2,962	\$1,739	\$4,164	\$5,000	\$5,000	0.00%
Interfund Admin Services	\$463,371	\$403,703	\$566,500	\$566,500	\$619,310	9.32%
Postage	\$13,335	\$10,666	\$11,335	\$15,000	\$15,000	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Registration/Training Costs	\$3,443	\$11,251	\$6,383	\$10,000	\$10,000	0.00%
Legal Services	\$2,681	\$1,581	\$1,013	\$5,000	-	-100.00%
Electricity	\$102,841	\$113,907	\$102,215	\$100,000	\$100,000	0.00%
Natural Gas	\$8,285	\$8,194	\$5,513	\$10,000	\$10,000	0.00%
Sewer	\$1,111	\$1,041	\$688	\$1,500	\$1,500	0.00%
Storm Water	\$3,623	\$4,171	\$2,601	\$4,000	\$4,000	0.00%
Water	\$277,446	\$305,024	\$255,179	\$400,000	\$400,000	0.00%
Interfund Capital Indirect	\$22,569	\$22,569	-	\$22,600	\$74,600	230.09%
Photocopy Machine	-\$913	\$2,049	\$2,907	\$5,000	\$5,000	0.00%
Other Operations/Maintenance	\$49,051	\$44,909	\$154,367	\$50,000	\$50,000	0.00%
Travel Expenses	\$4,306	\$5,052	\$4,319	\$5,000	\$5,000	0.00%
Uniforms	\$3,266	\$7,049	\$10,900	\$5,000	\$5,000	0.00%
Vehicle/Equipment Maintenance	\$11,676	\$13,657	\$11,589	\$20,000	\$20,000	0.00%
Telemetry Annual Maintenance	\$5,369	\$9,816	\$25,901	\$20,000	\$10,000	-50.00%
Well Maintenance/Repair	\$16,307	\$79,938	\$76,910	\$100,000	\$80,000	-20.00%
Classification & CompStudy	-	\$3,285	-	-	-	-
Professional Services	\$20,110	\$3,677	\$68,467	\$25,000	\$25,000	0.00%
Water System Plan Update	-	\$66,379	\$26,393	\$10,000	-	-100.00%
Janitorial	\$2,138	\$1,858	\$2,218	\$7,500	\$7,500	0.00%
PW Staffing Study	\$12,016	\$447	-	-	-	-
Hydrant Repair & Replacement	\$13,335	\$18,782	\$3,840	\$30,000	\$30,000	0.00%
Lab Analysis	\$9,804	\$9,792	\$13,710	\$15,000	\$15,000	0.00%
Utility Rate Study	\$25,167	-	-	-	-	-
Abrams Well Field Study	-	-	\$19,113	\$41,000	\$30,000	-26.83%
Junction Well Filtration Maint	-	-	-	-	\$25,000	-
Lead Service Line Inventory	-	-	-	-	\$65,000	-
Computer Software	\$13,352	\$30,868	\$46,855	\$42,000	\$83,580	99.00%
Computer Maint/Service	\$19,515	\$24,309	\$32,971	\$30,000	\$40,000	33.33%
Utility Pmt - CC/ACH Fees	\$33,372	\$37,237	\$39,284	\$40,000	\$40,000	0.00%
Low Income Assistance	\$388	\$807	\$485	\$12,000	\$12,000	0.00%
Watershed Engagement	-	-	\$10,000	\$30,000	\$20,000	-33.33%
Statement Mailing	\$6,838	\$6,326	\$5,141	\$7,500	\$7,500	0.00%
Pahlisch Easement Agreement	-	\$91,000	-	\$100,000	-	-100.00%
Internet Services	-	-	\$6,366	-	\$7,500	-
<b>Intergovernmental</b>	<b>\$147,868</b>	<b>\$156,635</b>	<b>\$135,038</b>	<b>\$157,500</b>	<b>\$157,500</b>	<b>0.00%</b>
Excise Tax	\$141,826	\$150,233	\$128,533	\$150,000	\$150,000	0.00%
Permits - State Agencies	\$6,042	\$6,402	\$6,505	\$7,500	\$7,500	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
<b>Capital Expenditures</b>	\$2,459,103	\$2,254,601	\$1,695,302	\$7,661,000	\$19,729,500	157.53%
Utility Pickup	-	-	\$125,226	\$130,000	-	-100.00%
AMI Software Meter Reading	-	-	-	-	\$300,000	-
Pioneer Widening Water Line	-	-	\$920,076	\$300,000	-	-100.00%
Gee Creek Loop Construction	-	-	-	-	\$111,500	-
Hydrogeologist Study-Water Rts	\$105,406	\$293,901	\$66,675	\$1,100,000	\$100,000	-90.91%
N 8th Ave/Simons St Imprvmt	\$28,268	-	-	-	-	-
Royle Road Water Main	\$305,641	\$577,788	\$27,714	-	\$581,000	-
Kennedy Well Field	\$285,744	\$580,448	-	\$640,000	-	-100.00%
DT Water Main Design/Constr	\$88,739	-	-	-	-	-
Hall & Elm Improvements	-	\$840	\$55,840	\$265,000	\$212,000	-20.00%
S Riverview Drive Water Improv	-	-	-	\$76,000	-	-100.00%
Water Storage Reservoir East	\$3,065	\$712,274	\$427,713	\$4,200,000	\$13,325,000	217.26%
RHS Reservoir Lighting	\$14,581	-	-	-	-	-
S 5th Street Land Purchase	\$1,627,660	-	-	-	-	-
Pioneer to Shobert Water Line	-	\$89,350	\$72,058	\$950,000	-	-100.00%
Hydrogeologist Study - Kennedy Water Rights	-	-	-	-	\$100,000	-
Royle Rd Water Line & Intertie	-	-	-	-	\$5,000,000	-
<b>Interest and Other Debt Service Costs</b>	\$2,850	\$3,425	\$1,800	\$1,800	\$52,800	2,833.33%
Water Tower Lease - Principal	\$455	\$471	\$487	\$475	\$475	0.00%
DWSRF - Eastside Reservoir Princ	-	-	-	-	\$51,000	-
SBITA - Interest	\$1,050	\$1,625	-	-	-	-
Water Tower Lease-Interest	\$1,345	\$1,329	\$1,313	\$1,325	\$1,325	0.00%
<b>Non Operating Costs</b>	\$1,035	-\$4	-	-	-	-
Bad Debt Expense	\$1,035	-\$4	-	-	-	-
<b>Transfers Out</b>	\$56,481	\$40,000	\$40,500	\$116,500	\$158,000	35.62%
Transfer to Utility Capital	\$14,581	-	-	\$76,000	\$111,500	46.71%
Transfer to Equip Replacement	\$41,900	\$40,000	\$40,500	\$40,500	\$46,500	14.81%
<b>Total Water Operations</b>	\$4,877,259	\$5,055,653	\$4,830,546	\$11,464,400	\$23,707,805	106.79%
<b>Stormwater Operations</b>						
<b>Personnel Benefits</b>	\$527,037	\$612,954	\$780,908	\$1,033,000	\$1,135,125	9.89%
Salaries	\$394,560	\$450,545	\$547,475	\$712,350	\$832,700	16.89%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Overtime	\$18,554	\$13,234	\$5,458	\$25,000	\$10,000	-60.00%
Medicare	\$5,892	\$6,553	\$6,837	\$10,750	\$12,270	14.14%
Workers Comp	\$7,501	\$10,341	\$13,917	\$16,800	\$22,015	31.04%
State Unemployment	\$828	\$928	\$1,106	\$1,700	\$1,785	5.00%
Pension	-\$11,492	-\$1,475	\$44,066	\$62,400	\$40,725	-34.74%
Health Care	\$80,689	\$98,496	\$120,371	\$145,550	\$147,375	1.25%
Benefits	\$5,313	\$6,313	\$7,943	\$12,700	\$15,895	25.16%
Social Security	\$25,192	\$28,020	\$33,735	\$45,750	\$52,360	14.45%
<b>Supplies</b>	\$44,263	\$50,688	\$45,275	\$86,000	\$56,000	-34.88%
Office Supplies	\$912	\$479	\$947	\$1,000	\$1,000	0.00%
Operational Supplies	\$16,006	\$20,207	\$25,201	\$35,000	\$25,000	-28.57%
Small Tools & Equipment	\$13,839	\$12,361	\$7,496	\$20,000	\$10,000	-50.00%
Fuel	\$13,506	\$17,641	\$11,631	\$30,000	\$20,000	-33.33%
<b>Services</b>	\$562,905	\$629,919	\$734,209	\$795,780	\$984,710	23.74%
Advertising	\$227	\$143	-	\$500	\$500	0.00%
Communications	\$7,142	\$11,601	\$6,431	\$10,000	\$10,000	0.00%
Computer Equip/Hardware	\$7,265	\$4,176	\$8,073	\$8,000	\$5,100	-36.25%
Dues and Permits	\$130	\$1,360	\$552	\$2,500	\$2,500	0.00%
Facilities	\$1,908	\$878	\$2,944	\$2,000	\$2,000	0.00%
Interfund Admin Services	\$283,485	\$237,057	\$379,580	\$379,580	\$469,510	23.69%
Postage	\$10,492	\$8,845	\$6,211	\$10,000	\$10,000	0.00%
Registration/Training Costs	\$2,507	\$4,257	\$3,204	\$7,500	\$7,500	0.00%
Legal Services	\$1,719	\$1,581	\$225	\$3,000	-	-100.00%
Electricity	\$4,493	\$6,022	\$5,412	\$5,000	\$6,000	20.00%
Natural Gas	\$5,294	\$8,484	\$4,446	\$7,500	\$7,500	0.00%
Sewer	\$307	\$344	\$203	\$500	\$500	0.00%
Storm Water	\$1,205	\$1,798	\$996	\$2,000	\$2,000	0.00%
Water	\$333	\$326	\$123	\$500	\$500	0.00%
Interfund Capital Indirect	\$37,614	\$70,556	\$70,600	\$70,600	\$96,600	36.83%
Photocopy Machine	-\$613	\$1,504	\$1,690	\$2,000	\$2,000	0.00%
Other Operations/Maintenance	\$20,664	\$27,167	\$12,833	\$25,000	\$15,000	-40.00%
Travel Expenses	\$948	\$1,766	\$615	\$1,000	\$1,000	0.00%
Uniforms	\$4,281	\$8,237	\$6,627	\$5,000	\$5,000	0.00%
Storm Ditch Maintenance	\$7,138	-	-	\$7,500	-	-100.00%
Vehicle/Equipment Maintenance	\$23,746	\$36,693	\$18,835	\$50,000	\$30,000	-40.00%
Larch Corrections Services	\$57	-	-	-	-	-
Classification & CompStudy	-	\$2,190	-	-	-	-
Professional Services	\$9,385	\$38,587	\$64,231	\$28,600	\$30,000	4.90%
Janitorial	\$1,326	\$1,905	\$1,561	\$5,000	\$2,500	-50.00%
PW Staffing Study	\$12,016	\$447	-	-	-	-
Ph 2 Storm Permit Audit	\$29,087	-	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2025 Amended Budget vs. FY 2026 Adopted Budget (% Change)
Filter Vault Maintenance	\$8,346	\$10,502	\$9,629	\$15,000	\$10,000	-33.33%
Stormwater System Plan	-	\$34,744	\$6,800	\$5,000	-	-100.00%
Stormwater Partners	-	-	\$20,000	\$20,000	\$20,000	0.00%
MS4 Permit Consultant Services	-	-	-	-	\$70,000	-
Utility Rate Study	\$25,167	-	-	-	-	-
Computer Software	\$7,379	\$43,591	\$31,044	\$44,000	\$60,000	36.36%
Computer Maint/Service	\$11,076	\$21,462	\$23,200	\$25,000	\$30,000	20.00%
Utility Pmt - CC/ACH Fees	\$33,372	\$37,237	\$38,299	\$40,000	\$40,000	0.00%
Low Income Assistance	\$90	\$132	\$90	\$6,000	\$6,000	0.00%
Watershed Alliance	-	-	-	-	\$30,000	-
Statement Mailing	\$5,319	\$6,326	\$5,141	\$7,500	\$7,500	0.00%
Internet Services	-	-	\$4,614	-	\$5,500	-
<b>Intergovernmental</b>	<b>\$21,457</b>	<b>\$35,795</b>	<b>\$41,106</b>	<b>\$30,000</b>	<b>\$40,000</b>	<b>33.33%</b>
Excise Tax	\$20,677	\$24,482	\$28,501	\$25,000	\$30,000	20.00%
Permits - State Agencies	\$780	\$11,313	\$12,605	\$5,000	\$10,000	100.00%
<b>Capital Expenditures</b>	<b>\$64,177</b>	<b>\$74,911</b>	<b>\$45,156</b>	<b>\$70,000</b>	<b>-</b>	<b>-100.00%</b>
Storm Pickup	\$51,033	\$5,329	\$45,156	\$70,000	-	-100.00%
6 x 12 Dump Trailer	\$13,144	-	-	-	-	-
Portable Inspection System	-	\$69,582	-	-	-	-
<b>Interest and Other Debt Service Costs</b>	<b>\$19,947</b>	<b>\$19,947</b>	<b>\$19,078</b>	<b>\$19,500</b>	<b>\$19,500</b>	<b>0.00%</b>
Principal DT Stormwater Design	\$15,423	\$15,423	\$15,423	\$15,500	\$15,500	0.00%
SBITA - Interest	\$523	\$768	-	-	-	-
Interest DT Stormwater Design	\$4,000	\$3,757	\$3,655	\$4,000	\$4,000	0.00%
<b>Non Operating Costs</b>	<b>\$340,618</b>	<b>\$386,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation - Storm	\$350,500	\$395,508	-	-	-	-
Amortization Expense - SBITA	\$6,005	\$6,005	-	-	-	-
Bad Debt Expense	-\$464	\$13	-	-	-	-
Loan Offset Account	-\$15,423	-\$15,423	-	-	-	-
<b>Transfers Out</b>	<b>\$322,000</b>	<b>\$55,432</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>-</b>	<b>-100.00%</b>
Transfer to Storm Capital	\$3,600	-	-	-	-	-
Transfer to Storm Ops	\$200,000	-	-	-	-	-
Transfer to Utility Capital	\$77,800	\$25,432	-	-	-	-
Transfer to Equip Replacement	\$40,600	\$30,000	\$33,000	\$33,000	-	-100.00%
<b>Total Stormwater Operations</b>	<b>\$1,902,404</b>	<b>\$1,865,749</b>	<b>\$1,698,732</b>	<b>\$2,067,280</b>	<b>\$2,235,335</b>	<b>8.13%</b>
<b>Total Expenditures</b>	<b>\$10,604,902</b>	<b>\$11,918,174</b>	<b>\$13,132,203</b>	<b>\$20,182,930</b>	<b>\$31,030,670</b>	<b>53.75%</b>



**Water Main Repair**



**Pioneer Widening and Discovery Drive Roundabout Project**



**Taking Care of Our Community with a Smile**

# Municipal Debt Summary

## ***Debt Management Policies***

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

## ***Municipal Debt Capacity***

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

- 1. General Purpose Councilmanic Debt:** The City Council may approve bond issues without voter approval of up to 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, councilmanic debt was available for lease-purchase contracts only (RCW 35.43.200). This statutory authority can be used for any municipal purpose now, including using the entire 1.5% for bonds. Councilmanic debt must be approved by a majority of the City Council and must be repaid from existing revenue sources. In July 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 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 of 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. The final issuance, up to the full amount of \$4,400,000, occurred in May 2021. The bonds will be repaid over 15 years. In January 2022, City Council approved a lease to own contract for a new Vacuum Excavation Truck for \$472,118. The contract is for 7 years. In February 2023, City Council approved a lease to own contract for a new Street Sweeper for \$377,965. The contract is for 7 years. In May 2024, the City Council authorized the issuance of bonds totaling \$27,985,000 to complete construction of several infrastructure projects related to the tax increment area. The bonds will be repaid over 25 years. In August 2023, the City was awarded a Public Works Board loan for \$625,000 for the final design of Royle Rd from 19th St to Hillhurst Rd. The City began taking draws on the loan in 2025. It is estimated that the project will be completed by the 4th quarter of 2026 and debt service will begin in 2027. In 2026, the City Council could levy up to an estimated \$68,381,665, or 1.5%, of the City's estimated assessed value. Because the City currently has an outstanding Councilmanic debt of \$45,368,653, the remaining Councilmanic Debt Capacity for 2026 is \$23,013,012.
- 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 for 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 of up to 2.5% of the City's assessed value could be levied at an estimated \$113,969,442 by 2026. Because the City currently has outstanding Councilmanic debt of \$45,368,653 (as noted above), the remaining Voted Debt Capacity for 2026 is \$68,600,789.

**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 of up to 2.5% of the City's estimated assessed value, less outstanding debt, could be levied at an estimated \$113,969,442 by 2026. 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 of up to 2.5% of the City's estimated assessed value, less outstanding debt, could be levied at an estimated \$113,969,442 by 2026. The City has no outstanding voted utility purpose debt.

# City of Ridgefield Bond Rating

The City of Ridgefield's most recent bond rating occurred in conjunction with the 2024 issuance of limited tax general obligation bonds for the tax increment area infrastructure projects, most notably the Pioneer Widening and Roundabout project. The City received a rating on the new issuance and a review for bonds outstanding.

## Credit Highlights

- S&P Global Ratings assigned its 'AA' long-term rating to the City of Ridgefield, Wash.'s estimated \$28.5 million series 2024 limited-tax general obligation (LTGO) bonds.
- At the same time, S&P Global Ratings affirmed its 'AA' long-term rating and underlying rating (SPUR) on the city's LTGO bonds outstanding.
- The outlook is stable.

# Municipal Debt By Type

## Outstanding General Obligation Debt

### Publicly Offered Limited Tax General Obligation Bonds

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding 12/31/2025
<b>2017 LTGO Issuance</b>	Ridgefield Outdoor Recreation Center Construction	\$9,455,000	10/5/2017	12/1/2047	3% - 4%	\$7,950,000
<b>2018 LTGO Issuance</b>	Ridgefield Outdoor Recreation Center Construction	\$6,705,000	6/5/2018	12/1/2038	3% - 4%	\$5,270,000
<b>2024 LTGO Issuance</b>	Public Improvements in the Ridgefield Tax Increment Area	\$27,985,000	7/2/2024	12/1/2049	5%	\$27,985,000
	Total	\$44,145,000				\$41,205,000

### Private Placement Limited Tax General Obligation Bonds

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding 12/31/2025
<b>2020 LTGO Issuance</b>	Public Operations Center Acquisition	\$4,400,000	5/14/2020	12/1/2035	2.42%	\$3,105,000

### Private Placement Loans and Notes

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding 12/31/2025
<b>NCL Capital Lease to Own</b>	Vacuum Excavation Truck	\$472,118	2/4/2022	2/28/2028	3.58%	\$210,439
<b>NCL Capital Lease to Own</b>	Street Sweeper	\$377,965	3/17/2023	3/17/2029	6.99%	\$223,214

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding 12/31/2025
	Total	\$850,083				\$433,653

**Outstanding Business Type Activities Debt**

**Private Placement Loans and Notes**

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding 12/31/2025
<b>Public Works Board Loan</b>	Downtown Stormwater Enhancements - Design	\$359,000	10/29/2019	6/1/2039	1.58%	\$215,923
<b>Drinking Water State Revolving Fund Loan</b>	Eastside Elevated Reservoir - Design	\$510,000	10/14/2024	10/1/2035	0%	\$480,000
	Total	\$869,000				\$695,923

**Pending Limited Tax General Obligation Bonds** (Pending council's adoption of an Ordinance to issue debt in 2025)

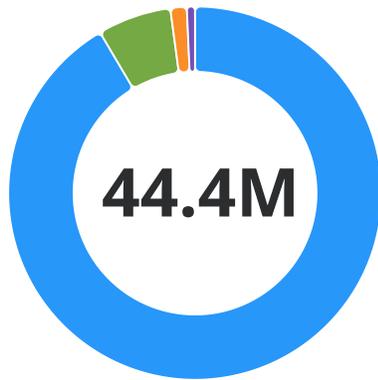
Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
<b>2026 LTGO Issuance</b>	Ridgefield Community Center Construction	\$15,000,000	Spring 2026	20-year term	4% - 4.5%	NA
	Total	\$15,000,000				

**Pending Private Placement Loans and Notes** (Debt has been issued for projects currently in design or construction. Debt service is expected to begin between 2025 and 2028)

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
<b>Public Works Board Loan</b>	S Royle Rd Improvements 19th St to Hillhurst Rd - Design	\$625,000	8/4/2023	5-year term - estimated to begin in 2027	0.86%	NA

Name of Issuance	Purpose	Original Issue Amount	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
<b>Public Works Board Loan</b>	Downtown Stormwater Enhancements - Construction estimated to be complete in 2027	\$2,414,000	7/31/2024	20-year term - estimated to begin in 2027	1.72%	NA
<b>Drinking Water State Revolving Fund Loan</b>	Eastside Elevated Reservoir Construction	\$15,150,000	Estimated 1st quarter 2026	20-year term estimated to begin in 2028	2.25%	NA
Total		\$18,189,000				

**Debt By Type**



- Publicly Offered LTGO Bonds **\$40,640,000** 91.51%
- Private Placement LTGO Bonds **\$2,827,000** 6.37%
- Business Type Private Placement Loans and Notes **\$629,500** 1.42%
- Private Placement Loans and Notes **\$315,677** 0.71%

**Total Existing Debt - Year-end 2026**

**\$44,412,177**

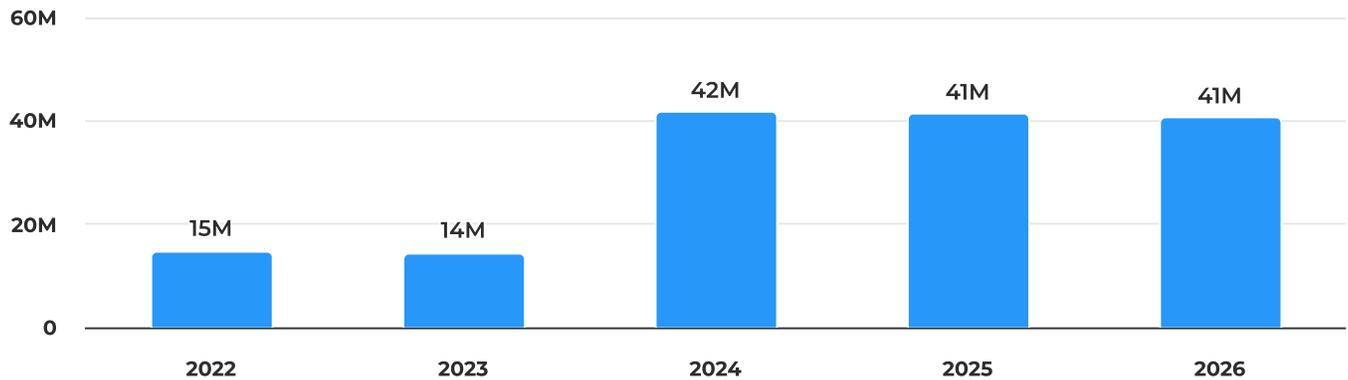
-\$1,027,399 (-2.26% vs. FY25)

Fund Name	FY2023 Year-End Balance	FY2024 Year-End Balance	FY2025 Year-End Balance	FY2026 Year-End Balance	FY2025 Year-End Balance vs. FY2026 Year-End Balance (% Change)	FY2025 Year-End Balance vs. FY2026 Year-End Balance (\$ Change)
Publicly Offered LTGO Bonds	\$14,285,000.00	\$41,745,000.00	\$41,205,000.00	\$40,640,000.00	-1.37%	-\$565,000.00
Private Placement LTGO Bonds	\$3,641,000.00	\$3,376,000.00	\$3,105,000.00	\$2,827,000.00	-8.95%	-\$278,000.00
Private Placement Loans and Notes	\$653,023.00	\$480,649.00	\$433,653.00	\$315,677.00	-27.21%	-\$117,976.00
Business Type Private Placement Loans and Notes	\$246,770.00	\$531,346.00	\$695,923.00	\$629,500.00	-9.54%	-\$66,423.00
<b>Total Debt</b>	<b>\$18,825,793.00</b>	<b>\$46,132,995.00</b>	<b>\$45,439,576.00</b>	<b>\$44,412,177.00</b>	<b>-2.26%</b>	<b>-\$1,027,399.00</b>

## Publicly Offered Limited Tax General Obligation Bonds

Proceeds from the 2017 and 2018 bond issuance were used to fund the development and construction of the Ridgefield Outdoor Recreation Complex and to pay the costs of issuance and sale of the bonds.

Proceeds from the 2024 bond issuance were used to fund the construction or acquisition of multiple tax increment area infrastructure projects on both the west and east side of I-5 along Pioneer Street.

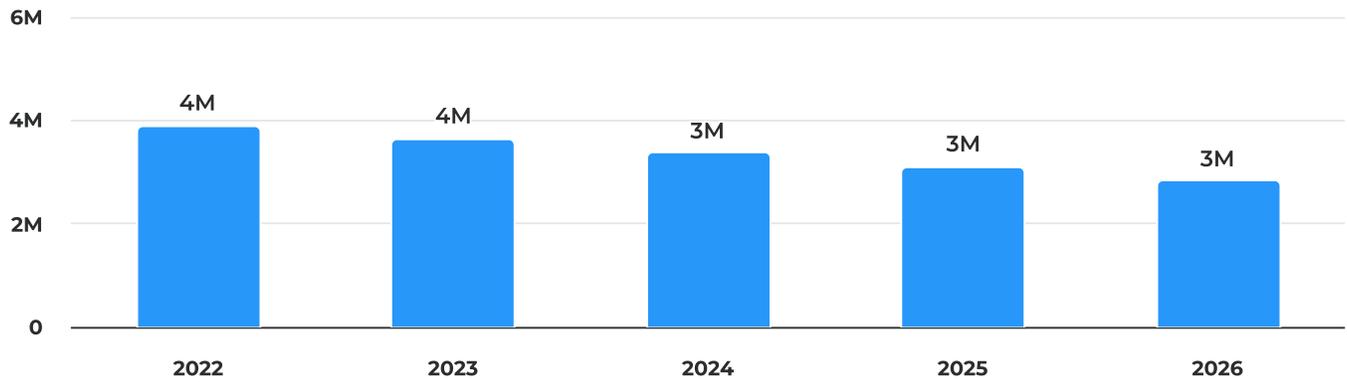


Fund Name	FY2023 Year-End Balance	FY2024 Year-End Balance	FY2025 Year-End Balance	FY2026 Year-End Balance	FY2025 Year-End Balance vs. FY2026 Year-End Balance (% Change)	FY2025 Year-End Balance vs. FY2026 Year-End Balance (\$ Change)
2017 LTGO Bond - RORC	\$8,415,000	\$8,185,000	\$7,950,000	\$7,705,000	-3.08%	-\$245,000
2018 LTGO Bond - RORC	\$5,870,000	\$5,575,000	\$5,270,000	\$4,950,000	-6.07%	-\$320,000
2024 LTGO Bond - TIA Projects	-	\$27,985,000	\$27,985,000	\$27,985,000	0.00%	-
<b>Total Debt</b>	<b>\$14,285,000</b>	<b>\$41,745,000</b>	<b>\$41,205,000</b>	<b>\$40,640,000</b>	<b>-1.37%</b>	<b>-\$565,000</b>

## Private Placement Limited Tax General Obligation Bonds

Proceeds from the bond issuance were used to fund the acquisition of land and tenant improvements for a 25,000 square ft. public works operations facility.

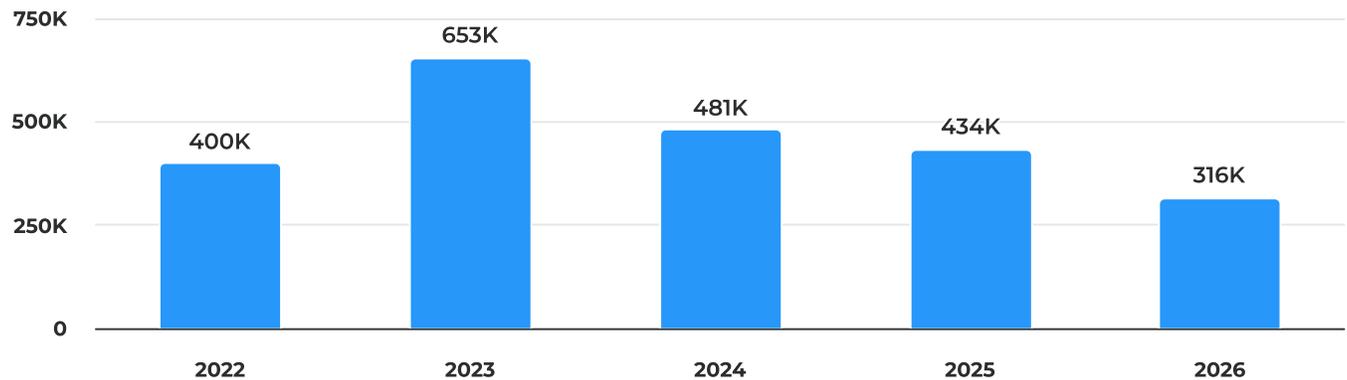
## Debt By Type



Fund Name	FY2023 Year-End Balance	FY2024 Year-End Balance	FY2025 Year-End Balance	FY2026 Year-End Balance	FY2025 Year-End Balance vs. FY2026 Year-End Balance (% Change)	FY2025 Year-End Balance vs. FY2026 Year-End Balance (\$ Change)
2020 LTGO Bond - PW Operations Center	\$3,641,000.00	\$3,376,000.00	\$3,105,000.00	\$2,827,000.00	-8.95%	-\$278,000.00
<b>Total Debt</b>	<b>\$3,641,000.00</b>	<b>\$3,376,000.00</b>	<b>\$3,105,000.00</b>	<b>\$2,827,000.00</b>	<b>-8.95%</b>	<b>-\$278,000.00</b>

## Private Placement Loans and Notes

The two private placement notes were used to purchase a vacuum excavation truck in 2022 and a street sweeper in 2023.

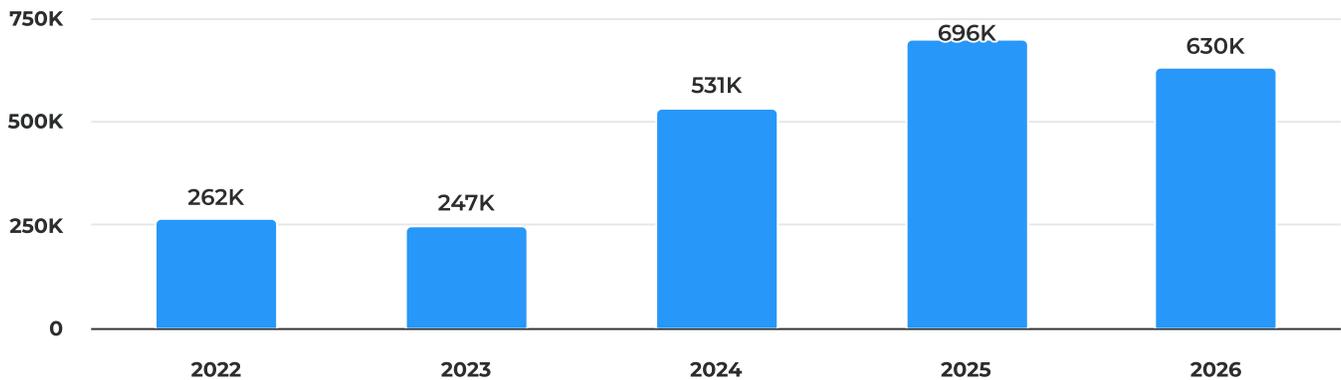


Fund Name	FY2023 Year-End Balance	FY2024 Year-End Balance	FY2025 Year-End Balance	FY2026 Year-End Balance	FY2025 Year-End Balance vs. FY2026 Year-End Balance (% Change)	FY2025 Year-End Balance vs. FY2026 Year-End Balance (\$ Change)
Street Sweeper	\$314,136.00	\$270,210.00	\$223,214.00	\$172,932.00	-22.53%	-\$50,282.00
Vacuum Excavation Truck	\$338,887.00	\$210,439.00	\$210,439.00	\$142,745.00	-32.17%	-\$67,694.00
<b>Total Debt</b>	<b>\$653,023.00</b>	<b>\$480,649.00</b>	<b>\$433,653.00</b>	<b>\$315,677.00</b>	<b>-27.21%</b>	<b>-\$117,976.00</b>

## Business Type Private Placement Loans and Notes

The Public Works Board loan was used to fund the preliminary design of multiple stormwater improvements in the downtown core.

The Drinking Water State Revolving Fund loan was used to complete design of a new elevated water reservoir on the east side of I-5.



Fund Name	FY2023 Year-End Balance	FY2024 Year-End Balance	FY2025 Year-End Balance	FY2026 Year-End Balance	FY2025 Year-End Balance vs. FY2026 Year-End Balance (% Change)	FY2025 Year-End Balance vs. FY2026 Year-End Balance (\$ Change)
PWB - Downtown Stormwater Enhancement Design	\$246,770.00	\$231,346.00	\$215,923.00	\$200,500.00	-7.14%	-\$15,423.00
DWSRF - Eastside Reservoir Design	\$0.00	\$300,000.00	\$480,000.00	\$429,000.00	-10.63%	-\$51,000.00
<b>Total Debt</b>	<b>\$246,770.00</b>	<b>\$531,346.00</b>	<b>\$695,923.00</b>	<b>\$629,500.00</b>	<b>-9.54%</b>	<b>-\$66,423.00</b>

# Debt Schedules - Ridgfield Outdoor Recreation Complex

Year	Due Date	Principal Amount	Balance	Interest Rate	Interest Pmt	Total Debt Service
2018	12/1/2018		\$ 9,455,000		\$ 388,757.78	\$ 388,757.78
2019	12/1/2019	195,000	9,260,000	3.00%	\$ 336,425.00	\$ 531,425.00
2020	12/1/2020	200,000	9,060,000	3.00%	\$ 330,575.00	\$ 530,575.00
2021	12/1/2021	210,000	8,850,000	3.00%	\$ 324,575.00	\$ 534,575.00
2022	12/1/2022	215,000	8,635,000	3.00%	\$ 318,275.00	\$ 533,275.00
2023	12/1/2023	220,000	8,415,000	3.00%	\$ 311,825.00	\$ 531,825.00
2024	12/1/2024	230,000	8,185,000	3.00%	\$ 305,225.00	\$ 535,225.00
2025	12/1/2025	235,000	7,950,000	4.00%	\$ 298,325.00	\$ 533,325.00
2026	12/1/2026	245,000	7,705,000	4.00%	\$ 288,925.00	\$ 533,925.00
2027	12/1/2027	255,000	7,450,000	4.00%	\$ 279,125.00	\$ 534,125.00
2028	12/1/2028	265,000	7,185,000	3.00%	\$ 268,925.00	\$ 533,925.00
2029	12/1/2029	270,000	6,915,000	3.00%	\$ 260,975.00	\$ 530,975.00
2030	12/1/2030	280,000	6,635,000	3.00%	\$ 252,875.00	\$ 532,875.00
2031	12/1/2031	290,000	6,345,000	3.00%	\$ 244,475.00	\$ 534,475.00
2032	12/1/2032	295,000	6,050,000	3.00%	\$ 235,775.00	\$ 530,775.00
2033	12/1/2033	305,000	5,745,000	3.00%	\$ 226,925.00	\$ 531,925.00
2034	12/1/2034	315,000	5,430,000	4.00%	\$ 217,775.00	\$ 532,775.00
2035	12/1/2035	330,000	5,100,000	4.00%	\$ 205,175.00	\$ 535,175.00
2036	12/1/2036	340,000	4,760,000	4.00%	\$ 191,975.00	\$ 531,975.00
2037	12/1/2037	355,000	4,405,000	4.00%	\$ 178,375.00	\$ 533,375.00
2038	12/1/2038	370,000	4,035,000	4.00%	\$ 164,375.00	\$ 534,375.00
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%	\$ 84,375.00	\$ 534,375.00
2044	12/1/2044	465,000	1,490,000	3.50%	\$ 68,425.00	\$ 533,425.00
2045	12/1/2045	480,000	1,020,000	3.50%	\$ 52,150.00	\$ 532,150.00
2046	12/1/2046	495,000	545,000	3.50%	\$ 35,350.00	\$ 530,350.00
2047	12/1/2047	515,000	-	3.50%	\$ 18,025.00	\$ 533,025.00
		<b>\$ 9,455,000</b>			<b>\$ 6,390,282.78</b>	<b>\$ 15,845,282.78</b>

2017 LTGO Issuance - RORC

Year	Due Date	Principal Amount	Balance	Interest Rate	Interest Pmt	Total Debt 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%	\$ 248,750.00	\$ 526,850.00
2022	12/1/2022	280,000	6,155,000	3.00%	\$ 240,750.00	\$ 526,750.00
2023	12/1/2023	285,000	5,870,000	3.00%	\$ 232,750.00	\$ 526,750.00
2024	12/1/2024	295,000	5,575,000	4.00%	\$ 224,800.00	\$ 526,800.00
2025	12/1/2025	305,000	5,270,000	4.00%	\$ 216,800.00	\$ 526,800.00
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%	\$ 198,800.00	\$ 526,800.00
2028	12/1/2028	345,000	4,275,000	4.00%	\$ 189,800.00	\$ 526,800.00
2029	12/1/2029	360,000	3,915,000	**%	\$ 180,800.00	\$ 526,800.00
2030	12/1/2030	370,000	3,545,000	4.00%	\$ 171,800.00	\$ 526,800.00
2031	12/1/2031	385,000	3,160,000	4.00%	\$ 162,800.00	\$ 526,800.00
2032	12/1/2032	400,000	2,760,000	4.00%	\$ 153,800.00	\$ 526,800.00
2033	12/1/2033	415,000	2,345,000	4.00%	\$ 144,800.00	\$ 526,800.00
2034	12/1/2034	435,000	1,910,000	4.00%	\$ 135,800.00	\$ 526,800.00
2035	12/1/2035	450,000	1,460,000	4.00%	\$ 126,800.00	\$ 526,800.00
2036	12/1/2036	470,000	990,000	4.00%	\$ 117,800.00	\$ 526,800.00
2037	12/1/2037	485,000	505,000	4.00%	\$ 108,800.00	\$ 526,800.00
2038	12/1/2038	505,000	-	4.00%	\$ 20,200.00	\$ 526,200.00
		<b>\$ 6,705,000</b>			<b>\$ 8,413,221.11</b>	<b>\$ 10,118,221.11</b>

2018 LTGO Issuance - RORC

# Debt Schedules - Public Works Operations Center and Tax Increment Area Infrastructure Projects

Year	Due Date	Principal Amount	Balance	Interest Rate	Interest Pmt	Total Debt Service
2020	12/1/2020		\$ 3,935,000	2.43%	\$ 3,722.76	\$ 3,722.76
2021	6/1/2021	1465,000	\$ 4,400,000	2.43%	\$ 47,611.50	\$ 171,633.50
2021	6/1/2021	124,000	4,276,000	2.43%	\$ 47,611.50	\$ 171,633.50
2021	12/1/2021	323,000	4,153,000	2.43%	\$ 51,739.80	\$ 174,739.80
2022	6/1/2022	326,000	4,027,000	2.43%	\$ 50,251.30	\$ 176,251.30
2022	12/1/2022	327,000	3,900,000	2.43%	\$ 48,726.70	\$ 175,726.70
2023	6/1/2023	329,000	3,771,000	2.43%	\$ 47,190.00	\$ 175,190.00
2023	12/1/2023	330,000	3,641,000	2.43%	\$ 45,629.10	\$ 175,629.10
2024	6/1/2024	331,000	3,510,000	2.43%	\$ 44,096.10	\$ 175,096.10
2024	12/1/2024	334,000	3,376,000	2.43%	\$ 42,471.00	\$ 174,471.00
2025	6/1/2025	335,000	3,241,000	2.43%	\$ 40,849.60	\$ 173,849.60
2025	12/1/2025	336,000	3,105,000	2.43%	\$ 39,216.10	\$ 173,216.10
2026	6/1/2026	339,000	2,966,000	2.43%	\$ 37,570.50	\$ 172,570.50
2026	12/1/2026	339,000	2,827,000	2.43%	\$ 35,884.60	\$ 171,884.60
2027	6/1/2027	342,000	2,685,000	2.43%	\$ 34,206.70	\$ 171,206.70
2027	12/1/2027	343,000	2,542,000	2.43%	\$ 32,488.50	\$ 170,488.50
2028	6/1/2028	345,000	2,397,000	2.43%	\$ 30,768.20	\$ 170,768.20
2028	12/1/2028	346,000	2,251,000	2.43%	\$ 29,003.70	\$ 170,003.70
2029	6/1/2029	348,000	2,103,000	2.43%	\$ 27,217.10	\$ 170,217.10
2029	12/1/2029	350,000	1,953,000	2.43%	\$ 25,444.30	\$ 170,444.30
2030	6/1/2030	354,000	1,799,000	2.43%	\$ 23,651.30	\$ 170,651.30
2030	12/1/2030	355,000	1,646,000	2.43%	\$ 21,879.90	\$ 170,879.90
2031	6/1/2031	357,000	1,489,000	2.43%	\$ 19,936.60	\$ 170,936.60
2031	12/1/2031	357,000	1,332,000	2.43%	\$ 18,016.90	\$ 170,936.90
2032	6/1/2032	360,000	1,172,000	2.43%	\$ 16,117.20	\$ 170,117.20
2032	12/1/2032	361,000	1,011,000	2.43%	\$ 14,181.20	\$ 170,181.20
2033	6/1/2033	364,000	847,000	2.43%	\$ 12,211.10	\$ 170,211.10
2033	12/1/2033	365,000	682,000	2.43%	\$ 10,248.70	\$ 170,248.70
2034	6/1/2034	368,000	514,000	2.43%	\$ 8,251.20	\$ 170,251.20
2034	12/1/2034	369,000	345,000	2.43%	\$ 6,219.40	\$ 170,219.40
2035	6/1/2035	372,000	173,000	2.43%	\$ 4,174.30	\$ 170,174.30
2035	12/1/2035	373,000	-	2.43%	\$ 2,091.30	\$ 170,091.30
		<b>\$ 4,495,000</b>			<b>\$ 770,917.66</b>	<b>\$ 5,275,917.66</b>

2020 LTGO Issuance - Public Works Operations Center

Year	Due Date	Principal Amount	Balance	Coupon	Interest Pmt	Total Debt Service
2024	12/1/2024		\$ -	\$ 27,885,000	\$ 379,134.03	\$ 379,134.03
2025	12/1/2025	-	-	27,885,000	\$ 3,399,250.00	\$ 3,399,250.00
2026	12/1/2026	-	-	27,885,000	\$ 3,399,250.00	\$ 3,399,250.00
2027	12/1/2027	-	-	27,885,000	\$ 3,399,250.00	\$ 3,399,250.00
2028	12/1/2028	-	-	27,885,000	\$ 3,399,250.00	\$ 3,399,250.00
2029	12/1/2029	-	-	27,885,000	\$ 3,399,250.00	\$ 3,399,250.00
2030	12/1/2030	70,000	27,915,000	5.00%	\$ 3,399,250.00	\$ 3,469,250.00
2031	12/1/2031	360,000	27,755,000	5.00%	\$ 3,399,250.00	\$ 3,539,250.00
2032	12/1/2032	740,000	27,015,000	5.00%	\$ 3,387,750.00	\$ 3,447,750.00
2033	12/1/2033	360,000	27,135,000	5.00%	\$ 3,424,750.00	\$ 3,784,750.00
2034	12/1/2034	470,000	26,665,000	5.00%	\$ 3,356,750.00	\$ 3,826,750.00
2035	12/1/2035	980,000	25,685,000	5.00%	\$ 3,333,250.00	\$ 3,921,250.00
2036	12/1/2036	715,000	25,360,000	5.00%	\$ 3,303,250.00	\$ 3,918,250.00
2037	12/1/2037	855,000	24,505,000	5.00%	\$ 3,268,000.00	\$ 3,923,000.00
2038	12/1/2038	995,000	23,510,000	5.00%	\$ 3,225,250.00	\$ 3,920,250.00
2039	12/1/2039	1,350,000	22,360,000	5.00%	\$ 3,175,500.00	\$ 3,820,500.00
2040	12/1/2040	1,110,000	21,250,000	5.00%	\$ 3,118,000.00	\$ 3,418,000.00
2041	12/1/2041	1,485,000	19,765,000	5.00%	\$ 3,052,500.00	\$ 3,317,500.00
2042	12/1/2042	1,670,000	17,995,000	5.00%	\$ 2,978,250.00	\$ 3,248,250.00
2043	12/1/2043	1,870,000	16,025,000	5.00%	\$ 2,894,250.00	\$ 3,284,250.00
2044	12/1/2044	2,075,000	13,950,000	5.00%	\$ 2,801,250.00	\$ 3,286,250.00
2045	12/1/2045	2,295,000	11,655,000	5.00%	\$ 2,697,500.00	\$ 3,290,500.00
2046	12/1/2046	2,530,000	9,125,000	5.00%	\$ 2,582,250.00	\$ 3,111,250.00
2047	12/1/2047	2,775,000	6,350,000	5.00%	\$ 2,456,250.00	\$ 3,231,250.00
2048	12/1/2048	3,035,000	3,315,000	5.00%	\$ 3,127,500.00	\$ 3,352,500.00
2049	12/1/2049	3,315,000	-	5.00%	\$ 365,250.00	\$ 3,480,250.00
		<b>\$ 27,885,000</b>			<b>\$ 27,815,854.03</b>	<b>\$ 55,844,854.03</b>

2024 LTGO Issuance - Tax Increment Area Infrastructure Projects

## Debt Schedules - Vacuum Excavation Truck and Street Sweeper

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2022						472,118.22
2022	2/28/2022	72,317.17	-	2,911.27	75,228.44	399,801.05
2023	2/28/2023	60,913.60	-	14,314.84	75,228.44	338,887.45
2024	2/28/2024	63,094.61	-	12,133.83	75,228.44	275,792.84
2025	2/28/2025	65,353.70	-	9,874.74	75,228.44	210,439.14
2026	2/28/2026	67,693.69	-	7,534.75	75,228.44	142,745.45
2027	2/28/2027	70,117.45	-	5,110.99	75,228.44	72,628.00
2028	2/28/2028	72,628.00	-	2,600.44	75,228.44	-
		\$ 472,118.22	\$ -	\$ 54,480.86	\$ 526,599.08	

2022 Private Placement Loan - Vacuum Excavation Truck

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2023						377,965.01
2023	3/17/2023	63,829.17	-	2,054.87	65,884.04	314,135.84
2024	3/17/2024	43,925.94	-	21,958.10	65,884.04	270,209.90
2025	3/17/2025	46,996.36	-	18,887.68	65,884.04	223,213.54
2026	3/17/2026	50,281.41	-	15,602.63	65,884.04	172,932.13
2027	3/17/2027	53,796.08	-	12,087.96	65,884.04	119,136.05
2028	3/17/2028	57,556.43	-	8,127.61	65,884.04	61,579.62
2029	3/17/2029	61,579.62	-	4,304.43	65,884.04	-
		\$ 377,965.01	\$ -	\$ 83,223.27	\$ 461,188.28	

2023 Private Placement Loan - Street Sweeper

## Debt Schedules - Eastside Elevated Water Reservoir Design and Downtown Stormwater Project Design

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2025						510,000.00
2025	Oct	30,000.00	-	-	30,000.00	480,000.00
2026	Oct	48,000.00	-	-	48,000.00	432,000.00
2027	Oct	48,000.00	-	-	48,000.00	384,000.00
2028	Oct	48,000.00	-	-	48,000.00	336,000.00
2029	Oct	48,000.00	-	-	48,000.00	288,000.00
2030	Oct	48,000.00	-	-	48,000.00	240,000.00
2031	Oct	48,000.00	-	-	48,000.00	192,000.00
2032	Oct	48,000.00	-	-	48,000.00	144,000.00
2033	Oct	48,000.00	-	-	48,000.00	96,000.00
2034	Oct	48,000.00	-	-	48,000.00	48,000.00
2035	Oct	48,000.00	-	-	48,000.00	-
		\$ 510,000.00	\$ -	\$ -	\$ 510,000.00	

2025 Drinking Water State Revolving Fund Loan - Eastside Elevated Water Reservoir Design

Year	Due Date	Principal Amount	Accrued Interest	Interest	Payment Due	Loan Balance
2020	6/1/2020	-	-	-	-	126,943.19
2021	6/1/2021	31,735.80	501.01	501.01	32,236.81	95,207.39
2021	9/30/2021	(182,408.36)	-	-	-	277,615.75
2022	6/1/2022	15,423.10	3,397.21	3,397.21	18,820.31	262,192.65
2023	6/1/2023	15,423.10	4,142.65	4,142.65	19,565.75	246,769.55
2024	6/1/2024	15,423.10	3,898.95	3,898.95	19,322.05	231,346.45
2025	6/1/2025	15,423.11	3,655.27	3,655.27	19,078.38	215,923.34
2026	6/1/2026	15,423.11	3,411.58	3,411.58	18,834.69	200,500.23
2027	6/1/2027	15,423.10	3,167.90	3,167.90	18,591.00	185,077.13
2028	6/1/2028	15,423.08	2,924.21	2,924.21	18,347.29	169,654.05
2029	6/1/2029	15,423.11	2,680.54	2,680.54	18,103.65	154,230.94
2030	6/1/2030	15,423.09	2,436.85	2,436.85	17,859.94	138,807.85
2031	6/1/2031	15,423.10	2,193.17	2,193.17	17,616.27	123,384.75
2032	6/1/2032	15,423.08	1,949.48	1,949.48	17,372.56	107,961.67
2033	6/1/2033	15,423.11	1,705.80	1,705.80	17,128.91	92,538.56
2034	6/1/2034	15,423.08	1,462.11	1,462.11	16,885.19	77,115.48
2035	6/1/2035	15,423.11	1,218.42	1,218.42	16,641.53	61,692.37
2036	6/1/2036	15,423.08	974.73	974.73	16,397.81	46,269.29
2037	6/1/2037	15,423.11	731.06	731.06	16,154.17	30,846.18
2038	6/1/2038	15,423.08	487.37	487.37	15,910.45	15,423.10
2039	6/1/2039	15,423.10	243.69	243.69	15,666.79	0.00
		\$ 309,351.55	\$ 41,182.00	\$ 41,182.00	\$ 350,533.55	

2019 Public Works Board Loan - Downtown Stormwater Project Design

# Capital Improvement Plan

The capital infrastructure team prepares capital facility plans for facilities, water and stormwater utilities, transportation, and parks and trails. Each of these plans include a project list for the following six years. The Public Works Department and Finance Department are working on a separate process to identify how to prioritize projects across each of these areas to submit to the city council for adoption. The current plan is to review each list and submit high-priority projects for council consideration depending on need, available funding, and staff resources during the annual budget process.

## Capital Budgeting Process

The city prepares an annual capital budget based on the adopted capital facility plans and city council and community priorities. During the budget process, each department submits initiative and capital requests for council consideration. The process begins with a request submitted to the management team for the initial review to determine whether the request meets at least one council strategic goal, is in the capital facility plan or is a critical need, and that funding is available.

The second review is conducted by the Budget Advisory Committee. The committee reviews the request and recommends the capital project for the same criteria the management team considered. The committee prepares an above the line and below the line list to submit to the full city council. The list considers competing projects for available funding, staff resources and the project criteria.

The final review occurs in council work sessions where the full council provides direction on the capital budget and what should be included and how the funding should be allocated. Final adoption of the capital budget includes multiple public hearings and council discussion.

# One Year Plan

The 2026 Proposed Capital Budget includes \$44,290,725 in infrastructure projects, fleet and equipment purchases. The projects include \$21.8 million in infrastructure projects through General Capital Projects, \$19.4 million in water infrastructure, \$1.9 million in stormwater infrastructure and \$264,000 in fleet and heavy equipment replacements. The balance of the capital budget is vehicle, equipment and software upgrades in the operating funds. Refer to the map below for infrastructure projects.

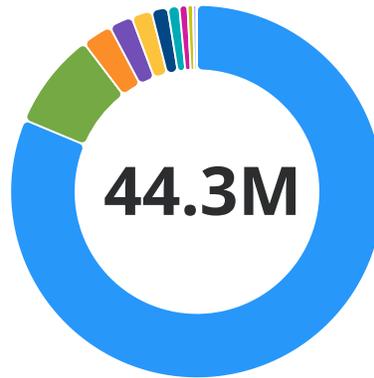
**FY26 Total Capital Requested**

**\$44,290,725**

**FY26 Total Funding Requested**

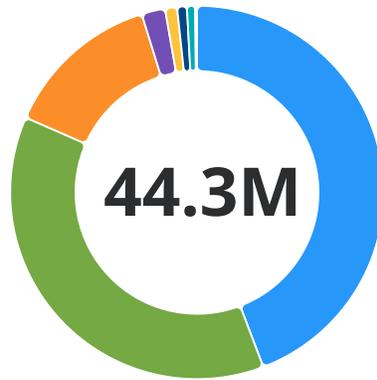
**\$44,290,725**

**FY26 Total Funding Requested by Source**



● Debt Issuance	<b>\$36,006,000</b>	81.29%
● Grant Funding	<b>\$3,697,206</b>	8.35%
● Transportation Benefit District	<b>\$1,159,530</b>	2.62%
● General Fund	<b>\$904,600</b>	2.04%
● Water SDC	<b>\$781,000</b>	1.76%
● Water Fund	<b>\$625,080</b>	1.41%
● Developer Fees	<b>\$442,000</b>	1.00%
● Park Impact Fees	<b>\$311,309</b>	0.70%
● Water SDC Fees	<b>\$212,000</b>	0.48%
● Equipment Replacement Fund	<b>\$136,000</b>	0.31%
● Storm Water Fund	<b>\$16,000</b>	0.04%

### FY26 Total Funding Requested by Department



Water Utilities	\$19,587,580	44.23%
Parks	\$16,540,045	37.34%
Streets	\$6,044,600	13.65%
Storm Drainage Utilities	\$905,666	2.04%
Capital Expenditure	\$452,834	1.02%
Public Safety	\$378,000	0.85%
Gen Govt - Facilities	\$315,000	0.71%
None	\$67,000	0.15%

### FY26 Capital Cost Breakdown

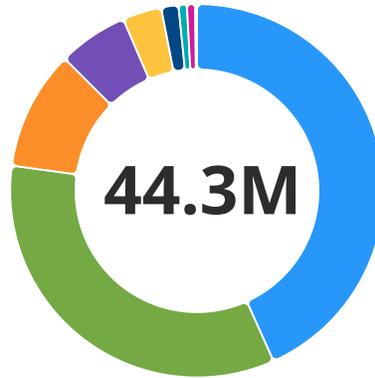


Capital Costs	\$44,290,725	100.00%
Operational Costs	\$0	0.00%

# Capital Improvement Plan - Project Types

The 2026 Proposed Capital Budget includes \$44,290,725 in infrastructure projects, fleet and equipment purchases. The projects include \$21.8 million in infrastructure projects through General Capital Projects, \$19.4 million in water infrastructure, \$1.9 million in stormwater infrastructure and \$264,000 in fleet and heavy equipment replacements. The balance of the capital budget is vehicle, equipment and software upgrades in the operating funds. Refer to the map below for infrastructure projects.

**FY26 - FY26 Capital Costs By Project Type**



● Water Projects	<b>\$19,171,000</b>	43.28%
● Building and Facilities	<b>\$15,000,000</b>	33.87%
● Street and Multi Modal Projects	<b>\$4,580,600</b>	10.34%
● Storm Water Projects	<b>\$2,679,500</b>	6.05%
● Parks and Trails Projects	<b>\$1,497,045</b>	3.38%
● Vehicles and Wheeled Equipment	<b>\$659,000</b>	1.49%
● Computer Software	<b>\$323,580</b>	0.73%
● Other Equipment	<b>\$313,000</b>	0.71%
● Other Improvements	<b>\$67,000</b>	0.15%

## Water Projects

Project No. / Category	FY2026	Total
P23016 Eastside Elevated Water Reservoir	\$13,325,000	<b>\$13,325,000</b>
-- Royle Road Water Line and Intertie	\$5,000,000	<b>\$5,000,000</b>
P21026 S Royle Road Water Main	\$581,000	<b>\$581,000</b>
P17017 Hydrogeologist Study - Water Rights	\$100,000	<b>\$100,000</b>
P21016 Acquisition of Kennedy Water Rights	\$100,000	<b>\$100,000</b>
-- Lead Service Line Inventory	\$65,000	<b>\$65,000</b>
<b>Total Water Projects</b>	<b>\$19,171,000</b>	<b>\$19,171,000</b>

## Building and Facilities

Category	FY2026	Total
Ridgefield Recreation and Community Center	\$15,000,000	<b>\$15,000,000</b>
<b>Total Building and Facilities</b>	<b>\$15,000,000</b>	<b>\$15,000,000</b>

## Street and Multi Modal Projects

Project No. / Category	FY2026	Total
-- Pioneer Street Slope Stabilization	\$1,500,000	\$1,500,000
P21026 Royle Road S 19th Street to Hillhurst Rd Final Design	\$625,000	\$625,000
-- Pavement Preservation Program	\$600,000	\$600,000
P24010 Hall & Elm Improvement Project	\$492,000	\$492,000
P22010 S 35th Avenue Extension Alternatives Analysis	\$442,000	\$442,000
-- S10th/11th Crossing Planning and 30% Design	\$391,000	\$391,000
P25002 Ridgefield/I-5 South Connector Project	\$311,000	\$311,000
P25003 Carty Road Multi-Purpose Trail Ph 1 (Hillhurst Crosswalk)	\$115,600	\$115,600
P22011 Downtown Street Light Enhancement Project	\$84,000	\$84,000
-- Sidewalk Replacement Program	\$20,000	\$20,000
<b>Total Street and Multi Modal Projects</b>	<b>\$4,580,600</b>	<b>\$4,580,600</b>

## Storm Water Projects

Project No. / Category	FY2026	Total
P23012 Gee Creek Loop Improvements - Final Design and Construction	\$1,321,000	\$1,321,000
P24011-3 Riverview Drive Improvements	\$452,834	\$452,834
P24011-1 Old Pioneer Way Improvements	\$452,833	\$452,833
P24011-2 Lake River Outfall Improvements	\$452,833	\$452,833
<b>Total Storm Water Projects</b>	<b>\$2,679,500</b>	<b>\$2,679,500</b>

## Parks and Trails Projects

Project No. / Category	FY2026	Total
-- Hayden Park Playground Replacement	\$488,000	\$488,000
P21025 Horns Corner Park Design	\$400,000	\$400,000
P22005 Boyse Park - Frontage Improvements	\$399,045	\$399,045
P22006 Gee Creek Trail - North Segment	\$210,000	\$210,000
<b>Total Parks and Trails Projects</b>	<b>\$1,497,045</b>	<b>\$1,497,045</b>

## Vehicles and Wheeled Equipment

Category	FY2026	Total
Acquisition and Replacement of a 2004 Ford F550 Bucket Truck Specialty Equipment	\$170,000	\$170,000
Acquisition of Two Patrol Vehicles	\$170,000	\$170,000
Acquisition and Replacement of a 2015 Ford F350	\$93,000	\$93,000
Acquisition and Replacement of a 2015 Patrol Vehicle	\$93,000	\$93,000
Acquisition of a New Truck for the Capital Team Engineering Technician	\$45,000	\$45,000
Acquisition of a Detective Vehicle	\$45,000	\$45,000
Acquisition and Replacement of a 2013 Ford F150 Truck	\$43,000	\$43,000
<b>Total Vehicles and Wheeled Equipment</b>	<b>\$659,000</b>	<b>\$659,000</b>

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**Computer Software**

Category	FY2026	Total
AMI Software Meter Reading Upgrade	\$323,580	<b>\$323,580</b>
<b>Total Computer Software</b>	<b>\$323,580</b>	<b>\$323,580</b>

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**Other Equipment**

Category	FY2026	Total
Acquisition and Installation of a Backup Generator at the Public Works Operations Center	\$100,000	<b>\$100,000</b>
Acquisition and Installation of Salt and Brine Equipment for Snow and Ice Removal	\$93,000	<b>\$93,000</b>
Public Safety Radio Replacement Project	\$70,000	<b>\$70,000</b>
Welcome to Ridgefield Entrance/Gateway Signs	\$50,000	<b>\$50,000</b>
<b>Total Other Equipment</b>	<b>\$313,000</b>	<b>\$313,000</b>

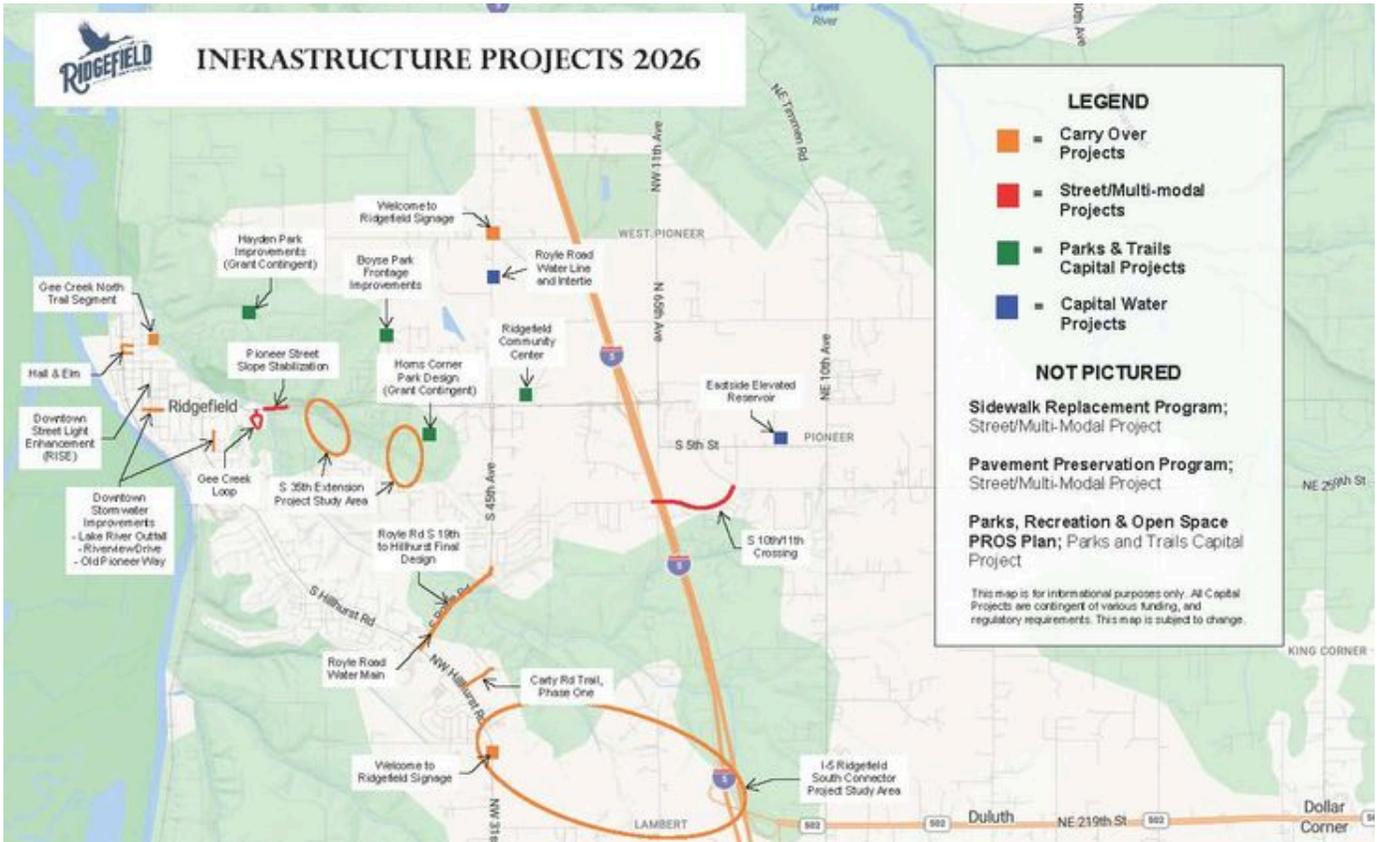
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**Other Improvements**

Project No. / Category	FY2026	Total
<b>P24003</b> Park Laundry Cleanup Monitoring	\$67,000	<b>\$67,000</b>
<b>Total Other Improvements</b>	<b>\$67,000</b>	<b>\$67,000</b>

# Capital Projects

The 2026 Proposed Capital Budget includes \$44,290,725 in infrastructure projects, fleet and equipment purchases. The projects include \$21.8 million in infrastructure projects through General Capital Projects, \$19.4 million in water infrastructure, \$1.9 million in stormwater infrastructure and \$264,000 in fleet and heavy equipment replacements. The balance of the capital budget is vehicle, equipment and software upgrades in the operating funds. Refer to the map below for infrastructure projects.



## Capital Projects

Refer to the detailed list of capital projects included in the 2026 Proposed Capital Budget. The city prepares an annual budget for both the operating and capital budgets. The 2026 Proposed Budget only includes 2026 budgeted amounts for all projects, including multi-year projects.

## Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
-- Acquisition and Installation of a Backup Generator at the Public Works Operations Center	2026	Gen Govt - Facilities	Other Equipment	\$100 ,000
-- Acquisition and Installation of Salt and Brine Equipment for Snow and	2026	Streets	Other Equipment	\$93 ,000

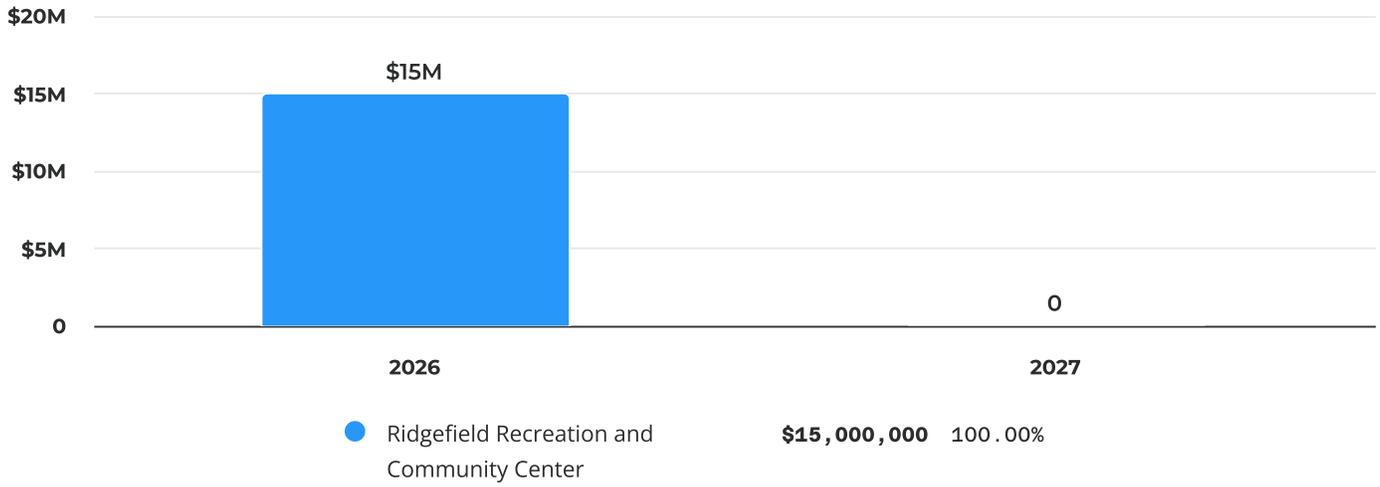
Project No. / Project Name	Years	Departments	Type	Total
--	Ice Removal			
--	Acquisition and Replacement of a 2004 Ford F550 Bucket Truck Specialty Equipment	2026 Gen Govt - Facilities	Vehicles and Wheeled Equipment	\$170,000
--	Acquisition and Replacement of a 2013 Ford F150 Truck	2026 Parks	Vehicles and Wheeled Equipment	\$43,000
--	Acquisition and Replacement of a 2015 Ford F350	2026 Water Utilities	Vehicles and Wheeled Equipment	\$93,000
--	Acquisition and Replacement of a 2015 Patrol Vehicle	2026 Public Safety	Vehicles and Wheeled Equipment	\$93,000
--	Acquisition of a Detective Vehicle	2026 Public Safety	Vehicles and Wheeled Equipment	\$45,000
--	Acquisition of a New Truck for the Capital Team Engineering Technician	2026 Gen Govt - Facilities	Vehicles and Wheeled Equipment	\$45,000
<b>P21016</b>	Acquisition of Kennedy Water Rights	2026 Water Utilities	Water Projects	\$100,000
--	Acquisition of Two Patrol Vehicles	2026 Public Safety	Vehicles and Wheeled Equipment	\$170,000
--	AMI Software Meter Reading Upgrade	2026 Water Utilities	Computer Software	\$323,580
<b>P22005</b>	Boyse Park - Frontage Improvements	2026 Parks	Parks and Trails Projects	\$399,045
<b>P25003</b>	Carty Road Multi-Purpose Trail Ph 1 (Hillhurst Crosswalk)	2026 Streets	Street and Multi Modal Projects	\$115,600
<b>P22011</b>	Downtown Street Light Enhancement Project	2026 Streets	Street and Multi Modal Projects	\$84,000
<b>P23016</b>	Eastside Elevated Water Reservoir	2026 Water Utilities	Water Projects	\$13,325,000
<b>P23012</b>	Gee Creek Loop Improvements - Final Design and Construction	2026 Streets	Storm Water Projects	\$1,321,000
<b>P22006</b>	Gee Creek Trail - North Segment	2026 Parks	Parks and Trails Projects	\$210,000
<b>P24010</b>	Hall & Elm Improvement Project	2026 Streets	Street and Multi Modal Projects	\$492,000
--	Hayden Park Playground Replacement	2026 Parks	Parks and Trails Projects	\$488,000
<b>P21025</b>	Horns Corner Park Design	2026 Parks	Parks and Trails Projects	\$400,000
<b>P17017</b>	Hydrogeologist Study - Water Rights	2026 Water Utilities	Water Projects	\$100,000
<b>P24011-2</b>	Lake River Outfall Improvements	2026 Storm Drainage Utilities	Storm Water Projects	\$452,833
--	Lead Service Line Inventory	2026 Water Utilities	Water Projects	\$65,000
<b>P24011-1</b>	Old Pioneer Way Improvements	2026 Storm Drainage Utilities	Storm Water Projects	\$452,833
<b>P24003</b>	Park Laundry Cleanup Monitoring	2026 None	Other Improvements	\$67,000
--	Pavement Preservation Program	2026 Streets	Street and Multi Modal Projects	\$600,000
--	Pioneer Street Slope Stabilization	2026 Streets	Street and Multi Modal Projects	\$1,500,000
--	Public Safety Radio Replacement Project	2026 Public Safety	Other Equipment	\$70,000
--	Ridgefield Recreation and Community Center	2026 Parks	Building and Facilities	\$15,000,000
<b>P25002</b>	Ridgefield/I-5 South Connector Project	2026 Streets	Street and Multi Modal Projects	\$311,000
<b>P24011-3</b>	Riverview Drive Improvements	2026 Capital Expenditure	Storm Water Projects	\$452,834
<b>P21026</b>	Royle Road S 19th Street to Hillhurst Rd Final Design	2026 Streets	Street and Multi Modal Projects	\$625,000
--	Royle Road Water Line and Intertie	2026 Water Utilities	Water Projects	\$5,000,000

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
P22010		2026 Streets	Street and Multi Modal Projects	\$442,000
P21026		2026 Water Utilities	Water Projects	\$581,000
--		2026 Streets	Street and Multi Modal Projects	\$391,000
--		2026 Streets	Street and Multi Modal Projects	\$20,000
--		2026 Streets	Other Equipment	\$50,000

# Building and Facilities

## FY26 - FY26 Building and Facilities Projects



## Summary of Requests

Category	FY2026	FY2027	Total
Ridgefield Recreation and Community Center	\$15,000,000	\$0	\$15,000,000
<b>Total Summary of Requests</b>	<b>\$15,000,000</b>	<b>\$0</b>	<b>\$15,000,000</b>

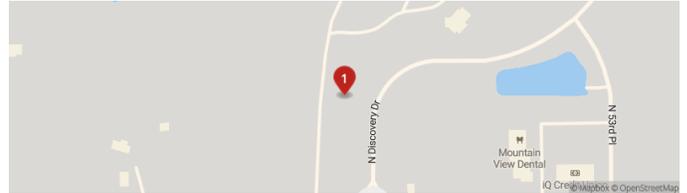
# Ridgefield Recreation and Community Center

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Parks
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2021
<b>Estimated Completion Date</b>	12/31/2027

## Project Location

5054 Pioneer Street



## Description

The project consists of professional services to complete design and engineering to complete construction ready plans for the Ridgefield Recreation and Community Center project. The scope includes the following services:

### Architectural

Provide basic Architectural services including overall project management and coordination of the design, permitting and construction documents for the entire project. Conduct design meetings with the project team including the City of Ridgefield, the Developer, and the proposed tenant/operator for input on facility design and equipment.

### Civil Engineering

Services for site development, including plans, details, calculations, and reports as needed for parking, grading, erosion control, storm drainage, water systems, sanitary sewer, irrigation system, coordination with design team, participation in all necessary related governmental agency reviews, including Engineering Plan submittals and process.

### Landscape Design

Services for designing the final landscape plan include specifications, drawings and details, planting plan landscape details, irrigation system design/build plans, work related to plazas, courtyards, landscape lighting, decorative concrete or pavers, and participation in all necessary related governmental agency permits.

### Geotechnical Engineering

Provide geotechnical engineering consultation on the design to clarify the recommendations provided in the geotechnical engineering report, attend project design team meetings, and review the project plans and specifications for the project before they are finalized to verify that the recommendations and concerns have been adequately addressed in the design.

### Structural Engineering

Services to provide all structural design, drawings, and calculations as required for the contract documents and toward obtaining the Building Permit for the structural portion of the work, also including pool structure design, site/landscape retaining walls, soil improvement and stone columns coordination.

### Mechanical, Electrical, and Plumbing Engineering

Electrical and Plumbing Engineering design work, including air handling, air distribution and control system for heating and cooling, humidification/dehumidification systems design for the Natatorium, connections to pool equipment and systems based on information provided by pool consultant, design of plumbing system, sanitary drainage, vent, domestic water, storm water, and natural gas piping design from 5 feet outside building, fire protection sprinkler performance specifications, power and lighting

distribution systems (interior and exterior), fire detection and alarm system performance specification, and low-voltage system rough-in.

**Aquatics Consultant**

Services to perform custom pool design work, drawings, and specifications, including pool and deck layouts, pool equipment and piping design, coordination with MEP and Structural consultants, Health Department permitting, operational calculations, and coordination with Owner for owner-provided items as needed.

**Acoustical Consultant**

Services to provide specifications and drawing details for acoustical materials and implementation and develop budgets. Provide acoustical reports detailing recommendations for room acoustics, wall construction criteria and sound isolation criteria. Provide reports detailing noise and vibration control with regard to HVAC, plumbing and electrical systems. Recommend NC criteria and design concepts for the HVAC system design in critical acoustic spaces.

**Detailed Cost Estimation**

Services to provide, through an Independent Cost Estimating Consultant, an evaluation of the Owner's budget for the Cost of the Work, advice to the owner regarding changes in general market conditions and project requirements, and subsequent detailed cost estimates based on the documents provided for Design Development, and Construction Document phases. Services include one round of reconciliation of owner's and design team's comments for each phase.

**Building Envelope Consultant**

Services to provide consultation on building envelope issues during design and construction. to work collaboratively with the Architect, Contractor, and the Owner. Review drawings and specifications and provide recommendations with respect to appropriate assemblies for the proposed use and exposure of foundation wall waterproofing, exterior glazing, above grade exterior wall and roof assemblies, transitions in materials in the exterior envelope, and penetration details for exterior envelope. Provide recommendations for performance and testing requirements, relevant standards, and acceptable materials/ systems.

**Food Service Consultant**

Food Service design work to design a new kitchen area in the Community Center, including food service design, plans, details, and equipment selection needed based on owner requirements, and permitting assistance.

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**Images**



Ridgefield Recreation and Community Center

## Details

**Type of Project:** Professional Services

## Capital Cost

FY2026 Budget

**\$15M**

Total Budget (all years)

**\$15M**

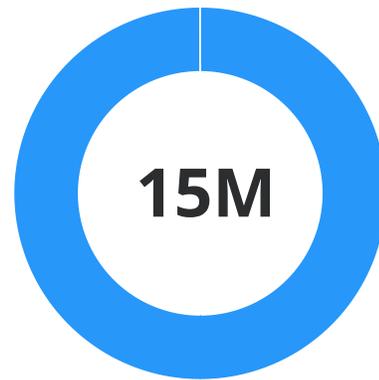
Project Total

**\$15M**

### FY2026 - FY2026 Capital Cost Breakdown



### Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$15,000,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

● Construction/Maintenance	<b>\$15,000,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$15,000,000	<b>\$15,000,000</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$15,000,000</b>	<b>\$15,000,000</b>

## Funding Sources

FY2026 Budget

**\$15M**

Total Budget (all years)

**\$15M**

Project Total

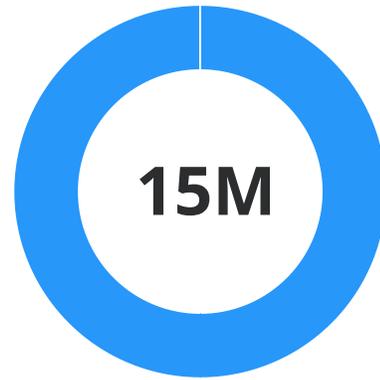
**\$15M**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance	<b>\$15,000,000</b>	100.00%
● Park Impact Fees	<b>\$0</b>	0.00%
● Grant Funding	<b>\$0</b>	0.00%
● Real Estate Excise Tax	<b>\$0</b>	0.00%
● General Fund	<b>\$0</b>	0.00%

### Funding Sources for Budgeted Years



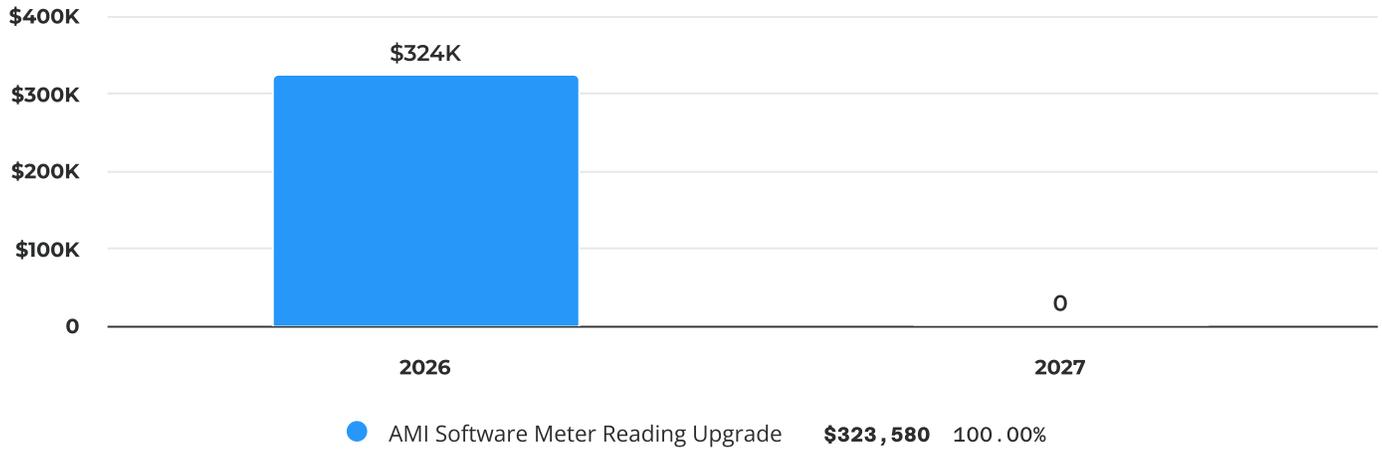
● Debt Issuance	<b>\$15,000,000</b>	100.00%
● Park Impact Fees	<b>\$0</b>	0.00%
● Grant Funding	<b>\$0</b>	0.00%
● Real Estate Excise Tax	<b>\$0</b>	0.00%
● General Fund	<b>\$0</b>	0.00%

### Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Debt Issuance	\$15,000,000	<b>\$15,000,000</b>
Park Impact Fees	\$0	<b>\$0</b>
Grant Funding	\$0	<b>\$0</b>
Real Estate Excise Tax	\$0	<b>\$0</b>
General Fund	\$0	<b>\$0</b>
<b>Total</b>	<b>\$15,000,000</b>	<b>\$15,000,000</b>

# Computer Software

## FY26 - FY26 Computer Software Projects



## Summary of Requests

Category	FY2026	FY2027	Total
AMI Software Meter Reading Upgrade	\$323,580	\$0	\$323,580
<b>Total Summary of Requests</b>	<b>\$323,580</b>	<b>\$0</b>	<b>\$323,580</b>

# AMI Software Meter Reading Upgrade

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Equipment

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## Description

Upgrade that will enhance the current meter reading and billing process. The upgrade will allow on-demand meter reading that is done from the office. This will save crew hours spent reading meters for billing. This program will also allow for continuous monitoring — helping staff to catch leaks earlier. The program also has the ability to detect backflow occurrences and to provide pressure monitoring. It also works in tandem with new meters available to allow to shut off from the office.

The majority of the cost is a one-time expense. The ongoing expense portion is an increase in annual cloud/software maintenance fees. Currently, we are paying \$4,000.00 for existing software/fees. Fees will increase by \$23,580 the first year and then increase by 3% for the next 4 years.

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## Details

**New Purchase or Replacement:** Upgrade

## Capital Cost

FY2026 Budget  
**\$324K**

Total Budget (all years)  
**\$324K**

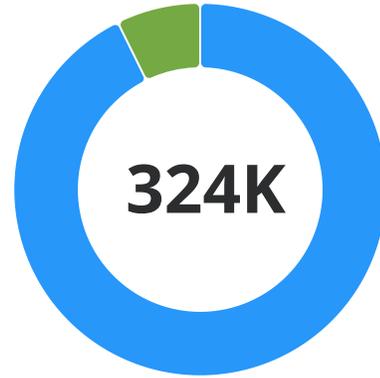
Project Total  
**\$324K**

**FY2026 - FY2026 Capital Cost Breakdown**



- Installation **\$300,000** 92.71%
- Software **\$23,580** 7.29%

**Capital Cost for Budgeted Years**



- Installation **\$300,000** 92.71%
- Software **\$23,580** 7.29%

## Detailed Breakdown

Category	FY2026 Requested	Total
Installation	\$300,000	<b>\$300,000</b>
Software	\$23,580	<b>\$23,580</b>
<b>Total</b>	<b>\$323,580</b>	<b>\$323,580</b>

## Funding Sources

FY2026 Budget  
**\$324K**

Total Budget (all years)  
**\$324K**

Project Total  
**\$324K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water Fund **\$323,580** 100.00%

### Funding Sources for Budgeted Years



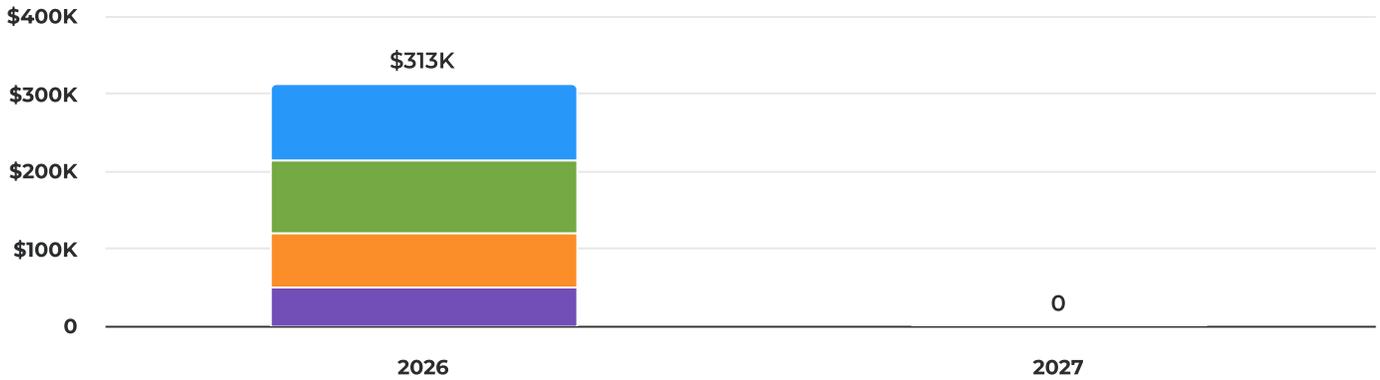
● Water Fund **\$323,580** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water Fund	\$323,580	<b>\$323,580</b>
<b>Total</b>	<b>\$323,580</b>	<b>\$323,580</b>

# Other Equipment

## FY26 - FY26 Other Equipment Projects



- Acquisition and Installation of a Backup Generator at the Public Works Operations Center **\$100,000** 31.95%
- Acquisition and Installation of Salt and Brine Equipment for Snow and Ice Removal **\$93,000** 29.71%
- Public Safety Radio Replacement Project **\$70,000** 22.36%
- Welcome to Ridgefield Entrance/Gateway Signs **\$50,000** 15.97%

## Summary of Requests

Category	FY2026	FY2027	Total
Acquisition and Installation of a Backup Generator at the Public Works Operations Center	\$100,000	\$0	<b>\$100,000</b>
Acquisition and Installation of Salt and Brine Equipment for Snow and Ice Removal	\$93,000	\$0	<b>\$93,000</b>
Public Safety Radio Replacement Project	\$70,000	\$0	<b>\$70,000</b>
Welcome to Ridgefield Entrance/Gateway Signs	\$50,000	\$0	<b>\$50,000</b>
<b>Total Summary of Requests</b>	<b>\$313,000</b>	<b>\$0</b>	<b>\$313,000</b>

# Acquisition and Installation of a Backup Generator at the Public Works Operations Center

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Gen Govt - Facilities
<b>Type</b>	Capital Equipment

---

## Description

The Public Works Operations Center is an essential building to the City of Ridgefield. The building houses the City's maintenance staff, the water system control center, and our infrastructure/capital team. When the power goes out, the operation of the department is greatly hindered — no computers, lights, servers, water system loses control and communication, and fire suppression system malfunctions. The City's ability to respond to its residents during an emergency or disaster would be greatly diminished without power to its most critical building. The building is utilized 24 hours per day during severe weather events, becoming a 2nd home to the City's 25+ maintenance and admin staff. Staff rely on the facility to prepare meals, repair equipment, warm up, and dry off during severe weather events. This condition would only be exaggerated during an emergency or disaster scenario.

A backup generator will allow the City's Public Works Department to continue with operations uninterrupted during an emergency or disaster. The building could also serve as a home for other essential city services if other buildings were not safe or operational. The location of the building to I5 would allow access from State and Federal Agencies during a disaster.

The backup generator would be fueled by diesel and would be able to switch on when a loss of power is detected. Critical systems would continue to operate uninterrupted. This request includes the equipment and installation of the equipment.

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## Details

**New Purchase or Replacement:** New

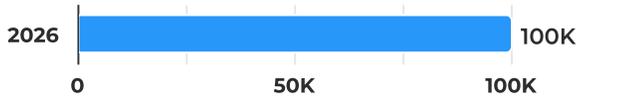
## Capital Cost

FY2026 Budget  
**\$100K**

Total Budget (all years)  
**\$100K**

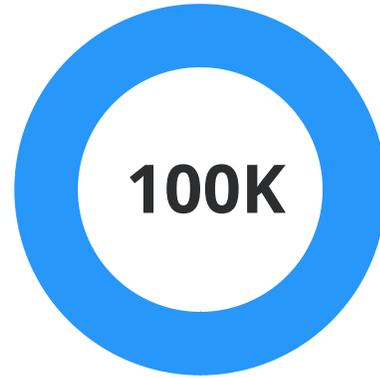
Project Total  
**\$100K**

### FY2026 - FY2026 Capital Cost Breakdown



● Equipment **\$100,000** 100.00%

### Capital Cost for Budgeted Years



● Equipment **\$100,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$100,000	<b>\$100,000</b>
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

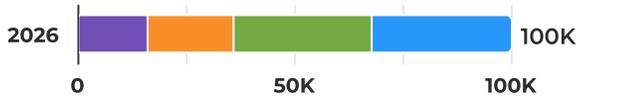
## Funding Sources

FY2026 Budget  
**\$100K**

Total Budget (all years)  
**\$100K**

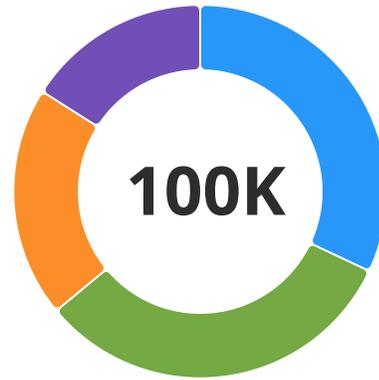
Project Total  
**\$100K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water Fund	<b>\$32,000</b>	32.00%
● General Fund	<b>\$32,000</b>	32.00%
● Debt Issuance	<b>\$20,000</b>	20.00%
● Storm Water Fund	<b>\$16,000</b>	16.00%

### Funding Sources for Budgeted Years



● Water Fund	<b>\$32,000</b>	32.00%
● General Fund	<b>\$32,000</b>	32.00%
● Debt Issuance	<b>\$20,000</b>	20.00%
● Storm Water Fund	<b>\$16,000</b>	16.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water Fund	\$32,000	<b>\$32,000</b>
General Fund	\$32,000	<b>\$32,000</b>
Debt Issuance	\$20,000	<b>\$20,000</b>
Storm Water Fund	\$16,000	<b>\$16,000</b>
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

# Acquisition and Installation of Salt and Brine Equipment for Snow and Ice Removal

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Equipment

---

## Description

Acquisition and installation of salt and salt brine equipment to make, store, and apply salt to city streets for snow and ice removal. The current sand and deicer options are no longer available. The city has been contacted by neighboring public entities about the potential to sell salt brine for their use. Funding includes the use of \$20,000 in remaining 2020 bond funds that were received for the purchase and tenant improvements at the facility.

---

## Details

**New Purchase or Replacement:** New

## Capital Cost

FY2026 Budget

**\$93K**

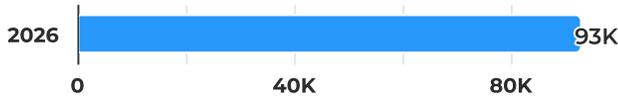
Total Budget (all years)

**\$93K**

Project Total

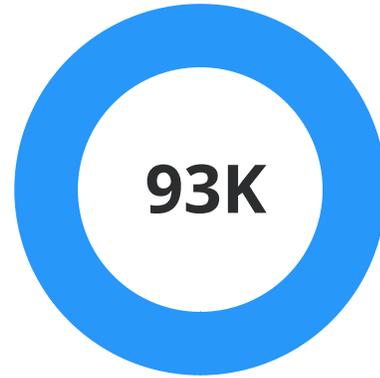
**\$93K**

FY2026 - FY2026 Capital Cost Breakdown



● Equipment **\$93,000** 100.00%

Capital Cost for Budgeted Years



● Equipment **\$93,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$93,000	<b>\$93,000</b>
<b>Total</b>	<b>\$93,000</b>	<b>\$93,000</b>

## Funding Sources

FY2026 Budget

**\$93K**

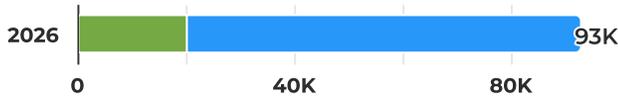
Total Budget (all years)

**\$93K**

Project Total

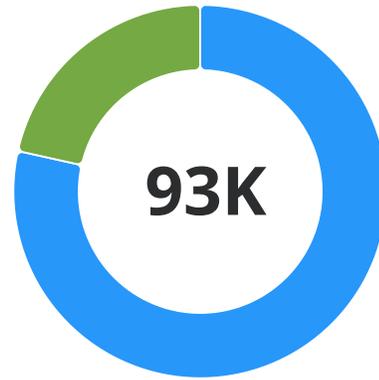
**\$93K**

### FY2026 - FY2026 Funding Sources Breakdown



- General Fund **\$73,000** 78.49%
- Debt Issuance **\$20,000** 21.51%

### Funding Sources for Budgeted Years



- General Fund **\$73,000** 78.49%
- Debt Issuance **\$20,000** 21.51%

## Detailed Breakdown

Category	FY2026 Requested	Total
General Fund	\$73,000	<b>\$73,000</b>
Debt Issuance	\$20,000	<b>\$20,000</b>
<b>Total</b>	<b>\$93,000</b>	<b>\$93,000</b>

# Public Safety Radio Replacement Project

## Overview

**Request Owner** Kirk Johnson, Finance Director  
**Department** Public Safety  
**Type** Capital Equipment

## Description

Acquisition and replacement of five current mobile and five portable radios for officers. The current radios are no longer supported by the vendor if they need maintenance. CRESA is placing a system-wide order for replacement radios. Due to the overall cost, the city will complete a three-year replacement plan for these radios. The replacement project will be funded by the General Fund.

## Details

**New Purchase or Replacement:** Replacement

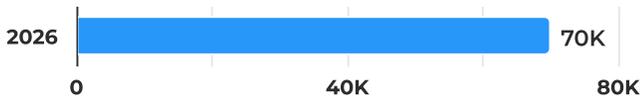
## Capital Cost

FY2026 Budget  
**\$70K**

Total Budget (all years)  
**\$70K**

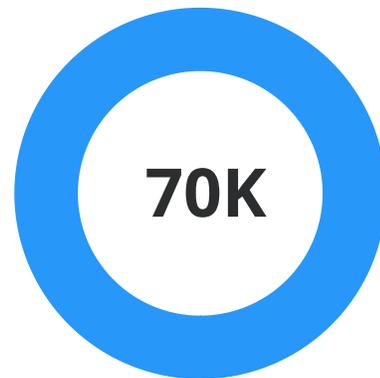
Project Total  
**\$70K**

FY2026 - FY2026 Capital Cost Breakdown



● Equipment **\$70,000** 100.00%

Capital Cost for Budgeted Years



● Equipment **\$70,000** 100.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$70,000	\$70,000
<b>Total</b>	<b>\$70,000</b>	<b>\$70,000</b>

## Funding Sources

FY2026 Budget

**\$70K**

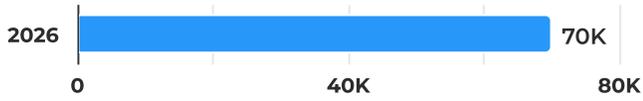
Total Budget (all years)

**\$70K**

Project Total

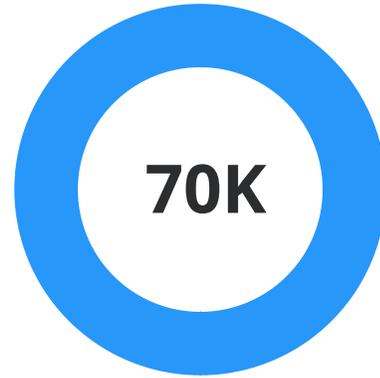
**\$70K**

### FY2026 - FY2026 Funding Sources Breakdown



● General Fund **\$70,000** 100.00%

### Funding Sources for Budgeted Years



● General Fund **\$70,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
General Fund	\$70,000	<b>\$70,000</b>
<b>Total</b>	<b>\$70,000</b>	<b>\$70,000</b>

# Welcome to Ridgefield Entrance/Gateway Signs

## Overview

**Request Owner** Kirk Johnson, Finance Director  
**Department** Streets  
**Type** Capital Equipment

## Description

The project will place two (2) "Welcome to Ridgefield" gateway signs at major gateways into town: S Hillhurst, and Royle Road coming from the north. These would display community information and have community service organization symbols on the signs.

City Council initiative request for 2025 that will carry over to 2026.

## Details

**New Purchase or Replacement:** New

## Capital Cost

FY2026 Budget

**\$50K**

Total Budget (all years)

**\$50K**

Project Total

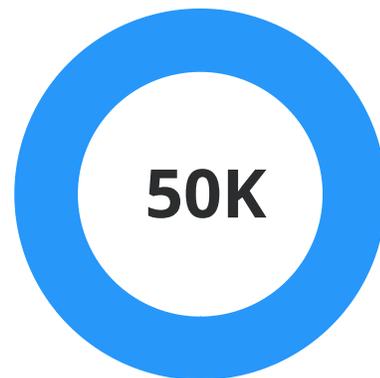
**\$50K**

FY2026 - FY2026 Capital Cost Breakdown



● Equipment **\$50,000** 100.00%

Capital Cost for Budgeted Years



● Equipment **\$50,000** 100.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Funding Sources

FY2026 Budget

**\$50K**

Total Budget (all years)

**\$50K**

Project Total

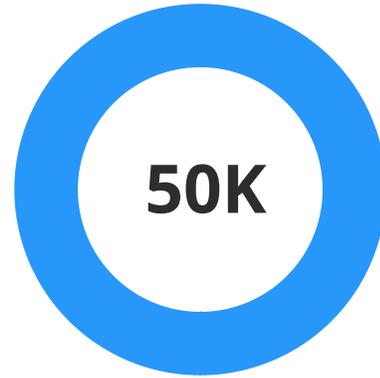
**\$50K**

### FY2026 - FY2026 Funding Sources Breakdown



● General Fund **\$50,000** 100.00%

### Funding Sources for Budgeted Years



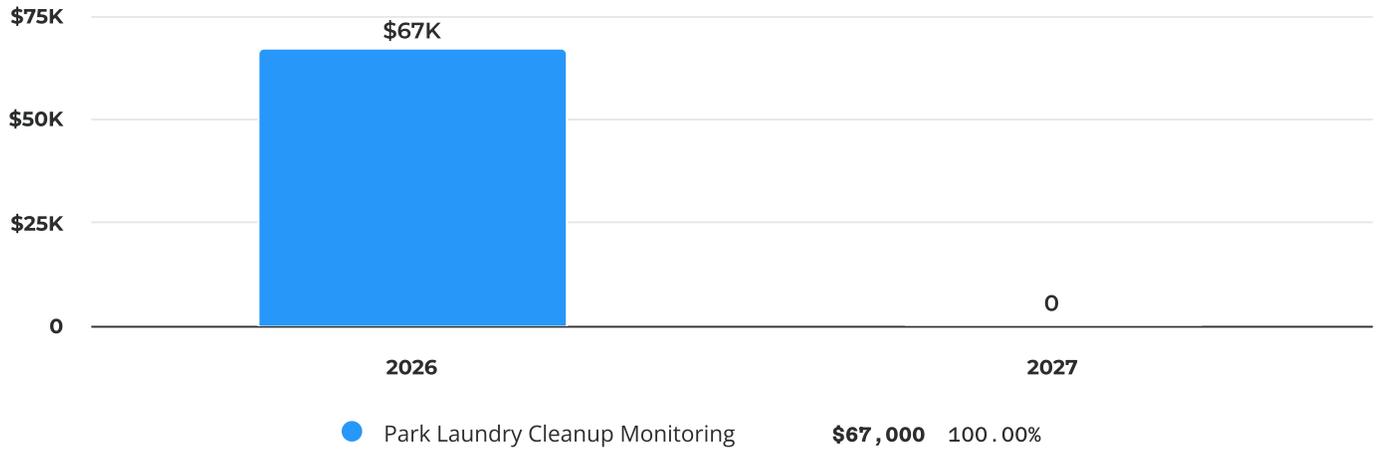
● General Fund **\$50,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
General Fund	\$50,000	<b>\$50,000</b>
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

# Other Improvements

## FY26 - FY26 Other Improvements Projects



## Summary of Requests

Project No. / Category	FY2026	FY2027	Total
P24003 Park Laundry Cleanup Monitoring	\$67,000	\$0	\$67,000
<b>Total Summary of Requests</b>	<b>\$67,000</b>	<b>\$0</b>	<b>\$67,000</b>

# Park Laundry Cleanup Monitoring

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	None
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P24003
<b>Estimated Start Date</b>	06/1/2025
<b>Estimated Completion Date</b>	12/31/2030

## Project Location

122 North Main Avenue



## Description

The Park Laundry Site is located at 122 N Main Avenue. Dry cleaning operations on the property from 1965-1977 resulted in contamination of the soil and groundwater on the laundry property and surrounding Source Area. The property is currently covered in gravel and used for parking. The City of Ridgefield completed cleanup operations in partnership with the Department of Ecology on the property and source area north of the site in 2025. The cleanup was funded by two grants from the Department of Ecology and the Environmental Protection Agency.

The site is required to have groundwater monitoring for tetrachloroethene and its degradation products for five years. The cleanup monitoring will be funded through a grant from the Department of Ecology for year one, and a low-cost loan for the remaining 4 years of monitoring requirements. The loan may have 50% of the amount owed waived by the Environmental Protection Agency when the monitoring work is complete. The cleanup allows the site to be eligible for redevelopment in the downtown core.

## Images



Park Laundry.jpg

## Details

**Type of Project:** Other improvement

### Benefit to Community

While the Cleanup has made these parcels available for redevelopment, there is not currently a plan for the lots. The Park Laundry site and two lots to the south are owned by the City of Ridgefield. The two lots to the north are privately owned.

The parcels are located within the Central Mixed Use (CMU) zoning district, which includes special provisions designed to protect and enhance the small-scale, compact and mixed character of Ridgefield’s historic Downtown. Any future development will be required to meet standards that maintain the hometown character, promote downtown revitalization and support job creation.

The city-owned lots on the south half of the project area are now open as a temporary public off-street parking lot. The lot has been leveled with fresh gravel and lined for parking.

### Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
<b>\$67K</b>	<b>\$67K</b>	<b>\$67K</b>

### Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Other	\$67,000	<b>\$67,000</b>
<b>Total</b>	<b>\$67,000</b>	<b>\$67,000</b>

### Funding Sources

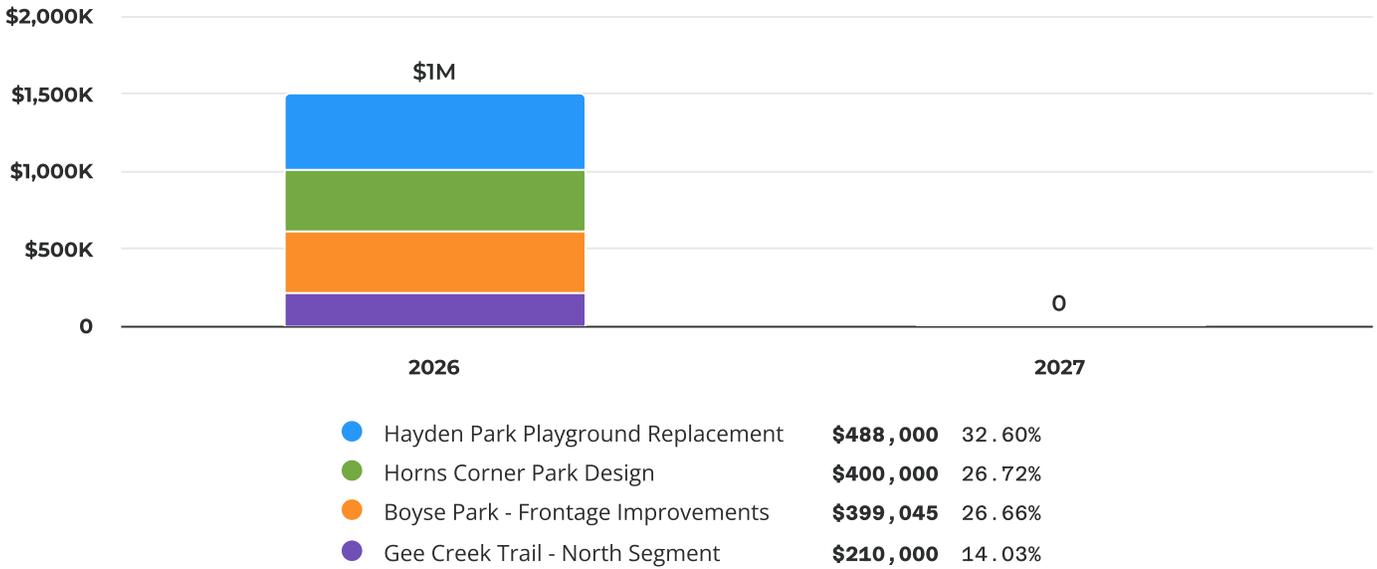
FY2026 Budget	Total Budget (all years)	Project Total
<b>\$67K</b>	<b>\$67K</b>	<b>\$67K</b>

### Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$67,000	<b>\$67,000</b>
General Fund	\$0	<b>\$0</b>
<b>Total</b>	<b>\$67,000</b>	<b>\$67,000</b>

# Parks and Trails Projects

## FY26 - FY26 Parks and Trails Projects Projects



## Summary of Requests

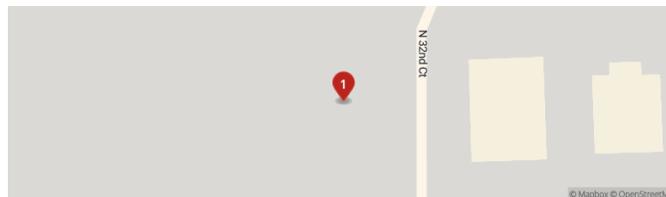
Project No. / Category	FY2026	FY2027	Total
-- Hayden Park Playground Replacement	\$488,000	\$0	\$488,000
P21025 Horns Corner Park Design	\$400,000	\$0	\$400,000
P22005 Boyse Park - Frontage Improvements	\$399,045	\$0	\$399,045
P22006 Gee Creek Trail - North Segment	\$210,000	\$0	\$210,000
<b>Total Summary of Requests</b>	<b>\$1,497,045</b>	<b>\$0</b>	<b>\$1,497,045</b>

# Boyse Park - Frontage Improvements

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Parks
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P22005
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

## Project Location



## Description

### Boyse Park

Boyse Park is a newly developed 9-acre neighborhood park in north Ridgefield. While the site itself will provide high-quality recreational amenities, its frontage along N. 32nd Avenue is currently a substandard rural road with no sidewalks, bike lanes, or ADA-compliant crossings along the western side of the road. This lack of infrastructure forces families, children, and cyclists to travel directly in vehicle lanes to access the park.

This request funds the design and construction of full multimodal frontage improvements: ADA-compliant sidewalks, buffered bike lanes, marked crossings, accessible curb ramps, street lighting, landscaping, and utility tie-ins. These improvements will transform N. 32nd Avenue into a complete street that safely connects Boyse Park to surrounding neighborhoods and nearby parks, consistent with the Boyse Park Master Plan and City infrastructure standards.

The initiative is contingent on the award of Transportation Improvement Board (TIB) grant funds. The City has applied for \$319,236 through TIB to cover approximately 80% of the \$399,045 total project cost, with the City's \$79,809 General Fund match fulfilling the remainder. If the grant is awarded, the City will proceed with design and construction in 2026. If the grant is not awarded, the initiative will not be implemented and no City funds will be spent.

By pursuing this contingent project, Ridgefield positions itself to deliver a transformative access improvement at minimal local cost, while ensuring that City dollars are protected unless leveraged by substantial outside funding.

The project is contingent on a TIB grant submitted.

- **Pump Track**

Pump tracks are bike tracks designed with a series of “rollers” (small hills) and angled berms. Riders “pump” using up and down movements to maximize momentum without the need for pedaling. Traditionally, pump tracks are made of dirt. Tracks can also be made of asphalt or concrete. Pump tracks can range in difficulty levels. A good track can accommodate a variety of users, from beginner to advanced. The pump track design at Boyse Park is intended to accommodate varied levels of riders. The track will feature an easy / moderate main outside loop with an internal alternate track for advanced users.

- **Jump Track**

The jump track begins with a large mound for bikes to use as a starting point. The track works with the natural slope of the site and the potential energy created by climbing the first mound. By using gravity to create momentum, bikers will ride north until they reach the second mound (jump) and “get air.” Riders land at the bottom of the second mound and return to the top of the track using the remaining trail.

• **Nature Trail and Observation Deck**

The quarter-mile-long nature trail is a pedestrian-centric feature that creates an opportunity for park users to see the rich biodiversity of the park up close. The trail is meant to be accessible to all users with a zig-zagging slope of 5% or less. The trail terminates at the wetlands with an observation deck for viewing the natural surroundings. Bird-watching encouraged.

• **Passive Recreation**

In the southeast corner of the site, a large, gently sloping area provides the opportunity for passive recreation. With over 42,000 square feet of space, there is plenty of room for a day in the park. Passive recreation spaces can accommodate activities like Frisbee, tossing around the football, pick up soccer games, picnicking or playing tag with the kids.

• **Multi-use Trail**

A multi-use asphalt pathway through the site allows for both connectivity and recreation. The trail will be gently sloped and accessible to walking, biking, skating, and running. Users can take advantage of the majestic west-facing views as they take a morning stroll through the park. The trail is connected to nearby neighborhoods by local crosswalks at intersections along NE 32<sup>nd</sup> Avenue.

• **Covered Picnic Shelter**

A covered picnic shelter is one of four programmed picnic areas in the park. The covered picnic area is located to take advantage of the specular views of the park’s natural area. This will be a great place for small family celebrations like birthdays or holidays. The covered picnic area is open on all sides, allowing maximum visibility.

• **Public Restroom & Parking**

Vehicular access to the site will be available with an off-street parking lot accessible form NE 32<sup>nd</sup> Avenue. The lot will have ADA-compliant parking spaces and provide opportunities for users who need help getting to the park. Restrooms are centrally located north of the parking lot, with accessible pathways from passive and active recreation areas.

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## Images



Boyse Park Map.jpg



Boyse Park Pump Track.jpg

## Details

**Type of Project:** Design

### Benefit to Community

Boyse Park is a community park that fills a need identified in the parks capital facility plan. The phase 1 improvements provide access to park facilities that were not available by walking for the residents in the same area of town.

## Capital Cost

FY2026 Budget

**\$399K**

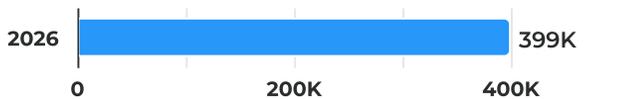
Total Budget (all years)

**\$399K**

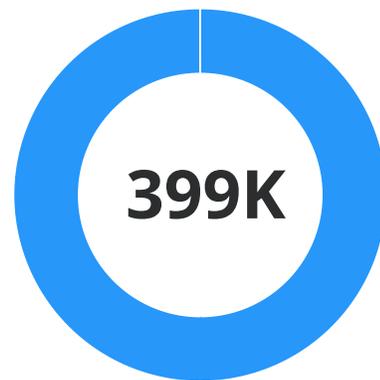
Project Total

**\$399K**

FY2026 - FY2026 Capital Cost Breakdown



Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$399,045</b>	100.00%
● Land/Right-of-way	<b>\$0</b>	0.00%
● Design	<b>\$0</b>	0.00%

● Construction/Maintenance	<b>\$399,045</b>	100.00%
● Land/Right-of-way	<b>\$0</b>	0.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$399,045	<b>\$399,045</b>
Land/Right-of-way	\$0	<b>\$0</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$399,045</b>	<b>\$399,045</b>

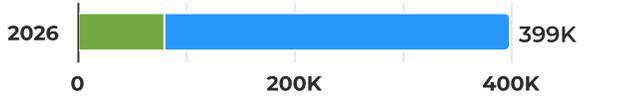
## Funding Sources

FY2026 Budget  
**\$399K**

Total Budget (all years)  
**\$399K**

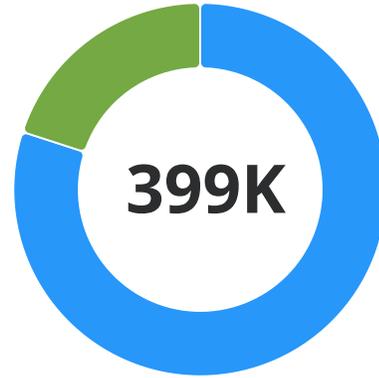
Project Total  
**\$399K**

### FY2026 - FY2026 Funding Sources Breakdown



<span style="color: blue;">●</span> Grant Funding	<b>\$319,236</b>	80.00%
<span style="color: green;">●</span> Park Impact Fees	<b>\$79,809</b>	20.00%
<span style="color: orange;">●</span> General Fund	<b>\$0</b>	0.00%

### Funding Sources for Budgeted Years



<span style="color: blue;">●</span> Grant Funding	<b>\$319,236</b>	80.00%
<span style="color: green;">●</span> Park Impact Fees	<b>\$79,809</b>	20.00%
<span style="color: orange;">●</span> General Fund	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$319,236	<b>\$319,236</b>
Park Impact Fees	\$79,809	<b>\$79,809</b>
General Fund	\$0	<b>\$0</b>
<b>Total</b>	<b>\$399,045</b>	<b>\$399,045</b>

## Operational Costs

FY2026 Budget

**\$0**

Total Budget (all years)

**\$0**

Project Total

**\$0**

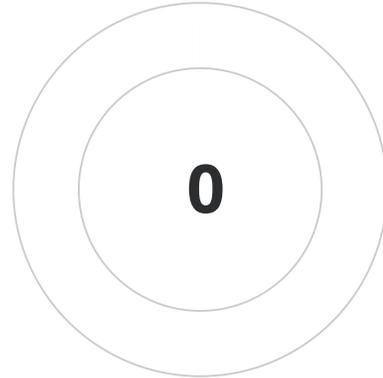
### Operational Costs Breakdown

|

● General Maintenance

**\$0** N/A

### Operational Costs for Budgeted Years



● General Maintenance

**\$0** N/A

### Detailed Breakdown

Category	Total
General Maintenance	<b>\$0</b>
<b>Total</b>	<b>\$0</b>

# Gee Creek Trail - North Segment

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Parks
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P22006
<b>Estimated Start Date</b>	01/1/2023
<b>Estimated Completion Date</b>	12/31/2028

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## Description

The Gee Creek Trail project is a multi-year design and construction project to connect the Ridgefield National Wildlife Refuge Headquarters and Carty Unit south to the Ridgefield Downtown core and nearby areas with a multimodal trail. It will include construction of approximately 2,840' multi-modal pedestrian and bicycle trails to complete this final segment of the Gee Creek Trail, the backbone of Ridgefield's trail system that connects the community to the Ridgefield National Wildlife Refuge-USFWS. The current project is for the design and engineering phase. Construction is expected to begin in 2026–2027 depending on grant funding. The city was awarded a Federal Lands Access Program grant for the design and construction of this trail segment.

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## Details

**Type of Project:** Design

### Benefit to Community

The City was awarded a federal land access program (FLAP) grant to complete a final segment of the Gee Creek Trail to connect the downtown to the Ridgefield National Wildlife Refuge. The initial budget is for design and permitting. Construction is expected to occur in 2028.

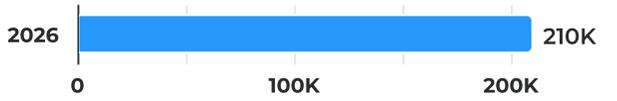
## Capital Cost

FY2026 Budget  
**\$210K**

Total Budget (all years)  
**\$210K**

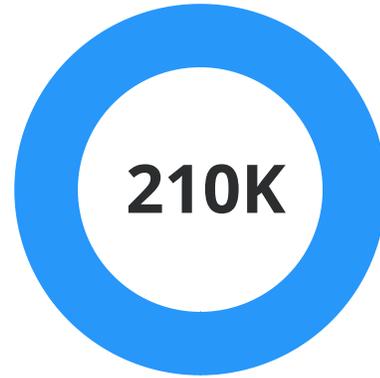
Project Total  
**\$210K**

### FY2026 - FY2026 Capital Cost Breakdown



● Design **\$210,000** 100.00%

### Capital Cost for Budgeted Years



● Design **\$210,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Design	\$210,000	<b>\$210,000</b>
<b>Total</b>	<b>\$210,000</b>	<b>\$210,000</b>

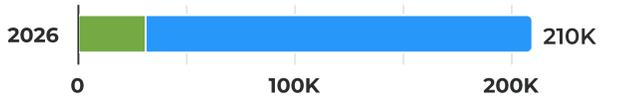
## Funding Sources

FY2026 Budget  
**\$210K**

Total Budget (all years)  
**\$210K**

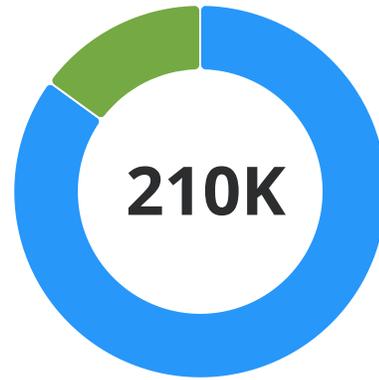
Project Total  
**\$210K**

### FY2026 - FY2026 Funding Sources Breakdown



- Grant Funding **\$178,500** 85.00%
- Park Impact Fees **\$31,500** 15.00%

### Funding Sources for Budgeted Years



- Grant Funding **\$178,500** 85.00%
- Park Impact Fees **\$31,500** 15.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$178,500	<b>\$178,500</b>
Park Impact Fees	\$31,500	<b>\$31,500</b>
<b>Total</b>	<b>\$210,000</b>	<b>\$210,000</b>

# Hayden Park Playground Replacement

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Parks
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

## Project Location

1308 North Heron Drive



## Description

Hayden Park’s playground and core site systems were installed in 2005 and are now at the end of their expected 20-year lifecycle. As a neighborhood park, Hayden provides essential access for families and children in one of Ridgefield’s older subdivisions. The playground’s age presents increasing safety, accessibility, and maintenance challenges, and, without replacement, will eventually force closure. Compounding the urgency is that Hayden’s two sister neighborhood parks, built in the same era, are on a similar lifecycle trajectory. If left unaddressed, multiple playgrounds could age out simultaneously, leaving a significant service gap in an established residential area.

This request funds a full lifecycle replacement and site refresh at Hayden Park. The scope includes removal of the existing play structure, installation of a new CPSI-compliant playground, and conversion of the surfacing to poured-in-place (PIP) rubber, which is both ADA-accessible and significantly reduces ongoing maintenance compared to engineered wood fiber. The project also replaces inefficient irrigation zones, updates site furnishings, and installs signage consistent with the City’s Engineering Standards Vol. 3.

Investing in lifecycle improvements now avoids the safety, liability, and reputational risks of playground closures and reduces long-term O&M hours through more durable materials. Families will gain a safer, more inclusive, and more enjoyable park, while staff benefit from fewer emergency repairs and maintenance-intensive tasks.

The project is grant contingent for 50% of the costs.

## Details

**Type of Project:** Other

## Capital Cost

FY2026 Budget  
**\$488K**

Total Budget (all years)  
**\$488K**

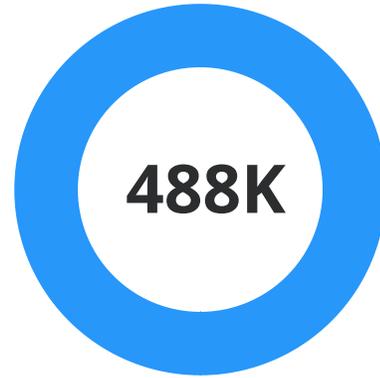
Project Total  
**\$488K**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance **\$488,000** 100.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance **\$488,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$488,000	<b>\$488,000</b>
<b>Total</b>	<b>\$488,000</b>	<b>\$488,000</b>

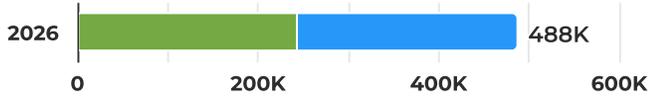
## Funding Sources

FY2026 Budget  
**\$488K**

Total Budget (all years)  
**\$488K**

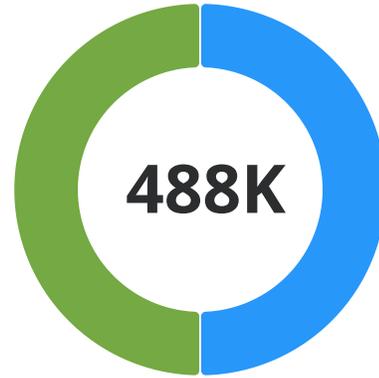
Project Total  
**\$488K**

### FY2026 - FY2026 Funding Sources Breakdown



- Grant Funding **\$244,000** 50.00%
- General Fund **\$244,000** 50.00%

### Funding Sources for Budgeted Years



- Grant Funding **\$244,000** 50.00%
- General Fund **\$244,000** 50.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Grant Funding	\$244,000	<b>\$244,000</b>
General Fund	\$244,000	<b>\$244,000</b>
<b>Total</b>	<b>\$488,000</b>	<b>\$488,000</b>

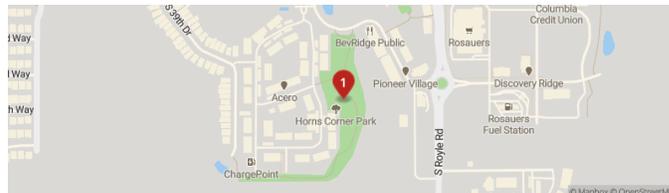
# Horns Corner Park Design

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Parks
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P21025
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

## Project Location

5054 Pioneer Street



## Description

Horn's Corner Park is a 10-acre site in central Ridgefield, adopted through a 2023 master plan that incorporated extensive neighborhood and citywide engagement. The plan outlined a phased buildout to serve both immediate neighborhood needs and long-term community growth. Central to the vision is the development of Ridgefield's first inclusive-design playground, a feature consistently identified as a top community priority. Supporting amenities include restrooms, parking, accessible walking paths, site lighting, landscaping, and signage built to the City's Engineering Standards Vol. 3, ensuring consistency and durability across the park system.

While the master plan envisioned a phased construction approach, this request advances design and engineering for the full buildout of the park. Producing a complete, bid-ready package by the end of 2026 ensures Ridgefield can move directly into construction in 2027 as funding is secured. A full-design approach minimizes the inefficiencies of designing in segments, reduces escalation costs, and avoids later rework of core systems like utilities, circulation, and stormwater. It also significantly improves competitiveness in external funding applications, since the Recreation and Conservation Office (RCO) and similar funders heavily weight shovel-ready projects with detailed engineering.

Inclusive playgrounds require intentional, professional design to achieve their goals. Accessibility and inclusivity depend not just on equipment selection but on the integration of surfacing, circulation patterns, sensory-rich experiences, transfer supports, caregiver amenities, and infrastructure that makes the space usable and inviting for all ages and abilities. These critical design decisions cannot be postponed until construction; they must be incorporated into detailed plans and specifications at this stage.

This is a one-time request for consultant-led design services, leveraging both City funds and anticipated grant match opportunities. By advancing design now, Ridgefield positions itself to apply for the 2026 RCO construction funding cycle, ensuring the community's first inclusive playground and supporting amenities can move from concept to reality without delay. The investment delivers both a shovel-ready project for external funding and a strong equity statement: that Ridgefield's parks are designed to welcome and serve everyone.

This project is grant contingent for 50% of the cost of the project.

## Details

**Type of Project:** Design

### Benefit to Community

Complete design and bid package for a phased construction of a fully inclusive playground and park amenities. Eligible for PIF. Project is grant contingent. 50/50 split for grant and city match.

## Capital Cost

FY2026 Budget

**\$400K**

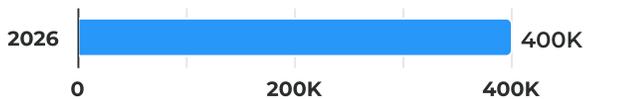
Total Budget (all years)

**\$400K**

Project Total

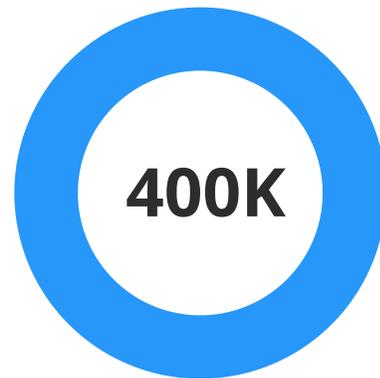
**\$400K**

FY2026 - FY2026 Capital Cost Breakdown



● Design **\$400,000** 100.00%

Capital Cost for Budgeted Years



● Design **\$400,000** 100.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Design	\$400,000	\$400,000
<b>Total</b>	<b>\$400,000</b>	<b>\$400,000</b>

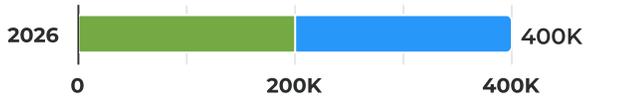
## Funding Sources

FY2026 Budget  
**\$400K**

Total Budget (all years)  
**\$400K**

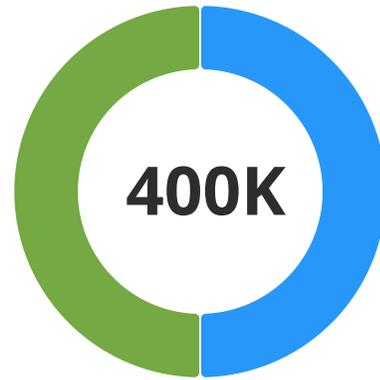
Project Total  
**\$400K**

### FY2026 - FY2026 Funding Sources Breakdown



- Grant Funding **\$200,000** 50.00%
- Park Impact Fees **\$200,000** 50.00%

### Funding Sources for Budgeted Years



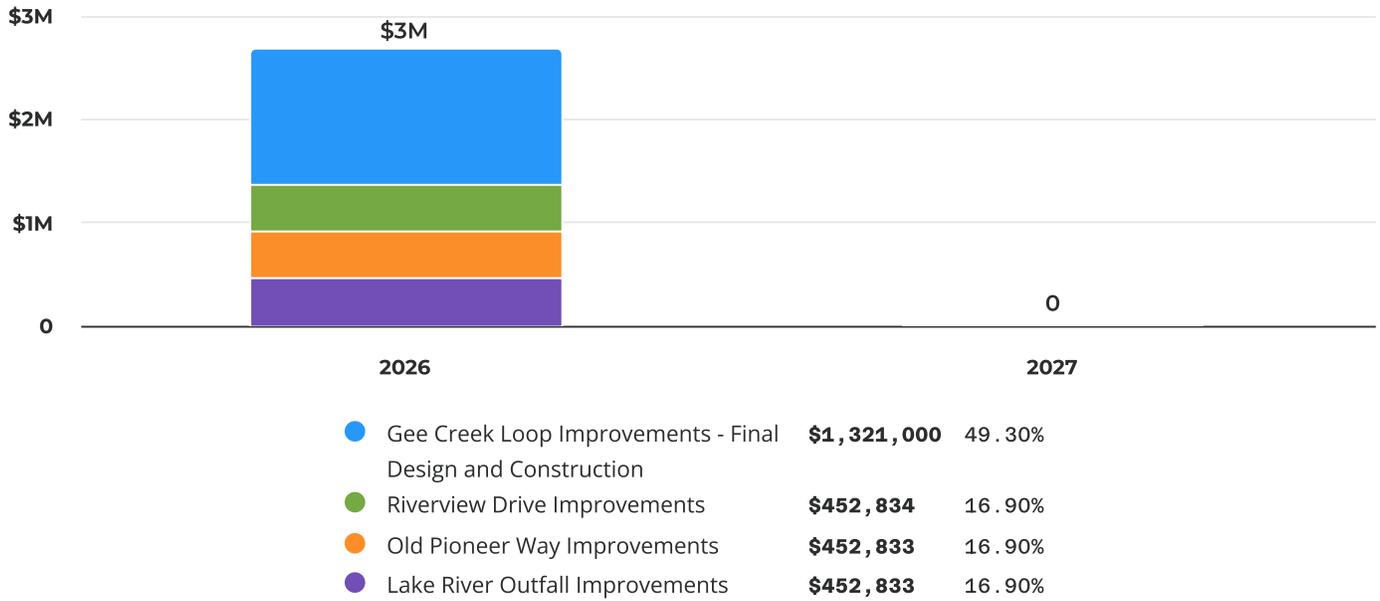
- Grant Funding **\$200,000** 50.00%
- Park Impact Fees **\$200,000** 50.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$200,000	<b>\$200,000</b>
Park Impact Fees	\$200,000	<b>\$200,000</b>
<b>Total</b>	<b>\$400,000</b>	<b>\$400,000</b>

# Storm Water Projects

## FY26 - FY26 Storm Water Projects Projects



## Summary of Requests

Project No. / Category	FY2026	FY2027	Total
P23012 Gee Creek Loop Improvements - Final Design and Construction	\$1,321,000	\$0	\$1,321,000
P24011-3 Riverview Drive Improvements	\$452,834	\$0	\$452,834
P24011-1 Old Pioneer Way Improvements	\$452,833	\$0	\$452,833
P24011-2 Lake River Outfall Improvements	\$452,833	\$0	\$452,833
<b>Total Summary of Requests</b>	<b>\$2,679,500</b>	<b>\$0</b>	<b>\$2,679,500</b>

# Gee Creek Loop Improvements - Final Design and Construction

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P23012
<b>Estimated Start Date</b>	01/1/2023
<b>Estimated Completion Date</b>	12/31/2025

## Project Location

South Gee Creek Loop



## Description

The project will design and construct improvements along the S Gee Creek Loop as well as construct a pedestrian crossing on Pioneer Street (State HWY 501). The work will consist of evaluation of the stormwater system, pavement surface and pedestrian accessibility. The improvements will include stormwater improvement, roadway repairs, resurfacing and pedestrian facilities. All designs shall meet current roadway standards and specifications.

Funded through a Community Development Block Grant for \$195k, a Public Works Board loan for \$522,500k, Water Operating funds of \$111,500 and a Transportation Benefit District match of \$492k.

## Details

**Type of Project:** Infrastructure Improvement

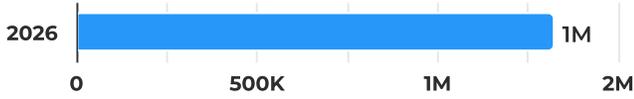
## Capital Cost

FY2026 Budget  
**\$1.32M**

Total Budget (all years)  
**\$1.32M**

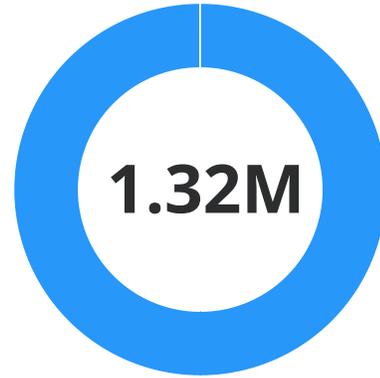
Project Total  
**\$1.32M**

**FY2026 - FY2026 Capital Cost Breakdown**



● Construction/Maintenance	<b>\$1,321,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

**Capital Cost for Budgeted Years**



● Construction/Maintenance	<b>\$1,321,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$1,321,000	<b>\$1,321,000</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$1,321,000</b>	<b>\$1,321,000</b>

## Funding Sources

FY2026 Budget  
**\$1.32M**

Total Budget (all years)  
**\$1.32M**

Project Total  
**\$1.32M**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance	<b>\$522,500</b>	39.55%
● Transportation Benefit District	<b>\$492,000</b>	37.24%
● Grant Funding	<b>\$195,000</b>	14.76%
● Water Fund	<b>\$111,500</b>	8.44%
● General Fund	<b>\$0</b>	0.00%

### Funding Sources for Budgeted Years



● Debt Issuance	<b>\$522,500</b>	39.55%
● Transportation Benefit District	<b>\$492,000</b>	37.24%
● Grant Funding	<b>\$195,000</b>	14.76%
● Water Fund	<b>\$111,500</b>	8.44%
● General Fund	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Debt Issuance	\$522,500	<b>\$522,500</b>
Transportation Benefit District	\$492,000	<b>\$492,000</b>
Grant Funding	\$195,000	<b>\$195,000</b>
Water Fund	\$111,500	<b>\$111,500</b>
General Fund	\$0	<b>\$0</b>
<b>Total</b>	<b>\$1,321,000</b>	<b>\$1,321,000</b>

# Lake River Outfall Improvements

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Storm Drainage Utilities
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P24011-2
<b>Estimated Completion Date</b>	12/31/2026

---

## Description

Lake River Outfall stormwater enhancement and treatment.

Designed and “construction-ready” in 2021, it has been determined that the scope of the Lake River Outfall Project design shall be significantly restructured. There are extensive upstream conveyance system deficiencies from the existing outfall. The scope of this project has shifted to address these deficiencies. Improvements will include assessing the existing condition of the stormwater system on Pioneer Street from 8th Street to Main Street and determining a solution to address the conveyance issues.

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## Images



New Project Area 2025.jpg

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## Details

**Type of Project:** Infrastructure Improvement

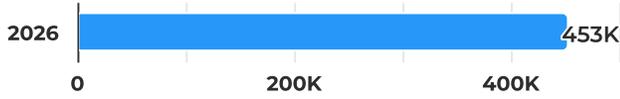
## Capital Cost

FY2026 Budget  
**\$453K**

Total Budget (all years)  
**\$453K**

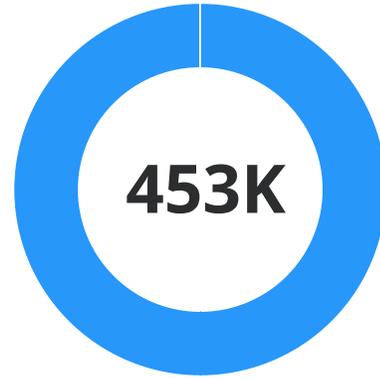
Project Total  
**\$453K**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance	<b>\$452,833</b>	100.00%
● Design	<b>\$0</b>	0.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$452,833</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$452,833	<b>\$452,833</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$452,833</b>	<b>\$452,833</b>

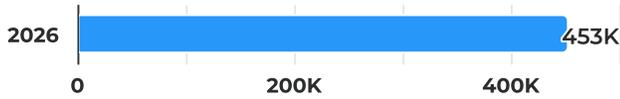
## Funding Sources

FY2026 Budget  
**\$453K**

Total Budget (all years)  
**\$453K**

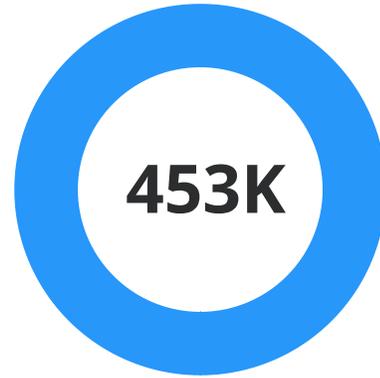
Project Total  
**\$453K**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance **\$452,833** 100.00%

### Funding Sources for Budgeted Years



● Debt Issuance **\$452,833** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Debt Issuance	\$452,833	<b>\$452,833</b>
<b>Total</b>	<b>\$452,833</b>	<b>\$452,833</b>

# Old Pioneer Way Improvements

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Storm Drainage Utilities
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P24011-1
<b>Estimated Start Date</b>	01/1/2025
<b>Estimated Completion Date</b>	12/31/2026

---

## Description

Old Pioneer Way includes stormwater facilities and pavement repairs.

The Old Pioneer Way project was fully designed and construction-ready in 2021. A consultant will be selected to modify the current design to meet the 2019 WA DOE Stormwater Management Manual for Western Washington and taken through to a construction-ready design.

Construction will be packaged with two additional downtown stormwater improvement projects and is expected to be constructed by the end of 2026.

---

## Images



Old Pioneer Way Storm Project.jpg

## Details

**Type of Project:** Infrastructure Improvement

## Capital Cost

FY2026 Budget

**\$453K**

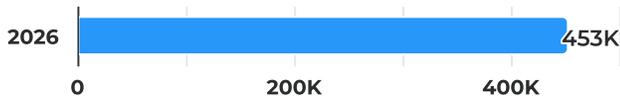
Total Budget (all years)

**\$453K**

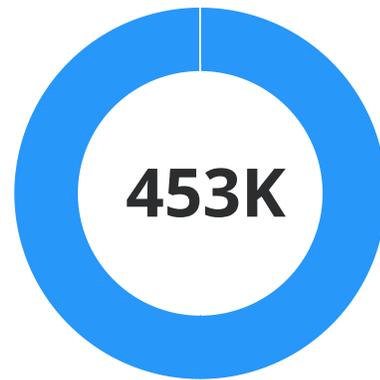
Project Total

**\$453K**

### FY2026 - FY2026 Capital Cost Breakdown



### Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$452,833</b>	100.00%
● Design	<b>\$0</b>	0.00%

● Construction/Maintenance	<b>\$452,833</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$452,833	<b>\$452,833</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$452,833</b>	<b>\$452,833</b>

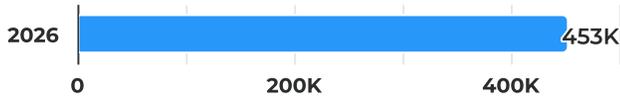
## Funding Sources

FY2026 Budget  
**\$453K**

Total Budget (all years)  
**\$453K**

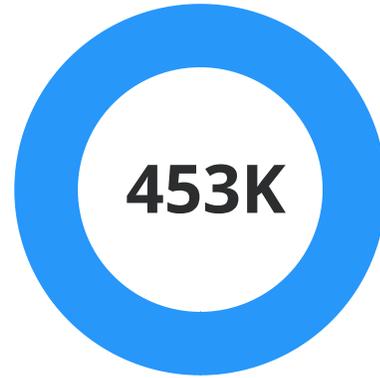
Project Total  
**\$453K**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance **\$452,833** 100.00%

### Funding Sources for Budgeted Years



● Debt Issuance **\$452,833** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Debt Issuance	\$452,833	<b>\$452,833</b>
<b>Total</b>	<b>\$452,833</b>	<b>\$452,833</b>

# Riverview Drive Improvements

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Capital Expenditure
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P24011-3
<b>Estimated Start Date</b>	01/1/2025
<b>Estimated Completion Date</b>	12/31/2026

---

## Description

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

The Riverview Drive Project was designed to be 90% in 2022. The awarded consultant will be provided the existing AutoCAD plans at 90% completion for modification under the 2019 WA DOE Stormwater Management Manual for Western Washington and taken through to a construction-ready design.

Construction will be packaged with two additional downtown stormwater improvement projects.

---

## Images



Riverview Drive Storm  
Project.jpg

## Details

**Type of Project:** New Construction

## Capital Cost

FY2026 Budget

**\$453K**

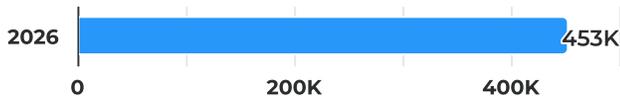
Total Budget (all years)

**\$453K**

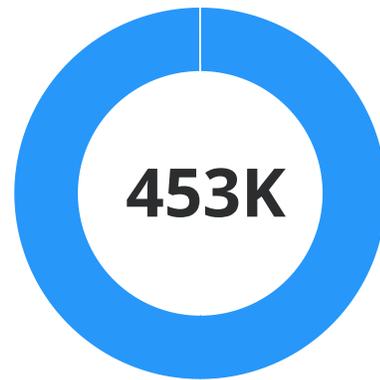
Project Total

**\$453K**

### FY2026 - FY2026 Capital Cost Breakdown



### Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$452,834</b>	100.00%
● Design	<b>\$0</b>	0.00%

● Construction/Maintenance	<b>\$452,834</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$452,834	<b>\$452,834</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$452,834</b>	<b>\$452,834</b>

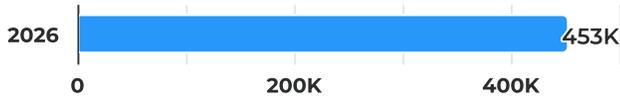
## Funding Sources

FY2026 Budget  
**\$453K**

Total Budget (all years)  
**\$453K**

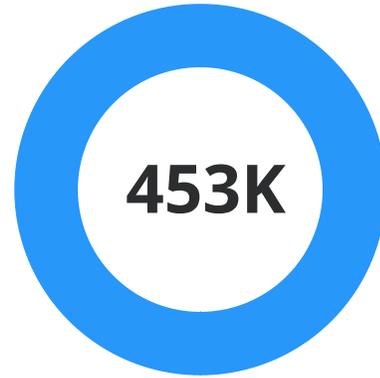
Project Total  
**\$453K**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance **\$452,834** 100.00%

### Funding Sources for Budgeted Years



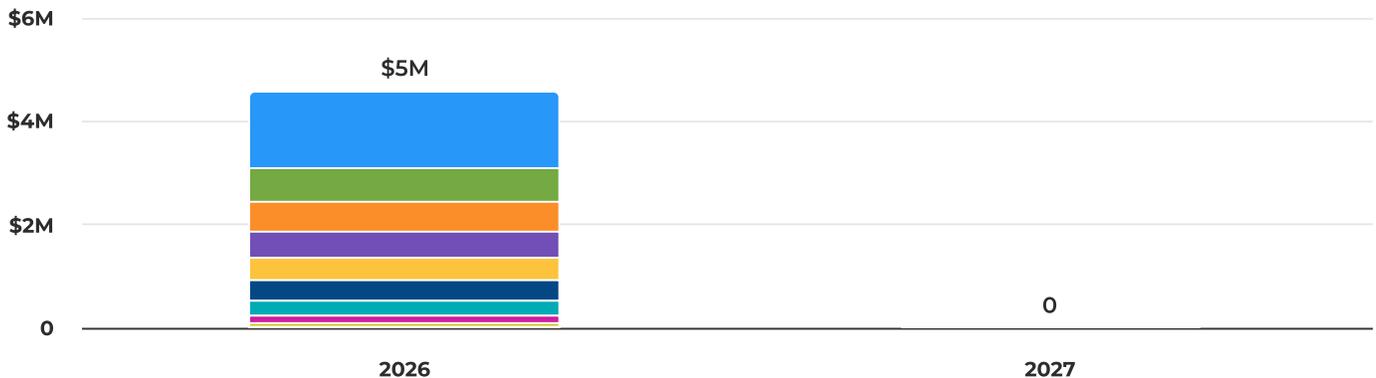
● Debt Issuance **\$452,834** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Debt Issuance	\$452,834	<b>\$452,834</b>
<b>Total</b>	<b>\$452,834</b>	<b>\$452,834</b>

# Street and Multi Modal Projects

## FY26 - FY26 Street and Multi Modal Projects Projects



● Pioneer Street Slope Stabilization	<b>\$1,500,000</b>	32.75%
● Royle Road S 19th Street to Hillhurst Rd Final Design	<b>\$625,000</b>	13.64%
● Pavement Preservation Program	<b>\$600,000</b>	13.10%
● Hall & Elm Improvement Project	<b>\$492,000</b>	10.74%
● S 35th Avenue Extension Alternatives Analysis	<b>\$442,000</b>	9.65%
● S10th/11th Crossing Planning and 30% Design	<b>\$391,000</b>	8.54%
● Ridgefield/I-5 South Connector Project	<b>\$311,000</b>	6.79%
● Carty Road Multi-Purpose Trail Ph 1 (Hillhurst Crosswalk)	<b>\$115,600</b>	2.52%
● Downtown Street Light Enhancement Project	<b>\$84,000</b>	1.83%
● Sidewalk Replacement Program	<b>\$20,000</b>	0.44%

### Summary of Requests

Project No. / Category	FY2026	FY2027	Total
-- Pioneer Street Slope Stabilization	\$1,500,000	\$0	<b>\$1,500,000</b>
P21026 Royle Road S 19th Street to Hillhurst Rd Final Design	\$625,000	\$0	<b>\$625,000</b>
-- Pavement Preservation Program	\$600,000	\$0	<b>\$600,000</b>
P24010 Hall & Elm Improvement Project	\$492,000	\$0	<b>\$492,000</b>
P22010 S 35th Avenue Extension Alternatives Analysis	\$442,000	\$0	<b>\$442,000</b>
-- S10th/11th Crossing Planning and 30% Design	\$391,000	\$0	<b>\$391,000</b>
P25002 Ridgefield/I-5 South Connector Project	\$311,000	\$0	<b>\$311,000</b>
P25003 Carty Road Multi-Purpose Trail Ph 1 (Hillhurst Crosswalk)	\$115,600	\$0	<b>\$115,600</b>
P22011 Downtown Street Light Enhancement Project	\$84,000	\$0	<b>\$84,000</b>
-- Sidewalk Replacement Program	\$20,000	\$0	<b>\$20,000</b>

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
<b>Total Summary of Requests</b>	<b>\$4,580,600</b>	<b>\$0</b>	<b>\$4,580,600</b>

---

# Carty Road Multi-Purpose Trail Ph 1 (Hillhurst Crosswalk)

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P25003
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2028

## Project Location



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## Description

This project will be Phase 1 of the development of the Carty Road Multi-Purpose Trail project. Phase 1 will be the construction of an enhanced crosswalk at the S Hillhurst Road and Carty Road intersection.

---

## Details

**Type of Project:** Other

### **Benefit to Community**

The Carty Road multipurpose trail will be a three-year project due to funding stipulations included in grant funding for the project. Phase 1 will be an enhanced cross-walk on the corner of Hillhurst and Carty Road to improve a safer crossing of a major roadway for pedestrian traffic.

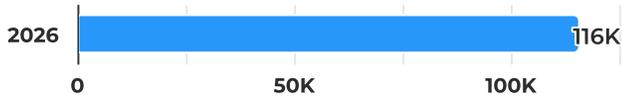
## Capital Cost

FY2026 Budget  
**\$116K**

Total Budget (all years)  
**\$116K**

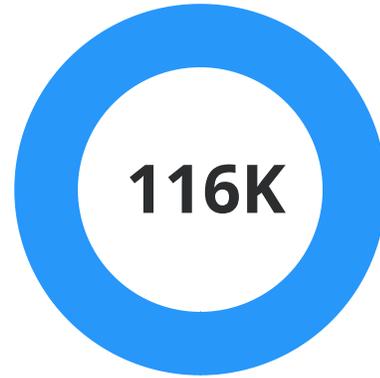
Project Total  
**\$116K**

### FY2026 - FY2026 Capital Cost Breakdown



● Design **\$115,600** 100.00%

### Capital Cost for Budgeted Years



● Design **\$115,600** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Design	\$115,600	<b>\$115,600</b>
<b>Total</b>	<b>\$115,600</b>	<b>\$115,600</b>

## Funding Sources

FY2026 Budget

**\$116K**

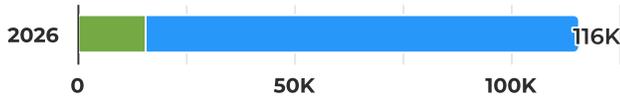
Total Budget (all years)

**\$116K**

Project Total

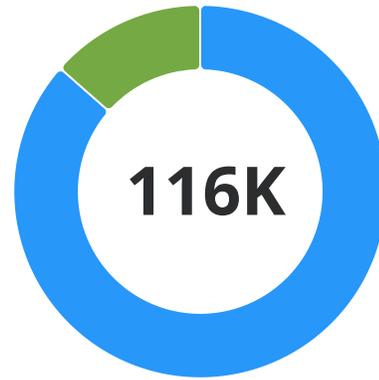
**\$116K**

### FY2026 - FY2026 Funding Sources Breakdown



- Grant Funding **\$100,000** 86.51%
- General Fund **\$15,600** 13.49%

### Funding Sources for Budgeted Years



- Grant Funding **\$100,000** 86.51%
- General Fund **\$15,600** 13.49%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$100,000	<b>\$100,000</b>
General Fund	\$15,600	<b>\$15,600</b>
<b>Total</b>	<b>\$115,600</b>	<b>\$115,600</b>

# Downtown Street Light Enhancement Project

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P22011
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2027

---

## Description

Two year phased replacement of 16 downtown cobra head street lights with new main street style lights.

---

## Details

**Type of Project:** Repair and Replacement

## Capital Cost

FY2026 Budget

**\$84K**

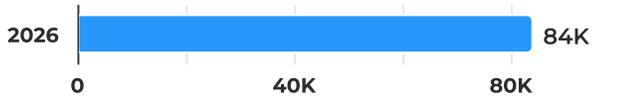
Total Budget (all years)

**\$84K**

Project Total

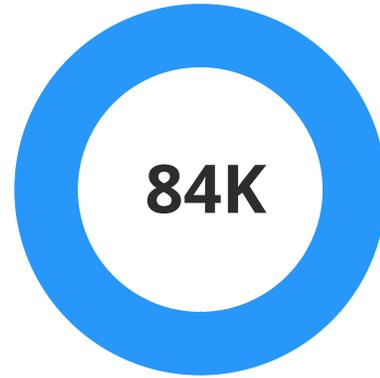
**\$84K**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance **\$84,000** 100.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance **\$84,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$84,000	<b>\$84,000</b>
<b>Total</b>	<b>\$84,000</b>	<b>\$84,000</b>

## Funding Sources

FY2026 Budget

**\$84K**

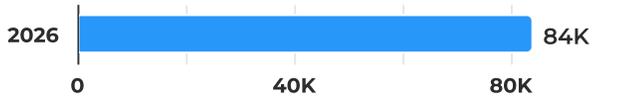
Total Budget (all years)

**\$84K**

Project Total

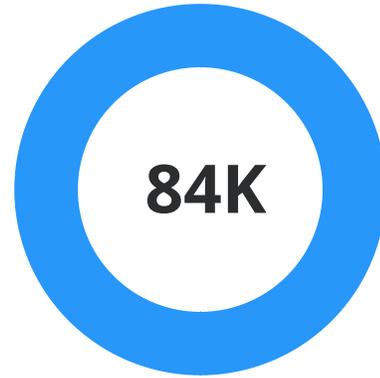
**\$84K**

### FY2026 - FY2026 Funding Sources Breakdown



● General Fund **\$84,000** 100.00%

### Funding Sources for Budgeted Years



● General Fund **\$84,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
General Fund	\$84,000	<b>\$84,000</b>
<b>Total</b>	<b>\$84,000</b>	<b>\$84,000</b>

# Hall & Elm Improvement Project

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P24010
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2027

---

## Description

### Scope of Work

The project will design and construct improvements to a three-block area of downtown Ridgefield. The improvements will include upgrading an undersized water line to current standards, stormwater improvements to mitigate ponding on residential lots from public runoff, approximately 300 feet of sidewalks with associated ADA ramps, and paving.

The city received a Community Development Block Grant (CDBG) to fund a portion of the construction.

---

## Images



Location of Project

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## Details

### Benefit to Community

The Hall & Elm Improvement project will replace existing old water lines, improve stormwater runoff to limit impacts on residential properties, add sidewalks and ADA curb ramps for improved accessibility and complete pavement restoration.

## Capital Cost

FY2026 Budget  
**\$492K**

Total Budget (all years)  
**\$492K**

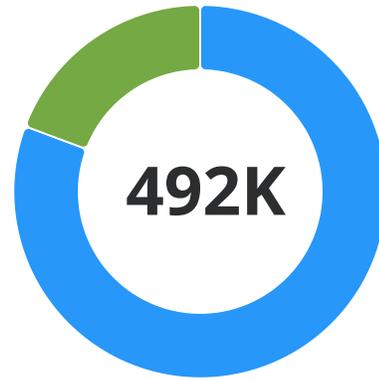
Project Total  
**\$492K**

**FY2026 - FY2026 Capital Cost Breakdown**



- Construction/Maintenance **\$397,000** 80.69%
- Design **\$95,000** 19.31%

**Capital Cost for Budgeted Years**



- Construction/Maintenance **\$397,000** 80.69%
- Design **\$95,000** 19.31%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$397,000	<b>\$397,000</b>
Design	\$95,000	<b>\$95,000</b>
<b>Total</b>	<b>\$492,000</b>	<b>\$492,000</b>

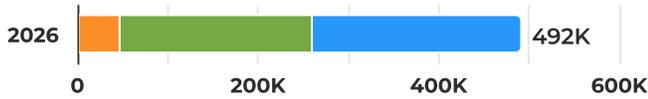
## Funding Sources

FY2026 Budget  
**\$492K**

Total Budget (all years)  
**\$492K**

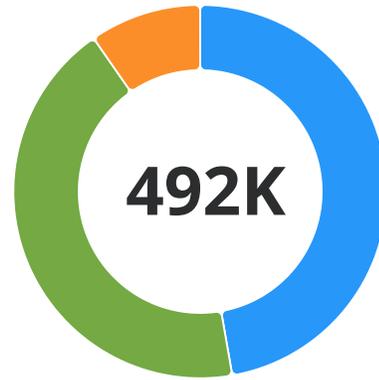
Project Total  
**\$492K**

### FY2026 - FY2026 Funding Sources Breakdown



● Grant Funding	<b>\$232,470</b>	47.25%
● Water SDC Fees	<b>\$212,000</b>	43.09%
● Transportation Benefit District	<b>\$47,530</b>	9.66%

### Funding Sources for Budgeted Years



● Grant Funding	<b>\$232,470</b>	47.25%
● Water SDC Fees	<b>\$212,000</b>	43.09%
● Transportation Benefit District	<b>\$47,530</b>	9.66%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$232,470	<b>\$232,470</b>
Water SDC Fees	\$212,000	<b>\$212,000</b>
Transportation Benefit District	\$47,530	<b>\$47,530</b>
<b>Total</b>	<b>\$492,000</b>	<b>\$492,000</b>

# Pavement Preservation Program

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

---

## Description

2026 Pavement Preservation work will include asphalt repairs, ADA sidewalk construction, striping and slurry sealing.

### Project Background

Ridgefield's livability, economic vitality, and public safety depend on a healthy, viable street system. This includes upgrading substandard roads, improving pavement conditions, and improving ADA accessibility. Scheduled maintenance extends the life of our streets by 50% and costs less than extensive repairs needed without it.

Each year, Ridgefield completes road maintenance and preservation projects by monitoring and prioritizing streets according to the Pavement Conditions Index (PCI). Proactive pavement preservation methods are the best way to prevent costly street repairs in the future. This program is paid for by all who use Ridgefield's streets through the Ridgefield Transportation Benefit District.

---

## Details

**Type of Project:** Repair and Replacement

### **Benefit to Community**

The pavement preservation program is designed to keep the transportation network in a very good condition according to the Pavement Condition Index. The program models maintenance activities to complete preservation steps early and often to reduce the need for costly reconstruction of the transportation network.

## Capital Cost

FY2026 Budget  
**\$600K**

Total Budget (all years)  
**\$600K**

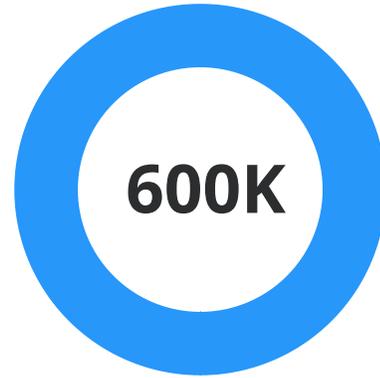
Project Total  
**\$600K**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance **\$600,000** 100.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance **\$600,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$600,000	<b>\$600,000</b>
<b>Total</b>	<b>\$600,000</b>	<b>\$600,000</b>

## Funding Sources

FY2026 Budget  
**\$600K**

Total Budget (all years)  
**\$600K**

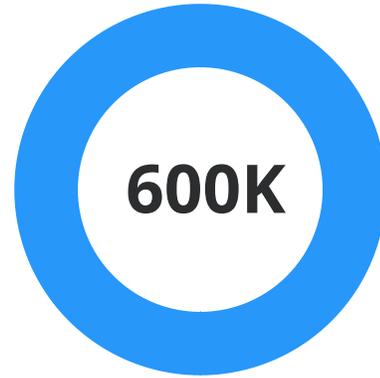
Project Total  
**\$600K**

### FY2026 - FY2026 Funding Sources Breakdown



● Transportation Benefit District      **\$600,000**    100.00%

### Funding Sources for Budgeted Years



● Transportation Benefit District      **\$600,000**    100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Transportation Benefit District	\$600,000	<b>\$600,000</b>
<b>Total</b>	<b>\$600,000</b>	<b>\$600,000</b>

# Pioneer Street Slope Stabilization

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

## Project Location



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## Description

Design and phase 1 of construction for the slope stabilization along Pioneer Street between Reiman Road and 32nd Avenue. Funded through a capital grant from state legislature.

---

## Details

**Type of Project:** Repair and Replacement

## Capital Cost

FY2026 Budget  
**\$1.5M**

Total Budget (all years)  
**\$1.5M**

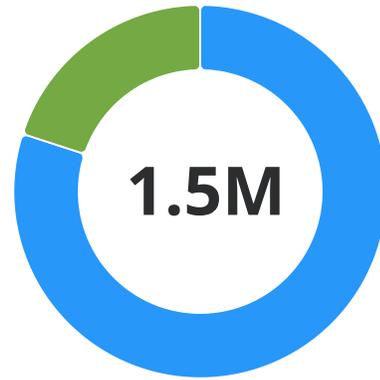
Project Total  
**\$1.5M**

### FY2026 - FY2026 Capital Cost Breakdown



<span style="color: blue;">●</span> Construction/Maintenance	<b>\$1,200,000</b>	80.00%
<span style="color: green;">●</span> Design	<b>\$300,000</b>	20.00%

### Capital Cost for Budgeted Years



<span style="color: blue;">●</span> Construction/Maintenance	<b>\$1,200,000</b>	80.00%
<span style="color: green;">●</span> Design	<b>\$300,000</b>	20.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$1,200,000	<b>\$1,200,000</b>
Design	\$300,000	<b>\$300,000</b>
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

## Funding Sources

FY2026 Budget

**\$1.5M**

Total Budget (all years)

**\$1.5M**

Project Total

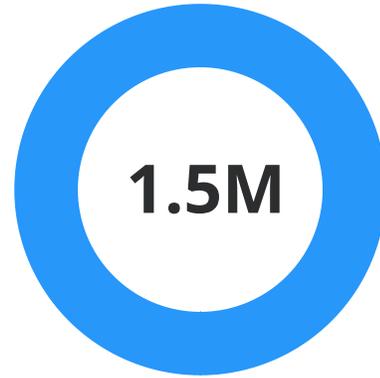
**\$1.5M**

### FY2026 - FY2026 Funding Sources Breakdown



● Grant Funding **\$1,500,000** 100.00%

### Funding Sources for Budgeted Years



● Grant Funding **\$1,500,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$1,500,000	<b>\$1,500,000</b>
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

# Ridgefield/I-5 South Connector Project

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P25002
<b>Estimated Start Date</b>	01/1/2024
<b>Estimated Completion Date</b>	12/31/2026

## Project Location



## Description

Planning study to complete an alternatives analysis and select a preferred alternative for the Ridgefield/I-5 South Connector Project (known as Stage 2).

## Details

**Type of Project:** New Road

### Benefit to Community

This is the second stage of a project to identify and select a preferred alternative to connect Ridgefield to I-5 at the 219th junction. The benefit is to provide a second main access point to the city to relieve congestion at the main entrance to Ridgefield on exit 14/Pioneer Street.

## Capital Cost

FY2026 Budget  
**\$311K**

Total Budget (all years)  
**\$311K**

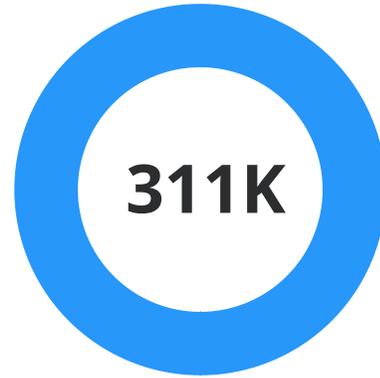
Project Total  
**\$311K**

### FY2026 - FY2026 Capital Cost Breakdown



● Planning **\$311,000** 100.00%

### Capital Cost for Budgeted Years



● Planning **\$311,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Planning	\$311,000	<b>\$311,000</b>
<b>Total</b>	<b>\$311,000</b>	<b>\$311,000</b>

## Funding Sources

FY2026 Budget

**\$311K**

Total Budget (all years)

**\$311K**

Project Total

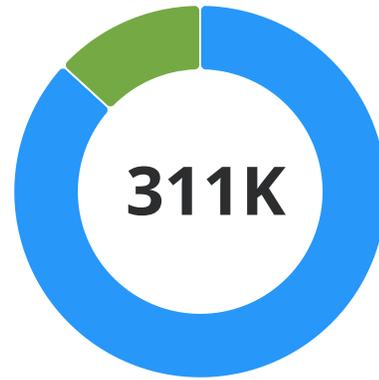
**\$311K**

### FY2026 - FY2026 Funding Sources Breakdown



<span style="color: blue;">●</span> Grant Funding	<b>\$270,000</b>	86.82%
<span style="color: green;">●</span> General Fund	<b>\$41,000</b>	13.18%

### Funding Sources for Budgeted Years



<span style="color: blue;">●</span> Grant Funding	<b>\$270,000</b>	86.82%
<span style="color: green;">●</span> General Fund	<b>\$41,000</b>	13.18%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$270,000	<b>\$270,000</b>
General Fund	\$41,000	<b>\$41,000</b>
<b>Total</b>	<b>\$311,000</b>	<b>\$311,000</b>

# Royle Road S 19th Street to Hillhurst Rd Final Design

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P21026
<b>Estimated Start Date</b>	01/1/2022
<b>Estimated Completion Date</b>	12/31/2027

---

## Description

# Royle Road Corridor

Royle Road is being planned with a traffic lane in each direction, a center turn lane at intersections (except at roundabouts), bike lanes in each direction, and sidewalks on each side. When completed, bicyclists and pedestrians will be able to travel without interruption between Pioneer Street and Hillhurst Road.

### Project Background

In 2016, City Staff and City Council identified the need for improvements to S. Royle Road, which has been an integral part of Ridgefield's road system for many decades, and is an important north-south transportation route for residents, businesses and visitors.

S. Royle Road also connects with S. 15<sup>th</sup> Street/ Wells Drive, an east-west collector route which connects developing residential areas to the west in the area known as the "Gee Creek Plateau" with the industrial and business park areas to the east toward Timm Road.

The City has divided the Royle Road corridor improvements into three phases:

- **Phase 1 (Complete):** Central Section of Royle Road, between S. 19<sup>th</sup> Street and north of S. 15<sup>th</sup> Street/ Wells Drive.
- **Phase 2 (Complete):** Northern Section of Royle Road, between north of South 15<sup>th</sup> Street and south of South 3<sup>rd</sup> Way.
- **Phase 3 (Design beginning in 2025):** Southern Section of Royle Road, between Hillhurst Road and South 19<sup>th</sup> Street.

### Phase 3

Southern Section of Royle Road, between Hillhurst Road and South 19<sup>th</sup> Street.

Phase 3 of the Royle Road improvements will be on the southern section of the road. Phase 3 will allow us to replace a narrow culvert over Gee Creek, which impedes the water flow and fish passage along the creek, with a much improved culvert that includes a widened roadway corridor as well as removing impediments to stream flow and fish passage. The southern section of the Royle Road improvements is in the initial planning stages, with the City seeking grant funding to assist with the cost of the culvert replacement. Funding options for construction are in progress. The design phase is funded through a Public Works Board low cost loan through the State of Washington.

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## Images



Royle Rd Ph 3.jpg

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## Details

**Type of Project:** New Road

### **Benefit to Community**

Complete the design of the final phase of the Royle Road improvements to bring the main arterial to city standards with four lanes, bike lanes and sidewalks. Royle Road is one of the main arterial roads serving the Ridgefield High School and Intermediate School along with the Ridgefield Outdoor Recreation Complex. The project is funded with a low-cost Public Works Board loan.

## Capital Cost

FY2026 Budget  
**\$625K**

Total Budget (all years)  
**\$625K**

Project Total  
**\$625K**

### FY2026 - FY2026 Capital Cost Breakdown



● Design **\$625,000** 100.00%

### Capital Cost for Budgeted Years



● Design **\$625,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Design	\$625,000	<b>\$625,000</b>
<b>Total</b>	<b>\$625,000</b>	<b>\$625,000</b>

## Funding Sources

FY2026 Budget

**\$625K**

Total Budget (all years)

**\$625K**

Project Total

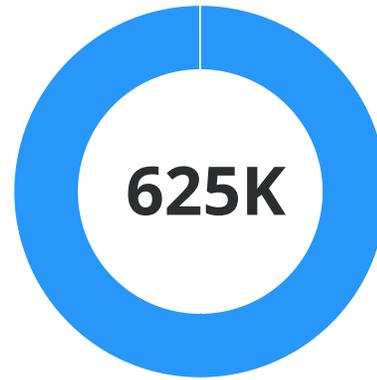
**\$625K**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance	<b>\$625,000</b>	100.00%
● Traffic Impact Fees	<b>\$0</b>	0.00%

### Funding Sources for Budgeted Years



● Debt Issuance	<b>\$625,000</b>	100.00%
● Traffic Impact Fees	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Debt Issuance	\$625,000	<b>\$625,000</b>
Traffic Impact Fees	\$0	<b>\$0</b>
<b>Total</b>	<b>\$625,000</b>	<b>\$625,000</b>

# S 35th Avenue Extension Alternatives Analysis

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P22010
<b>Estimated Start Date</b>	01/1/2023
<b>Estimated Completion Date</b>	12/31/2026

---

## Description

# South 35th Avenue Corridor Extension Project

This project intends to provide a new connection between NW 259th Street and Pioneer Street.

### Purpose and Need

During this project, the City of Ridgefield and its consultant team are engaging the community to:

- Evaluate concepts that will improve local travel reliability and connectivity within the study area (see graphic).
- Provide a new connection from South 10th Way in the Gee Creek Plateau to Pioneer Street (SR 501) to replace the only existing connection, Bertsinger Road, which is functionally obsolete.

### Impacts and Considerations

The project seeks to:

- Minimize impacts to existing properties, communities, natural features, wetlands, oak habitat, and fish-bearing streams.
- Preserve identified historic structures and determine additional areas of historical significance.
- Create a new connection that follows property lines where possible to avoid splitting up land parcels, maximizes multimodal connectivity, and further connects existing roads and pedestrian facilities.



## Details

**Type of Project:** Other

### Benefit to Community

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

## Capital Cost

FY2026 Budget

**\$442K**

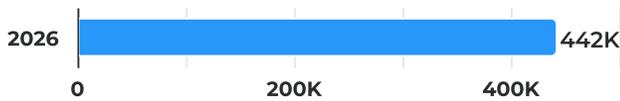
Total Budget (all years)

**\$442K**

Project Total

**\$442K**

### FY2026 - FY2026 Capital Cost Breakdown



● Planning **\$442,000** 100.00%

### Capital Cost for Budgeted Years



● Planning **\$442,000** 100.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Planning	\$442,000	\$442,000
<b>Total</b>	<b>\$442,000</b>	<b>\$442,000</b>

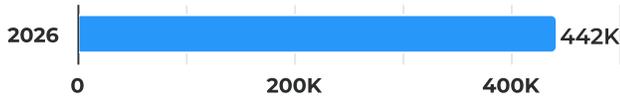
## Funding Sources

FY2026 Budget  
**\$442K**

Total Budget (all years)  
**\$442K**

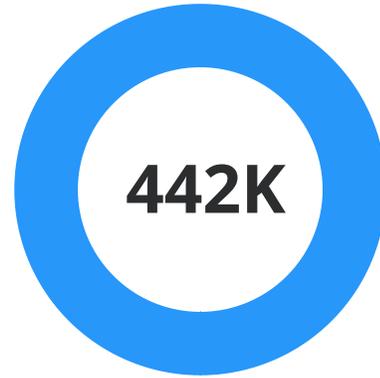
Project Total  
**\$442K**

### FY2026 - FY2026 Funding Sources Breakdown



● Developer Fees **\$442,000** 100.00%

### Funding Sources for Budgeted Years



● Developer Fees **\$442,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Developer Fees	\$442,000	<b>\$442,000</b>
<b>Total</b>	<b>\$442,000</b>	<b>\$442,000</b>

# S10th/11th Crossing Planning and 30% Design

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

## Project Location

1111 South Timm Road



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## Description

Planning: develop an environmental footprint level design to establish the Area of Potential Effect (APE), and conduct state and federal environmental clearance documents (SEPA/NEPA) for the 10th/11th crossing. The city received a \$391,000 RTC grant for this phase. The 30% design will allow the city to submit for additional design and construction grants.

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## Details

**Type of Project:** New Road

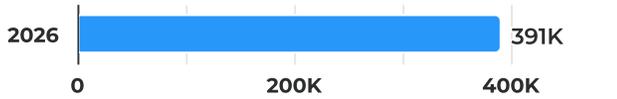
## Capital Cost

FY2026 Budget  
**\$391K**

Total Budget (all years)  
**\$391K**

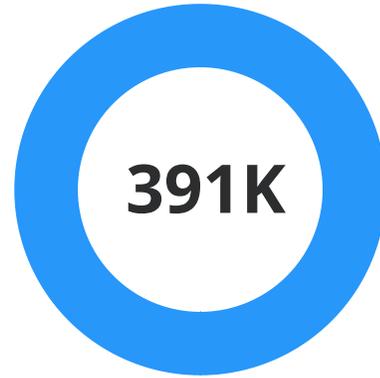
Project Total  
**\$391K**

### FY2026 - FY2026 Capital Cost Breakdown



● Planning **\$391,000** 100.00%

### Capital Cost for Budgeted Years



● Planning **\$391,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Planning	\$391,000	<b>\$391,000</b>
<b>Total</b>	<b>\$391,000</b>	<b>\$391,000</b>

## Funding Sources

FY2026 Budget

**\$391K**

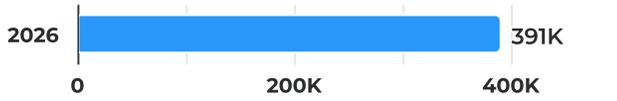
Total Budget (all years)

**\$391K**

Project Total

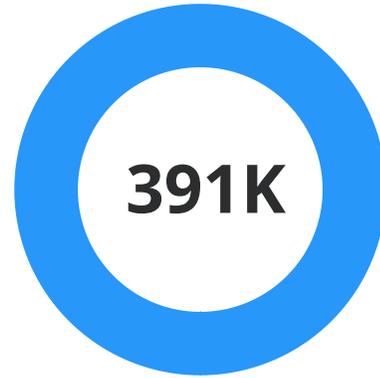
**\$391K**

### FY2026 - FY2026 Funding Sources Breakdown



● Grant Funding **\$391,000** 100.00%

### Funding Sources for Budgeted Years



● Grant Funding **\$391,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Grant Funding	\$391,000	<b>\$391,000</b>
<b>Total</b>	<b>\$391,000</b>	<b>\$391,000</b>

# Sidewalk Replacement Program

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Streets
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

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## Description

An annual ongoing project to repair and replace public sidewalks as a companion to the pavement preservation program and/or public transportation projects.

---

## Details

**Type of Project:** Repair and Replacement

### Benefit to Community

The City Council approved an annual program to repair and replace sidewalks in public locations. This project is a companion to the pavement preservation program.

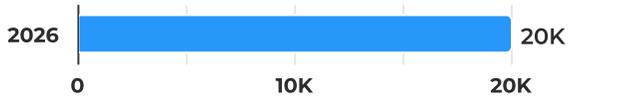
## Capital Cost

FY2026 Budget  
**\$20K**

Total Budget (all years)  
**\$20K**

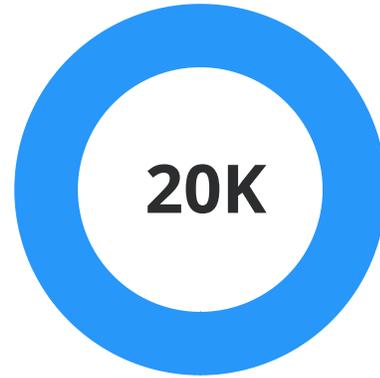
Project Total  
**\$20K**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance **\$20,000** 100.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance **\$20,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$20,000	<b>\$20,000</b>
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>

## Funding Sources

FY2026 Budget

**\$20K**

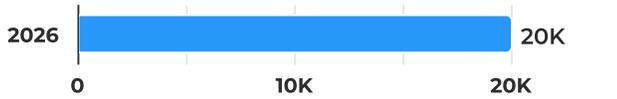
Total Budget (all years)

**\$20K**

Project Total

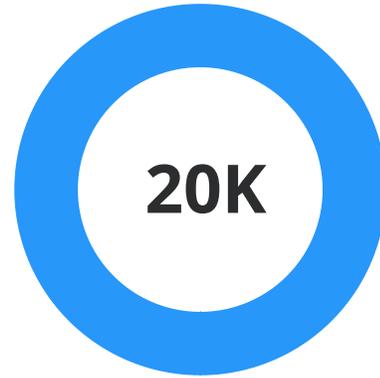
**\$20K**

### FY2026 - FY2026 Funding Sources Breakdown



● Transportation Benefit District **\$20,000** 100.00%

### Funding Sources for Budgeted Years



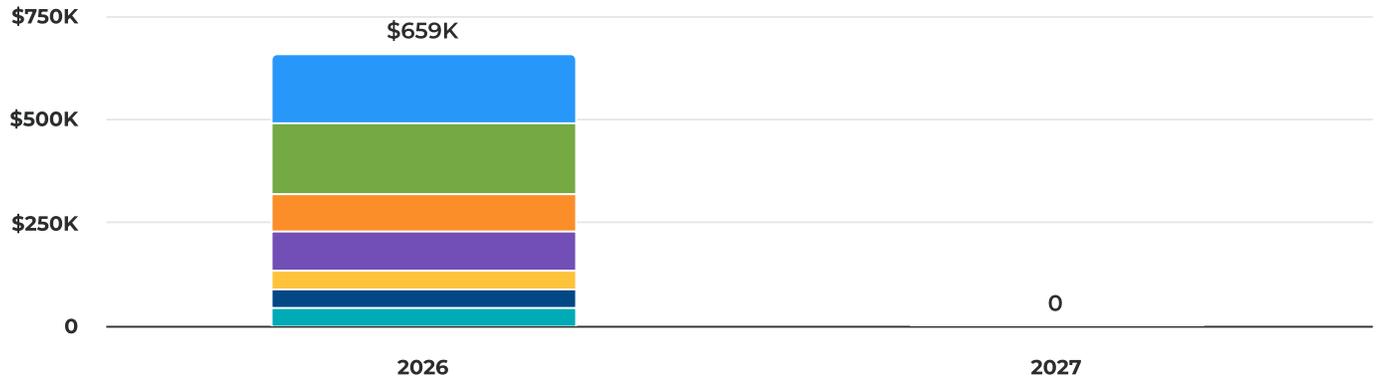
● Transportation Benefit District **\$20,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Transportation Benefit District	\$20,000	<b>\$20,000</b>
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>

# Vehicles and Wheeled Equipment

## FY26 - FY26 Vehicles and Wheeled Equipment Projects



- Acquisition and Replacement of a 2004 Ford F550 Bucket Truck Specialty Equipment **\$170,000** 25.80%
- Acquisition of Two Patrol Vehicles **\$170,000** 25.80%
- Acquisition and Replacement of a 2015 Ford F350 **\$93,000** 14.11%
- Acquisition and Replacement of a 2015 Patrol Vehicle **\$93,000** 14.11%
- Acquisition of a New Truck for the Capital Team Engineering Technician **\$45,000** 6.83%
- Acquisition of a Detective Vehicle **\$45,000** 6.83%
- Acquisition and Replacement of a 2013 Ford F150 Truck **\$43,000** 6.53%

## Summary of Requests

Category	FY2026	FY2027	Total
Acquisition and Replacement of a 2004 Ford F550 Bucket Truck Specialty Equipment	\$170,000	\$0	<b>\$170,000</b>
Acquisition of Two Patrol Vehicles	\$170,000	\$0	<b>\$170,000</b>
Acquisition and Replacement of a 2015 Ford F350	\$93,000	\$0	<b>\$93,000</b>
Acquisition and Replacement of a 2015 Patrol Vehicle	\$93,000	\$0	<b>\$93,000</b>
Acquisition of a New Truck for the Capital Team Engineering Technician	\$45,000	\$0	<b>\$45,000</b>
Acquisition of a Detective Vehicle	\$45,000	\$0	<b>\$45,000</b>
Acquisition and Replacement of a 2013 Ford F150 Truck	\$43,000	\$0	<b>\$43,000</b>
<b>Total Summary of Requests</b>	<b>\$659,000</b>	<b>\$0</b>	<b>\$659,000</b>

# Acquisition and Replacement of a 2004 Ford F550 Bucket Truck Specialty Equipment

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Gen Govt - Facilities
<b>Type</b>	Capital Equipment

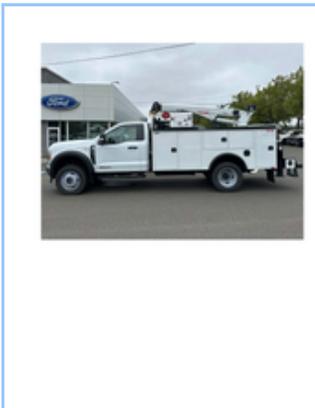
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## Description

Acquisition and replacement of the 2004 Ford F550 specialty equipment man lift per the Equipment Replacement model. The funding will come from a lease to own model for the equipment. The current equipment has high mileage and is over 20 years old. The equipment is a high priority replacement due to the city not having other equipment options for the arial work platform or bucket truck.

---

## Images



Ford Man Lift.jpg

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## Details

**New Purchase or Replacement:** New

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

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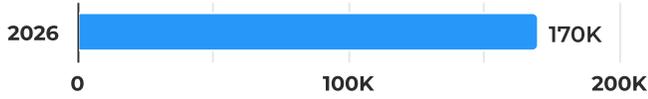
## Capital Cost

FY2026 Budget  
**\$170K**

Total Budget (all years)  
**\$170K**

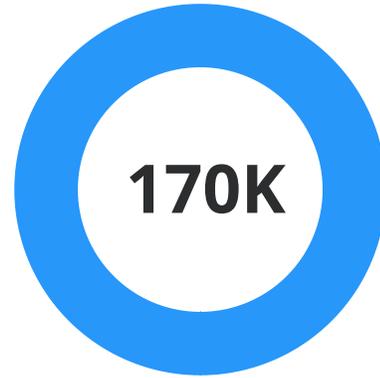
Project Total  
**\$170K**

FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$170,000** 100.00%

Capital Cost for Budgeted Years



● Vehicle Cost **\$170,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$170,000	<b>\$170,000</b>
<b>Total</b>	<b>\$170,000</b>	<b>\$170,000</b>

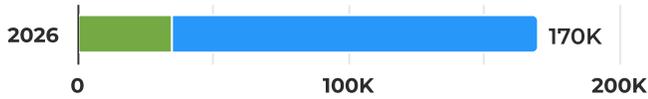
## Funding Sources

FY2026 Budget  
**\$170K**

Total Budget (all years)  
**\$170K**

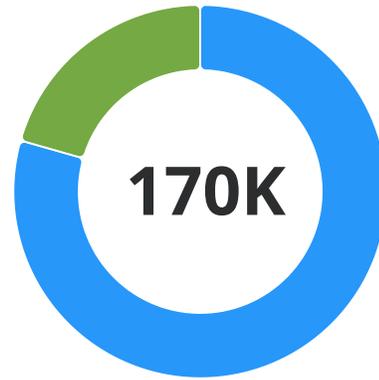
Project Total  
**\$170K**

### FY2026 - FY2026 Funding Sources Breakdown



- Debt Issuance **\$135,000** 79.41%
- General Fund **\$35,000** 20.59%

### Funding Sources for Budgeted Years



- Debt Issuance **\$135,000** 79.41%
- General Fund **\$35,000** 20.59%

## Detailed Breakdown

Category	FY2026 Requested	Total
Debt Issuance	\$135,000	<b>\$135,000</b>
General Fund	\$35,000	<b>\$35,000</b>
<b>Total</b>	<b>\$170,000</b>	<b>\$170,000</b>

# Acquisition and Replacement of a 2013 Ford F150 Truck

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Parks
<b>Type</b>	Capital Equipment

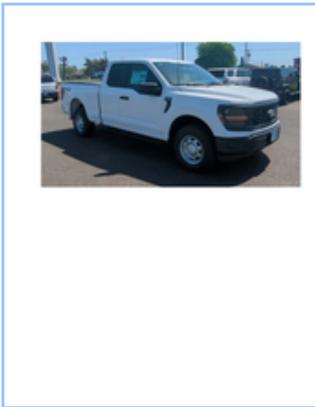
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## Description

Acquisition and replacement of a 2013 Ford F150 pickup used by the Public Works Operations team. The truck is used mainly by the parks department and for street maintenance. The truck is scheduled for replacement on the equipment replacement model due to age and mileage.

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## Images



Ford F150.jpg

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## Details

**New Purchase or Replacement:** Replacement

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

## Capital Cost

FY2026 Budget

**\$43K**

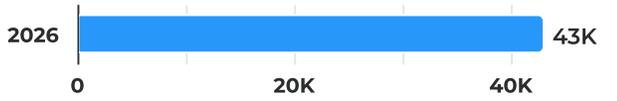
Total Budget (all years)

**\$43K**

Project Total

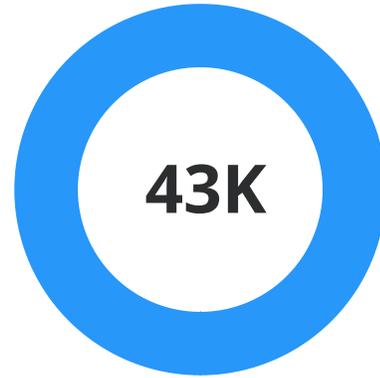
**\$43K**

### FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$43,000** 100.00%

### Capital Cost for Budgeted Years



● Vehicle Cost **\$43,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$43,000	<b>\$43,000</b>
<b>Total</b>	<b>\$43,000</b>	<b>\$43,000</b>

## Funding Sources

FY2026 Budget

**\$43K**

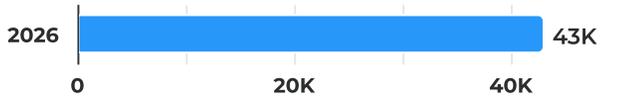
Total Budget (all years)

**\$43K**

Project Total

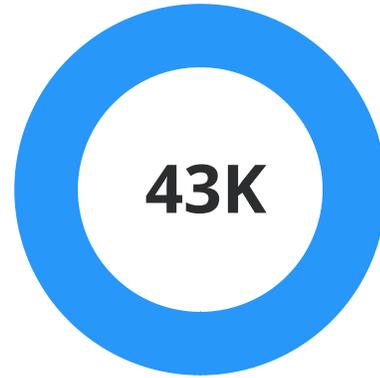
**\$43K**

### FY2026 - FY2026 Funding Sources Breakdown



● Equipment Replacement Fund **\$43,000** 100.00%

### Funding Sources for Budgeted Years



● Equipment Replacement Fund **\$43,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment Replacement Fund	\$43,000	<b>\$43,000</b>
<b>Total</b>	<b>\$43,000</b>	<b>\$43,000</b>

# Acquisition and Replacement of a 2015 Ford F350

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Equipment

---

## Description

Acquisition and replacement of a Ford F350 for the Water Department per the equipment replacement model. The current truck is at the end of its useful life due to age and mileage.

---

## Images



Ford F350.jpg

---

## Details

**New Purchase or Replacement:** Replacement

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

## Capital Cost

FY2026 Budget

**\$93K**

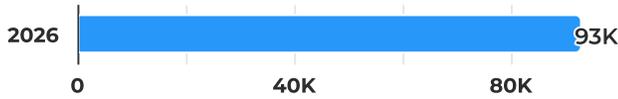
Total Budget (all years)

**\$93K**

Project Total

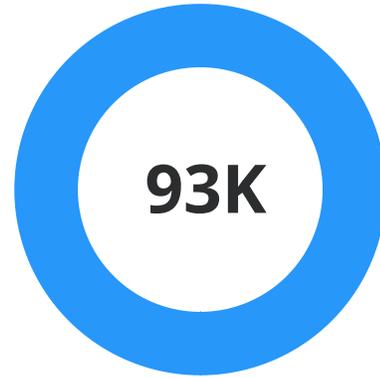
**\$93K**

### FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$93,000** 100.00%

### Capital Cost for Budgeted Years



● Vehicle Cost **\$93,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$93,000	<b>\$93,000</b>
<b>Total</b>	<b>\$93,000</b>	<b>\$93,000</b>

## Funding Sources

FY2026 Budget

**\$93K**

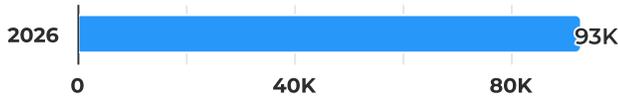
Total Budget (all years)

**\$93K**

Project Total

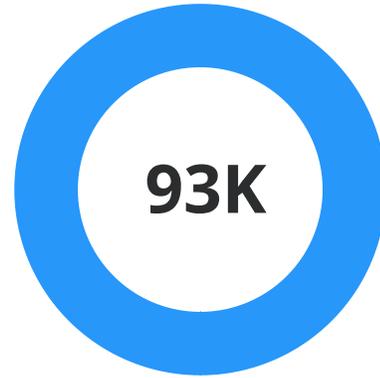
**\$93K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water Fund **\$93,000** 100.00%

### Funding Sources for Budgeted Years



● Water Fund **\$93,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water Fund	\$93,000	<b>\$93,000</b>
<b>Total</b>	<b>\$93,000</b>	<b>\$93,000</b>

# Acquisition and Replacement of a 2015 Patrol Vehicle

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Public Safety
<b>Type</b>	Capital Equipment

---

## Description

Acquisition and replacement of a 2015 patrol vehicle per the equipment replacement model. The cost will include unfitting for equipment to prepare the patrol vehicle to be on the road. The current patrol vehicle is ten years old and approaching 100,000 miles. The replacement vehicle will be a Ford Explorer hybrid to continue the transition to a hybrid fleet.

---

## Images



DSC\_3047.JPG

---

## Details

**New Purchase or Replacement:** Replacement

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

## Capital Cost

FY2026 Budget

**\$93K**

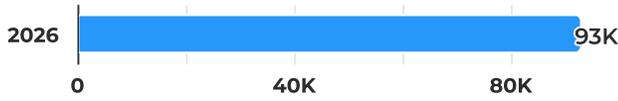
Total Budget (all years)

**\$93K**

Project Total

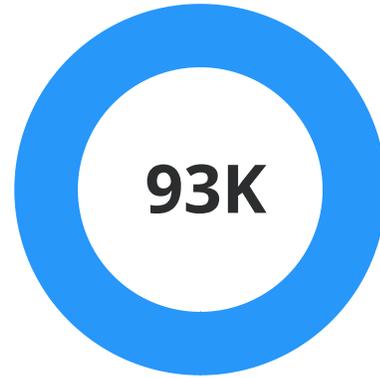
**\$93K**

### FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$93,000** 100.00%

### Capital Cost for Budgeted Years



● Vehicle Cost **\$93,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$93,000	<b>\$93,000</b>
<b>Total</b>	<b>\$93,000</b>	<b>\$93,000</b>

## Funding Sources

FY2026 Budget

**\$93K**

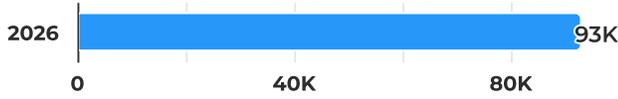
Total Budget (all years)

**\$93K**

Project Total

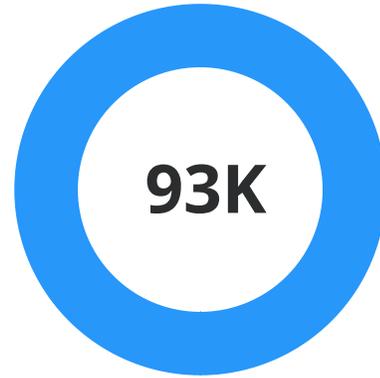
**\$93K**

### FY2026 - FY2026 Funding Sources Breakdown



● Equipment Replacement Fund **\$93,000** 100.00%

### Funding Sources for Budgeted Years



● Equipment Replacement Fund **\$93,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment Replacement Fund	\$93,000	<b>\$93,000</b>
<b>Total</b>	<b>\$93,000</b>	<b>\$93,000</b>

# Acquisition of a Detective Vehicle

## Overview

**Request Owner** Kirk Johnson, Finance Director  
**Department** Public Safety  
**Type** Capital Equipment

## Description

Acquisition of a new or used vehicle for Public Safety to be used by the detective. Funding includes the surplus and auction of existing patrol vehicles past their useful life, estimated at \$20,000 and the balance from the General Fund.

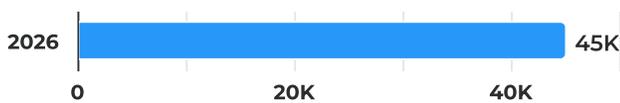
## Details

**New Purchase or Replacement:** New **Useful Life:** 10 or more years  
**New or Used Vehicle:** New Vehicle

## Capital Cost

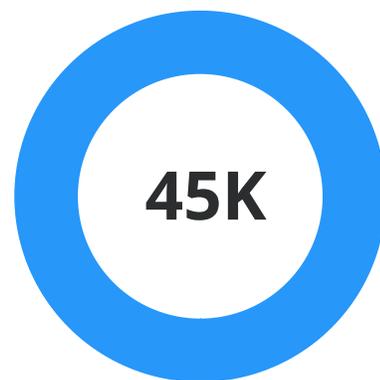
FY2026 Budget **\$45K** Total Budget (all years) **\$45K** Project Total **\$45K**

FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$45,000** 100.00%

Capital Cost for Budgeted Years



● Vehicle Cost **\$45,000** 100.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Vehicle Cost	\$45,000	\$45,000
<b>Total</b>	<b>\$45,000</b>	<b>\$45,000</b>

## Funding Sources

FY2026 Budget

**\$45K**

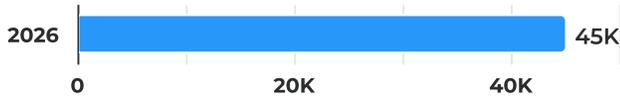
Total Budget (all years)

**\$45K**

Project Total

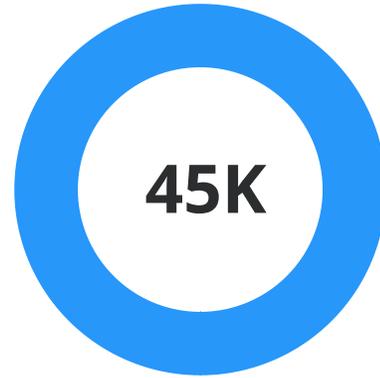
**\$45K**

### FY2026 - FY2026 Funding Sources Breakdown



● General Fund **\$45,000** 100.00%

### Funding Sources for Budgeted Years



● General Fund **\$45,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
General Fund	\$45,000	<b>\$45,000</b>
<b>Total</b>	<b>\$45,000</b>	<b>\$45,000</b>

# Acquisition of a New Truck for the Capital Team Engineering Technician

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Gen Govt - Facilities
<b>Type</b>	Capital Equipment

---

## Description

Acquisition of a new truck for the Capital Team and a new Engineering Technician position that is included in the 2026 budget.

---

## Images



Ford F150.jpg

---

## Details

**New Purchase or Replacement:** New

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

## Capital Cost

FY2026 Budget

**\$45K**

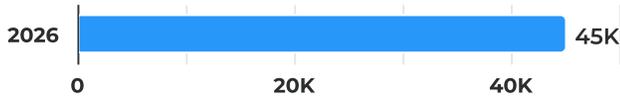
Total Budget (all years)

**\$45K**

Project Total

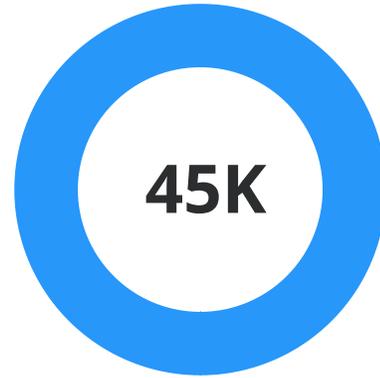
**\$45K**

### FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$45,000** 100.00%

### Capital Cost for Budgeted Years



● Vehicle Cost **\$45,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$45,000	<b>\$45,000</b>
<b>Total</b>	<b>\$45,000</b>	<b>\$45,000</b>

## Funding Sources

FY2026 Budget

**\$45K**

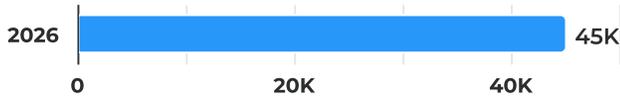
Total Budget (all years)

**\$45K**

Project Total

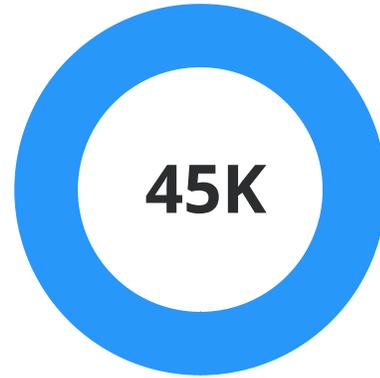
**\$45K**

### FY2026 - FY2026 Funding Sources Breakdown



● General Fund **\$45,000** 100.00%

### Funding Sources for Budgeted Years



● General Fund **\$45,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
General Fund	\$45,000	<b>\$45,000</b>
<b>Total</b>	<b>\$45,000</b>	<b>\$45,000</b>

# Acquisition of Two Patrol Vehicles

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Public Safety
<b>Type</b>	Capital Equipment

---

## Description

Acquisition of two new patrol vehicles and upfitting of the vehicles to include equipment for the two officer positions scheduled to be hired in 2026. The patrol vehicles will be Ford Explorer hybrid models to continue the police department's transition to a hybrid fleet.

---

## Images



DSC\_3047.JPG

---

## Details

**New Purchase or Replacement:** New

**Useful Life:** 10 or more years

**New or Used Vehicle:** New Vehicle

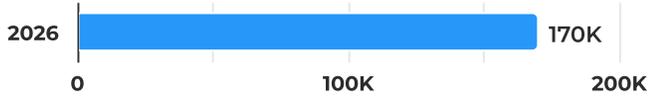
## Capital Cost

FY2026 Budget  
**\$170K**

Total Budget (all years)  
**\$170K**

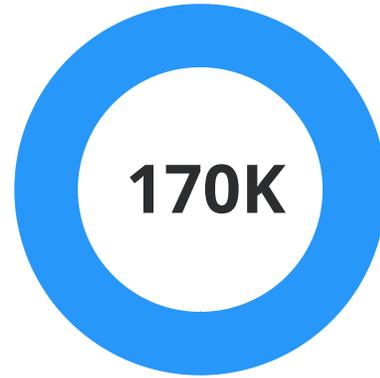
Project Total  
**\$170K**

FY2026 - FY2026 Capital Cost Breakdown



● Vehicle Cost **\$170,000** 100.00%

Capital Cost for Budgeted Years



● Vehicle Cost **\$170,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$170,000	<b>\$170,000</b>
<b>Total</b>	<b>\$170,000</b>	<b>\$170,000</b>

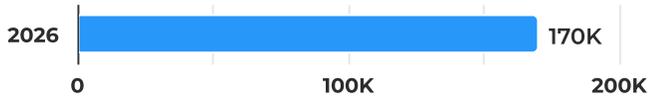
## Funding Sources

FY2026 Budget  
**\$170K**

Total Budget (all years)  
**\$170K**

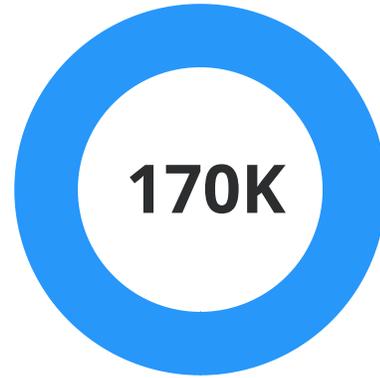
Project Total  
**\$170K**

### FY2026 - FY2026 Funding Sources Breakdown



● General Fund **\$170,000** 100.00%

### Funding Sources for Budgeted Years



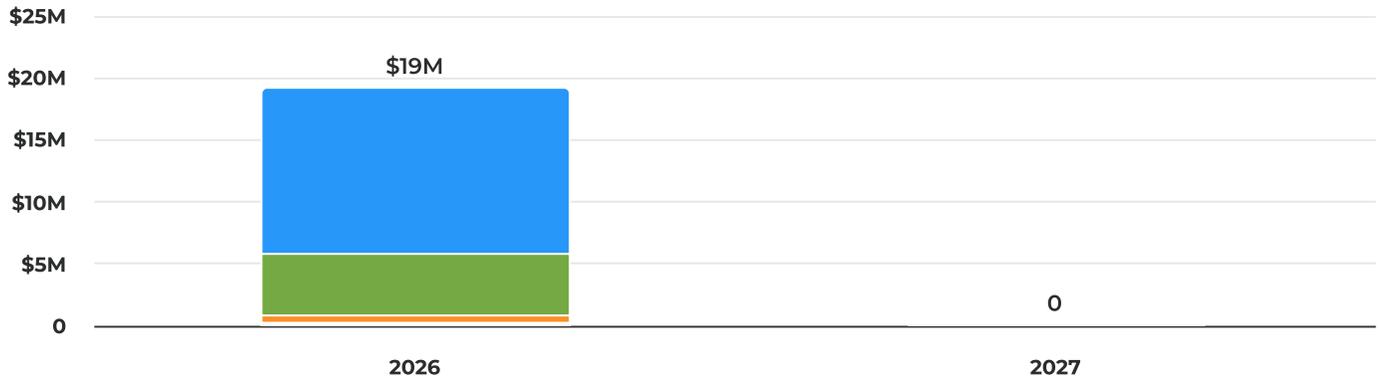
● General Fund **\$170,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
General Fund	\$170,000	<b>\$170,000</b>
<b>Total</b>	<b>\$170,000</b>	<b>\$170,000</b>

# Water Projects

## FY26 - FY26 Water Projects Projects



● Eastside Elevated Water Reservoir	<b>\$13,325,000</b>	69.51%
● Royle Road Water Line and Intertie	<b>\$5,000,000</b>	26.08%
● S Royle Road Water Main	<b>\$581,000</b>	3.03%
● Hydrogeologist Study - Water Rights	<b>\$100,000</b>	0.52%
● Acquisition of Kennedy Water Rights	<b>\$100,000</b>	0.52%
● Lead Service Line Inventory	<b>\$65,000</b>	0.34%

## Summary of Requests

Project No. / Category	FY2026	FY2027	Total
P23016 Eastside Elevated Water Reservoir	\$13,325,000	\$0	<b>\$13,325,000</b>
-- Royle Road Water Line and Intertie	\$5,000,000	\$0	<b>\$5,000,000</b>
P21026 S Royle Road Water Main	\$581,000	\$0	<b>\$581,000</b>
P17017 Hydrogeologist Study - Water Rights	\$100,000	\$0	<b>\$100,000</b>
P21016 Acquisition of Kennedy Water Rights	\$100,000	\$0	<b>\$100,000</b>
-- Lead Service Line Inventory	\$65,000	\$0	<b>\$65,000</b>
<b>Total Summary of Requests</b>	<b>\$19,171,000</b>	<b>\$0</b>	<b>\$19,171,000</b>



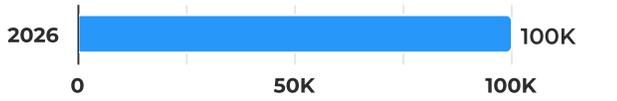
## Capital Cost

FY2026 Budget  
**\$100K**

Total Budget (all years)  
**\$100K**

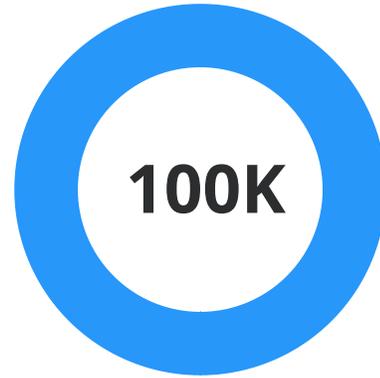
Project Total  
**\$100K**

### FY2026 - FY2026 Capital Cost Breakdown



● Planning **\$100,000** 100.00%

### Capital Cost for Budgeted Years



● Planning **\$100,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Planning	\$100,000	<b>\$100,000</b>
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

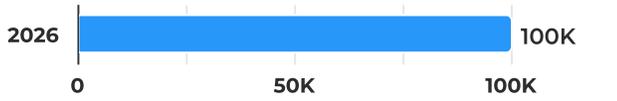
## Funding Sources

FY2026 Budget  
**\$100K**

Total Budget (all years)  
**\$100K**

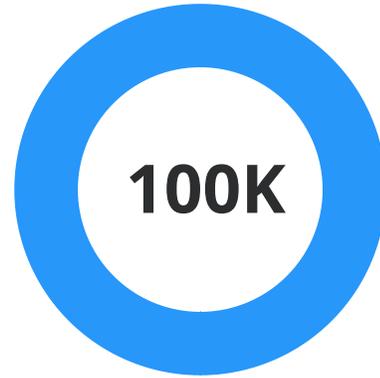
Project Total  
**\$100K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water SDC **\$100,000** 100.00%

### Funding Sources for Budgeted Years



● Water SDC **\$100,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water SDC	\$100,000	<b>\$100,000</b>
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

# Eastside Elevated Water Reservoir

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P23016
<b>Estimated Start Date</b>	01/1/2024
<b>Estimated Completion Date</b>	12/31/2027

## Project Location

8004 South 5th Street



## Description

The Eastside Elevated Water Reservoir project will design and construct a new elevated water storage tank on the east side of Interstate 5 in Ridgefield.

### Purpose and Need

This project is critical to addressing the short- and long-term water supply needs of the eastern half of the City. The new Eastside Elevated Water Reservoir will have a capacity of approximately 2.5 million gallons (MG) that is expected to provide water supply for current and future demand for at least the next 15-20 years. A site plan is being developed to plan for a second water tank in the long-term future. When complete, the project will provide additional storage for current and future water demands and stabilize water pressure in a reliable, efficient manner.

### Location

The Eastside Elevated Water Reservoir will be located on a City-owned parcel on S. 5th Street, east of the intersection with S. 78th Place. The 5.3-acre parcel is near the City's current intertie connection to the Clark Public Utility District (CPU) water system.

### Project Details

The project includes planning, modeling, design which will be completed in 2025. Construction will begin in 2026. The current phase of the project includes the construction of the 2.5 million gallon composite elevated water reservoir, foundation, and soil improvements; site grading and surfacing; installation of water, electrical power, telecommunications, irrigation, and stormwater utilities; landscaping and installation of security fencing, gates and surveillance equipment, site improvements and other work. The construction phase is estimated to be completed in 18 - 24 months.

*\*Current project image is a conceptual rendering.*

## Images



Eastside Elevated Water Reservoir

\*Current project image is a conceptual rendering.



Property Location

Eastside Elevated Water Reservoir project location.

---

## Details

**Type of Project:** New Construction

## Capital Cost

FY2026 Budget  
**\$13.3M**

Total Budget (all years)  
**\$13.3M**

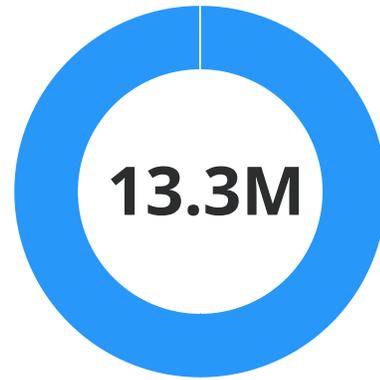
Project Total  
**\$13.3M**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance	<b>\$13,325,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$13,325,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$13,325,000	<b>\$13,325,000</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$13,325,000</b>	<b>\$13,325,000</b>

## Funding Sources

FY2026 Budget  
**\$13.3M**

Total Budget (all years)  
**\$13.3M**

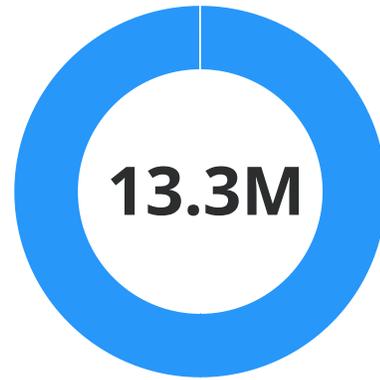
Project Total  
**\$13.3M**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance	<b>\$13,325,000</b>	100.00%
● Water SDC	<b>\$0</b>	0.00%

### Funding Sources for Budgeted Years



● Debt Issuance	<b>\$13,325,000</b>	100.00%
● Water SDC	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Debt Issuance	\$13,325,000	<b>\$13,325,000</b>
Water SDC	\$0	<b>\$0</b>
<b>Total</b>	<b>\$13,325,000</b>	<b>\$13,325,000</b>

# Hydrogeologist Study - Water Rights

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P17017
<b>Estimated Start Date</b>	01/1/2018
<b>Estimated Completion Date</b>	12/31/2026

---

## Description

Consultant expense to research and acquire new water rights for the Ridgefield water system.

---

## Details

**Type of Project:** Professional Services

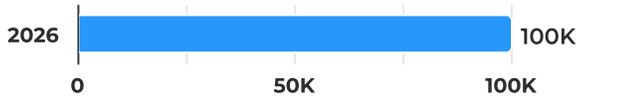
## Capital Cost

FY2026 Budget  
**\$100K**

Total Budget (all years)  
**\$100K**

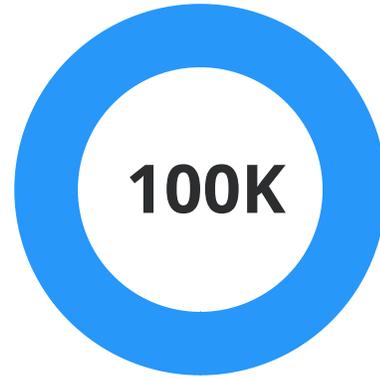
Project Total  
**\$100K**

### FY2026 - FY2026 Capital Cost Breakdown



● Planning **\$100,000** 100.00%

### Capital Cost for Budgeted Years



● Planning **\$100,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Planning	\$100,000	<b>\$100,000</b>
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Funding Sources

FY2026 Budget

**\$100K**

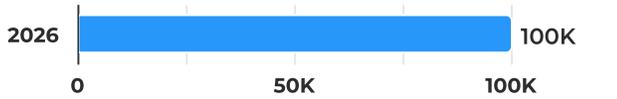
Total Budget (all years)

**\$100K**

Project Total

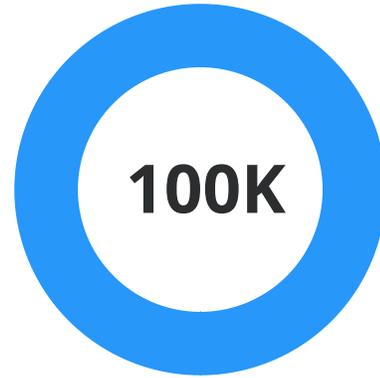
**\$100K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water SDC **\$100,000** 100.00%

### Funding Sources for Budgeted Years



● Water SDC **\$100,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water SDC	\$100,000	<b>\$100,000</b>
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

# Lead Service Line Inventory

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2027

---

## Description

This project is to complete our Lead Service Line inventory to comply with DOH and federal EPA law. The Lead and Copper Rule Revision, finalized by the EPA, legally mandates that public water systems create and maintain a service line inventory, classify the material of both utility-owned and private portions of service lines, and submit this inventory to state agencies. We have 275 service line inspections remaining to be inspected to ensure compliance with the State and EPA. We have completed this inspection and classification of 59 services to date. We will hire a contractor to physically inspect all 275 water services remaining on the city service line and the private service line. These inspections and reporting to the State are due by November 1, 2027.

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## Details

**Type of Project:** Repair & Replacement

## Capital Cost

FY2026 Budget

**\$65K**

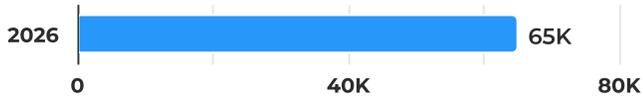
Total Budget (all years)

**\$65K**

Project Total

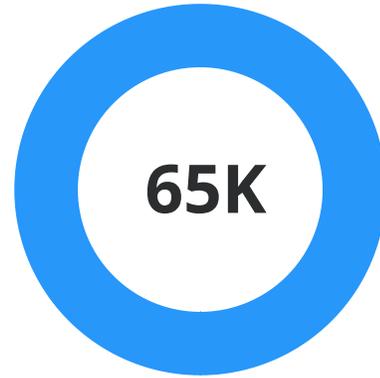
**\$65K**

### FY2026 - FY2026 Capital Cost Breakdown



● Other **\$65,000** 100.00%

### Capital Cost for Budgeted Years



● Other **\$65,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Other	\$65,000	<b>\$65,000</b>
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

## Funding Sources

FY2026 Budget

**\$65K**

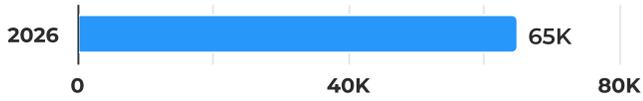
Total Budget (all years)

**\$65K**

Project Total

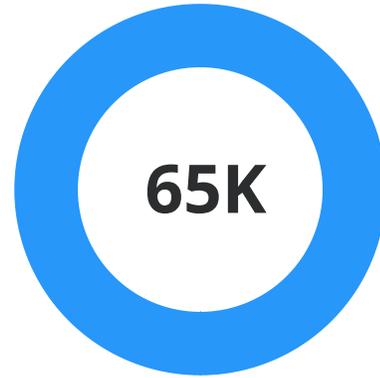
**\$65K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water Fund **\$65,000** 100.00%

### Funding Sources for Budgeted Years



● Water Fund **\$65,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water Fund	\$65,000	<b>\$65,000</b>
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

# Royle Road Water Line and Intertie

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Improvement
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2027

## Project Location

Northwest 299th Street



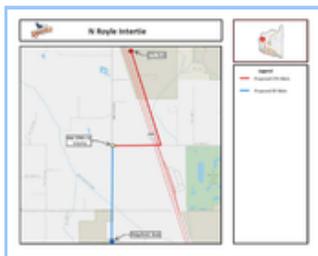
## Description

Construction of a waterline from the city limits to an intertie with Clark Public Utilities (CPU) for additional water capacity. Second phase of a previous partner project with CPU.

The project will design and construct a water transmission line from the Ridgefield city limits to 299th Street to connect to a new intertie with CPU. An intertie is a large water meter that would connect the city's water system to CPU's water system and be controlled remotely by both the city and CPU. The project would provide an 1,000 gallons per minute in water capacity to the city immediately upon the completion of construction. The city would need to purchase the water from CPU for distribution to city water accounts.

CPU will lead the design of the project to bring a transmission line to the site of the intertie. The city will design the transmission line from the city limits to the connection at 299th St.

## Images



Royle Rd Intertie.jpg

## Details

**Type of Project:** New Construction

## Capital Cost

FY2026 Budget

**\$5M**

Total Budget (all years)

**\$5M**

Project Total

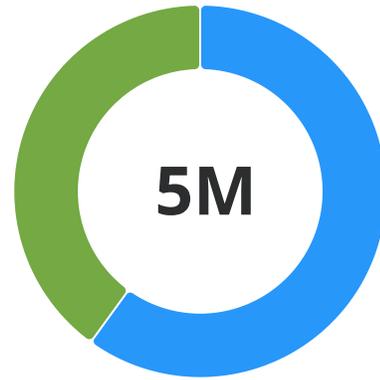
**\$5M**

**FY2026 - FY2026 Capital Cost Breakdown**



- Construction/Maintenance **\$3,000,000** 60.00%
- Design **\$2,000,000** 40.00%

**Capital Cost for Budgeted Years**



- Construction/Maintenance **\$3,000,000** 60.00%
- Design **\$2,000,000** 40.00%

## Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$3,000,000	<b>\$3,000,000</b>
Design	\$2,000,000	<b>\$2,000,000</b>
<b>Total</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

## Funding Sources

FY2026 Budget

**\$5M**

Total Budget (all years)

**\$5M**

Project Total

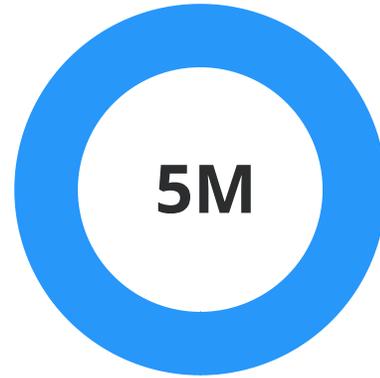
**\$5M**

### FY2026 - FY2026 Funding Sources Breakdown



● Debt Issuance **\$5,000,000** 100.00%

### Funding Sources for Budgeted Years



● Debt Issuance **\$5,000,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Debt Issuance	\$5,000,000	<b>\$5,000,000</b>
<b>Total</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

# S Royle Road Water Main

## Overview

<b>Request Owner</b>	Kirk Johnson, Finance Director
<b>Department</b>	Water Utilities
<b>Type</b>	Capital Improvement
<b>Project Number</b>	P21026
<b>Estimated Start Date</b>	01/1/2026
<b>Estimated Completion Date</b>	12/31/2026

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## Description

Installation of ductile iron pipe to complete a loop of the City's water system. The line will connect the adjacent residential neighborhoods to the existing line at Hillhurst.



## Capital Cost

FY2026 Budget  
**\$581K**

Total Budget (all years)  
**\$581K**

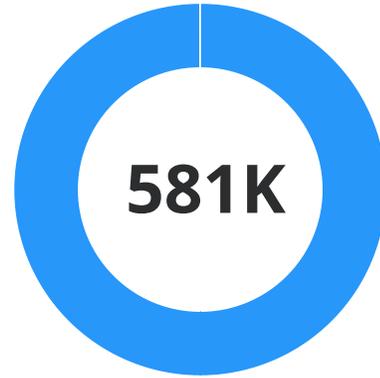
Project Total  
**\$581K**

### FY2026 - FY2026 Capital Cost Breakdown



● Construction/Maintenance	<b>\$581,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

### Capital Cost for Budgeted Years



● Construction/Maintenance	<b>\$581,000</b>	100.00%
● Design	<b>\$0</b>	0.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$581,000	<b>\$581,000</b>
Design	\$0	<b>\$0</b>
<b>Total</b>	<b>\$581,000</b>	<b>\$581,000</b>

## Funding Sources

FY2026 Budget

**\$581K**

Total Budget (all years)

**\$581K**

Project Total

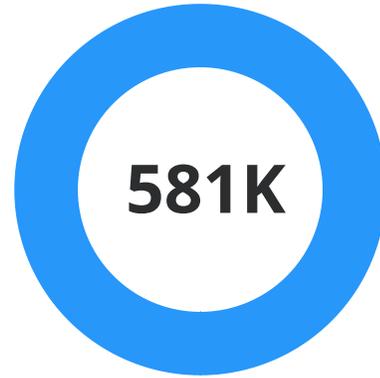
**\$581K**

### FY2026 - FY2026 Funding Sources Breakdown



● Water SDC **\$581,000** 100.00%

### Funding Sources for Budgeted Years



● Water SDC **\$581,000** 100.00%

## Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Water SDC	\$581,000	<b>\$581,000</b>
<b>Total</b>	<b>\$581,000</b>	<b>\$581,000</b>

# Capital Facility Plan Summaries

The City has existing Capital Facility Plans for water, stormwater drainage, transportation, and parks and trails. Each plan is undergoing an update as part of the 2025 Comprehensive Growth Management Plan update. In 2025, the city completed its first General Facilities Plan. Each plan was 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 \$186.9 million net investment in capital assets. The City is GAAP basis and has a formal capitalization policy. The City uses straight line depreciation to depreciate assets over their estimated life expectancy per the capitalization policy.

As staff complete the updates to the Capital Facility Plans, they will also begin a process to prioritize capital projects based on priority and available funding streams. The prioritization will integrate with future strategic plans and the financial sustainability model. Both the Finance Director, Public Works Director, and Capital Infrastructure Deputy Public Works Director identified this as a goal in their respective six-year business plans. Completion of a 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.

The final and draft capital facility plans are available for review on the Ridgefield Roundtable site at the following link. [Capital Facility Plans](#)

## General Facilities Plan

The city prepared its first General Facilities Plan in conjunction with the 2025 Comprehensive Growth Management Plan update. The city is conducting a thorough review of its facilities to ensure they meet the needs of the city's growing workforce and evolving demands. This assessment aims to optimize existing spaces and identify opportunities for expansion, ultimately providing quality, efficient workspaces for city staff. By aligning their facilities with future growth, Ridgefield intends to enhance operational efficiency, support staff productivity, and create an environment that can adapt to the city's continued development in the coming years. This strategic approach will play a key role in fostering a well-equipped, responsive local government as the city expands.

The city is conducting a detailed review of several key municipal facilities, including City Hall, the Ridgefield Administrative and Community Center (RACC), the TMI Building, and the Public Works facility. The goal of this review is to assess the current use and functionality of these spaces, while exploring possibilities for staff consolidation. By evaluating how these buildings can be optimized and potentially integrated, the city aims to streamline operations, improve efficiency, and create a more cohesive work environment for its growing workforce. This process will help ensure that the city's facilities can meet the demands of future expansion while supporting the needs of city staff and residents alike.

# Water Capital Facility Plan

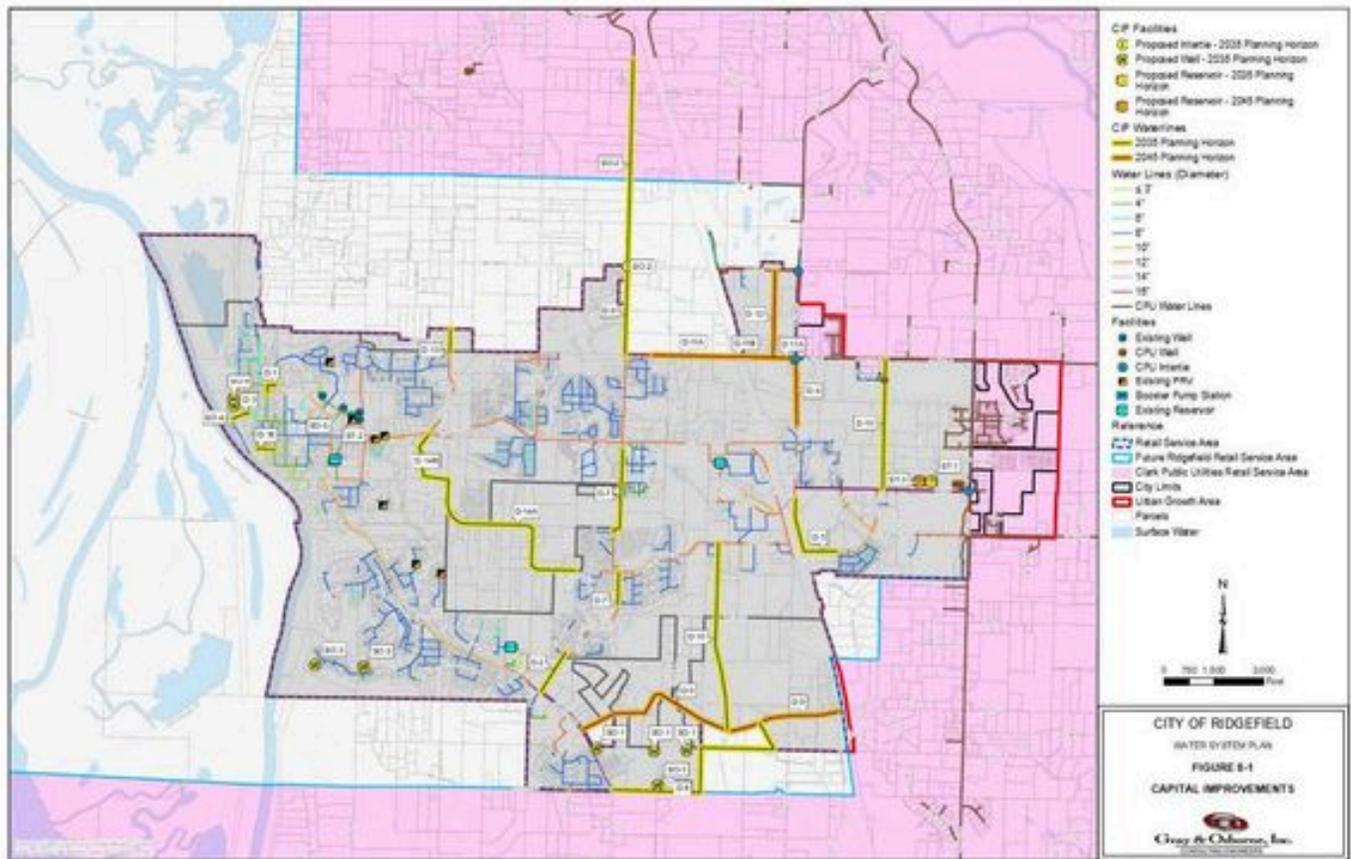
The city has completed a draft update to its 2013 City of Ridgefield Water System Plan and is waiting to adopt it as a part of the 2025 comprehensive growth management plan. The Plan evaluates the existing Group A water system and its ability to meet the current and anticipated State and Federal requirements for water source, quality, transmission, distribution, and storage. Recommended system improvements and operational modifications are developed to meet the projected water demands, anticipated regulatory requirements and planned infrastructure repair and replacement. Emergency operation, water quality monitoring, system maintenance, record keeping and reporting, cross connection control, and wellhead protection are also addressed in this Plan. The capital improvement schedule is included below.

Capital Improvement Schedule Expenses<sup>(1)(3)</sup>

Project Number	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Project Total
SC-1	Kennedy Farms Wells	\$100,000	\$100,000	\$2,000,000	\$1,500,000	\$1,500,000	\$1,500,000							\$6,700,000
SC-2	North Rayle Road Transmission Main and Inlet			\$3,480,000								\$475,000	\$475,000	\$3,955,000
SC-3	Lead Creek Wells <sup>(2)</sup>											\$500,000	\$500,000	\$1,000,000
SC-4	Port of Ridgefield Wells <sup>(4)</sup>											\$500,000	\$500,000	\$1,000,000
SC-5	South 5 <sup>th</sup> Street Reservoir	\$1,000,000	\$11,000,000	\$5,000,000										\$17,000,000
SC-2	High School Reservoir Reconst										\$1,246,000			\$1,246,000
D-1	North 3 <sup>rd</sup> Avenue and Maple Street – Division Street to North 4 <sup>th</sup> Avenue Extension and end of Maple		\$325,000											\$325,000
D-2	South Rayle Road – NW Hillhurst Road to South Rayle					\$961,000								\$961,000
D-3	Mill Street – North 1 <sup>st</sup> Avenue to North Kansas Avenue							\$509,000						\$509,000
D-4	North 65 <sup>th</sup> Avenue – North 1 <sup>st</sup> Circle to NW 279 <sup>th</sup> Street <sup>(3)</sup>											\$81,900	\$81,900	\$163,800
D-5	East Service Area – South Dublin Road to South 10 <sup>th</sup> Street Loop		\$1,400,000											\$1,400,000
D-6	North Rayle Road – North 10 <sup>th</sup> Street to NW 299 <sup>th</sup> Street			\$2,013,000										\$2,013,000
D-7	South Rayle Road – South 10 <sup>th</sup> Way to Pioneer Street	\$899,500												\$899,500
D-8	Future Streets – NW Hillhurst Road to NW Carry Road Loop <sup>(4)</sup>											\$428,400	\$428,400	\$856,800
D-9	NW Carry Road – NW Hillhurst Road to I-5 <sup>(4)</sup>											\$447,600	\$447,600	\$895,200
D-10	Future Street – South 11 <sup>th</sup> Street to NW Carry Road <sup>(4)</sup>											\$301,900	\$301,900	\$603,800
D-11A	North 10 <sup>th</sup> Street – North 48 <sup>th</sup> Avenue Extension to North 65 <sup>th</sup> Avenue <sup>(4)</sup>											\$210,000	\$210,000	\$420,000
D-11B	North 10 <sup>th</sup> Street – Trenchless Crossing of I-5 <sup>(4)</sup>											\$30,000	\$30,000	\$60,000
D-12	Future Street – North 10 <sup>th</sup> Street to North 20 <sup>th</sup> Street <sup>(4)</sup>											\$137,600	\$137,600	\$275,200
D-13	NW 51 <sup>st</sup> Avenue – City Limits to UGA Limits <sup>(4)</sup>											\$35,200	\$35,200	\$70,400
D-14A	Goose Creek Platina Subarea – Pioneer Street to South 15 <sup>th</sup> Street			\$1,471,500	\$1,471,500									\$2,943,000
D-13	Future Street – South 9 <sup>th</sup> Street to NW 279 <sup>th</sup> Street <sup>(3)</sup>											\$206,900	\$206,900	\$413,800
D-16	NE 254 <sup>th</sup> Street – NE 10 <sup>th</sup> Avenue to NE 20 <sup>th</sup> Avenue <sup>(3)</sup>		\$102,300											\$102,300
D-17	NE 20 <sup>th</sup> Avenue Extension – NE 259 <sup>th</sup> Street to NE 279 <sup>th</sup> Street <sup>(3)</sup>											\$274,600	\$274,600	\$549,200
M-1-X	Water Main Replacement Program	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$1,440,000
M-2	Hydrant Replacement Program	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$360,000
<b>Total</b>		<b>\$2,149,500</b>	<b>\$12,975,000</b>	<b>\$14,214,500</b>	<b>\$3,121,500</b>	<b>\$1,650,000</b>	<b>\$2,611,000</b>	<b>\$150,000</b>	<b>\$739,000</b>	<b>\$150,000</b>	<b>\$1,296,000</b>	<b>\$3,289,300</b>	<b>\$3,289,300</b>	<b>\$45,717,400</b>

(1) Schedule established in Table 8-1.  
 (2) In 2024 dollars.  
 (3) Assumed to be funded by loans in Table 9-10.  
 (4) The costs of projects occurring sometime between 2034 and 2043 are divided evenly across the 10-year period. As a result, 2034 and 2037 each shows 10 percent of the project costs for each year.

# Water Capital Project Map

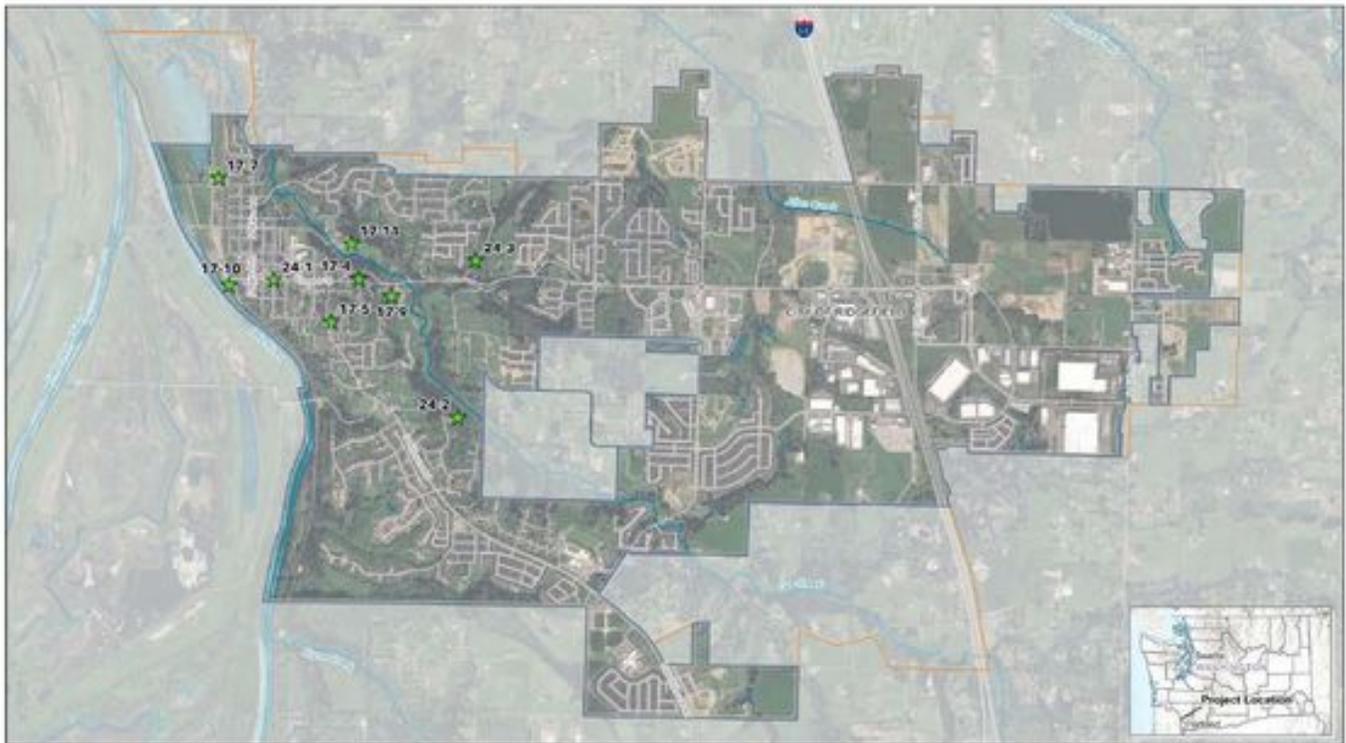


## Stormwater Capital Facilities Plan

The City's current Stormwater Management Plan, which includes the Capital Facility Plan, was last updated in 2024. 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. In August 2024, the City was subject to new permitting requirements for Phase II Municipal Stormwater Discharge. The updated capital plan will address new permit requirements for the City's stormwater drainage system.

Project Number	Project Name	Total Cost (2024 \$)*	Source of Cost Information
<b>Projects Remaining from 2018 Revised CSMP</b>			
17-4	Old Pioneer Way	\$ 443,000	City Engineering Estimate, 2024
17-5	South Riverview Drive	\$ 1,107,100	City Engineering Estimate, 2024
17-7	Viewport Swale	\$ 206,460	CIP Fact Sheet, Appendix C
17-9	Gee Creek Loop	\$ 900,000	City Engineering Estimate, 2024
17-10	Lake River Outfall	\$ 444,300	City Engineering Estimate, 2024
17-11	Abrams Park	\$ 200,880	CIP Fact Sheet, Appendix C
<b>New Projects</b>			
24-1	Pioneer Street Downtown Stormwater Pipe Rehab	\$ 1,481,000	CIP Fact Sheet, Appendix C
24-2	Garrison Ridge Stormwater Facility Replacement	\$ 368,000	CIP Fact Sheet, Appendix C
24-3	N Reiman Road Pipe Installation	\$ 711,000	CIP Fact Sheet, Appendix C
24-4	Decant Facility Siting Study	\$ 75,000	CIP Fact Sheet, Appendix C
24-5	Decant Facility Construction	TBD	CIP Fact Sheet, Appendix C
<b>Total</b>		<b>\$ 5,936,740</b>	

# Stormwater Capital Projects Map



## Stormwater Management Program Plan

The city has completed a draft update to its City of Ridgefield Stormwater Management Program Plan and is waiting to adopt it as a part of the 2025 comprehensive growth management plan. The 2025 Stormwater Management Program (SWMP) Plan for the City of Ridgefield is a comprehensive guide outlining the City's efforts to comply with the National Pollutant Discharge Elimination System (NPDES) Western Washington Phase II Municipal Stormwater Permit. Ridgefield, as a new permittee under the 2024-2029 NPDES cycle, is tasked with implementing measures to protect water quality and reduce stormwater pollution into nearby water bodies, including Lake River, Gee Creek, and the Columbia River. The plan ensures the City phases in the required stormwater management practices while balancing the needs of the growing community. Below is a breakdown of the major sections of the 2025 SWMP Plan.

# Transportation Capital Facility Plan

The city has completed a draft update to its City of Ridgefield Transportation Capital Facilities Plan and is waiting to adopt it as a part of the 2025 comprehensive growth management plan. The Transportation Capital Facilities Plan (CFP) is a long-range plan that sets the vision for a community's transportation system for the next 20 years. The 2025-2045 CFP prepares Ridgefield to accommodate traffic within its Urban Growth Area (UGA) in the best manner possible over the next twenty years. 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. As the transportation element of the city's Comprehensive Plan, 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 for the projects and services that the city would like to implement but cannot reasonably expect to fund.

## Transportation Capital Improvements

**Table 7: Transportation Capital Improvements**

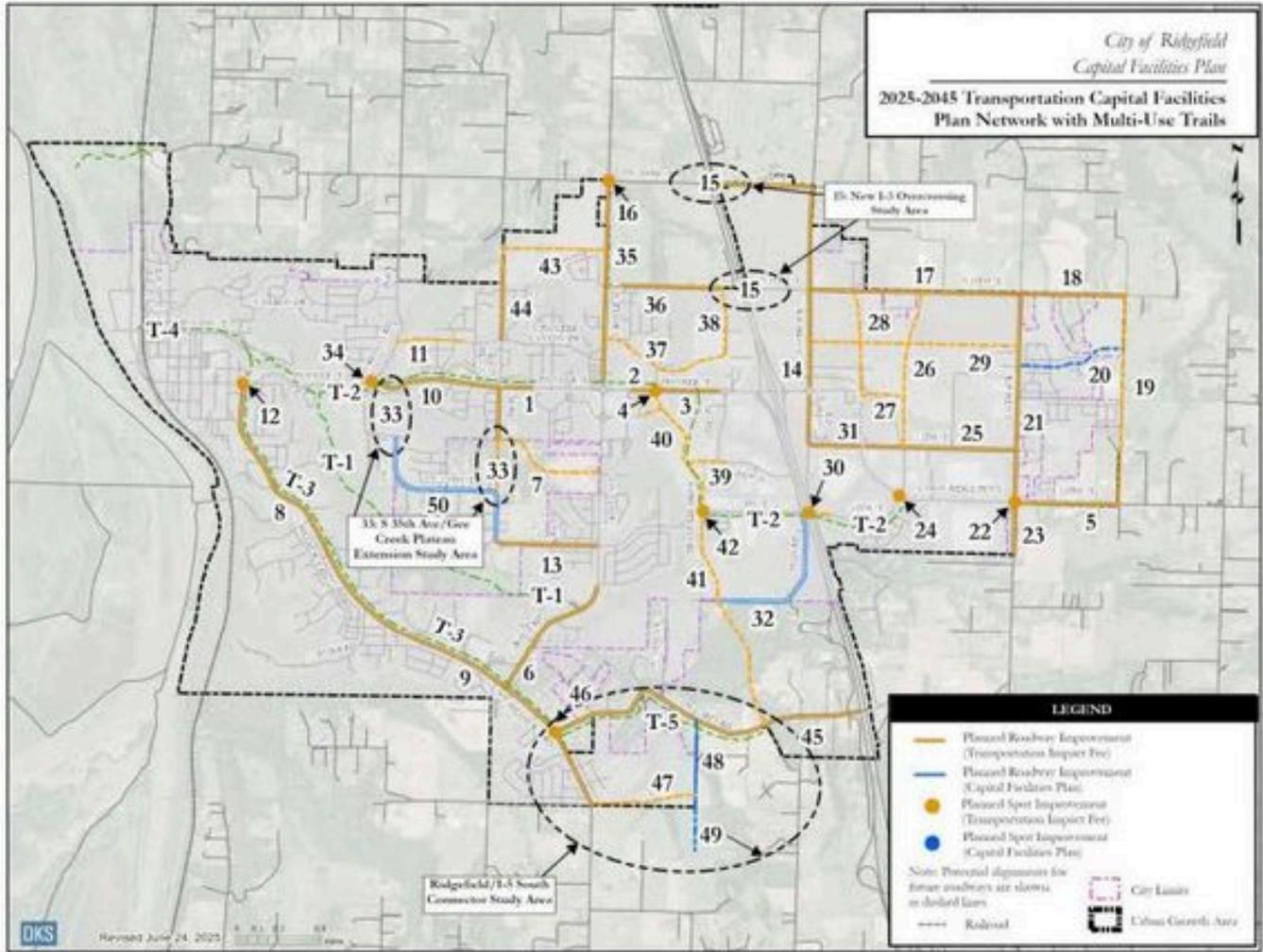
Project ID	Project Description	Project Extents		Estimated Cost (2024 Dollars)	TIF Eligible
		From	To		
1	Widen Pioneer Street (4 lanes)	35th Avenue	Royle Road	\$5,640,000	Yes
2	Widen Pioneer Street (4 lanes)	Royle Road	Discovery Drive (50th Place)	\$6,000,000	Yes
3	Widen Pioneer Street (4 lanes)	Discovery Drive (50th Place)	56th Place	\$8,000,000	Yes
4	Pioneer Street at Discovery Drive roundabout, extend to N Pioneer Canyon Drive	Pioneer Street	N Pioneer Canyon Drive	\$2,500,000	Yes
5	Improve S 10th Street/NE 299th Street to collector road	S 85th Avenue	S 105th Avenue	\$3,500,000	Yes
6	Widen S Royle Road to minor arterial	Hillhurst Road	S 19th Street	\$13,800,000	Yes
7	Build new east-west collector roadway west of Royle (S Jed/6th Way)	S 30th Ave	S Royle	\$4,000,000	No
8	Widen Hillhurst Road to minor arterial	Pioneer Street	Sevier Road	\$7,500,000	Yes
9	Complete Hillhurst Road to principal arterial	Sevier Road	UGA/NW 229th Street	\$1,800,000	Yes
10	Replace and improve Pioneer Street through Slide Area	Reisman Road	35th Avenue	\$8,000,000	Yes
11	Build Pioneer Canyon Dr as collector with bridge over canyon (2 lanes)	32nd Avenue	Reisman Road	\$8,000,000	Yes
12	Construct roundabout at Pioneer Street and Hillhurst Road (9th Avenue)	-	-	\$2,000,000	Yes
13	Build S 15th Street to Collector	S Royle Road (43th Avenue)	S 25th Avenue	\$2,000,000	Yes
14	Widen N 65th Avenue to minor arterial	Pioneer Street	N 20th Street (NW 289th Street)	\$11,000,000	Yes

15	Build new Minor Arterial overpass over I-5 (NE 279th/N 10th or NE 289th/N 20th)	N Royle Road	N 65th Avenue	\$22,500,000	No
16	New Roundabout, NW 289th Street/N 20th Street at N Royle Rd.	UGA/N 43rd Ave	N Royle Rd.	\$4,500,000	Yes
17	Widen N 10th Street/NE 279th Street to collector	N 65th Avenue	N 85th Avenue	\$7,100,000	Yes
18	Widen N 10th Street/NE 279th Street to collector	N 85th Avenue	N 105th Avenue	\$3,900,000	No
19	Build new 105th Avenue collector	NE 299th Street/ S 10th Street	NE 279th Street/ N 10th Street	\$7,000,000	No
20	Build new east-west collector roadway (N 4th Street)	N 85th Avenue	N 105th Avenue	\$1,500,000	No
21	Widen 85th Avenue to minor arterial	S Union Ridge Parkway/S 10th Street	NE 279th Street	\$7,700,000	Yes
22	Build a signal or roundabout at Union Ridge Parkway and 85th Avenue	-	-	\$2,500,000	Yes
23	Widen S 85th Avenue to minor arterial (3 lanes)	S 10th St, NE 299th Street	UGA	\$1,900,000	Yes
24	Build a roundabout at Union Ridge Parkway and S 10th/11th Street crossing corridor	-	-	\$2,500,000	Yes
25	Widen S 5th Street to collector (2 lanes)	Union Ridge Parkway	N 85th Avenue	\$5,300,000	Yes
26	Extend 74th Place as new north-south Industrial/Commercial collector roadway	S 5th Street	N 10th Street/NE 279th Street	\$4,200,000	Yes
27	New east-west Commercial/Industrial collector (extension of Pioneer Street)	Union Ridge Parkway	N 74th Place Collector Extension	\$1,700,000	No
28	New North-South "Campus Collector" (Union Ridge Parkway)	Pioneer Street	N 10th Street/NE 279th Street	\$3,400,000	Yes
29	Build new east-west industrial/commercial collector	N 65th Avenue	N 85th Avenue	\$7,900,000	No

30	Build S 10th/11th Street overcrossing over I-5	Timms Road	Union Ridge Parkway	\$18,000,000	Yes
31	Widen S 65th Avenue/ S 3th Street to collector	Pioneer Street	Union Ridge Parkway	\$2,000,000	Yes
32	Widen Timms Road/ S 20th Way to industrial/commercial collector	S 11th Street	Discovery Drive (30th Place)	\$7,300,000	No
33	S 35th Avenue/Gee Creek Plateau Extension	Pioneer Street	S 15th Street/Gee Creek east-west collector	\$40,000,000	Yes
34	Pioneer Street at Bertsinger/Reiman Road roundabout	-	-	\$3,000,000	Yes
35	Widen N Royle Road to minor arterial	Pioneer Street	N 20th Street/ NW 29th Street	\$3,600,000	Yes
36	Widen N 10th St to industrial/commercial collector	Royle Road	N 56th Place	\$4,400,000	Yes
37	Extend Pioneer Canyon Drive as collector	Discovery Drive (50th Place)	N Royle Road	\$6,913,000	Yes
38	Extend N 56th Place as industrial/commercial collector	Pioneer Canyon Drive	N 10th Street	\$3,600,000	Yes
39	Build S. 6th Way as industrial/commercial collector	S 56th Place	S Discovery Drive	\$2,000,000	Yes
40	Build S Discovery Drive (50th Avenue) as minor arterial	Pioneer Street	S Wells Drive/S 11th Street	\$9,000,000	Yes
41	Build S Discovery Drive as minor arterial	S Wells Drive/S 11th Street	S 20th Way	\$3,400,000	Yes
42	Construct roundabout at S Wells Drive/ S 11th Street and Discovery Drive	-	-	\$2,000,000	Yes
43	Build N 13th Street/east-west collector road	N 35th Avenue	Royle Road	\$9,150,000	Yes
44	Complete N 25th Avenue as collector road	Pioneer Canyon Drive	N 13th Street/east-west collector road	\$1,200,000	Yes

45	Upgrade Carty Road to Carty Road Subarea collector standard	Hillhurst Road	I-5	\$25,000,000	Yes
46	Upgrade Carty Road at Hillhurst Road intersection to roundabout or signal	-	-	\$2,500,000	Yes
47	Build new east-west collector/NW 229th Street	Hillhurst Road	new rural minor collector roadway	\$4,300,000	Yes
48	Build new north-south rural minor collector roadway outside UGA (2 lanes)	Carty Road	New east-west collector/NW 229th Street	\$2,500,000	No
49	South Ridgfield Connection/NW 219th Street extension as rural major collector outside UGA	I-5	South UGA/Hillhurst Road at NW 229th Street	\$40,000,000	No
50	Upgrade Gee Creek Plateau Collector (S 25th Place/S 10th Way/S 35th Place)	S 4th Way	S 15th Street	\$6,000,000	No
T-1	Gee Creek Multi-modal transportation trail	S Royle Road	Pioneer Street/ Abrams Park	\$10,000,000	Yes
T-2	Pioneer Street/Union Ridge Multi-modal transportation trail (minus costs included in #1, #2, #3, #30, #40)	Hillhurst Road	Union Ridge Parkway	\$5,000,000	Yes
T-3	Hillhurst Multi-Modal Trail/Golf Cart lanes	Pioneer Street	Ridgfield Outdoor Recreation Complex	\$5,150,000	Yes
T-4	Division Street multi-modal transportation trail/BNSF overpass	Abrams Park	Waterfront	\$15,000,000	Yes
T-5	Carty Road Multi-modal trail (cost included in #46)	Hillhurst Road	Discovery Drive (50th Place)	N/A	Yes
				<b>Total Project Costs</b>	<b>\$399,953,000</b>
				<b>Total TIF Eligible Project Costs</b>	<b>\$ 43,546,000</b>
				<b>Total Non-TIF Eligible Project Costs</b>	<b>\$336,407,000</b>

# Transportation Capital Improvements Map



## Parks, Trails and Recreation Capital Facilities Plan

The City's Parks, Trails and Recreation Capital Facilities Plan was last updated in 2025. The plan summarizes the plans for the city's existing parks, which include 41 sites and over 172 acres of public parkland and open space. The City system also includes approximately 6.6 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. The city will complete and update the Parks, Recreation and Open Space (PROS) Plan in 2026.

This Comprehensive Parks and Recreation Plan is a six-year guide and strategic plan for managing and enhancing park and recreation services in Ridgefield. It establishes a path forward to provide high quality, community-driven parks, trails, open spaces, and recreational opportunities. The Plan provides a vision for the City's park and recreation system, proposes updates to City service standards for parks and trails and addresses

departmental goals, objectives, and other management considerations toward the continuation of quality recreation opportunities to benefit the residents of Ridgefield.

This Plan was developed with the input and direction of Ridgefield residents. The Plan inventories and evaluates existing park and recreation areas, assesses the needs for acquisition, site development and operations and offers specific policies and recommendations to achieve the community's goals. The update to the Parks and Trails Capital Facility Plan is expected to be presented to the Council in the first quarter of 2025 for adoption.

Project Name	Type	Classification	2025	2026	2027	2028	2029	2030	TOTAL
<b>2026-2032 Parks, Recreation, and Open Spaces (PROS) Plan</b>	Planning	Planning Document		\$100,000					<b>\$100,000</b>
<b>Trail System Assessment &amp; Connectivity Plan</b>	Planning	Planning Document			\$100,000				<b>\$100,000</b>
<b>Parks Revenue Program</b>	Planning	Revenue Study	\$50,000						<b>\$50,000</b>
<b>Carty Road Neighborhood Park 1 (Target Area I)</b>	Acquire	Neighborhood Park					\$400,000		<b>\$400,000</b>
<b>Carty Road Community Park 2 (Target Area J)</b>	Acquire	Community Park						\$600,000	<b>\$600,000</b>
<b>East Side Community Park (Target Area C)</b>	Acquire	Community Park			\$600,000				<b>\$600,000</b>
<b>Upper Gee Creek Neighborhood Park (Target Area K)</b>	Acquire	Neighborhood Park				\$400,000			<b>\$400,000</b>
<b>Greely Farms Parkland (Target Area I)</b>	Acquire	Community Park	\$375,000						<b>\$375,000</b>
<b>Ridgefield Community Center*</b>	Development	Community Center	\$1,500,000						<b>\$1,500,000</b>
<i>Design &amp; Engineering</i>			\$1,500,000						\$1,500,000
<i>Construction</i>									\$0
<b>Abrams Park Redevelopment*</b>	Development	Park Renovation			\$240,000	\$960,000			<b>\$1,200,000</b>
<i>Phase 1 Design &amp; Engineering</i>					\$240,000				\$240,000
<i>Phase 1 Construction</i>						\$960,000			\$960,000
<b>Boyse Park*</b>	Development	Community Park	\$245,000			\$170,000	\$670,000		<b>\$1,085,000</b>
<i>Phase 1 Design/Build</i>			\$245,000						\$245,000
<i>Phase 2 Design &amp; Engineering</i>						\$170,000			\$170,000
<i>Phase 2 Construction</i>							\$670,000		\$670,000
<b>Paradise Pointe Park*</b>	Development	Community Park	PIF Credits				\$428,400	\$1,713,600	<b>\$2,142,000</b>
<i>Phase 1 Design/Build</i>			PIF Credits						\$0
<i>Phase 2 Design &amp; Engineering</i>							\$428,400		\$428,400
<i>Phase 2 Construction</i>								\$1,713,600	\$1,713,600



# Appendix

**ORDINANCE NO. 1469**

**AN ORDINANCE FOR THE CITY OF RIDGEFIELD, WASHINGTON ADOPTING THE 2026 BUDGET; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF**

WHEREAS, the tax estimates and budget for the City of Ridgefield for the 2026 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 2026 proposed budget was submitted to the City Council and City Clerk on October 31, 2025, and budget workshop sessions were held on August 21, 2025, October 2, 2025, and October 16, 2025; and

WHEREAS, public hearings on the 2026 annual budget were held on November 6, 2025, November 20, 2025, and December 4, 2025.

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

Section 1: Public Interest. The Ridgefield City Council finds it to be in the public interest to adopt the Proposed 2026 Budget for anticipated revenues and expenditures.

Section 2: 2026 Budget Adoption. The annual budget for the City of Ridgefield, Washington for the year ending December 31, 2026, 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 2026. 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 the 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



Exhibit "A"



**2026 Budget**

	Beginning Fund Balance	2026 Budgeted Revenue	2026 Budgeted Expense	Ending Fund Balance	Change In Fund Balance
<b>Operating Funds</b>					
001 General Fund	\$ 4,584,158	\$ 15,605,160	\$ 16,059,655	\$ 4,129,663	\$ (454,495)
101 Street Fund	137,202	1,608,840	1,671,840	74,202	\$ (63,000)
402 Building and Permitting	286,927	3,555,500	3,711,380	131,047	\$ (155,880)
406 Water Operating	4,067,407	3,907,700	4,278,305	3,696,802	\$ (370,605)
408 Stormwater Operating	864,099	2,158,125	2,235,335	786,889	\$ (77,210)
<b>Total Operating Funds</b>	<b>9,939,793</b>	<b>26,835,325</b>	<b>27,956,515</b>	<b>8,818,603</b>	<b>\$ (1,121,190)</b>
<b>Capital Service Funds</b>					
105 Real Estate Excise Tax	1,875,639	2,540,000	3,173,250	1,242,389	(633,250)
114 Park Impact Fee	564,244	480,500	311,309	733,435	169,191
115 Traffic Impact Fee	1,641,368	751,000	-	2,392,368	751,000
416 Water Utility SDC	7,688,823	1,850,000	1,084,000	8,454,823	766,000
<b>Total Capital Service Funds</b>	<b>11,770,074</b>	<b>5,621,500</b>	<b>4,568,559</b>	<b>12,823,015</b>	<b>1,052,941</b>
<b>Special Revenue Funds</b>					
111 Drug Fund	9,994	1,510	500	11,004	1,010
130 Tax Increment Area	161,915	250,000	306,000	105,915	(56,000)
140 Affordable Housing	139,240	24,000	-	163,240	24,000
150 Transportation Benefit District	1,480,542	1,228,000	1,328,230	1,380,312	(100,230)
<b>Total Special Revenue Funds</b>	<b>1,791,691</b>	<b>1,503,510</b>	<b>1,634,730</b>	<b>1,660,471</b>	<b>(131,220)</b>
<b>Debt Service Fund</b>					
200 Debt Service	-	3,444,450	3,444,450	-	-
<b>Total Debt Service Fund</b>	<b>-</b>	<b>3,444,450</b>	<b>3,444,450</b>	<b>-</b>	<b>-</b>
<b>Capital Project/Equipment Replacement Construction Funds</b>					
300 General Capital Projects	3,813,304	21,327,645	21,809,645	3,331,304	(482,000)
410 Water Utility Capital Projects	16,536	19,429,500	19,429,500	16,536	-
412 Storm Utility Capital Projects	-	1,881,000	1,881,000	-	-
501 Equipment Replacement (ERF)	649,807	46,500	264,000	432,307	(217,500)
<b>Total Capital/ERF</b>	<b>4,479,647</b>	<b>42,684,645</b>	<b>43,384,145</b>	<b>3,780,147</b>	<b>(699,500)</b>
<b>Total Budget</b>	<b>\$ 27,981,205</b>	<b>\$ 80,089,430</b>	<b>\$ 80,988,399</b>	<b>\$ 27,082,236</b>	<b>\$ (898,969)</b>

Exhibit "B"



**2026 Budget**  
**Operating Funds**  
**Summary Report by Fund**

Description	2025							2026 Budget
	2023 Actual	2024 Actual	Amended Budget	2025 Est. Year End	2026 Baseline	2026 Additions	2026	
<b>001 General Fund</b>								
<b>Revenue</b>								
Property Tax	2,213,832	2,333,788	2,500,000	2,495,000	2,650,000	-	2,650,000	
Retail Sales & Other Tax	4,098,461	4,954,279	5,758,000	5,782,552	6,082,500	442,000	6,524,500	
Public Safety Sales/Use Tax	230,760	255,585	250,000	261,026	275,000	-	275,000	
Utility Taxes	1,838,309	1,994,656	2,110,000	2,215,532	2,310,000	-	2,310,000	
License & Permits	88,782	101,305	102,240	108,805	115,240	-	115,240	
Fines & Forfeits	61,009	82,959	73,000	72,767	83,200	-	83,200	
Charge for Goods & Svc	1,491,886	1,563,526	1,635,880	1,698,721	2,027,150	78,000	2,105,150	
Intergovernmental/Grant	403,937	551,021	640,945	565,034	375,700	494,750	870,450	
Other Rev/Donations	870,722	637,817	558,000	392,239	461,620	20,000	481,620	
Transfers In	-	-	-	-	170,000	20,000	190,000	
<b>Total Revenue</b>	<b>11,297,698</b>	<b>12,474,936</b>	<b>13,628,065</b>	<b>13,591,676</b>	<b>14,550,410</b>	<b>1,054,750</b>	<b>15,605,160</b>	
<b>Expense</b>								
City Council	122,602	126,824	178,950	193,081	177,750	-	177,750	
Judicial	293,785	356,122	350,000	341,346	360,000	-	360,000	
Executive	310,372	342,440	390,400	334,750	405,550	-	405,550	
Legal	82,596	86,100	105,000	84,457	105,000	95,575	200,575	
Finance	895,909	960,099	1,033,250	1,027,079	1,128,350	-	1,128,350	
Human Resources	431,921	488,052	510,050	512,877	531,700	30,800	562,500	
Administration	685,793	737,878	819,150	741,725	754,600	39,000	793,600	
Gen Govt/Facilities	2,350,531	2,507,951	2,149,820	2,244,237	1,928,350	170,000	2,098,350	
Information Tech	460,564	371,068	522,500	420,530	515,000	8,550	523,550	
Public Safety	4,031,695	4,439,669	5,085,325	4,843,004	5,335,300	898,400	6,233,700	
Civil Service	166	170	1,000	188	850	-	850	
Cemetery	51,996	83,799	90,100	63,890	73,350	-	73,350	
Transfers	978,169	1,599,236	1,371,230	1,185,911	1,020,250	250,090	1,270,340	
Long Range Planning & Code	118,816	318,774	551,450	462,385	226,900	260,000	486,900	
Parks	1,041,644	1,689,677	3,504,100	3,286,835	1,331,250	413,040	1,744,290	
<b>Total Expense</b>	<b>11,856,559</b>	<b>14,107,859</b>	<b>16,662,325</b>	<b>15,742,295</b>	<b>13,894,200</b>	<b>2,165,455</b>	<b>16,059,655</b>	
<b>Net Total</b>	<b>(558,861)</b>	<b>(1,632,923)</b>	<b>(3,034,260)</b>	<b>(2,150,619)</b>	<b>656,210</b>	<b>(1,110,705)</b>	<b>(454,495)</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	8,926,561	8,367,700	6,734,777	6,734,777	4,584,158	5,240,368	4,584,158	
Ending Fund Balance	8,367,700	6,734,777	3,700,517	4,584,158	5,240,368	4,129,663	4,129,663	
GF Policy Reserve Balance	3,327,969	4,177,825	4,165,939	4,165,939	4,154,667	4,154,667	4,154,667	
Fund Balance Available	5,039,731	2,556,952	(465,422)	418,219	1,085,701	(25,004)	(25,004)	

Exhibit "B"



**2026 Budget  
Operating Funds  
Summary Report by Fund**

Description	2023	2024	2025	2025	2026	2026	2026	Budget
	Actual	Actual	Amended Budget	Est. Year End	Baseline	Additions		
<b>101 Street Fund</b>								
<b>Revenue</b>								
Utility Tax/Franchise Fee	125,020	143,377	158,500	172,267	175,000	-		175,000
Permits	17,187	20,606	20,000	27,940	20,000	-		20,000
Grants	-	-	56,000	56,000	-	-		-
Intergovernmental	274,279	289,926	307,165	288,390	303,100	-		303,100
Other Revenue	13,261	6,504	25,525	4,636	11,000	-		11,000
Transfers In	733,333	1,052,935	1,009,000	1,009,000	1,020,250	79,490		1,099,740
<b>Total Revenue</b>	<b>1,163,080</b>	<b>1,513,348</b>	<b>1,576,190</b>	<b>1,558,233</b>	<b>1,529,350</b>	<b>79,490</b>		<b>1,608,840</b>
<b>Expense</b>								
Streets	1,261,237	1,468,834	1,571,950	1,527,597	1,519,350	152,490		1,671,840
<b>Total Expense</b>	<b>1,261,237</b>	<b>1,468,834</b>	<b>1,571,950</b>	<b>1,527,597</b>	<b>1,519,350</b>	<b>152,490</b>		<b>1,671,840</b>
<b>Net Total</b>	<b>(98,157)</b>	<b>44,514</b>	<b>4,240</b>	<b>30,636</b>	<b>10,000</b>	<b>(73,000)</b>		<b>(63,000)</b>
<b>Fund Balance</b>								
Beg Fund Balance	160,209	62,052	106,566	106,566	137,202	147,202		137,202
Ending Fund Balance	62,052	106,566	110,806	137,202	147,202	74,202		74,202
Reserves Maintain in GF	-	-	-	-	-	-		-
Fund Balance Available	62,052	106,566	110,806	137,202	147,202	74,202		74,202
<b>402 Building/Permitting</b>								
<b>Revenue</b>								
Permits	1,085,069	1,239,614	1,302,000	1,479,503	1,803,000	-		1,803,000
Planning and Development	926,769	925,368	1,195,000	1,111,312	1,737,500	-		1,737,500
Other Revenue	10,410	10,580	15,000	17,987	15,000	-		15,000
<b>Total Revenue</b>	<b>2,022,248</b>	<b>2,175,562</b>	<b>2,512,000</b>	<b>2,608,802</b>	<b>3,555,500</b>	<b>-</b>		<b>3,555,500</b>
<b>Expense</b>								
Building/Permitting	3,210,213	3,222,028	3,309,800	3,098,861	3,621,580	89,800		3,711,380
<b>Total Expense</b>	<b>3,210,213</b>	<b>3,222,028</b>	<b>3,309,800</b>	<b>3,098,861</b>	<b>3,621,580</b>	<b>89,800</b>		<b>3,711,380</b>
<b>Net Total</b>	<b>(1,187,965)</b>	<b>(1,046,466)</b>	<b>(797,800)</b>	<b>(490,059)</b>	<b>(66,080)</b>	<b>(89,800)</b>		<b>(155,880)</b>
<b>Fund Balance</b>								
Beg Fund Balance	3,011,417	1,823,452	776,986	776,986	286,927	220,847		286,927
Ending Fund Balance	1,823,452	776,986	(20,814)	286,927	220,847	131,047		131,047
Policy Reserves	665,967	749,600	552,158	552,158	540,270	540,270		540,270
Fund Balance Available	1,157,485	27,386	(572,972)	(265,231)	(319,423)	(409,223)		(409,223)

Exhibit "B"



**2026 Budget**  
**Operating Funds**  
**Summary Report by Fund**

Description	2023 Actual	2024 Actual	2025		2026 Baseline	2026		2026 Budget
			Amended Budget	2025 Est. Year End		Additions		
<b>406 Water Utility Fund</b>								
<b>Revenue</b>								
Charge for Goods & Svc	2,955,429	3,145,852	3,827,000	3,562,616	3,750,700	-		3,750,700
Grants	-	-	30,000	30,000	-	30,000		30,000
Other Revenue	116,213	123,803	76,000	94,054	76,000	-		76,000
Transfers In	-	-	-	-	51,000	-		51,000
<b>Total Revenue</b>	<b>3,071,642</b>	<b>3,269,655</b>	<b>3,933,000</b>	<b>3,686,670</b>	<b>3,877,700</b>	<b>30,000</b>		<b>3,907,700</b>
<b>Expense</b>								
Water Utility	2,488,677	2,801,052	3,933,400	3,260,470	3,622,810	655,495		4,278,305
<b>Total Expense</b>	<b>2,488,677</b>	<b>2,801,052</b>	<b>3,933,400</b>	<b>3,260,470</b>	<b>3,622,810</b>	<b>655,495</b>		<b>4,278,305</b>
<b>Net Total</b>	<b>582,965</b>	<b>468,603</b>	<b>(400)</b>	<b>426,200</b>	<b>254,890</b>	<b>(625,495)</b>		<b>(370,605)</b>
<b>Fund Balance</b>								
Beginning Fund Balance	2,589,639	3,172,604	3,641,207	3,641,207	4,067,407	4,322,297		4,067,407
Ending Fund Balance	3,172,604	3,641,207	3,640,807	4,067,407	4,322,297	3,696,802		3,696,802
Policy Reserve Balance	1,381,176	1,631,738	1,818,822	1,818,822	1,909,763	1,909,763		1,909,763
Fund Balance Available	1,791,428	2,009,469	1,821,985	2,248,585	2,412,534	1,787,039		1,787,039
<b>408 Stormwater Utility Fund</b>								
<b>Revenue</b>								
Charge for Goods & Svc	1,224,811	1,520,633	2,265,000	1,753,089	2,026,625	-		2,026,625
Grants	-	130,000	-	-	-	120,000		120,000
Other Revenue	(11,898)	7,138	11,500	14,533	11,500	-		11,500
Transfer In	200,000	-	-	-	-	-		-
<b>Total Revenue</b>	<b>1,412,913</b>	<b>1,657,771</b>	<b>2,276,500</b>	<b>1,767,622</b>	<b>2,038,125</b>	<b>120,000</b>		<b>2,158,125</b>
<b>Expense</b>								
Stormwater Utility	1,409,017	1,479,659	2,067,280	1,698,732	2,056,260	179,075		2,235,335
<b>Total Expense</b>	<b>1,409,017</b>	<b>1,479,659</b>	<b>2,067,280</b>	<b>1,698,732</b>	<b>2,056,260</b>	<b>179,075</b>		<b>2,235,335</b>
<b>Net Total</b>	<b>3,896</b>	<b>178,112</b>	<b>209,220</b>	<b>68,890</b>	<b>(18,135)</b>	<b>(59,075)</b>		<b>(77,210)</b>
<b>Fund Balance</b>								
Beginning Fund Balance	613,201	617,097	795,209	795,209	864,099	845,964		864,099
Ending Fund Balance	617,097	795,209	1,004,429	864,099	845,964	786,889		786,889
Policy Reserve Balance	646,251	766,956	975,492	975,492	992,823	992,823		992,823
Fund Balance Available	(29,154)	28,253	28,937	(111,393)	(146,859)	(205,934)		(205,934)

Exhibit "C"



## 2026 Budget

### Capital Service Fund Summary Report by Fund

Description	2023 Actual	2024 Actual	2025		2026 Baseline	2026 Additions	2026 Budget
			Amended Budget	2025 Est. Year End			
<b>105 Real Estate Excise Tax (REET) Fund</b>							
<b>Revenue</b>							
Real Estate Excise Taxes	1,490,525	1,872,677	1,900,000	1,889,327	1,600,000	-	1,600,000
Other Revenue	304,885	212,635	140,000	145,971	940,000	-	940,000
<b>Total Revenue</b>	<b>1,795,410</b>	<b>2,085,312</b>	<b>2,040,000</b>	<b>2,035,298</b>	<b>2,540,000</b>	<b>-</b>	<b>2,540,000</b>
<b>Expense</b>							
Utility	65,000	-	-	-	-	-	-
General	-	-	-	-	523,275	-	523,275
Streets	537,358	-	1,230,710	1,228,781	-	-	-
Parks	-	-	500,000	500,000	-	-	-
Debt Service (GO Bonds)	1,408,994	1,992,686	2,808,645	2,808,641	2,160,975	489,000	2,649,975
<b>Total Expense</b>	<b>2,011,352</b>	<b>1,992,686</b>	<b>4,539,355</b>	<b>4,537,422</b>	<b>2,684,250</b>	<b>489,000</b>	<b>3,173,250</b>
<b>Net Total</b>	<b>(215,942)</b>	<b>92,626</b>	<b>(2,499,355)</b>	<b>(2,502,124)</b>	<b>(144,250)</b>	<b>(489,000)</b>	<b>(633,250)</b>
<b>Fund Balance</b>							
Beg Fund Balance	4,501,079	4,285,137	4,377,763	4,377,763	1,875,639	1,731,389	1,875,639
Ending Fund Balance	4,285,137	4,377,763	1,878,408	1,875,639	1,731,389	1,242,389	1,242,389
Debt Service Reserves	1,408,996	2,808,645	2,350,435	2,350,435	2,810,070	2,810,070	2,810,070
Fund Balance Available	2,876,141	1,569,118	(472,027)	(474,796)	(1,078,681)	(1,567,681)	(1,567,681)

Description	2023 Actual	2024 Actual	2025		2026 Baseline	2026 Additions	2026 Budget
			Amended Budget	2025 Est. Year End			
<b>114 Park Impact Fee (PIF) Fund</b>							
<b>Revenue</b>							
Planning & Development	320,790	209,447	215,000	217,632	480,000	-	480,000
Grants	-	-	-	-	-	-	-
Other Revenue	91,918	41,959	250	7,599	500	-	500
<b>Total Revenue</b>	<b>412,708</b>	<b>251,406</b>	<b>215,250</b>	<b>225,231</b>	<b>480,500</b>	<b>-</b>	<b>480,500</b>
<b>Expense</b>							
Park Impact Fee	1,729,852	335,358	1,017,000	908,952	-	311,309	311,309
<b>Total Expense</b>	<b>1,729,852</b>	<b>335,358</b>	<b>1,017,000</b>	<b>908,952</b>	<b>-</b>	<b>311,309</b>	<b>311,309</b>
<b>Net Total</b>	<b>(1,317,144)</b>	<b>(83,952)</b>	<b>(801,750)</b>	<b>(683,721)</b>	<b>480,500</b>	<b>(311,309)</b>	<b>169,191</b>
<b>Fund Balance</b>							
Beg Fund Balance	2,649,061	1,331,917	1,247,965	1,247,965	564,244	1,044,744	564,244
Ending Fund Balance	1,331,917	1,247,965	446,215	564,244	1,044,744	733,435	733,435
Fund Balance Available	1,331,917	1,247,965	446,215	564,244	1,044,744	733,435	733,435

<b>115 Traffic Impact Fee (TIF) Fund</b>							
<b>Revenue</b>							
Planning & Development	593,928	699,997	465,000	1,641,363	750,000	-	750,000
Other Revenue	62,418	26,997	250	-	1,000	-	1,000
<b>Total Revenue</b>	<b>656,346</b>	<b>726,994</b>	<b>465,250</b>	<b>1,641,363</b>	<b>751,000</b>	<b>-</b>	<b>751,000</b>
<b>Expense</b>							
Transp Impact Fee	2,079,008	1,612,330	-	-	-	-	-
<b>Total Expense</b>	<b>2,079,008</b>	<b>1,612,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Exhibit "C"



## 2026 Budget

### Capital Service Fund Summary Report by Fund

Description	2023	2024	2025	2025 Est.	2026	2026	2026
	Actual	Actual	Amended Budget	Year End	Baseline	Additions	Budget
<b>Net Total</b>	<b>(1,422,662)</b>	<b>(885,336)</b>	<b>465,250</b>	<b>1,641,363</b>	<b>751,000</b>	<b>-</b>	<b>751,000</b>
<b>Fund Balance</b>							
Beginning Fund Balance	2,308,003	885,341	5	5	1,641,368	2,392,368	1,641,368
Ending Fund Balance	885,341	5	465,255	1,641,368	2,392,368	2,392,368	2,392,368
Fund Balance Available	885,341	5	465,255	1,641,368	2,392,368	2,392,368	2,392,368

Description	2023	2024	2025	2025 Est.	2026	2026	2026
	Actual	Actual	Amended Budget	Year End	Baseline	Additions	Budget
<b>416 Water Utility SDC Fund</b>							
<b>Revenue</b>							
Contributed Capital	832,398	1,112,553	1,550,000	1,336,641	1,650,000	-	1,650,000
Other Revenue	421,270	406,611	200,000	228,846	200,000	-	200,000
<b>Total Revenue</b>	<b>1,253,668</b>	<b>1,519,164</b>	<b>1,750,000</b>	<b>1,565,487</b>	<b>1,850,000</b>	<b>-</b>	<b>1,850,000</b>
<b>Expense</b>							
Intergovernmental	17,519	61,387	40,000	20,190	40,000	-	40,000
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	2,444,522	1,954,601	8,425,000	1,370,075	51,000	993,000	1,044,000
<b>Total Expense</b>	<b>2,462,041</b>	<b>2,015,988</b>	<b>8,465,000</b>	<b>1,390,265</b>	<b>91,000</b>	<b>993,000</b>	<b>1,084,000</b>
<b>Net Total</b>	<b>(1,208,373)</b>	<b>(496,824)</b>	<b>(6,715,000)</b>	<b>175,222</b>	<b>1,759,000</b>	<b>(993,000)</b>	<b>766,000</b>
<b>Fund Balance</b>							
Beg Fund Balance	9,218,798	8,010,425	7,513,601	7,513,601	7,688,823	9,447,823	7,688,823
Ending Fund Balance	8,010,425	7,513,601	798,601	7,688,823	9,447,823	8,454,823	8,454,823
Fund Balance Available	8,010,425	7,513,601	798,601	7,688,823	9,447,823	8,454,823	8,454,823

Exhibit "D"



**2026 Budget**

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

Description	2023 Actual	2024 Actual	2025		2026 Baseline	2026 Additions	2026 Budget
			Amended Budget	2025 Est. Year End			
<b>111 Drug Fund</b>							
<b>Revenue</b>							
Fines and Forfeits	56	138	500	76	500	-	500
Other Revenue	435	73	1,010	29	1,010	-	1,010
<b>Total Revenue</b>	<b>491</b>	<b>211</b>	<b>1,510</b>	<b>105</b>	<b>1,510</b>	<b>-</b>	<b>1,510</b>
<b>Expense</b>							
Small Tools & Equipment	-	-	-	-	-	-	-
Intergovernmental	2	-	500	-	500	-	500
<b>Total Expense</b>	<b>2</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Net Total</b>	<b>489</b>	<b>211</b>	<b>1,010</b>	<b>105</b>	<b>1,010</b>	<b>-</b>	<b>1,010</b>
<b>Fund Balance</b>							
Beginning Fund Balance	9,189	9,678	9,889	5,211	9,994	11,004	9,994
Ending Fund Balance	9,678	9,889	10,899	9,994	11,004	11,004	11,004
Fund Balance Available	9,678	9,889	10,899	9,994	11,004	11,004	11,004
<b>130 Tax Increment Area</b>							
<b>Revenue</b>							
Property Tax	-	-	30,000	186,553	250,000	-	250,000
Other Revenue	-	-	-	1,644	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>188,197</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>
<b>Expense</b>							
Services	-	-	30,000.00	26,282.00	6,000.00	-	6,000.00
Transfers-Out	-	-	-	-	300,000	-	300,000
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>26,282</b>	<b>306,000</b>	<b>-</b>	<b>306,000</b>
<b>Net Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161,915</b>	<b>(56,000)</b>	<b>-</b>	<b>(56,000)</b>
<b>Fund Balance</b>							
Beg Fund Balance	-	-	-	-	161,915	105,915	161,915
Ending Fund Balance	-	-	-	161,915	105,915	105,915	105,915
Fund Balance Available	-	-	-	161,915	105,915	105,915	105,915
<b>140 Affordable Housing</b>							
<b>Revenue</b>							
Retail Sales Tax	23,294	24,270	25,000	24,500	24,000	-	24,000
Other Revenue	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>23,294</b>	<b>24,270</b>	<b>25,000</b>	<b>24,500</b>	<b>24,000</b>	<b>-</b>	<b>24,000</b>
<b>Expense</b>							
Transfers-Out	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Total</b>	<b>23,294</b>	<b>24,270</b>	<b>25,000</b>	<b>24,500</b>	<b>24,000</b>	<b>-</b>	<b>24,000</b>
<b>Fund Balance</b>							
Beg Fund Balance	67,176	90,470	114,740	114,740	139,240	163,240	139,240
Ending Fund Balance	90,470	114,740	139,740	139,240	163,240	163,240	163,240
Fund Balance Available	90,470	114,740	139,740	139,240	163,240	163,240	163,240

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Exhibit "D"



**2026 Budget**

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

Description	2025						
	2023 Actual	2024 Actual	Amended Budget	2025 Est. Year End	2026 Baseline	2026 Additions	2026 Budget
<b>150 Transportation Benefit District</b>							
<b>Revenue</b>							
Retail Sales Tax	882,362	1,072,151	1,165,000	1,162,375	1,225,000	-	1,225,000
Other Revenue	3,074	981	3,000	15,434	3,000	-	3,000
<b>Total Revenue</b>	<b>885,436</b>	<b>1,073,132</b>	<b>1,168,000</b>	<b>1,177,809</b>	<b>1,228,000</b>	<b>-</b>	<b>1,228,000</b>
<b>Expense</b>							
Personnel	-	21,040	104,500	32,248	91,200	-	91,200
Operations & Maintenance	-	13,475	73,000	8,167	72,500	-	72,500
Services	-	-	5,000	-	5,000	-	5,000
Transfers-Out	1,082,663	701,171	920,000	383,986	-	1,159,530	1,159,530
<b>Total Expense</b>	<b>1,082,663</b>	<b>735,686</b>	<b>1,102,500</b>	<b>424,401</b>	<b>168,700</b>	<b>1,159,530</b>	<b>1,328,230</b>
<b>Net Total</b>	<b>(197,227)</b>	<b>337,446</b>	<b>65,500</b>	<b>753,408</b>	<b>1,059,300</b>	<b>(1,159,530)</b>	<b>(100,230)</b>
<b>Fund Balance</b>							
Beg Fund Balance	586,915	389,688	727,134	727,134	1,480,542	2,539,842	1,480,542
Ending Fund Balance	389,688	727,134	792,634	1,480,542	2,539,842	1,380,312	1,380,312
Fund Balance Available	389,688	727,134	792,634	1,480,542	2,539,842	1,380,312	1,380,312
<b>200 Debt Service Fund</b>							
<b>Revenue</b>							
Transfers-In	1,408,994	2,459,027	2,949,765	2,874,525	2,955,450	489,000	3,444,450
Other Revenue	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,408,994</b>	<b>2,459,027</b>	<b>2,949,765</b>	<b>2,874,525</b>	<b>2,955,450</b>	<b>489,000</b>	<b>3,444,450</b>
<b>Expense</b>							
Debt Service	1,408,994	2,459,027	2,949,765	2,874,525	2,955,450	489,000	3,444,450
Transfers-Out	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>1,408,994</b>	<b>2,459,027</b>	<b>2,949,765</b>	<b>2,874,525</b>	<b>2,955,450</b>	<b>489,000</b>	<b>3,444,450</b>
<b>Net Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>							
Beg Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-
Fund Balance Available	-	-	-	-	-	-	-

Exhibit "E"



**2026 Budget**

**Capital Project/Equipment Replacement Funds  
Summary Report by Fund**

Description	2025		2025 Est. Year End	2026 Baseline	2026		2026 Budget
	2023 Actual	2024 Actual			Amended Budget	Additions	
<b>300 General Capital Project Fund</b>							
<b>Revenue</b>							
Grants			4,106,170	3,023,983	-	3,697,206	3,697,206
Other Revenue			1,750,000	1,826,802	-	-	-
Transfers In			19,910,940	5,085,277	-	1,905,439	1,905,439
Other Financing Sources			555,000	2,764	-	15,725,000	15,725,000
<b>Total Revenue</b>			<b>26,322,110</b>	<b>9,938,826</b>	-	<b>21,327,645</b>	<b>21,327,645</b>
<b>Expense</b>							
Facilities			2,100,000	2,033,107	-	167,000	167,000
Cemetery			-	-	-	-	-
Streets			20,130,100	18,166,231	-	5,105,600	5,105,600
Parks			4,537,000	3,439,560	-	16,497,045	16,497,045
Transfers Out			-	-	-	40,000	40,000
<b>Total Expense</b>			<b>26,767,100</b>	<b>23,638,898</b>	-	<b>21,809,645</b>	<b>21,809,645</b>
<b>Net Total</b>			<b>(444,990)</b>	<b>(13,700,072)</b>	-	<b>(482,000)</b>	<b>(482,000)</b>
<b>Fund Balance</b>							
Beginning Fund Balance			17,513,376	17,513,376	3,813,304	3,813,304	3,813,304
Ending Fund Balance			17,068,386	3,813,304	3,813,304	3,331,304	3,331,304
Fund Balance Available			17,068,386	3,813,304	3,813,304	3,331,304	3,331,304

Description	2025		2025 Est. Year End	2026 Baseline	2026		2026 Budget
	2023 Actual	2024 Actual			Amended Budget	Additions	
<b>410 Water Utility Capital Project Fund</b>							
<b>Revenue</b>							
Other Revenue			-	-	-	-	-
Transfers In			8,501,000	1,370,076	-	1,104,500	1,104,500
Other Financing Sources			500,000	500,000	-	18,325,000	18,325,000
<b>Total Revenue</b>			<b>9,001,000</b>	<b>1,870,076</b>	-	<b>19,429,500</b>	<b>19,429,500</b>
<b>Expense</b>							
Water Capital			9,001,000	1,570,076	-	19,429,500	19,429,500
<b>Total Expense</b>			<b>9,001,000</b>	<b>1,570,076</b>	-	<b>19,429,500</b>	<b>19,429,500</b>
<b>Net Total</b>			<b>-</b>	<b>300,000</b>	-	<b>-</b>	<b>-</b>
<b>Fund Balance</b>							
Beginning Fund Balance			(283,464)	(283,464)	16,536	16,536	16,536
Ending Fund Balance			(283,464)	16,536	16,536	16,536	16,536
Fund Balance Available			(283,464)	16,536	16,536	16,536	16,536

Exhibit "E"



**2026 Budget**

**Capital Project/Equipment Replacement Funds  
Summary Report by Fund**

Description	2023 Actual	2024 Actual	2025		2026 Baseline	2026		2026 Budget
			Amended Budget	2025 Est. Year End		Additions	2026	
<b>412 Storm Utility Capital Project Fund</b>								
<b>Revenue</b>								
Other Revenue	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	2,404,000	43,133	-	1,881,000	1,881,000	-
<b>Total Revenue</b>			<b>2,404,000</b>	<b>43,133</b>		<b>1,881,000</b>	<b>1,881,000</b>	
<b>Expense</b>								
Storm Capital	-	-	2,404,000	43,133	-	1,881,000	1,881,000	-
<b>Total Expense</b>			<b>2,404,000</b>	<b>43,133</b>		<b>1,881,000</b>	<b>1,881,000</b>	
<b>Net Total</b>			<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-
Fund Balance Available	-	-	-	-	-	-	-	-

Description	2023 Actual	2024 Actual	2025		2026 Baseline	2026		2026 Budget
			Amended Budget	2025 Est. Year End		Additions	2026	
<b>501 Equipment Replacement Fund</b>								
<b>Revenue</b>								
Other Revenue	-	-	-	-	-	-	-	-
Transfers In	-	-	284,100	284,100	46,500	-	46,500	-
<b>Total Revenue</b>			<b>284,100</b>	<b>284,100</b>	<b>46,500</b>		<b>46,500</b>	
<b>Expense</b>								
General Government	-	-	-	-	-	2,150	2,150	-
Public Safety	-	-	330,000	339,785	-	93,000	93,000	-
Water	-	-	5,000	6,950	-	93,000	93,000	-
Cemetery	-	-	-	-	-	-	-	-
Stormwater	-	-	9,000	6,950	-	-	-	-
Streets	-	-	31,000	6,950	-	34,450	34,450	-
Community	-	-	43,500	39,711	-	-	-	-
Parks	-	-	24,000	6,950	-	41,400	41,400	-
<b>Total Expense</b>			<b>442,500</b>	<b>407,296</b>		<b>264,000</b>	<b>264,000</b>	
<b>Net Total</b>			<b>(158,400)</b>	<b>(123,196)</b>		<b>46,500</b>	<b>(264,000)</b>	<b>(217,500)</b>
<b>Fund Balance</b>								
Beginning Fund Balance	-	-	773,003	773,003	649,807	696,307	649,807	-
Ending Fund Balance	-	-	614,603	649,807	696,307	432,307	432,307	-
Fund Balance Available	-	-	614,603	649,807	696,307	432,307	432,307	-

Exhibit "F"



## 2026 Budget

### 2026 Personnel Schedule (Full-Time Equivalents)

<i>Job Title</i>	<i>FTE Allocation</i>	
<b>Executive</b>		
City Manager		1.00
<b>Total Executive</b>		<b>1.00</b>
<b>Finance</b>		
Finance Director		1.00
Accounting Supervisor		1.00
Administrative Assistant II		0.50
Accounting Assistant II		1.00
Utility Billing Lead		0.05
Accounting Assistant I		0.50
Procurement Coordinator		1.00
Grant Writer		1.00
<b>Total Finance</b>		<b>6.05</b>
<b>Human Resources</b>		
Deputy City Manager/Admin Director		0.40
HR Supervisor		1.00
HR Analyst I		1.00
<b>Total Human Resources</b>		<b>2.40</b>
<b>Administration</b>		
Deputy City Manager/Admin Director		0.60
City Clerk		1.00
Communications Program Manager		1.00
Communications Coordinator II		1.00
Community Events Coordinator II		1.00
HR Administrative Coordinator		1.00
<b>Total Administration</b>		<b>5.60</b>
<b>Legal</b>		
City Attorney		1.00
<b>Total Legal</b>		<b>1.00</b>
<b>General Government/Facilities</b>		
Operations Supervisor		0.10
PW Administrative Coordinator		0.10
Operations Lead - Parks/Cemetery		0.15
Operations II - Parks/Cemetery		0.10
Operations II - Parks/Cemetery		0.10
Operations I - Parks/Cemetery		0.10
Operations I - Parks/Cemetery		0.25
Operations I - Parks/Cemetery		0.20
Operations Lead - Streets/Facilities		0.30
Operations II - Streets/Facilities		0.30
Operations I - Streets/Facilities		0.20
Operations I - Streets/Facilities		0.10

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Exhibit "F"



## 2026 Budget

### 2026 Personnel Schedule (Full-Time Equivalents)

<i>Job Title</i>	<i>FTE Allocation</i>
Operations I - Streets/Facilities	0.20
<b>Total General Government/Facilities</b>	<b>2.20</b>
<b>Public Safety</b>	
Police Chief	1.00
Police Lieutenant	1.00
Police Detective	1.00
Police Sergeant	1.00
Police Officer	1.00
Police Administrative Supervisor	1.00
Police Clerk III	1.00
<b>Total Public Safety</b>	<b>23.00</b>
<b>Cemetery</b>	
Operations Supervisor	0.05
PW Administrative Coordinator	0.05
Backflow Program Coordinator	0.10
Operations Lead - Parks/Cemetery	0.05
Operations II - Parks/Cemetery	0.05
Operations II - Parks/Cemetery	0.05
Operations I - Parks/Cemetery	0.05
Operations I - Parks/Cemetery	0.05
Operations I - Parks/Cemetery	0.05
<b>Total Cemetery</b>	<b>0.50</b>

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Exhibit "F"



## 2026 Budget

### 2026 Personnel Schedule (Full-Time Equivalents)

Job Title	FTE Allocation
<b>Long Range Planning/Code Enforcement</b>	
Community Development Director	0.15
Senior Planner	0.10
Planner I	0.05
Code Enforcement Officer II	1.00
<b>Total Long Range Planning/Code Enforcement</b>	<b>1.30</b>
<b>Parks</b>	
Public Works Director	0.15
Capital & Engineering Deputy Director	0.15
Parks Manager	1.00
Capital & Development Manager	0.05
Capital Project Manager	0.30
Capital Project Manager	0.15
Civil Engineering Tech	0.20
Operations Supervisor	0.35
Utilities & Operations Admin Supervisor	0.05
PW Administrative Coordinator	0.10
Backflow Program Coordinator	0.05
Operations Lead - Parks/Cemetery	0.80
Operations II - Parks/Cemetery	0.85
Operations II - Parks/Cemetery	0.85
Operations I - Parks/Cemetery	0.70
Operations I - Parks/Cemetery	0.75
Operations I - Parks/Cemetery	0.85
Abrams Park Caretaker	0.50
<b>Total Parks</b>	<b>7.85</b>
<b>Streets</b>	
Public Works Director	0.15
Capital & Engineering Deputy Director	0.40
Capital & Development Manager	0.55
Capital Project Manager	0.30
Capital Project Manager	0.40
Civil Engineering Tech	0.20
Operations Supervisor	0.50
Utilities & Operations Admin Supervisor	0.10
PW Administrative Coordinator	0.50
Backflow Program Coordinator	0.05
Operations Lead - Streets/Facilities	0.70
Operations II - Streets/Facilities	0.70
Operations I - Streets/Facilities	0.90

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Exhibit "F"



## 2026 Budget

### 2026 Personnel Schedule (Full-Time Equivalents)

<i>Job Title</i>	<i>FTE Allocation</i>
Operations I - Streets/Facilities	0.80
Operations I - Streets/Facilities	0.80
Stormwater Maintenance Worker II	0.05
Stormwater Maintenance Worker II	0.10
<b>Total Streets</b>	<b>7.20</b>
<b>Pavement Preservation</b>	
Capital & Development Manager	0.25
Capital Project Manager	0.20
Capital Project Manager	0.05
<b>Total Pavement Preservation</b>	<b>0.50</b>
<b>Building and Permitting</b>	
Community Development Director	0.85
Senior Planner	0.90
Planner I	0.95
Permit Technician II	1.00
Permit Technician II	1.00
Permit Technician I	1.00
Administrative Assistant II	0.50
Building Official	1.00
Plans Examiner	1.00
Building Inspector II	1.00
Building Inspector I	1.00
Building Inspector I	1.00
Building Inspector I	1.00
Public Works Director	0.05
Capital & Engineering Deputy Director	0.10
Lead Engineer	0.50
Capital & Development Manager	0.05
Development Review Coordinator	1.00
Development Inspector	1.00
Utilities Supervisor	0.15
Water Lead	0.05
Water Maintenance Worker	0.05
Utilities Technician	0.20
Stormwater Permit Coordinator	0.05
Stormwater Maintenance Worker II	0.05
Stormwater Maintenance Worker II	0.05
Stormwater Technician	0.05
<b>Total Building and Permitting</b>	<b>15.55</b>

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Exhibit "F"



## 2026 Budget

### 2026 Personnel Schedule (Full-Time Equivalents)

<i>Job Title</i>	<i>FTE Allocation</i>
<b>Water Utility</b>	
Public Works Director	0.35
Capital & Engineering Deputy Director	0.25
Utilities Supervisor	0.45
Capital & Development Manager	0.05
Capital Project Manager	0.20
Capital Project Manager	0.20
Civil Engineering Tech	0.40
Utilities & Operations Admin Supervisor	0.85
Backflow Program Coordinator	0.75
Water Lead	0.95
Water Lead	1.00
Water Maintenance Technician	1.00
Utilities Maintenance Worker	0.95
Utilities Maintenance Worker	1.00
Utilities Technician	0.35
Utility Billing Lead	0.75
Accounting Assistant I	0.40
<b>Total Water Utility</b>	<b>9.90</b>
<b>Stormwater Utility</b>	
Public Works Director	0.30
Capital & Engineering Deputy Director	0.10
Stormwater Field Supervisor	0.40
Capital & Development Manager	0.05
Capital Project Manager	0.20
Civil Engineering Tech	0.20
Stormwater Permit Coordinator	0.95
Utilities Technician	0.45
Backflow Program Coordinator	0.05
Stormwater Lead	1.00
Stormwater Maintenance Worker II	0.90
Stormwater Maintenance Worker II	0.85
Stormwater Technician	0.95
Utility Billing Lead	0.20
Accounting Assistant I	0.10
<b>Total Stormwater Utility</b>	<b>6.70</b>
<b>Total Full Time Equivalents</b>	<b>90.75</b>
<b>Full-Time Staff</b>	
Full-Time Employees	89.00
<b>Part-Time Staff</b>	
Part-Time Employees	1.75

11/12/2025

Personnel Schedule (Full-Time Equivalents)

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# 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)

**Annual Comprehensive Financial Report (ACFR):** A detailed report of an organization's financial activities and performance over the fiscal year.

**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.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**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 the 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 operations 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 Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in and 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 their real property, 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 private 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.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**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 similar to a private business.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents 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.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**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 a 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.

**Generally Accepted Accounting Principles (GAAP):** Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria regarding 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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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 accounts for and reports 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.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**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.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**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.

**Local Tax Increment Financing (LTIF):** Local Tax increment financing (LTIF) is a financing tool that local governments – defined as cities, towns, counties, port districts, or any combination thereof – can use to fund public infrastructure in targeted areas to encourage private development and investment ([chapter 39.114 RCW](#)).

**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.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**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.

**Park Impact Fees (PIF):** Charges imposed on new developments to fund park and trail improvements that are necessary to accommodate the increased demand caused by the development.

**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.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Real Estate Excise Tax (REET):** A tax on the sale of real property.

**Real Property:** Real estate, which means any interest, estate, or beneficial interest in land or anything affixed to land.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**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 Increment Area (TIA):** A designated geographic zone within a local government where property taxes from future increases in assessed value are used to fund public improvements and economic development projects

**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.

**Traffic Impact Fees (TIF):** Charges imposed on new developments to fund transportation improvements, such as roads and multi-modal transportation projects, that are necessary to accommodate the increased demand caused by the development.

**Transportation Benefit District (TBD):** A transportation benefit district is a quasi-municipal entity created for the sole purpose of acquiring, constructing, improving, providing and funding transportation improvements within the district. Under [RCW 36.73](#), the Washington State Legislature permits local governments to establish a TBD and accompanying funding sources to provide for the preservation, maintenance and construction of local public ways.

**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.

**Water System Development Charges (WSDC):** Charges imposed on new developments to fund water system improvements, that are necessary to accommodate the increased demand caused by the development.

**West Region CPI-U:** The CPI-U is the consumer price index for all urban consumers, which is the most common measure of inflation in the United States. The West Region is the specific index the city uses for inflationary increases. The index is published monthly by the United States Bureau of Labor Statistics.