



# City of Ridgefield, Washington

## **2023 Adopted Budget**



**Adopted Version - 10/13/2022**

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# INTRODUCTION

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## City Manager Budget Message

Steve Stuart, City Manager

November 1, 2022

Dear Mayor Lindsay, and City Council members:

We are pleased to present the City's 2023 Proposed Budget. This budget represents the results of thoughtful direction provided by the City Council along with dedicated efforts of the Budget Advisory Committee, Executive Management and City staff. The City reviewed all 2023 budget requests for initiatives, personnel, and capital improvements to ensure they fit within City Council's overall goals approved in 2014 and revised in 2021. The 2023 budget document also incorporates the most recent citizen survey, as a tool in setting priorities for services and projects for the upcoming fiscal period. The 2023 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 1, 2022.

The City's budget is used as a planning, policy and communications document estimating future City revenues and expenditures, current fund balances and allocates resources to accomplish community and Council priorities. It serves to guide 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.

The City of Ridgefield adheres to Generally Accepted Accounting Principles (GAAP) applicable to governments. Ridgefield uses proprietary funds to account for water system delivery, and storm water drainage activities. Other activities are recorded in governmental funds (General Fund, Capital Service Funds, Special Revenue Funds, Debt Service Funds, etc.). All City Funds are included in the 2023 Proposed Budget and each fund is described in more detail in this document.

## ***Summary of the 2023 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. Staff are working with a research firm to complete a new citizen survey as a follow up to the 2019 survey. The 2022 survey results are expected to be available early in 2023. The 2019 Ridgefield citizen survey reported that 71% of residents recommend Ridgefield as a good place to live, with 73% having a positive outlook of the city they live in. 68% of residents feel the government is well managed, while 58% feel their tax dollars are spent wisely. The City has addressed many areas that were high priorities in the previous two surveys. The City worked with a national research firm to bring in the first grocery store and additional dining and shopping options.

In both previous survey's recreational opportunities, multi modal and transportation was a common theme. The City built a regional sports complex and are working with a private developer and the YMCA to add a full service facility in Ridgefield. The City continues to build new or upgrade existing streets and trails each year, focusing on major arterials and the Gee Creek trail network. Council approved a ballot measure in 2021 to add a 0.2% sales tax to fund the City's Transportation Benefit District. Voters approved the measure and staff implemented an enhanced pavement preservation program early in 2022 with a goal to maintain streets in a very good condition per the Pavement Condition Index. The 2023 budget includes \$1.3 million in pavement preservation work.

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 performance measures immediately following this letter. Each goal includes metrics city staff have put in place to quantify how the city is performing in meeting Council goals.

- **Goal No. 1: Plan and Manage the Growth of the City**
- **Goal No. 2: Revitalize Downtown as a Destination Location**
- **Goal No. 3: Create and Maintain Economic Stability for the City**
- **Goal No. 4: Assure the City's Infrastructure is able to Meet Growing Community Needs**
- **Goal No. 5: Retain Culture and History of Ridgefield**
- **Goal No. 6: Maximize the City's Natural Resources and Attractions**
- **Goal No. 7: Actively Engage and Communicate with the Ridgefield Community**

The 2023 budget document includes a section on performance measures. The performance measurements were implemented to quantify the results of the seven City Council goals and community survey results. The measurements 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 show the results of each of the Council goals. The community survey results track progress compared to the previous surveys with a target of meeting or exceeding national benchmarks. The performance measurements are discussed in more detail immediately following the City Manager's budget message.

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

Although much emphasis is placed on the accomplishment of City Council goals, the primary focus of the City's budget is to provide resources to deliver highly valued public services to the Ridgefield community. This is the primary mission of the City. The 2019 citizen survey reflects a 73% satisfaction in the overall quality of city utilities and 74% with parks and recreation services. 56% of respondents were satisfied with the quality of transportation services, while 84% were satisfied with the quality of public safety services. The 2023 Proposed Budget includes the allocation of resources to support and enhance these previously identified metrics, in alignment with key organizational goals.

#### ***2023 Budget Highlights***

##### ***Challenges***

The City continues to monitor economic changes in our region and on the national landscape. The city has seen reduced single family residential permits issued in 2022 when compared to the previous two years. Due to the reduced housing starts, development revenues and construction related sales tax revenue are reduced from original estimates. Current land use applications are up for commercial retail projects and staff are forecasting increased ongoing sales tax revenues as these projects complete in the 2023 – 2025 period. Many businesses continue to struggle to fill job openings and supply chain issues have caused inflationary pressures on residents and the City. The City has seen increased costs for public works construction projects, basic services and supplies that support the public services provided to Ridgefield residents.

The City has continued to embrace a combination of remote and in-office work for staff who are able to complete their duties online. The City will monitor the effectiveness to ensure there is no loss of efficiency. The ability to offer a flexible work environment may provide the City with a benefit when recruiting new employees into positions that allow for a flexible work schedule.

As a result of being the fastest growing city in Washington since 2010, the city continues to plan for the needed infrastructure to support the growth. The council has adopted policies that require growth to pay for growth. Developers pay impact fees and system development charges to pay for their share of growth-related projects. The City continues to work with regional, state, and federal partners to find additional funding options to add to local and developer funds to build the infrastructure to support the tremendous growth in Ridgefield.

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

### ***Opportunities***

The City has continued to see growth through residential and commercial development. Single family residential permitting was down in 2022 when compared to the previous two years but was still elevated historically. Commercial development has seen an increase in land use and engineering permits. Staff had forecast a transition to commercial related development in the 2021 – 2022 period. Construction on many of these projects is expected to occur in the 2023 – 2025 period. Revenues from these projects are expected to provide both a one-time infusion of construction related sales tax along with more sustainable long term property tax and retail sales tax funding. Sales tax revenues have transitioned from a construction related high of 61% of the overall tax receipts to a more manageable 39% overall. The forecast is for construction related sales tax to be reduced to a high of 30% of overall sales in the city when the current development projects are completed. The goal is to have construction related sales taxes at 20% - 25% in five years.

The 2023 budget allows the City to respond to growing demands and service levels. The Proposed Budget includes the addition of six positions and removal of a sunset designation for two positions to proactively manage the growth the City is experiencing. The new positions include two additional police officers, two public works maintenance positions (storm water and facilities), a grant writer and an administrative position. In addition to the six new positions, the Council authorized two positions that were set to expire at the end of 2022 as regular positions for a building inspector and an administrative position. The council also approved a staffing study to review future needs for the Public Works department. Staff have recently conducted a staffing study in the Police Department and are waiting for the results of the study.

The City received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) implemented through adoption of the American Recovery Plan Act (ARPA) in March 2021. The City received \$1.2 million in 2021 and an additional \$1.2 million in 2022. The council has authorized the use of the SLFRF funds for the provision of public services. The funding was used for public safety in 2021 and 2022. By designating the funding to be used for provision of public services, the Council has designated a matching amount of General Fund fund balance to be used for high priority infrastructure projects, purchase of needed safety supplies, and utility assistance for Ridgefield residents.

The council has already approved plans that are allowing the City to use development-related funding sources to complete much needed infrastructure improvements to address the rapid growth Ridgefield has seen since 2010. The development related funding sources are being used as leverage to apply for both state and federal grants to complete the infrastructure projects. The City applied for and received a \$5.8 million grant from the federal government for a transportation project that will assist in opening development opportunities in employment zones for the City. Design and right of way acquisition began in 2021 and was completed in 2022 with construction beginning in 2023. The City also received a \$1.2 million Federal Lands Access Program grant for the completion of the remaining Gee Creek Trail segment from Heron Drive to Main Avenue. Design will begin in late 2022 with construction to be completed in 2026. The City received a State grant for \$3 million to complete construction improvements along one of the two remaining segments on South Royle Road. The City is currently identifying funding options for the final segment of the road.

In 2021, Council followed through on their promise to eliminate vehicle licensing fees to fund pavement preservation projects included in the City's transportation capital facilities plan. The fee was eliminated due to voters' approval of a 0.2% sales tax increase to fund the pavement preservation projects. The increased funding has shown immediate results in additional pavement preservation projects around the city.

The 2023 Proposed Budget continues this emphasis, including a project to widen Pioneer Street and build a new roundabout from 51<sup>st</sup> Street to the I-5 junction. This project will provide the transportation needs for a new YMCA and commercial retail stores, including a new Costco at the I-5 junction. The City continues to

locate and add additional water rights and sources to continue to offer high quality water service to the residents of Ridgefield. Additional projects are focused on street and multi-modal transportation projects and design and phase one improvements to multiple parks around the city. Public Works staff have moved into the new public works operations center purchased in 2020. Additional maintenance upgrades are under way. The City has partnered with the Washington State Department of Enterprise Services and a consultant to complete an energy audit for the operations center and city hall. The audit will assist staff in identifying energy upgrades that fit council goals to reduce the city's carbon footprint. The city has entered a public/private partnership to have a private developer build a new facility in downtown Ridgefield. The City will lease space as the anchor tenant to house the police department and it is expected to open early in 2023.

The strong development activity includes multiple commercial retail projects that will address both the shopping and service needs of residents and bring additional revenue to provide long-term stability for retail sales and use tax and additional property tax base.

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

In 2022, City staff prepared an updated six-year business plan. The plan covers each department and identifies projects and staffing needs over the upcoming six years to maintain current service levels and meet the growth needs identified in the City's Comprehensive Growth Plan. City staff will begin an update to the growth management plan in 2023 and expect the project to be complete in 2025.

In 2018, the City implemented a six-year financial sustainability model for revenue and expenses related to the General Fund, Street Fund, Water Operating Fund, and Storm Water Drainage Operating Fund. The City also implemented a six-year financial sustainability model to project revenue in the Capital Service Funds (Real Estate Excise Tax, Impact Fees, and Water System Development Charges) and the Transportation Benefit District Capital Project Fund. Current projections are showing City operating revenues will exceed operating expenses from 2023 through 2028 in all funds. The Storm Water Drainage operating fund will require a \$200,000 transfer from the General Fund to meet capital and initiative requests in 2023. The City will complete a rate study in 2023 to review revenue requirements to support the utility funds over the next 5 – 10 year timeframe. Capital Service Funds are expected to provide the revenue sources for local needs for upcoming capital investment. Staff expect to use these funds as a match for grant opportunities over the same timeframe. Council approved issuance of traffic and park impact fee credits over the past four years to complete multiple road and park projects. The Finance and Public Works Departments have requested funding in the proposed 2023 budget to complete a six-year capital budget. The project is expected to begin in 2023 and be completed by 2024.

Continued development of residential housing and commercial retail continues to bring in stable revenue sources, such as property tax and utility taxes. The City is proposing to use \$821,220 in General Fund reserves in 2023 for one-time initiatives and capital projects. The City will also use \$2.5 million in General Fund reserves related to the prior receipt of private and SLFRF grant funds to complete capital projects for a regional storm facility, the Pioneer St phase 1 widening project and artwork for the Pioneer St I-5 overpass and railroad overpass, and the purchase of equipment for the police department.

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

To guard against the possibility of a slowdown, the Council has proactively implemented reserve policies that exceed national best practice benchmarks to set aside funding in the event of a continued downturn in the economy. General Fund reserves are set at 10% of prior year operating revenues and 60 days of operating expenses. The total operating reserves are approximately 20% of 2023 General Fund operating expenses. The overall General Fund reserves, including capital and retirement obligations, are 27% of the 2023 baseline operating budget. The City continues to build additional reserve levels available for use on strategic priorities

determined by the City Council. Total reserves are forecast to be \$9.3 million by the end of year 2023 with \$3.75 million in policy reserves and \$5.5 million in additional General Fund reserves with \$2 million of the additional reserves dedicated to building permit activities.

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 storm water utility to ensure service levels are maintained in the event of a downturn. Operating reserves for water are 19% and 10% for storm water drainage operating expenses, respectively. Proprietary funds also reserve for debt service, capital repair and replacement and retirement payout obligations and have an overall 54% for water and 49% for storm water drainage reserve to operating expense ratio. The council has approved the transfer of \$200,000 from the General Fund to supplement the initiative and capital requests in the Storm Water Drainage Fund in 2023.

### ***2023 Proposed Budget Overview***

The City maintains fully funded reserves that meet or exceed industry standards in the General Fund and Community Development (Building Activities) Fund. The City's Revenue Stabilization Fund is estimated to be \$1,140,858 in the General Fund and \$283,608 for building activities or 10% of prior year operating revenue. The Operations and Maintenance Reserve is equal to 60 days of prior year operating expenses or an estimated \$809,258 for the General Fund and \$309,052 for building activities. The City also maintains a Separation Reserve at \$125,251 in the General Fund and \$26,531 for building activities and a Capital Reserve in the General Fund at \$845,811, respectively. The operating reserves in the General Fund total 20% and overall reserves are 27% of estimated 2023 operating expenses. The estimated General Fund balance at the end of 2022 is \$9.3 million, including \$5.5 million in additional operating contingencies, of which \$2 million is restricted for permitting and development activities.

As a result of the Council's strong financial policies, diligent financial management, and conservative budget planning, the City continues to maintain its AA bond rating and a Standard & Poor's (S&P) financial management rating of "stable". The City has received an unmodified (clean) Financial Audit Opinion in 15 of the past 16 audits and has received seven consecutive GFOA Annual Comprehensive Financial Report Awards. The City recently received their fifth straight GFOA Distinguished Budget Presentation Award for the 2022 Adopted Budget. The City submitted their first Popular Annual Financial Report award and expect the results prior to year-end.

### ***Revenues***

Budgeted 2023 revenues for all funds total \$80.9 million. This is an \$18.9 million increase (30%) from the 2022 Amended Budget of \$62 million. This is the net result of changes to various funds as noted below:

- Operating funds revenues are budgeted at \$20.7 million. This is a 9.9% increase over the 2022 Amended Budget. This is primarily due to increased tax revenues from new retail sales tax, new construction related property taxes and utility tax revenues related to new households. Additional increases in the utility funds are related to growth and a \$200,000 transfer from the General Fund to the Storm Water Drainage Fund.
- Capital Service Funds revenues are budgeted at \$7.5 million. This is a decrease of 27.9%. The primary reason is a reduced estimate for single family residential permits in 2023 compared to 2022 and the use of impact fee credits for new development in lieu of a cash payment.
- Special Revenue Funds revenues are budgeted at \$934,535. This is an increase of 180.2% when compared to the 2022 Amended Budget. This is due to revenues in the Transportation Benefit District and a full year of tax receipts in the fund.
- Capital Project Construction and Outlay Funds revenues are budgeted at \$50.4 million. This is an increase of \$19.3 million from the 2022 Amended Budget of \$31.1 million (62%). This is a result of several capital projects going to construction in 2023. The City is budgeting \$23.9 million in grants, bonds, and developer share funding for new capital project construction.

### ***Expenditures - Overview***

2023 Proposed Budget expenditures for all funds total \$88.9 million. This is a \$21.9 million (32.6%) increase from the 2022 Amended Budget, primarily due to construction of multiple capital projects and the addition of six new positions in the operating funds. The primary changes between the 2022 Amended Budget and

the 2023 Proposed Budget are noted below:

- Operating funds expenses are budgeted at \$23.3 million, an increase of \$3.1 million (15.3%). This is primarily due to increased personnel costs for salaries and benefits, which include six new positions in 2023 and 9 new positions in 2022.
- Capital Service Funds (REET, Impact Fees, Water System Development Charges) transfers are budgeted at \$13.3 million, a decrease of \$1.4 million (9.8%). This is primarily due to reduced transfers from Impact Fees and Water System Development Funds to fund capital projects.
- Capital Project Construction and Outlay Funds are budgeted at \$49.6 million, an increase of \$19.3 million (63.5%) from the 2022 Amended Budget. This is primarily due to expenses related to several high priority capital projects that will be under construction in 2023.

### ***Expenditures – Staffing***

The City continues to increase staffing through a thoughtful and measured planning process. The City completed a new six-year business plan in 2022 to help assist Department Directors in planning for staffing needs to maintain core services. The police department completed a staffing study in 2022 with results expected to be released in the fourth quarter. The council will provide funding for the public works department to complete a study on staffing needs in 2023. The 2023 Proposed Budget includes an increase in full-time equivalent (FTE) positions of 6 positions, increasing the total FTE's to 75.25, including 74 full-time and 2 part-time employees. The City also budgets for 6 seasonal staff members in Public Works to assist with parks and trails, street, and storm facility maintenance. Proposed staffing increases total \$608,970 in ongoing expense requests. Despite the City increasing staffing by fifteen positions over the past two years, the employee per one thousand residents ratio has declined. In 2010, the City had 6.02 employees per one thousand and in 2023 staffing is projected to be 4.86 per one thousand.

### ***Expenditures – One-Time***

The 2023 Proposed Budget includes \$50.1 million in one-time initiatives and capital requests. Proposals included \$3.5 million in requests to obtain new water rights, drill wells to increase system capacity and replace aging infrastructure; \$915,000 in construction expense for a new regional storm water facility and repair of a failed storm pipe; \$3.4 million in new park and trail projects; \$40.7 million in new street and multi-modal projects; \$954,800 in new equipment; \$285,000 in facility upgrades, \$155,000 in general government and technology initiatives, and \$168,000 in new equipment and professional service expense related to the new positions.

### ***Financial Sustainability***

The City has been proactive in managing their finances since the great recession and adopted strong reserve policies in 2014. In 2020, the city and local economy entered another economic downturn due in most part to the current pandemic and associated measures to address public health concerns. Current economic headwinds include high inflation and costs for services and public improvements. The following strategies were implemented and have allowed the city to remain on a strong financial footing:

- Adoption of financial and reserve policies.
- Adoption of budget policies including ongoing monitoring.
- Adoption of debt issuance and investment policies.
- Implementation of an updated comprehensive growth management plan.
- Implementation of updated capital facility plans.
- Implementation of a six-year business plan.
- Implementation and annual update of a six-year financial sustainability model.
- Implementation and annual update of an equipment replacement financial model.
- Implementation and annual update of utility rate models.
- Implementation of an ongoing LEAN culture.
- Implementation of new software programs and online permitting to add efficiencies.
- Implementation of a mobile app to allow citizens to communicate and notify the City of any issues such as potholes and street light maintenance in their neighborhoods.
- Implementation of Ridgefield Roundtable, an online communication portal to obtain feedback from citizens on important topics and projects.

- Implementation of a document management system to reduce paper and manage public records requests.
- Implementation of the periodic community survey results into strategic planning.

The City has worked closely with the Washington State Auditor's Office, Center for Government Innovation, to implement several LEAN projects. Staff have embraced the LEAN culture and continue to recommend improvements throughout the organization. As a result of these efforts, staff have been able to maintain high quality service levels with the continued growth by recommending less expensive alternatives and process efficiencies. Various financial and payroll related processes have been changed to electronic workflows, reducing labor time, paper, and supplies. Staff will be completing a Lean project in the Building Department in early 2023. Online platforms were added to allow utility accounts to be self-managed for the safety of the account owner's home. Community Development completed a transition to an online permitting module to allow residents and developers to submit online permits. Administration and Finance have completed work to add online forms and workflows to allow for 24/7 access to submit forms, such as for opening and closing a utility account. Administration and Finance have completed the transition to electronic document signatures for contracts and HR related documents. Each of these efficiency upgrades allowed the City to offer the same services to residents without the need to visit City facilities in person. Finance will complete a transition to an enhanced credit card platform in the fourth quarter of 2022 to add efficiencies and a more robust end user platform.

### ***In Closing***

City staff and the Budget Advisory Committee are proud to present a balanced 2023 Proposed Budget. The City's budget maintains current service levels and will use fund balance in excess of policy reserves in a targeted manner. In addition, the budget will maintain reserve policies to ensure financial sustainability.

The City of Ridgefield continues to be one of the fastest growing cities in the State of Washington due to several factors including land availability, proximity to major infrastructure, and location in the Portland-Vancouver Metropolitan Area. The City is proactively assuring that growth is balanced, including expanding its jobs base and attracting additional commercial development, which will assure the City's ability to offer high quality life, work and play options. The City's ability to leverage development related funding such as impact fees and system development charges has been a contributing factor in the increase in both state and federal grant funding. The City continues to look for opportunities for additional outside funding sources to build the infrastructure necessary to serve our community now and in the future. The City has received grant awards for the Pioneer East extension project of \$5.8 million, the Gee Creek Trail North segment for \$1.2 million and construction of a segment of Royle Road for \$3 million. Staff continues to look for grant opportunities to help fund additional capital projects. Council has approved adding a position for two years to help identify and write grant applications in an effort to increase external funding.

The acquisition of additional water rights and infrastructure to support and enhance our water system is a high priority in 2023. Road and multi modal improvements to major arterial roadways are planned for 2023 as well. These improvements along with a regional storm water treatment facility will help deliver multiple retail commercial projects that offer local job and shopping opportunities to residents.

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 economy rebounds. The staff are confident this will help set the City of Ridgefield up on a sustainable financial foundation for the future.

The City Council and staff have focused on maintaining a conservative budget and high efficiency in daily operations to reduce costs for City residents. As shown in the performance measurements, the price of government (cost per capita) for Ridgefield residents is 2.9% of aggregated personal income.

City Council and staff have worked proactively to maintain strong reserve levels that allow the City to set aside funds for both current and future needs. As a result of the reserves that have been set aside, the City is planning to strategically invest in infrastructure that will continue to see a high return on investment while providing shopping and services residents have requested.

The City connects with the community through multiple events and saw a return to in-person events in 2022. Staff work collaboratively with volunteers, local merchants and organizations and will continue to adjust as needed to keep the community engaged. The events include a diverse array of social, cultural, and economic events that attract both residents and visitors to Ridgefield. The community events provide support for Council goals such as revitalization of the historic downtown as a destination location and retaining the culture and history of Ridgefield. In 2022, the City will begin focusing on recreational activities in addition to the many events to bring in additional tourism and provide fun activities for the residents. City staff are working with the YMCA to offer additional recreational events for the community.

The City Council has tasked staff with becoming more efficient in daily operations as well as providing a more transparent city government that responds to citizen needs. Staff have upgraded software over the past few years and are continuing to leverage the software to offer transparency and increased services. Many of these upgrades allowed City staff to pivot to a virtual format to offer services while working from home or in the office. Staff continue to look at daily tasks to add efficiencies and to reduce expenditures while adding value to city services. 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. The council has approved additional investment in software programs in both 2022 and 2023 to add budget and project management software to increase efficiency. Initiatives approved over the past few years are an

investment in the future of Ridgefield. As the City continues to see growth at a higher rate relative to the rest of the state, the City is planning to meet current and future demands, deliver exceptional service, efficiency, and accountability to those we serve.

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

Respectfully,

A handwritten signature in black ink, appearing to read "Steve Stuart", written in a cursive style.

Steve Stuart, City Manager

## **Budget Team/Committee**

### ***MAYOR***

Jennifer Lindsay, Mayor

### ***CITY COUNCIL***

Rob Aichele, Mayor Pro Tempore

Ron Onslow, City Councilor Position 1

Rachel Coker, City Councilor Position 2

Lee Wells, City Councilor Position 3

Matt Cole, City Councilor Position 4

Judy Chipman, City Councilor Position 7

### ***SENIOR MANAGEMENT***

Steve Stuart, City Manager

Lee Knottnerus, Deputy City Manager

Kirk Johnson, Finance Director

Brenda Howell, Public Works Director

Claire Lust, Community Development Director

Cathy Doriot, Police Chief

### ***CITIZEN MEMBER***

Jake Bredstrand

# 2022 GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Ridgefield  
Washington**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director

## Reader's Guide to the Budget

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

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

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

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

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

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

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

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

- Detailed summary of revenues by source

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

- Mayor and City Council
- Executive
- Administration/Human Resources
- Finance

- Public Safety
- Community Development
- Public Works

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

- Municipal Debt
- Long-Term Debt

***Capital Improvement Program:*** This section provides a detailed summary of the 2023 capital plan.. It includes the following:

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

## **Mission and Vision Statement**

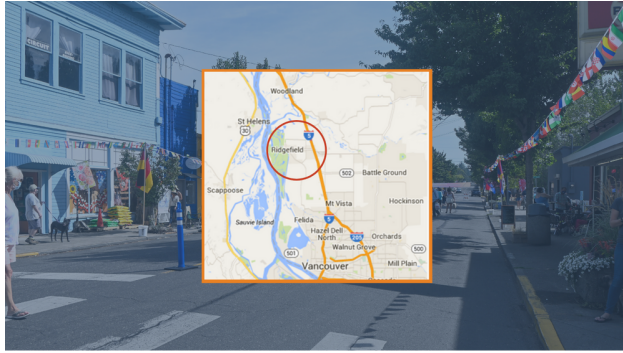
### **City of Ridgefield Mission Statement:**

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



Ridgefield's origins can be traced back more than 1,000 years to early Native American settlements. The area was known as "Cathlapotle," after the Chinook people, until it began to develop as a real settlement in the early 1850's. In 1851, Stephen Shobert established a crude mud landing on his property to accommodate the steamboats and the settlement came to be known as Shobert's Landing.

After the Civil War, the settlers named the town "Union Ridge" and then changed the name at a public meeting in 1890 to "Ridgefield." A town in the state of Washington is a municipality that has a population of less than 1,500 at the time of organization. Towns are not authorized to operate under a charter and are only permitted to perform functions specifically granted to them by state law.

At a special election on August 20, 1909, the people decided by a vote of 62-12 to incorporate as a city with a strong mayor. The strong mayor-council form of government consists of a mayor who is elected at-large and who serves as the city's chief administrative officer and an elected city council which serves as the municipality's legislative body. The council has the authority to formulate and adopt city policies and the mayor is responsible for carrying them out. This system is modeled after the Federal Constitution structure of government.

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. He has no full-time administrative duties. The seven city councilmembers are elected by the citizens of Ridgefield on a non-partisan basis for four-year terms. Council members are policy makers; they adopt a budget for city revenues and expenditures and perform all other actions necessary to govern the City, including the passage of ordinances and resolutions.

In 2009, the City of Ridgefield celebrated the centennial of its incorporation with a population of 4,215 and an optimistic view of the future. The City is continuing to grow with a current population of 13,640. The 2015 update of the City's Urban Area Comprehensive Plan outlined the city's goals; to become a regional employment center, to provide quality neighborhoods, to protect critical environmental areas, and to carefully manage growth.

Ridgefield At A Glance	
Elevation (Average)	112 Feet
Land Area	7.4 Sq. Miles
Miles of Streets	56.0
Miles of Trails	8.7

Ridgefield At A Glance	
Park Acreage	165.0
Water Production Daily Capacity (Millions of Gallons)	2.2 Million
City Retail Sales Tax Rate	8.6%
City Employees (FTE) (2023 Projection)	75.25
Assessed Valuation (2023 Projection)	\$3,378,640,177
Property Tax Levy Rate (2023 Projection)	\$0.6493

# Population Overview



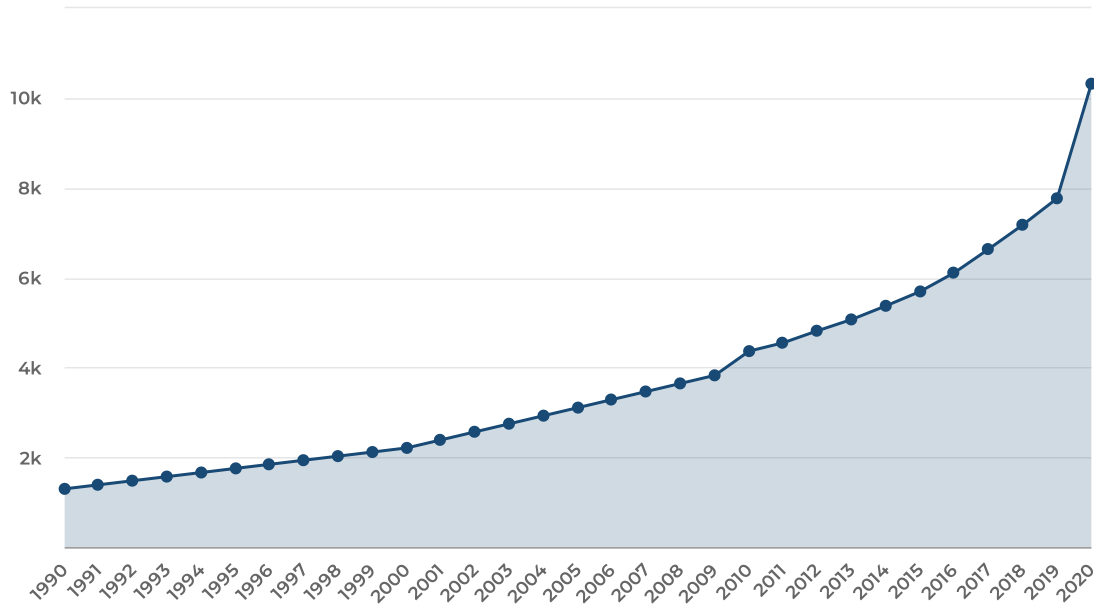
TOTAL POPULATION

10,319

▲ 32.9%  
vs. 2019

GROWTH RANK

12 out of 285  
Municipalities in Washington



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



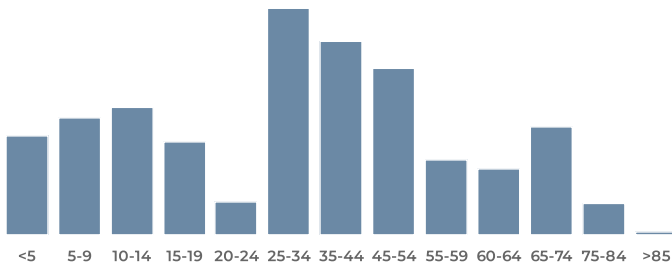
DAYTIME POPULATION

7,133

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

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

## POPULATION BY AGE GROUP



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

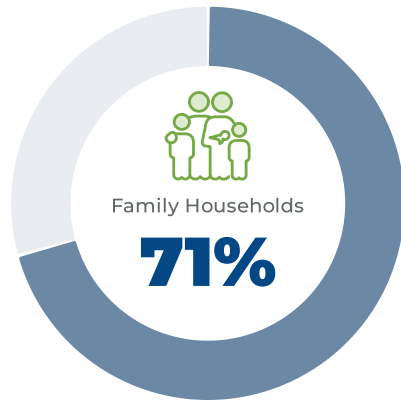
\* Data Source: American Community Survey 5-year estimates

## Household Analysis

TOTAL HOUSEHOLDS

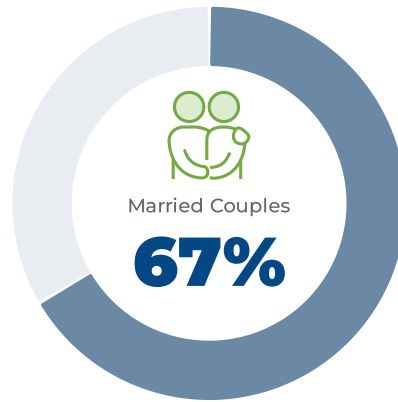
**2,899**

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.



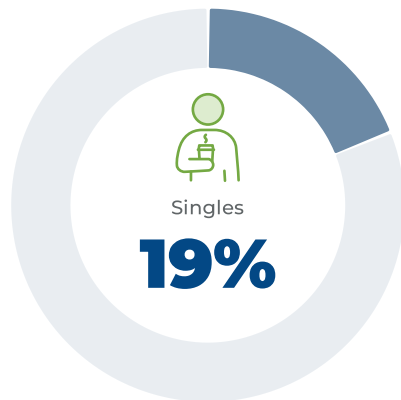
▲ **42%**

higher than state average



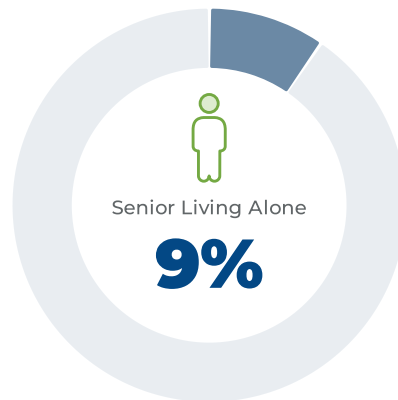
▲ **33%**

higher than state average



▼ **31%**

lower than state average



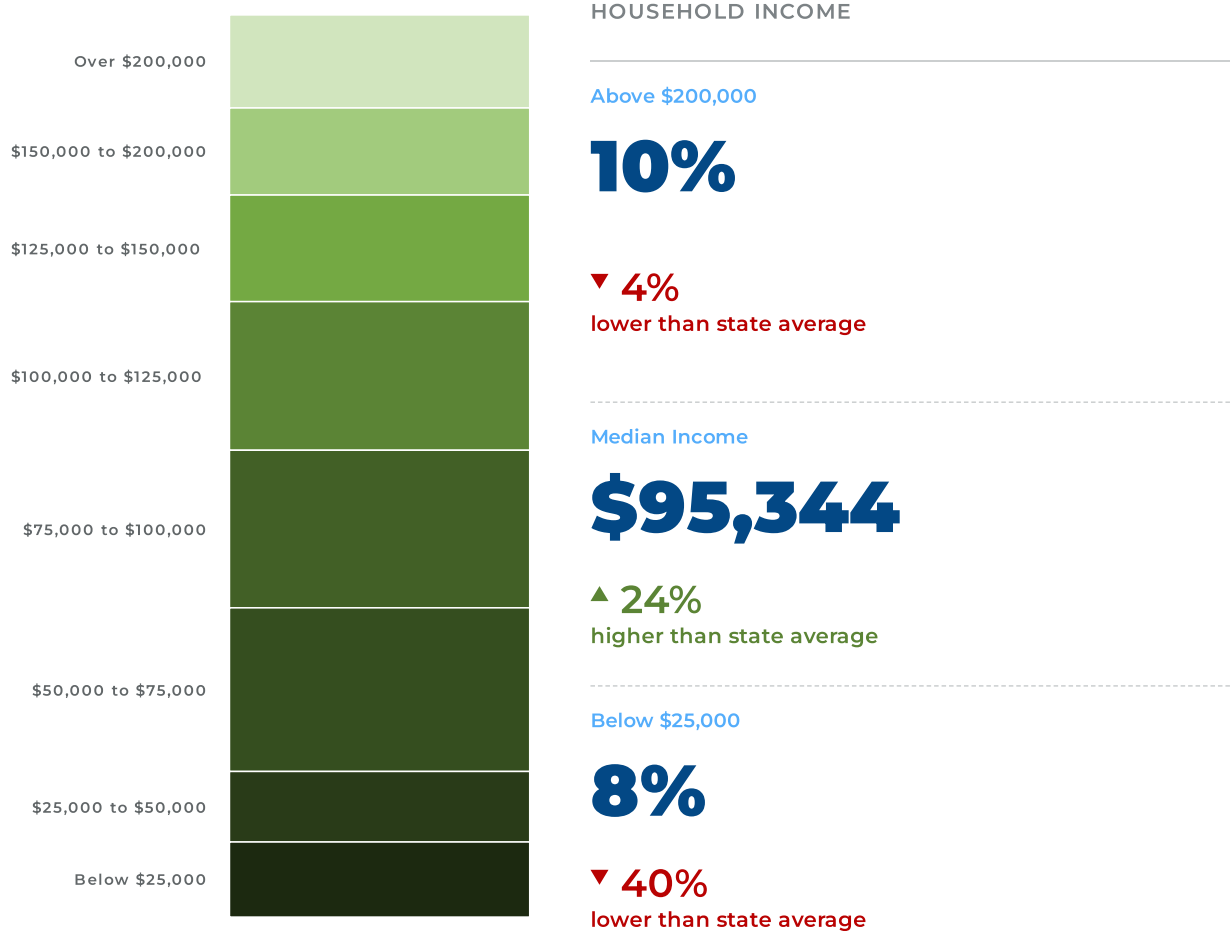
▼ **36%**

lower than state average

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

## Economic Analysis

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

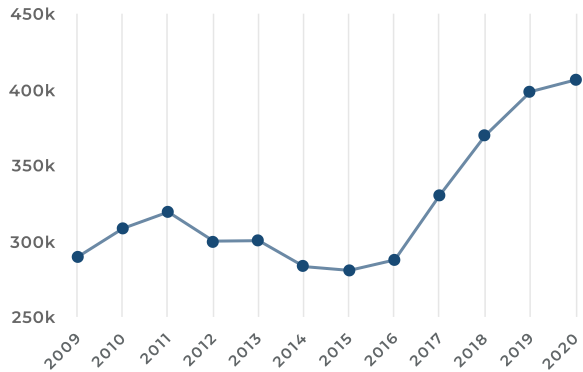


\* Data Source: American Community Survey 5-year estimates

## Housing Overview



2020 MEDIAN HOME VALUE  
**\$406,400**



*\* Data Source: 2020 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

### HOME OWNERS VS RENTERS

Ridgefield State Avg.



### HOME VALUE DISTRIBUTION

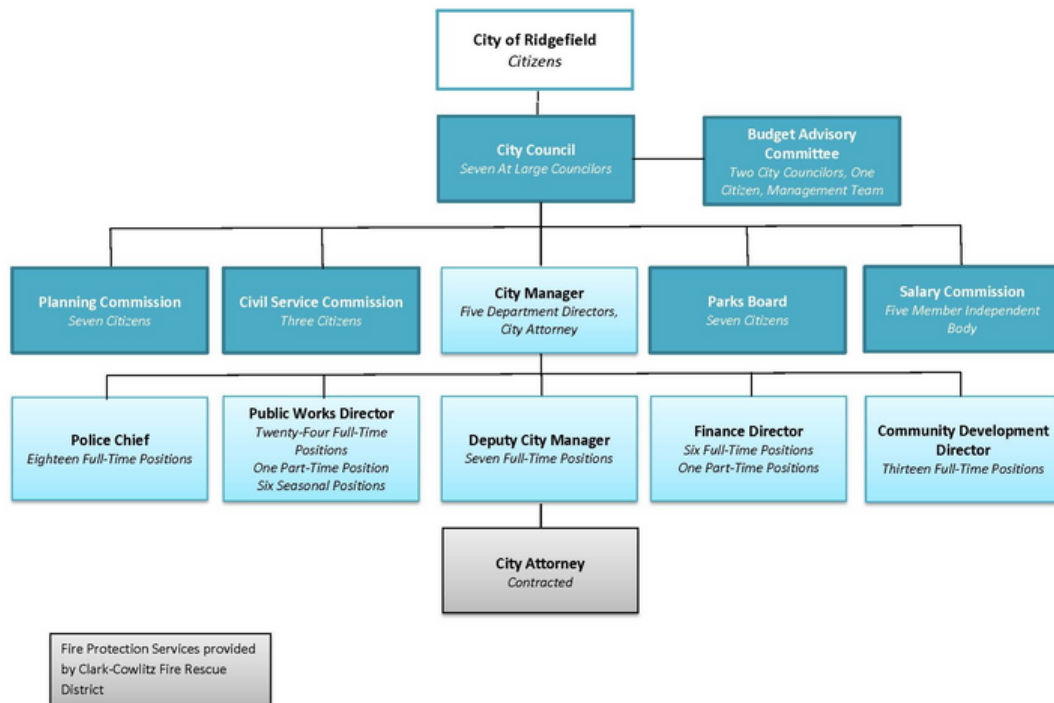


*\* Data Source: 2020 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

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

# 2023 Organization Chart

City of Ridgefield 2023 Organizational Chart



## **Boards, Commissions and Committees**

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

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

### ***Planning Commission***

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

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

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

### ***Parks Board***

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

### ***Salary Commission***

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

### ***Cemetery Board***

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

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

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

## Organizational Matrix - Department Assignments by Fund

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

## Fund Descriptions

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

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

### ***City Council – Dept. 11***

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

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

### ***Judicial – Dept. 12***

The City of Ridgefield contracts with the City of Battleground 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 council. The City Manager is responsible for carrying out the policies and goals of the council and coordinating and directing the day-to-day activities of the City's operating departments; which includes the development and management of effective programs. City Manager duties also consist of the political and community leadership of the city.

### ***Finance – Dept. 14***

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

### ***Legal – Dept. 15***

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

### ***Human Resources – Dept. 17***

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

### ***Administration – Dept. 18***

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

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

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

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

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

#### ***Public Safety – Dept. 21***

Public Safety is responsible for protecting life and property, preserving the peace, preventing crime, maintaining positive community relations, apprehending, and arresting criminal violators, recovering property, planning, and regulating traffic and encouraging and developing community involvement and interaction with the department.

Public Safety investigates crimes that occur within the City and follow through to a successful conclusion. They initiate criminal investigations and assist outside agencies and follow up when required.

#### ***Civil Service – Dept. 22***

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

#### ***Cemetery – Dept. 36***

Performs maintenance activities and oversight for 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, issues building permits, and legislative updates of development procedures and zoning compliance. Community Development is responsible for building and associated code compliance, land use and development application review and processing, and enforcement of the development code. The department conducts building inspection services to ensure building and construction activities conform to City plans and codes.

#### ***Parks – Dept. 76***

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

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

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

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

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

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

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

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

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

#### ***Streets – Fund 101***

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

#### ***Drug – Fund 111***

The Drug Fund is used towards activities and equipment related to drug enforcement prevention and policing. The Drug Fund is funded by revenues received from drug seizure/forfeitures, fines and penalties related to drug and alcohol offenses, and proceeds from the soft drink machines located at the police department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

##### ***Debt Service – Fund 200***

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

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

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

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

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

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

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

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

Funding comes from multiple sources, including Drinking Water State Revolving Fund loans, bond proceeds, system development charges and utility operating funds.

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

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

## Budget Information

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

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

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

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

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

# Budget Procedures

## ***Purpose***

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

## ***General Information***

### ***Policies***

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

### ***Responsibilities***

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

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

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

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

### ***Budget System***

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

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

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

### ***Fund Definition***

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

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

### ***Fund Types***

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

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

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

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

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

### ***General Fund – 001***

The General fund is the largest fund in the City and is used to account for revenues that are not designated for specific activities or programs. The General Fund includes the Community Development and Building Activities Department. Revenues from these activities are used only to support related activities.

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

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

- 101 – Streets
- 111 – Drug
- 140 – Affordable Housing
- 150 – Transportation Benefit District (TBD)

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

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

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

### ***Debt Service – 200***

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

### ***Capital Projects – 300***

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

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

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

- 406 – Water Operating Fund
- 408 – Storm Water Drainage Operating Fund

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

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

- 416 – Water System Development Charge (WSDC)

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

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

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

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

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

## ***Procedure***

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

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

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

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

1. Identify current levels of service provided.
2. Determine cost to maintain the level of service.
3. Forecast expenditures.
  - a. Conduct a trend analysis as appropriate.

- b. Known contractual obligations.
- c. Include a CPI factor as appropriate.
- 4. Determine/update funding for services provided.
- 5. Forecast revenue based on known factors including any updated rates and fees.
- 6. Identify shortfalls and/or surpluses.

#### **Detail Process**

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

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

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

- Service impacted: addition or reduction in service provided and how it impacts the City's services. Including reasons and support for making the change.
- Cost of service addition/reduction.
- How the cost of additional services will be funded or if there is a reduction, how the budget is impacted. For example, an addition to the budget could be funded by an increase in fees or offset by a corresponding reduction in another cost that is no longer needed.
- Approval by the Department Director.

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

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

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

#### **Timeline**

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

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

July Prepare and update the baseline budget

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

Department Directors review the baseline budget and FTE report.

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

The Finance Department will prepare the budget calendar

August Establish Budget Advisory Committee

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

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

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

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

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

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

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

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

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

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

The proposed budget will be made available to the public.

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

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

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

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

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

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

### **Budget Monitoring**

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

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

Per budget policy, the Finance Director presents a budget to actual report on a quarterly basis to the City Council at a public meeting. The report will review budget to actual 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.

|

## 2023 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).

2023 Budget Calendar			
Major Steps in Process	Management Team/City Manager	Budget Advisory Committee (Monthly Meetings)	City Council
Council and Management Retreats	May-August	Meeting August 16th	Work Session August 25th
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 8th	Work Session September 22nd
Budget Initiatives and Personnel First Touch			
Capital Budget First Touch			
Complete Preliminary Budget			
Complete Estimated Budget	By October 1st		
Budget Initiatives and Personnel Second Touch	October	Meeting October 11th	Work Session October 27th if needed
Capital Budget Second Touch			
Final Budget Update			
Present Proposed Balanced Budget	By November 1st		
File Proposed Budget	November 1st		
Final Touch on Operating and Capital Proposed Budget	November	Meeting November 8th if needed	Work Session November 17th if needed
City Clerk Publishes Notices of Public Hearing	October 14 - November 11		
Conduct Revenue and Budget Hearings	By End of November		
Make Proposed Budget Available to the Public	November 1st		
Conduct Public Hearing on Revenue Sources	Council Meeting November 3		
Conduct First Reading on Ad Valorem Tax Levy			
Conduct First Reading on Utility Rates	Council Meeting November 17		
Conduct Second Reading on Ad Valorem Tax Levy			
Conduct Second Reading on Utility Rates			
Provide Budget Presentation to City Council			
Conduct First Public Hearing and First Reading on Proposed Budget			
Conduct Final Budget Hearing and Budget Adoption	By End of December		
Conduct Second Public Hearing and Second Reading on Proposed Budget. Adopt Final Budget	Council Meeting December 1		
Transmit Copies of the Final Budget to SAO and MRSC	By end of December (12/31)		

## **Financial Management Policy**

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

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

### **Budget Policy**

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

### **Investment Policy**

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

### **Capitalization Policy**

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

### **Debt Policy**

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

**ORDINANCE NO. 1383**

**AN ORDINANCE FOR THE CITY OF RIDGEFIELD, WASHINGTON ADOPTING THE 2023 BUDGET;  
AND PROVIDING FOR THE EFFECTIVE DATE THEREOF**

WHEREAS, the tax estimates and budget for the City of Ridgefield for the 2023 fiscal year have been prepared and filed as provided by the laws of the State of Washington; and

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

WHEREAS, the 2023 proposed budget was submitted to the City Council and City Clerk on November 1, 2022, and budget workshop sessions were held on August 25, 2022, and September 22, 2022; and

WHEREAS, public hearings on the 2023 annual budget were held on November 3, 2022, November 17, 2022 and December 1, 2022.

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 2023 budget of anticipated revenues and expenditures.

**Section 2:** 2023 Budget Adoption. The annual budget for the City of Ridgefield, Washington for the year ending December 31, 2023, 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 2023. 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 Municipal Research & Services Center (MRSC).

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

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

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

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

PASSED BY THE CITY COUNCIL OF THE CITY OF RIDGEFIELD, WASHINGTON THIS 1<sup>st</sup> DAY OF DECEMBER, 2022.

DocuSigned by:  
*Jennifer Lindsay*  
By: 3380C324397E42D  
Jennifer Lindsay, Mayor

Attest:  
DocuSigned by:  
*Julie Ferriss*  
BA35ACBCC9B14B1...  
Julie Ferriss  
City Clerk

Approved as to Form:

DocuSigned by:  
*Janean Parker*  
242337742975479  
Janean Parker, City Attorney

First Reading:	November 17, 2022
Second Reading/Passed:	December 1, 2022
Date of Publication:	December 7, 2022
Effective Date:	December 12, 2022

## Exhibit "A"

**2023 Budget**

	<i>Beginning Fund Balance</i>	<i>2023 Budgeted Revenue</i>	<i>2023 Budgeted Expense</i>	<i>Ending Fund Balance</i>	<i>Change In Fund Balance</i>
<b>Operating Funds</b>					
001 General Fund	\$ 12,481,779	\$ 14,758,230	\$ 17,969,200	\$ 9,270,809	\$ (3,210,970)
101 Street Fund	159,273	1,263,355	1,260,375	162,253	\$ 2,980
406 Water Operating	2,805,145	3,134,000	2,623,370	3,315,775	\$ 510,630
408 Stormwater Operating	545,783	1,568,500	1,490,661	623,622	\$ 77,839
<b>Total Operating Funds</b>	<b>15,991,980</b>	<b>20,724,085</b>	<b>23,343,606</b>	<b>13,372,459</b>	<b>\$ (2,619,521)</b>
<b>Capital Service Funds</b>					
105 Real Estate Excise Tax	4,796,475	2,705,000	3,551,895	3,949,580	(846,895)
114 Park Impact Fee	2,790,453	972,750	2,787,000	976,203	(1,814,250)
115 Traffic Impact Fee	1,002,507	1,738,250	2,530,000	210,757	(791,750)
416 Water Utility SDC	9,619,029	2,050,000	4,425,000	7,244,029	(2,375,000)
<b>Total Capital Service Funds</b>	<b>18,208,464</b>	<b>7,466,000</b>	<b>13,293,895</b>	<b>12,380,569</b>	<b>(5,827,895)</b>
<b>Special Revenue Funds</b>					
111 Drug Fund	6,468	1,510	500	7,478	1,010
140 Affordable Housing	70,286	33,000	-	103,286	33,000
150 Transportation Benefit District	562,316	900,025	1,320,000	142,341	(419,975)
<b>Total Special Revenue Funds</b>	<b>639,070</b>	<b>934,535</b>	<b>1,320,500</b>	<b>253,105</b>	<b>(385,965)</b>
<b>Debt Service Fund</b>					
200 Debt Service	-	1,408,995	1,408,995	-	-
<b>Total Debt Service Fund</b>	<b>-</b>	<b>1,408,995</b>	<b>1,408,995</b>	<b>-</b>	<b>-</b>
<b>Capital Project/Equipment Replacement Construction Funds</b>					
300 General Capital Projects	805,525	44,577,300	43,807,300	1,575,525	770,000
410 Water Utility Capital Projects	16,536	4,400,000	4,400,000	16,536	-
412 Storm Utility Capital Projects	-	915,000	915,000	-	-
501 Equipment Replacement (ERF)	606,077	502,225	460,800	647,502	41,425
<b>Total Capital/ERF</b>	<b>1,428,138</b>	<b>50,394,525</b>	<b>49,583,100</b>	<b>2,239,563</b>	<b>811,425</b>
<b>Total Budget</b>	<b>\$ 36,267,652</b>	<b>\$ 80,928,140</b>	<b>\$ 88,950,096</b>	<b>\$ 28,245,696</b>	<b>\$ (8,021,956)</b>

11/10/2022

2023 Budget Summary

1 of 1

Exhibit "B"



## 2023 Budget

### Operating Funds Summary Report by Fund

Description	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>001 General Fund</b>							
<b>Revenue</b>							
Property Tax	1,472,230	1,721,326	1,940,000	1,930,300	2,220,000	-	2,220,000
Retail Sales & Other Tax	3,151,630	4,056,066	4,232,050	4,607,370	5,381,000	-	5,381,000
Utility Taxes	1,244,333	1,442,496	1,589,810	1,663,645	1,868,100	-	1,868,100
License & Permits	2,116,847	2,033,468	1,950,710	1,447,762	1,818,760	-	1,818,760
Planning & Development	1,299,777	1,101,623	1,417,400	1,219,183	1,240,000	-	1,240,000
Fines & Forfeits	57,825	67,879	64,000	58,249	69,000	-	69,000
Charge for Goods & Srvc	503,187	635,041	644,030	654,001	1,443,410	31,000	1,474,410
Intergovernmental/Grant	601,388	1,603,224	1,643,785	1,539,824	290,380	120,280	410,660
Other Rev/Donations	307,619	391,946	191,900	225,925	240,100	36,200	276,300
<b>Total Revenue</b>	<b>10,754,836</b>	<b>13,053,069</b>	<b>13,673,685</b>	<b>13,346,259</b>	<b>14,570,750</b>	<b>187,480</b>	<b>14,758,230</b>
<b>Expense</b>							
City Council	78,521	81,687	113,511	100,539	135,200	-	135,200
Judicial	169,244	199,456	263,000	250,062	300,000	-	300,000
Executive	267,035	268,955	315,829	289,447	341,500	-	341,500
Legal	38,472	34,641	50,000	49,475	60,000	-	60,000
Finance	608,409	652,656	865,966	712,467	878,550	182,545	1,061,095
Human Resources	208,857	283,452	356,261	349,930	436,600	5,400	442,000
Administration	433,497	530,582	577,951	538,086	638,700	84,875	723,575
Gen Govt/Facilities	1,237,389	1,535,475	4,101,248	1,721,114	1,992,100	1,088,000	3,080,100
Information Tech	193,338	214,757	433,200	401,725	430,000	5,000	435,000
Public Safety	2,036,241	2,363,468	3,470,267	3,022,425	3,481,950	757,775	4,239,725
Civil Service	92	118	1,000	156	1,000	-	1,000
Cemetery	47,751	30,720	61,655	29,764	50,550	-	50,550
Transfers	616,751	927,006	1,183,167	995,201	723,000	1,767,000	2,490,000
Community Development	1,841,175	1,831,794	2,666,385	2,348,333	3,355,355	33,000	3,388,355
Parks	541,698	518,688	1,048,646	942,619	1,117,550	103,550	1,221,100
<b>Total Expense</b>	<b>8,318,470</b>	<b>9,473,455</b>	<b>15,508,086</b>	<b>11,751,343</b>	<b>13,942,055</b>	<b>4,027,145</b>	<b>17,969,200</b>
<b>Net Total</b>	<b>2,436,366</b>	<b>3,579,614</b>	<b>(1,834,401)</b>	<b>1,594,916</b>	<b>628,695</b>	<b>(3,839,665)</b>	<b>(3,210,970)</b>
<b>Fund Balance</b>							
Beginning Fund Balance	4,870,883	7,307,249	10,886,863	10,886,863	12,481,779	13,110,474	12,481,779
Ending Fund Balance	7,307,249	10,886,863	9,052,462	12,481,779	13,110,474	9,270,809	9,270,809
GF Policy Reserve Balance	2,331,040	2,462,776	2,921,178	2,921,178	3,097,260	3,097,260	3,097,260
Building Policy Reserve Bal	538,567	612,292	619,191	619,191	653,570	653,570	653,570
Restricted for Building	1,896,096	2,671,781	2,839,683	2,438,556	2,120,022	2,120,022	2,037,022
Fund Balance Available	2,541,546	5,140,014	2,672,410	6,502,854	7,239,622	3,399,957	3,482,957

12/2/2022

Operating Funds Summary Report by Fund

1 of 3

Exhibit "B"



**2023 Budget**  
**Operating Funds**  
**Summary Report by Fund**

Description	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023	Budget
<b>101 Street Fund</b>								
<b>Revenue</b>								
Utility Tax/Franchise Fee	91,842	96,393	120,715	124,747	136,300	-		136,300
Permits	21,297	13,360	20,000	14,549	20,000	-		20,000
Grants	15,711	-	-	-	-	-		-
Intergovernmental	174,043	210,743	238,485	246,326	281,530	-		281,530
Other Revenue	3	75	50,525	33,448	25,525	-		25,525
Transfers In	401,850	624,438	737,168	737,168	723,000	77,000		800,000
<b>Total Revenue</b>	<b>704,746</b>	<b>945,009</b>	<b>1,166,893</b>	<b>1,156,238</b>	<b>1,186,355</b>	<b>77,000</b>		<b>1,263,355</b>
<b>Expense</b>								
Streets	693,579	856,257	1,156,891	1,049,470	1,181,825	78,550		1,260,375
<b>Total Expense</b>	<b>693,579</b>	<b>856,257</b>	<b>1,156,891</b>	<b>1,049,470</b>	<b>1,181,825</b>	<b>78,550</b>		<b>1,260,375</b>
<b>Net Total</b>	<b>11,167</b>	<b>88,752</b>	<b>10,002</b>	<b>106,768</b>	<b>4,530</b>	<b>(1,550)</b>		<b>2,980</b>
<b>Fund Balance</b>								
Beg Fund Balance	(47,414)	(36,247)	52,505	52,505	159,273	163,803		159,273
Ending Fund Balance	(36,247)	52,505	62,507	159,273	163,803	162,253		162,253
Reserves Maintain in GF	-	-	-	-	-	-		-
Fund Balance Available	(36,247)	52,505	62,507	159,273	163,803	162,253		162,253

Description	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023	Budget
<b>406 Water Utility Fund</b>								
<b>Revenue</b>								
Charge for Goods & Svc	2,285,249	2,744,740	2,843,555	2,648,088	3,122,000	-		3,122,000
Grants	22,056	-	-	-	-	-		-
Other Revenue	4,995	(5,909)	11,000	13,998	12,000	-		12,000
Transfers In	198,530	2,564,193	-	-	-	-		-
<b>Total Revenue</b>	<b>2,510,830</b>	<b>5,303,024</b>	<b>2,854,555</b>	<b>2,662,086</b>	<b>3,134,000</b>	<b>-</b>		<b>3,134,000</b>
<b>Expense</b>								
Water Utility	2,000,215	4,681,105	2,406,015	2,312,227	2,563,370	60,000		2,623,370
<b>Total Expense</b>	<b>2,000,215</b>	<b>4,681,105</b>	<b>2,406,015</b>	<b>2,312,227</b>	<b>2,563,370</b>	<b>60,000</b>		<b>2,623,370</b>
<b>Net Total</b>	<b>510,615</b>	<b>621,919</b>	<b>448,540</b>	<b>349,859</b>	<b>570,630</b>	<b>(60,000)</b>		<b>510,630</b>
<b>Fund Balance</b>								
Beginning Fund Balance	1,322,752	1,833,367	2,455,286	2,455,286	2,805,145	3,375,775		2,805,145
Ending Fund Balance	1,833,367	2,455,286	2,903,826	2,805,145	3,375,775	3,315,775		3,315,775
Policy Reserve Balance	881,874	1,077,370	1,274,143	1,274,143	1,374,973	1,374,973		1,374,973
Fund Balance Available	951,493	1,377,916	1,629,683	1,531,002	2,000,802	1,940,802		1,940,802

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Operating Funds Summary Report by Fund

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Exhibit "B"



**2023 Budget**  
**Operating Funds**  
**Summary Report by Fund**

Description	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>408 Stormwater Utility Fund</b>							
<b>Revenue</b>							
Charge for Goods & Svc	849,327	977,261	1,155,395	1,109,352	1,340,000	-	1,340,000
Grants	15,731	-	-	-	-	-	-
Other Revenue	4,022	(5,588)	3,000	4,229	3,500	25,000	28,500
Transfer In	-	-	-	-	200,000	-	200,000
<b>Total Revenue</b>	<b>869,080</b>	<b>971,673</b>	<b>1,158,395</b>	<b>1,113,581</b>	<b>1,543,500</b>	<b>25,000</b>	<b>1,568,500</b>
<b>Expense</b>							
Stormwater Utility	619,740	959,666	1,166,623	1,016,728	1,257,386	233,275	1,490,661
<b>Total Expense</b>	<b>619,740</b>	<b>959,666</b>	<b>1,166,623</b>	<b>1,016,728</b>	<b>1,257,386</b>	<b>233,275</b>	<b>1,490,661</b>
<b>Net Total</b>	<b>249,340</b>	<b>12,007</b>	<b>(8,228)</b>	<b>96,853</b>	<b>286,114</b>	<b>(208,275)</b>	<b>77,839</b>
<b>Fund Balance</b>							
Beginning Fund Balance	187,583	436,923	448,930	448,930	545,783	831,897	545,783
Ending Fund Balance	436,923	448,930	440,702	545,783	831,897	623,622	623,622
Policy Reserve Balance	398,183	497,449	543,928	543,928	615,355	615,355	615,355
Fund Balance Available	38,740	(48,519)	(103,226)	1,855	216,542	8,267	8,267

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Operating Funds Summary Report by Fund

3 of 3

Exhibit "C"



## 2023 Budget

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

Description	2022						
	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>111 Drug Fund</b>							
<b>Revenue</b>							
Fines and Forfeits	416	27	750	438	500	-	500
Other Revenue	9	248	10	604	1,010	-	1,010
<b>Total Revenue</b>	<b>425</b>	<b>275</b>	<b>760</b>	<b>1,042</b>	<b>1,510</b>	<b>-</b>	<b>1,510</b>
<b>Expense</b>							
Small Tools & Equipment	-	-	-	-	-	-	-
Intergovernmental	-	-	-	60	500	-	500
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Net Total</b>	<b>425</b>	<b>275</b>	<b>760</b>	<b>982</b>	<b>1,010</b>	<b>-</b>	<b>1,010</b>
<b>Fund Balance</b>							
Beginning Fund Balance	4,786	5,211	5,211	5,211	6,468	7,478	6,468
Ending Fund Balance	5,211	5,486	6,246	6,468	7,478	7,478	7,478
Fund Balance Available	5,211	5,486	6,246	6,468	7,478	7,478	7,478
<b>140 Affordable Housing</b>							
<b>Revenue</b>							
Retail Sales Tax	10,232	32,740	31,025	27,314	33,000	-	33,000
Other Revenue	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,232</b>	<b>32,740</b>	<b>31,025</b>	<b>27,314</b>	<b>33,000</b>	<b>-</b>	<b>33,000</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>10,232</b>	<b>32,740</b>	<b>31,025</b>	<b>27,314</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>
<b>Fund Balance</b>							
Beg Fund Balance	-	10,232	42,972	42,972	70,286	103,286	70,286
Ending Fund Balance	10,232	42,972	73,997	70,286	103,286	103,286	103,286
Fund Balance Available	10,232	42,972	73,997	70,286	103,286	103,286	103,286
<b>150 Transportation Benefit District</b>							
<b>Revenue</b>							
Vehicle Licensing Fees	153,806	167,607	301,725	719,914	900,000	-	900,000
Other Revenue	8	4	25	-	25	-	25
<b>Total Revenue</b>	<b>153,814</b>	<b>167,611</b>	<b>301,750</b>	<b>719,914</b>	<b>900,025</b>	<b>-</b>	<b>900,025</b>
<b>Expense</b>							
Transfers-Out	-	175,000	350,000	350,000	620,000	700,000	1,320,000
<b>Total Expense</b>	<b>-</b>	<b>175,000</b>	<b>350,000</b>	<b>350,000</b>	<b>620,000</b>	<b>700,000</b>	<b>1,320,000</b>
<b>Net Total</b>	<b>153,814</b>	<b>(7,389)</b>	<b>(48,250)</b>	<b>369,914</b>	<b>280,025</b>	<b>(700,000)</b>	<b>(419,975)</b>
<b>Fund Balance</b>							
Beg Fund Balance	45,977	199,791	192,402	192,402	562,316	842,341	562,316
Ending Fund Balance	199,791	192,402	144,152	562,316	842,341	142,341	142,341
Fund Balance Available	199,791	192,402	144,152	562,316	842,341	142,341	142,341

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Special Revenue Fund and Debt Service Fund  
Summary Report by Fund

1 of 2

Exhibit "C"



## 2023 Budget

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

	2022						
Description	2020 Actual	2021 Actual	Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
200 Debt Service Fund							
Revenue							
Transfers-In	831,596	1,407,997	1,414,003	1,414,003	1,408,995	-	1,408,995
Other Revenue	-	-	-	-	-	-	-
Other Financing Sources	3,857,663	-	-	-	-	-	-
Total Revenue	4,689,259	1,407,997	1,414,003	1,414,003	1,408,995	-	1,408,995
Expense							
Debt Service	870,346	1,407,997	1,414,003	1,414,003	1,408,995	-	1,408,995
Transfers-Out	3,818,913	-	-	-	-	-	-
Total Expense	4,689,259	1,407,997	1,414,003	1,414,003	1,408,995	-	1,408,995
Net Total	-	-	-	-	-	-	-
Fund Balance							
Beg Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-
Fund Balance Available	-	-	-	-	-	-	-

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Special Revenue Fund and Debt Service Fund  
Summary Report by Fund

2 of 2

Exhibit "D"



## 2023 Budget

### Capital Service Fund Summary Report by Fund

Description	2022						
	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>105 Real Estate Excise Tax (REET) Fund</b>							
<b>Revenue</b>							
Real Estate Excise Taxes	1,778,422	3,221,297	2,350,000	2,253,674	2,675,000	-	2,675,000
Other Revenue	36,194	(4,251)	20,000	36,145	30,000	-	30,000
<b>Total Revenue</b>	<b>1,814,616</b>	<b>3,217,046</b>	<b>2,370,000</b>	<b>2,289,819</b>	<b>2,705,000</b>	<b>-</b>	<b>2,705,000</b>
<b>Expense</b>							
Utility	-	-	90,000	25,000	-	65,000	65,000
General	-	-	-	-	-	-	-
Streets	46,246	-	-	-	-	2,077,900	2,077,900
Parks	-	-	-	-	-	-	-
Debt Service (GO Bonds)	791,148	1,407,997	1,414,003	1,414,003	1,408,995	-	1,408,995
<b>Total Expense</b>	<b>837,394</b>	<b>1,407,997</b>	<b>1,504,003</b>	<b>1,439,003</b>	<b>1,408,995</b>	<b>2,142,900</b>	<b>3,551,895</b>
<b>Net Total</b>	<b>977,222</b>	<b>1,809,049</b>	<b>865,997</b>	<b>850,816</b>	<b>1,296,005</b>	<b>(2,142,900)</b>	<b>(846,895)</b>
<b>Fund Balance</b>							
Beg Fund Balance	1,159,388	2,136,610	3,945,659	3,945,659	4,796,475	6,092,480	4,796,475
Ending Fund Balance	2,136,610	3,945,659	4,811,656	4,796,475	6,092,480	3,949,580	3,949,580
Debt Service Reserves	1,413,405	1,414,003	1,408,995	1,408,995	1,409,391	1,409,391	1,409,391
Fund Balance Available	723,205	2,531,656	3,402,661	3,387,480	4,683,089	2,540,189	2,540,189

Description	2022						
	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>114 Park Impact Fee (PIF) Fund</b>							
<b>Revenue</b>							
Planning & Development	1,908,172	1,974,646	1,856,535	732,042	970,000	-	970,000
Grants	-	-	-	-	-	-	-
Other Revenue	83	(672)	250	6,249	2,750	-	2,750
<b>Total Revenue</b>	<b>1,908,255</b>	<b>1,973,974</b>	<b>1,856,785</b>	<b>738,291</b>	<b>972,750</b>	<b>-</b>	<b>972,750</b>
<b>Expense</b>							
Park Impact Fee	404,633	392,062	3,704,200	1,361,242	-	2,787,000	2,787,000
<b>Total Expense</b>	<b>404,633</b>	<b>392,062</b>	<b>3,704,200</b>	<b>1,361,242</b>	<b>-</b>	<b>2,787,000</b>	<b>2,787,000</b>
<b>Net Total</b>	<b>1,503,622</b>	<b>1,581,912</b>	<b>(1,847,415)</b>	<b>(622,951)</b>	<b>972,750</b>	<b>(2,787,000)</b>	<b>(1,814,250)</b>
<b>Fund Balance</b>							
Beg Fund Balance	327,870	1,831,492	3,413,404	3,413,404	2,790,453	3,763,203	2,790,453
Ending Fund Balance	1,831,492	3,413,404	1,565,989	2,790,453	3,763,203	976,203	976,203
Fund Balance Available	1,831,492	3,413,404	1,565,989	2,790,453	3,763,203	976,203	976,203

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Capital Service Funds Summary Report by Fund

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Exhibit "D"



## 2023 Budget

### Capital Service Fund Summary Report by Fund

Description	2022						
	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>115 Traffic Impact Fee (TIF) Fund</b>							
<b>Revenue</b>							
Planning & Development	1,676,355	1,851,735	3,209,700	829,772	1,733,000	-	1,733,000
Other Revenue	23,154	(3,806)	3,000	7,320	5,250	-	5,250
<b>Total Revenue</b>	<b>1,699,509</b>	<b>1,847,929</b>	<b>3,212,700</b>	<b>837,092</b>	<b>1,738,250</b>	<b>-</b>	<b>1,738,250</b>
<b>Expense</b>							
Transp Impact Fee	107,991	892,015	6,580,000	3,792,012	-	2,530,000	2,530,000
<b>Total Expense</b>	<b>107,991</b>	<b>892,015</b>	<b>6,580,000</b>	<b>3,792,012</b>	<b>-</b>	<b>2,530,000</b>	<b>2,530,000</b>
<b>Net Total</b>	<b>1,591,518</b>	<b>955,914</b>	<b>(3,367,300)</b>	<b>(2,954,920)</b>	<b>1,738,250</b>	<b>(2,530,000)</b>	<b>(791,750)</b>
<b>Fund Balance</b>							
Beginning Fund Balance	1,409,995	3,001,513	3,957,427	3,957,427	1,002,507	2,740,757	1,002,507
Ending Fund Balance	3,001,513	3,957,427	590,127	1,002,507	2,740,757	210,757	210,757
Fund Balance Available	3,001,513	3,957,427	590,127	1,002,507	2,740,757	210,757	210,757

Description	2022						
	2020 Actual	2021 Actual	2022 Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>416 Water Utility SDC Fund</b>							
<b>Revenue</b>							
Contributed Capital	2,823,471	2,743,528	2,867,000	1,483,274	2,000,000	-	2,000,000
Other Revenue	65,508	(8,235)	50,000	39,414	50,000	-	50,000
<b>Total Revenue</b>	<b>2,888,979</b>	<b>2,735,293</b>	<b>2,917,000</b>	<b>1,522,688</b>	<b>2,050,000</b>	<b>-</b>	<b>2,050,000</b>
<b>Expense</b>							
Intergovernmental	45,731	638,738	36,865	25,589	40,000	-	40,000
Capital Outlay	-	-	-	-	-	-	-
Transfers Out	1,224,251	2,612,927	2,910,000	170,432	-	4,385,000	4,385,000
<b>Total Expense</b>	<b>1,269,982</b>	<b>3,251,665</b>	<b>2,946,865</b>	<b>196,021</b>	<b>40,000</b>	<b>4,385,000</b>	<b>4,425,000</b>
<b>Net Total</b>	<b>1,618,997</b>	<b>(516,372)</b>	<b>(29,865)</b>	<b>1,326,667</b>	<b>2,010,000</b>	<b>(4,385,000)</b>	<b>(2,375,000)</b>
<b>Fund Balance</b>							
Beg Fund Balance	7,189,737	8,808,734	8,292,362	8,292,362	9,619,029	11,629,029	9,619,029
Ending Fund Balance	8,808,734	8,292,362	8,262,497	9,619,029	11,629,029	7,244,029	7,244,029
Fund Balance Available	8,808,734	8,292,362	8,262,497	9,619,029	11,629,029	7,244,029	7,244,029

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Capital Service Funds Summary Report by Fund

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Exhibit "E"



## 2023 Budget

### Capital Project/Equipment Replacement Funds Summary Report by Fund

Description	2022						
	2020 Actual	2021 Actual	Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>300 General Capital Project Fund</b>							
<b>Revenue</b>							
Grants	414,294	713,866	6,830,300	380,138	-	15,372,400	15,372,400
Other Revenue	47,035	718,732	846,454	19,000	-	850,000	850,000
Transfers In	4,592,684	1,761,645	11,240,200	5,942,333	620,000	9,784,900	10,404,900
Other Financing Sources	6,130,000	465,000	6,130,000	-	-	17,950,000	17,950,000
<b>Total Revenue</b>	<b>11,184,013</b>	<b>3,659,243</b>	<b>25,046,954</b>	<b>6,341,471</b>	<b>620,000</b>	<b>43,957,300</b>	<b>44,577,300</b>
<b>Expense</b>							
Facilities	3,852,790	253,607	274,000	274,000	-	-	-
Cemetery	-	-	-	-	-	-	-
Streets	754,434	2,153,344	20,000,300	4,624,046	620,000	39,860,300	40,480,300
Parks	406,316	620,307	4,299,200	1,663,274	-	3,327,000	3,327,000
Transfers Out	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>5,013,540</b>	<b>3,027,258</b>	<b>24,573,500</b>	<b>6,561,320</b>	<b>620,000</b>	<b>43,187,300</b>	<b>43,807,300</b>
<b>Net Total</b>	<b>6,170,473</b>	<b>631,985</b>	<b>473,454</b>	<b>(219,849)</b>	<b>-</b>	<b>770,000</b>	<b>770,000</b>
<b>Fund Balance</b>							
Beginning Fund Balance	275,579	393,389	1,025,374	1,025,374	805,525	805,525	805,525
Ending Fund Balance	393,389	1,025,374	1,498,828	805,525	805,525	1,575,525	1,575,525
Fund Balance Available	393,389	1,025,374	1,498,828	805,525	805,525	1,575,525	1,575,525

Description	2022						
	2020 Actual	2021 Actual	Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023 Budget
<b>410 Water Utility Capital Project Fund</b>							
<b>Revenue</b>							
Other Revenue	3	1	-	-	-	-	-
Transfers In	1,025,721	177,276	4,482,500	282,334	-	4,400,000	4,400,000
Other Financing Sources	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,025,724</b>	<b>177,277</b>	<b>4,482,500</b>	<b>282,334</b>	<b>-</b>	<b>4,400,000</b>	<b>4,400,000</b>
<b>Expense</b>							
Water Capital	1,025,721	177,276	4,482,500	282,334	-	4,400,000	4,400,000
<b>Total Expense</b>	<b>1,025,721</b>	<b>177,276</b>	<b>4,482,500</b>	<b>282,334</b>	<b>-</b>	<b>4,400,000</b>	<b>4,400,000</b>
<b>Net Total</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>							
Beginning Fund Balance	16,532	16,535	16,536	16,536	16,536	16,536	16,536
Ending Fund Balance	16,535	16,536	16,536	16,536	16,536	16,536	16,536
Fund Balance Available	16,535	16,536	16,536	16,536	16,536	16,536	16,536

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Capital Project/ERF Summary Report by Fund

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Exhibit "E"



## 2023 Budget

### Capital Project/Equipment Replacement Funds Summary Report by Fund

	2020	2021	2022					
Description	Actual	Actual	Amended Budget	2022 Est. Year End	2023 Baseline	2023 Additions	2023	Budget
412 Storm Utility Capital Project Fund								
Revenue								
Other Revenue	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Transfers In	-	165,663	965,000	22,360	-	915,000	915,000	
Other Financing Sources	126,943	182,408	-	-	-	-	-	
Total Revenue	126,943	348,071	965,000	22,360	-	915,000	915,000	
Expense								
Storm Capital	126,943	348,071	965,000	22,360	-	915,000	915,000	
Total Expense	126,943	348,071	965,000	22,360	-	915,000	915,000	
Net Total	-	-	-	-	-	-	-	
Fund Balance								
Beginning Fund Balance	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	
Fund Balance Available	-	-	-	-	-	-	-	

			2022					
Description	2020	2021	Amended	2022 Est.	2023	2023		
	Actual	Actual	Budget	Year End	Baseline	Additions	2023	Budget
501 Equipment Replacement Fund								
Revenue								
Other Revenue	34	9,891	100	5,000	125	-		125
Transfers In	190,088	218,892	604,915	604,915	532,700	-		502,100
Total Revenue	190,122	228,783	605,015	609,915	532,825	-		502,225
Expense								
General Government	3,767	-	-	-	-	120,300		120,300
Public Safety	62,366	-	74,000	72,300	-	73,500		73,500
Water	36,092	45,105	-	-	-	140,000		140,000
Cemetery	1,883	-	-	-	-	-		-
Stormwater	36,092	45,105	48,000	42,100	-	-		-
Streets	52,084	45,106	26,500	34,100	-	-		-
Community	-	-	-	-	-	-		-
Parks	28,603	15,035	160,500	153,500	-	127,000		127,000
Total Expense	220,887	150,351	309,000	302,000	-	460,800		460,800
Net Total	(30,765)	78,432	296,015	307,915	532,825	(460,800)		41,425
Fund Balance								
Beginning Fund Balance	250,495	219,730	298,162	298,162	606,077	1,108,302		606,077
Ending Fund Balance	219,730	298,162	594,202	606,077	1,108,302	647,502		647,502
Fund Balance Available	219,730	298,162	594,202	606,077	1,108,302	647,502		647,502

12/2/2022

Capital Project/ERF Summary Report by Fund

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Exhibit "F"



## 2023 Budget

### 2023 Personnel Schedule (Full-Time Equivalents)

Job Title	FTE Allocation
<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
Accounting Assistant	0.75
Accounting Assistant	1.00
Accounting Assistant/Utility Clerk	0.50
Utility Billing Clerk	0.05
Procurement Coordinator	1.00
Grant Writer/Administrator	1.00
<b>Total Finance</b>	<b>6.30</b>
<b>Human Resources</b>	
Deputy City Manager	0.40
HR Coordinator	1.00
HR Assistant	1.00
<b>Total Human Resources</b>	<b>2.40</b>
<b>Administration</b>	
Deputy City Manager	0.60
City Clerk	1.00
Community Events Coordinator	1.00
Communications Coordinator	1.00
Administrative Assistant	1.00
Office Assistant	1.00
<b>Total Administration</b>	<b>5.60</b>
<b>General Government/Facilities</b>	
Public Works Director	0.15
Public Works Supervisor, Facilities	0.10
Equipment Operator	0.05
Administrative Assistant	0.05
Facility Maintenance Worker	0.10
Engineering Tech	0.05
Administrative Assistant	0.05
Facility Maintenance Worker	0.05
Facility Maintenance Worker	0.15
Facility Maintenance Worker	0.10
Facility Maintenance Worker	0.20
Facility Maintenance Worker	0.15
Community Development Director	0.20
Planner I	0.15
Code Enforcement Officer	1.00
Planner II	0.15
<b>Total General Government/Facilities</b>	<b>2.70</b>

12/2/2022

Personnel Schedule (Full-Time Equivalents)

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2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Public Safety		
Police Chief		1.00
Police Lieutenant/Acting Chief		1.00
Police Sergeant		1.00
Police Sergeant		1.00
Police Sergeant		1.00
Administrative Coordinator		1.00
Police Clerk II		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Total Public Safety		19.00
Cemetery		
Public Works Supervisor, Facilities		0.05
Administrative Assistant		0.05
Administrative Assistant		0.05
Facility Maintenance Worker		0.05
Facility Maintenance Worker		0.05
Facility Maintenance Worker		0.05
Total Cemetery		0.30
Community Development		
Community Development Director		0.80
Building Official		1.00
Building Inspector I		1.00
Building Inspector I		1.00
Building Inspector II		1.00
Planner I		0.85
Plans Examiner		1.00
Permit Technician II		1.00
Permit Technician II		1.00
Permit Technician II		1.00
Administrative Assistant		1.00
Planner II		0.85
Building Inspector I		1.00
Engineering Tech		0.90
Engineering Tech		0.05
Stormwater Maintenance Worker		0.15
Development Inspector		0.85
Utility Maintenance Worker		0.05
Public Works Director		0.30
Stormwater Maintenance Supervisor		0.15
Total Community Development		14.95

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Personnel Schedule (Full-Time Equivalents)

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2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Parks		
Public Works Director		0.15
Facility Maintenance Worker		0.35
Parks and Recreation Manager		1.00
PW Operations Coordinator		0.05
Park Caretaker		0.50
PW Operations Coordinator		0.10
Administrative Assistant		0.05
Equipment Operator		0.10
Engineering Tech		0.10
Administrative Assistant		0.20
Facility Maintenance Worker		0.65
Facility Maintenance Worker		0.35
Facility Maintenance Worker		0.35
Facility Maintenance Worker		0.30
Facility Maintenance Worker		0.50
Facility Maintenance Worker		0.30
Public Works Supervisor, Facilities		0.30
Total Parks		5.35
Streets		
Public Works Director		0.15
Public Works Supervisor, Facilities		0.55
Engineering Tech		0.50
Equipment Operator		0.60
Administrative Assistant		0.05
Facility Maintenance Worker		0.60
Capital Projects Program Manager		0.50
Administrative Assistant		0.05
Facility Maintenance Worker		0.30
Facility Maintenance Worker		0.45
Facility Maintenance Worker		0.50
Facility Maintenance Worker		0.45
Facility Maintenance Worker		0.50
Facility Maintenance Worker		0.45
Total Streets		5.65
Water Utility		
Public Works Director		0.15
Public Works Supervisor, Utilities		1.00
Utility Billing Clerk		0.75
Water Maintenance Tech		1.00
PW Operations Coordinator		0.15
Administrative Assistant		0.40
Utility Billing Clerk		0.60
Utility Maintenance Worker III		0.95
Utility Maintenance Worker		0.20
Utility Maintenance Worker		0.95
Utility Maintenance Worker		1.00
Total Water Utility		7.15

12/2/2022

Personnel Schedule (Full-Time Equivalents)

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2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Stormwater Utility		
Public Works Director		0.10
Public Works Supervisor, Stormwater		0.85
Utility Billing Clerk		0.20
Engineering Tech		1.00
Equipment Operator		0.25
Administrative Assistant		0.10
Utility Billing Clerk		0.05
Stormwater Maintenance Worker		0.85
Stormwater Maintenance Worker		0.20
Stormwater Maintenance Worker		0.10
Stormwater Maintenance Worker		0.15
Stormwater Maintenance Worker		1.00
Total Stormwater Utility		4.85
Total Full Time Equivalents		75.25
Full-Time Staff		
Full-Time Employees		74.00
Part-Time Staff		
Part-Time Employees		1.25

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# **BUDGET OVERVIEW**

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## 2023 Proposed Budget Summary

		Beginning Fund Balance	2023 Budgeted Revenue	2023 Budgeted Expense	Ending Fund Balance	Change In Fund Balance
<b>Operating Funds</b>						
001	General Fund	\$ 12,481,779	\$ 14,758,230	\$ 17,969,200	\$ 9,270,809	\$ (3,210,970)
101	Street Fund	159,273	1,263,355	1,260,375	162,253	\$ 2,980
406	Water Operating	2,805,145	3,134,000	2,623,370	3,315,775	\$ 510,630
408	Stormwater Operating	545,783	1,568,500	1,490,661	623,622	\$ 77,839
<b>Total Operating Funds</b>		<b>15,991,980</b>	<b>20,724,085</b>	<b>23,343,606</b>	<b>13,372,459</b>	<b>\$ (2,619,521)</b>
<b>Capital Service Funds</b>						
105	Real Estate Excise Tax	4,796,475	2,705,000	3,551,895	3,949,580	(846,895)
114	Park Impact Fee	2,790,453	972,750	2,787,000	976,203	(1,814,250)
115	Traffic Impact Fee	1,002,507	1,738,250	2,530,000	210,757	(791,750)
416	Water Utility SDC	9,619,029	2,050,000	4,425,000	7,244,029	(2,375,000)
<b>Total Capital Service Funds</b>		<b>18,208,464</b>	<b>7,466,000</b>	<b>13,293,895</b>	<b>12,380,569</b>	<b>(5,827,895)</b>
<b>Special Revenue Funds</b>						
111	Drug Fund	6,468	1,510	500	7,478	1,010
140	Affordable Housing	70,286	33,000	-	103,286	33,000
150	Transportation Benefit District	562,316	900,025	1,320,000	142,341	(419,975)
<b>Total Special Revenue Funds</b>		<b>639,070</b>	<b>934,535</b>	<b>1,320,500</b>	<b>253,105</b>	<b>(385,965)</b>
<b>Debt Service Fund</b>						
200	Debt Service	-	1,408,995	1,408,995	-	-
<b>Total Debt Service Fund</b>		<b>-</b>	<b>1,408,995</b>	<b>1,408,995</b>	<b>-</b>	<b>-</b>
<b>Capital Project/Equipment Replacement Construction Funds</b>						
300	General Capital Projects	805,525	44,577,300	43,807,300	1,575,525	770,000
410	Water Utility Capital Projects	16,536	4,400,000	4,400,000	16,536	-
412	Storm Utility Capital Projects	-	915,000	915,000	-	-
501	Equipment Replacement (ERF)	606,077	502,225	460,800	647,502	41,425
<b>Total Capital/ERF</b>		<b>1,428,138</b>	<b>50,394,525</b>	<b>49,583,100</b>	<b>2,239,563</b>	<b>811,425</b>
<b>Total Budget</b>		<b>\$ 36,267,652</b>	<b>\$ 80,928,140</b>	<b>\$ 88,950,096</b>	<b>\$ 28,245,696</b>	<b>\$ (8,021,956)</b>

## 2023 Budget Highlights

The 2023 Adopted Budget represents the proposed fiscal plans for the City of Ridgefield for the 2023 calendar year. It brings together the direction and policies of our City Council working in a collaborative effort with the citizens, budget advisory committee, city staff, and other interested parties, and best determines the financial resources available to establish the operating and capital plans for the next budget cycle. The City conducts periodic citizen surveys to obtain feedback on community priorities. The Council and Budget Advisory Committee utilized the citizen survey as a tool to assist in the development of the 2023 Adopted Budget.

The 2023 Budget was developed based on the Council's adopted financial and budget policies and current and future economic forecasts. These policies provide the framework for the budget, starting with a baseline, a review of new requests/initiatives to determine what can be funded, staff and staff allocations, and the development of the special revenue and capital project budgets. The baseline budget requires the use of realistic revenue estimates and a modest level of increases to ongoing expenditures to account for growth, contractual obligations, and inflation. Baseline budgets are based on projecting current revenues that will fund the cost of providing core services. It excludes one-time only revenues and expenses, such as grants and capital purchases. New requests or initiatives are then received from each department based on staff knowledge of anticipated needs or implementation of Council policy. The capital budgets are developed from the approved capital facilities plan and prioritized based on critical needs, available funding, and what can reasonably be accomplished by City staff.

Available funding is conservatively projected, and the major assumptions used for projecting the 2022 revenues include:

- The current population of 13,640 residents, a 14.5% increase from 2021.
- Population estimates of 15,471 residents in 2023, a 13.4% increase over 2022.
- 400 new residential permits, a decrease of 100 permits over the 2022 adopted budget.
- Commercial projects that add 350,000 + square feet of commercial and retail space.
- 1% increase in the property tax levy.
- \$342.4 million increase in assessed property valuation due to new construction.
- 21% increase in retail sales tax over the 2022 adopted budget.
- 18% increase in utility tax revenue over the amended 2021 budget.
- An increase in storm water utility rate of \$0.70 per bi-monthly billing cycle, per equivalent dwelling unit.
- 3% increase in water utility base and usage rates in 2023.
- 12% increase in the number of utility accounts in 2023.
- 2% interest earnings on our short-term cash investments.
- Inflationary increases for traffic and park impact fees and system development charges of 8.8%.
- System development charge and impact fee revenues are based on projected number of permits less an estimate for the use of development issued credits.
- Estimates of secured grants and other revenue sources to fund capital improvement projects.

The 2023 Budget consists of the operating, special revenue, debt service and capital budgets. The operating budget comprises the General and Street Funds under the General Government, and the Water and Storm Water Drainage Funds under the Utility Government.

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

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 2023 combined budget for all funds is \$88.9 million, an increase of \$21.9 million (32.6%) from the amended 2022 budget. The total operating budget for 2023 is \$23.3 million, an increase of \$3.1 million when compared to the amended 2022 operating budget of \$20.2 million. Additionally, the 2023 Budget incorporates \$50.7 million of new requests, including personnel, initiatives, and capital projects. Out of this amount, \$1,341,915 is associated with the General and Street Operating Funds, \$21,800 associated with Building Permit activities, \$60,000 is associated with the Water Operating Fund and \$208,275 is associated with the Storm Water Drainage Operating Fund.

The debt service budget for 2023 is \$1.4 million. The debt service is mainly for expenditures related to General Obligation Bonds issued for the construction of the Ridgefield Outdoor Recreation Complex and purchase and tenant improvements for the Public Works Operations Center.

The capital projects budget for 2023 is \$49.6 million, an increase of \$19.3 million when compared to the amended 2022 budget. The capital projects budget increase is mainly due to several capital projects going into construction in 2023.

The \$49.6 million in capital projects and equipment replacement purchases will be funded by using \$16.5 million in grant and developer share funding, \$19.5 million in new debt issuance, \$11.8 million from City capital service fund transfers or expenditures – Park Impact Fee, Traffic Impact Fee and the Water System Development Charge funds, \$80,000 from operating fund transfers, \$1.3 million from the Transportation Benefit District, and \$460,800 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 \$14.8 million, an increase of \$1.1 million or 7.9%, in 2023, when compared to the 2022 amended budget of \$13.7 million. The increased revenue projection is due to increased retail sales tax related to commercial growth, online sales tax receipts and a new public safety related sales tax that will begin in 2023. Additionally, utility tax and property taxes have increased due to new construction in single-family residential housing and commercial retail businesses.

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

General Fund grant revenues will decrease in 2023 compared to 2022 due to the receipt in 2022 of SLFRF funding from the American Rescue Plan Act. However, overall grant revenues will increase in the General Capital Project Fund. 2023 revenue increases and decreases are projected for the following when compared to the 2022 amended budget: property taxes a 14.4% increase, sales and use tax a 27.1% increase and utility taxes a 17.5% increase. Development revenue is expected to decrease 9.2% with grants reduced 75%.

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

The 2023 General Fund expense budget is \$17,969,200, an increase of \$2.4 million (15.9%) over the 2022 amended budget of \$15.5 million. The 2023 budget includes ongoing expenses of \$13.7 million, plus \$4.2 million, that was added to account for new department and Council priority initiatives, including \$200,000 to the amount transferred to support storm water drainage fund initiatives and \$1.8 million transferred for street funds and transportation capital projects. The City anticipates using General Fund contingency reserves in the amount of \$3.2 million for one-time expenses to balance the budget. This includes \$2.4 million in SLFRF grant funds received in 2021 and 2022 and expended in 2023.

Additionally, the General Fund budget allocation by major cost category comprises 1) personnel cost of \$8.1 million, 2) supplies, services, and operations/maintenance at \$5 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$4.9 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$1.2 million, or 18.3%. The percent of personnel cost as it relates to the total expense budget accounts for 45.2% of the total expense budget including one-time expenses. Personnel expense is 56.3% of operating expenses excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 57.6, up from 53.3 or 4.3 full-time equivalents when compared to the 2022 amended FTE budget. The City will add 6 FTE's in 2023 compared to 9 new FTE's added in 2022. The new positions include two police officers, one maintenance worker for Parks and Streets, one maintenance worker for Storm Water, a grant writer/administrator, and an administrative assistant. Cost of living increases were budgeted for management (exempt) and Teamsters union staff per employment policy or labor agreement. The Police Officers Association was budgeted per labor agreement. Health insurance costs are estimated to increase 43% from the 2022 amended budget after remaining stable over the past five years.

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

The City Council adopted financial management policies in 2014 to identify reserve requirements to ensure financial stability. As a result, the fund balance in the General Fund has grown as the City continues to develop. The estimated 2023 policy operating reserves are 20% of 2023 General Fund operating expenses. Total reserves including debt service, separation and capital reserves are 27% of 2023 operating expenses. In addition, the City is estimating an additional \$5.5 million in contingency reserves, including \$2 million for building permit activities by year-end 2023.

The City is forecasting a \$628,695 surplus in operating revenues and expenses. The surplus is from an increase in retail sales and use taxes, utility taxes and property taxes related to the significant development and growth. The surpluses have allowed the City to increase reserve balances while maintaining core services during the growth. The Council has approved the use of \$3.2 million in fund balance for additional one-time initiatives and capital expenditures. The use of the fund balance includes \$2.4 million in fund balance from receipt of SLFRF funds and will be used for strategic capital investment.

#### ***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. City Council has dedicated 2% of water and sewer utility taxes to funding street operations. The 2023 revenue budget is expected to increase \$96,462 compared to the amended 2022 budget. Utility taxes and motor vehicle fuel taxes are expected to increase 12.9% and 18.1% respectively, while the General Fund transfer will increase 8.5% in 2023. The increase in utility tax and motor vehicle fuel tax are due to the growth in households and a 14.5% population increase in per capita distribution of the fuel tax.

The 2023 Street Fund expense budget is \$1,260,375, an increase of \$103,484 (8.9%) from the amended 2022 budget. The 2023 budget incorporates \$51,000 that will be transferred to the Equipment Replacement Fund. An additional \$42,050 was added for new FTE allocations and \$36,500 in equipment purchases related to the new position.

#### ***Street Fund – Fund Balance***

The Street Fund's major sources of revenue are utility taxes, motor vehicle fuel tax and subsidies from the General Fund. As a result, the City does not maintain a significant fund balance in the Street Fund. Reserves are maintained in the General Fund.

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

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

The water and storm water drainage operating budgets are funded by fees charged to customers for services provided. Debt services for water projects were paid in full in 2021 from water system development charges. Currently, the water system has no debt outstanding. Debt service for storm projects will be paid from operating revenues from storm drainage service fees.

**Utility Fund Revenue:**

Water and storm water fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for each utility fund. The City conducted a rate study in 2016 to analyze revenue requirements for the next 10 years for the water and storm water utilities. The City updated the storm water capital facilities plan (CFP) in 2018 and revised the storm water rate model to incorporate the updated CFP. Council has approved funding to complete a new rate study for both water and storm water revenue requirements in 2023. The revenues from water and storm water utility rates include a projected 12% increase in new accounts in 2023 due to an increased utility customer base. Storm water utility rates include a rate increase from \$20.30 to \$21.00 or 3% bi-monthly per equivalent development unit (EDU). Water utility rates will see an increase of 3% in base and usage charges in 2023.

The Water and Storm Water Drainage Utility Funds 2023 combined total revenue budget from fees for services, miscellaneous revenues, and transfers from other funds is \$4.7 million, an increase of \$689,550 (17.2%) when compared to the Amended 2022 Budget.

**Utility Fund Expense:**

The Water Fund operating expense will see an increase of approximately 9% when compared to the Amended 2022 Budget. This is due to increased personnel costs and professional service expenses related to utility rates and staffing studies.

The 2023 Storm Water operating budget will see an increase of approximately 28% when compared to the Amended 2022 Budget. This is due to the addition of a maintenance worker, equipment to support the position, an increase in indirect allocation for administrative services and professional service costs related to the utility rates and staffing studies.

The Water and Storm Water Utility Funds 2023 combined total operating budget is \$4.1 million.

**Utility Fund – Fund Balance:**

The City Council adopted financial management policies in 2014 to identify reserve requirements to ensure financial stability. As a result, the reserve fund balance in the Water and Storm Water Drainage Funds has grown as the City continues to develop. The estimated 2023 operating reserves are 19% in the Water Fund and 11% in the Storm Water Fund when compared to 2023 operating expenses. Total reserves, including capital and retirement accrual payout reserves are 54% in the Water Fund and 49% in the Storm Water Drainage Fund for 2023 operating expense. In addition, the City is estimating an additional \$1.9 million in contingent reserves in the Water Fund. The Storm Water Fund will require a \$200,000 transfer from the General Fund in 2023 to supplement initiative and capital requests.

The City Council approved the use of capital reserves in the Storm Water Fund in 2022. Revenue forecasts and the transfer from the General Fund will replenish the Storm Water reserves to policy levels and allow for additional initiative and capital outlays in the fund.

**Capital Service Funds****REET, Impact Fees and Water System Development Charge Funds:****Capital Service Funds Revenue:**

The combined 2023 revenue budget for these funds totals \$7,466,000, a \$2.9 million (27.9%) decrease from the Amended 2022 Budget. The decrease is due to an estimate in reduced single family residential construction in 2023 when compared to 2022. Staff also expect additional use of impact fee credits for both transportation and park impact fees. Impact fees and system development charge revenues are charged to developers on a new development when a building permit is issued. The rate charged is based on infrastructure projects identified in a capital facilities plan, indexed by inflation, to consider increasing costs for these facilities. These projects need to be constructed to meet the increased capacity demand for the city's infrastructure, including parks, streets, and water, as a result of growth. Impact fees are associated with transportation and parks. System development charges are associated with water.

The City is forecasting an additional 350,000 square feet of commercial development in 2023. The City expects 400 single family residential permits in 2023, which is a reduction of over 100 permits from the Amended 2022 Budget. The City does not collect system development charges for sewer, as a result of the transfer of the sewer collection system to Clark Regional Wastewater District January 1, 2014. School impact fees are collected by the City and remitted to the Ridgefield School District.

Real Estate Excise Tax revenue is generated and charged on the sale of real property when property is sold and is charged as a tax on the sale of real estate. Real Estate Excise Tax revenue is forecast to increase 14% in 2023. The increase is due to increased value on properties and several expected sales of commercial property.

The 2023 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 40% paid in cash and 60% paid through the redemption of impact fee credits. For park impact fees, the estimate is for 60% of fees to be paid in cash and the remaining 40% to be paid by redeeming credits. Developer credits result in a reduction in revenue and the City has worked with developers to expand and complete construction of road and park projects listed on the City's capital facilities plan. As a result, of the developers completing several of these projects, additional impact fees credits were issued in the past three years. They're a major consideration in developing the revenue budget. As of the end of September 2022, traffic and park impact fees have a balance in unused credits that can be used towards future building permits, with \$4.1 million associated with traffic and \$216,002 for parks. Additional credits will be issued in the fourth quarter of 2022, including approximately \$2 million in park impact fee credits. Water system development charge credit totaled \$154,219. Of the \$4.1 million in traffic impact fee credits, \$819,688 of those are restricted and may only be used in the Union Ridge 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 400 single family residential permits and completion of 350,000 square feet of commercial/industrial permits to be issued, less the anticipated credits that will be redeemed. The 2022 park impact fee is \$3,713, the traffic impact fee is \$4,409 for a single family and \$2,700 for multi-family, with an inflationary factor added on January 1 of each year. The inflationary factor effective January 1, 2023 is 8.8%. The City uses the West Region CPI-U to calculate the index. The index is from July 2021 through June of 2022 and is effective on January 1, 2023.

The water system development charge fee is \$4,440 per equivalent dwelling unit for a 5/8" – 3/4" meter, with an inflationary factor added on January 1 of each year. The City is currently completing an updated water system plan. The system development charge will be reviewed at that time and will not be indexed on January 1, 2023.

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

Capital fund expense consists of transfers to capital projects or debt service funds to cover capital improvements and debt service. The City expects multiple capital projects to be in process in 2023, including road and multi-modal construction and park projects in design or phase 1 improvements. Overall expense is budgeted at \$13.3 million, a reduction of \$1.4 million (9.8%) compared to the Amended 2022 Budget.

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

The fund balance in the Capital Service Funds has grown since the great recession and has been set aside for capital improvement projects to help manage the development in Ridgefield. The City Council approved the use of these funds beginning in 2017 for several high priority projects that were completed in 2018 and 2019. The City budgeted for reduced capital spending in 2020 and again increased spending in 2021 as multiple projects were in design and right of way acquisition. Construction on these projects will begin in 2023. The City has been awarded grant funding for several road projects, including a federal award for \$5.8 million, and a \$3 million state award and will use impact fee funding as a match for these projects. The 2023 projected year-end fund balance for the capital service funds is expected to total \$12.4 million.

### ***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 2023, the City has no expenses budgeted from this fund. The 2023 projected year-end fund balance is \$7,478.

The Affordable Housing Fund was adopted by the Council on July 9, 2020 and was effective September 1, 2020. The fund adoption was the result of House Bill 1406, allowing the City to adopt a sales and use tax for affordable housing and crediting it against the state portion of sales and use tax. The revenue estimate for 2023 is \$33,000 and there is no expense budgeted for 2023. The council will hold a study session early in 2023 to discuss options for the use of the funds. The 2023 projected year-end fund balance is \$103,286.

The Transportation Benefit District (TBD) Fund was adopted in December 2018 to account for the receipt of vehicle licensing fees. The City Council adopted the vehicle license fee as a funding source for the Pavement Preservation Program. City Council earmarked the revenue received from the vehicle licensing fees for the Pavement Preservation Program to increase the amount of maintenance the City can complete annually. The voters approved a 0.2% sales tax for pavement preservation in November 2021. The tax was effective April 1, 2022. The City Council repealed the vehicle licensing fee which was also effective April 1, 2022. The estimated revenue from the sales tax in 2023 is \$900,000. The 2023 budget for pavement preservation is \$1.3 million. The 2023 projected year-end fund balance is \$142,341.

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

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

In 2021, the Council approved a fleet study to review the replacement policies for vehicles and large equipment items. The study found the City has a higher average age for the fleet than recommended. As a result of the study, there will be multiple replacements scheduled in 2022 and 2023 for public works vehicles past their useful life. Due to supply chain issues, staff have found it difficult to find replacement vehicles. Staff are working with multiple dealers available through state and national contracts to source replacement vehicles and equipment. The study also focused on green replacement options. Public Safety began replacing patrol vehicles over the past few years with hybrid models. In 2023, Public Works will begin replacing some of their pickups with hybrid and electric models as well. The building department has begun transitioning their fleet to hybrid models and will purchase one electric pickup in 2023 for the code compliance officer.

The 2023 projected year-end fund balance is \$647,502.

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

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

Capital projects are based on an associated capital facilities plan, the needs of the community, and demands anticipated from new development. The 2023 capital budget is \$49.1 million. Out of this amount, \$43.8 million is associated with the General Government capital projects, which include streets, parks, and building projects. The utility capital projects total budget is \$5.3 million.

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

## Long Range Financial Plan

City staff under City Council direction have been focusing on long term operating fund projections to ensure the financial stability of the city. In 2014, the Council adopted financial policies that provide guidance for budget and strategic financial policy decisions. The Council reviews annually the six-year financial sustainability model prior to the start of the new annual budget adoption process. The model assists with forecasting ongoing revenues and expenses to ensure the city does not enter a structural deficit. The General Fund fund balance was just under \$1 million in 2010. Since the Council adopted the financial policies and implemented an economic development plan, the fund balance in the General Fund has grown to an estimated \$12.5 million by year-end 2022, including \$3.5 million in policy reserves.

The Council and 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 through construction activities related to residential development. The one-time related retail sales tax from construction was as high as 61% of overall sales tax revenues. Since the economic plan was implemented, more sustainable retail sales tax revenues are 61% of overall sales and construction activities are 39%. In the 2023 - 2025 time frame, the City expects multiple new businesses to open their doors for business. This includes a Costco Warehouse, Les Schwab Tire Center, Tractor Supply and multiple restaurants at the I-5 junction. Clark College will also expand their campus to Ridgefield and open in the next two years. Multiple commercial properties are up for sale or have recently been sold and the City is working with developers to bring living wage jobs to Ridgefield. The forecast for retail sales and use tax is to bring the sustainable retail sales portion of revenue to 75% - 80% within five years. The average construction related sales and use tax in the State of Washington is approximately 20% annually. With continued growth in the commercial retail businesses, city staff are confident in reaching that goal.

The long-term plans have been to address revenues, financial stability and jobs. The city has been the fastest growing city in Washington since the 2010 census by percentage, growing almost 200%. Infrastructure for the residential growth was funded by development. In addition, the city worked with developers to construct additional roads and parks by issuing park and traffic impact fee credits to pay for the public portion of these projects. The plan allowed for construction of the infrastructure to be completed earlier than the city would have been able to add the necessary roads and parks. The City is now entering the phase where additional public infrastructure is required to support the tremendous growth.

City staff prepared an updated six-year business plan in 2022 for 2023. The plan covers each department and identifies projects and staffing needs over the upcoming six years to maintain current service levels and meet the growth needs identified in the City's Comprehensive Growth Plan. City staff will begin an update to the Growth Management Plan in 2023 and expect the project to be complete in 2025.

The city does not currently have a long-term capital budget. The annual capital budget is based on council goals and the respective capital facility plan. The Council has approved funding for a six-year capital budget. The Finance Department and Public Works Department will collaborate in the process. A request for qualifications will be sent out in the 4th quarter of 2022 to bring in a consultant firm to assist with the capital budget model. The city currently has adopted capital facility plans and a comprehensive growth management plan. Each of these plans will be updated by 2025. The capital budget is expected to be ready by 2024 and incorporated into the 2025 budget process. The addition of the capital budget will allow the city to be more strategic in its long-term capital planning and budgeting. The plan is to use this process to help identify more external funding sources to supplement local funding for these capital projects.

The city has started a process to set up a tax increment area (TIA) on the west side of I-5 in the I-5 subarea. The process is expected to be completed prior to the June 1, 2023 deadline to begin receiving incremental funding in 2024. The TIA will provide funding for several high priority public projects to spur economic development in the I-5 subarea over the next five years.

## Six-Year Financial Sustainability Model

### ***Operating Budget Forecast:***

The City implemented a six-year budget forecast for operating revenues and expenses in 2018 for the 2019 budget cycle. The projection includes the forecast for 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 continued to remain steady with residential building increasing significantly after construction activity was able to restart in 2020. Residential development has slowed in 2022 compared to the past two years. 2022 housing starts continue to be higher than historical numbers. Commercial construction did not ramp up as quickly as residential. Developers have submitted multiple commercial projects for both land use and engineering review. As a result, staff are expecting many of the existing projects to be completed in the 2023 – 2025 timeframe. Over the past several years, the City has remained heavily dependent on development related sales and use tax revenues. Staff cautioned that the dependence was not sustainable in the long run and budgets remained conservative to ensure the City did not have a structural deficit. Sales and use tax revenues have shifted to more sustainable retail sources over the past two years as more shops and restaurants opened in the Pioneer and Royle Road subarea. The City has also seen a significant increase in online taxable sales with items delivered to the Ridgefield area. In 2021 and the 1<sup>st</sup> quarter of 2022 taxable sales have transitioned to 60% sustainable retail sales and 40% construction related activities. Staff are confident this is sustainable for the next 5 years and would like to see the construction related sales transitioning down to a maximum of 30% over the next 6 – 10 years.

With additional 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 and commercial building has increased the property tax base and utility taxes as a direct result of the development. The shift will add more sustainable and diversified revenue sources as the City continues to grow.

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

The 2023 Proposed Budget allocates excess reserves for one-time initiatives in the General Fund, Water Fund and Storm Water Fund. In addition, the Council has appropriated SLFRF grant funds for public safety. As a result of the appropriation of SLFRF to cover public safety expenses, the Council will use additional fund balances from the General Fund for strategic capital investment. Budget years 2024–2028 project operating revenues exceeding operating expenses in each of the funds. The model looks at current service levels and any contractual commitments during that time frame. The Community Development Department (Building Activities) is forecast to begin using reserves over the next five years. Policy reserves will not be impacted.

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

Description	2023								
	2021	2022 Actual	Year-End Estimate	Proposed Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>001 General Fund</b>									
<b>Revenue</b>									
Property Tax	1,721,326	1,930,300	2,220,000	2,455,320	2,715,584	3,003,436	3,321,800	3,673,911	
Retail Sales & Other Tax	4,056,066	4,607,370	5,381,000	5,513,225	5,650,806	5,791,826	5,936,371	6,084,531	
Utility Taxes	1,442,496	1,663,645	1,868,100	2,055,854	2,249,285	2,444,868	2,642,721	2,842,969	
License & Permits	2,033,468	1,447,762	1,818,760	1,836,112	1,880,092	1,925,845	1,973,481	2,023,122	
Planning & Development	1,101,623	1,219,183	1,240,000	1,391,236	1,415,307	1,439,957	1,465,200	1,491,052	
Fines & Forfeits	67,879	58,249	69,000	69,915	70,862	71,843	72,860	73,918	
Charge for Goods & Svc	635,041	654,001	1,474,410	1,462,363	1,504,545	1,547,991	1,592,740	1,638,831	
Intergovernmental/Grant	1,603,224	1,539,824	410,660	354,369	390,560	427,002	463,697	500,647	
Other Revenue/Donations	391,946	225,925	276,300	237,240	239,451	241,737	244,101	246,547	
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>13,053,069</b>	<b>13,346,259</b>	<b>14,758,230</b>	<b>15,375,634</b>	<b>16,116,491</b>	<b>16,894,504</b>	<b>17,712,973</b>	<b>18,575,528</b>	
<b>Expense</b>									
City Council	81,687	100,539	135,200	138,978	142,336	145,806	149,390	153,094	
Judicial	199,456	250,062	300,000	315,000	323,794	332,853	342,188	351,806	
Executive	268,955	289,447	341,500	358,688	376,028	394,222	413,309	433,336	
Legal	34,641	49,475	60,000	63,000	66,150	69,458	72,930	76,577	
Finance	652,856	712,467	1,061,095	1,015,377	1,062,174	1,111,213	1,162,601	1,216,455	
Human Resources	283,452	349,930	442,000	464,100	484,667	506,196	528,734	552,330	
Administration	530,582	538,086	723,575	754,754	791,879	830,845	871,743	914,671	
Gen Gov/Facilities	1,535,475	1,721,114	3,080,100	1,861,804	1,914,563	1,968,923	2,024,946	2,082,697	
Information Tech	214,757	401,725	435,000	456,750	468,169	479,873	491,870	504,167	
Public Safety	2,363,468	3,022,425	4,239,725	3,952,261	4,126,493	4,308,871	4,499,791	4,696,671	
Civil Service	118	156	1,000	1,000	1,000	1,000	1,000	1,000	
Cemetery	30,720	29,764	50,550	53,078	55,273	57,567	59,965	62,470	
Street Transfers	927,006	995,201	2,490,000	745,133	743,324	743,052	744,284	747,087	
Community Dev.	1,831,794	2,348,333	3,388,355	3,420,238	3,551,261	3,687,912	3,830,549	3,979,243	
Parks	518,688	942,619	1,221,100	1,220,205	1,270,727	1,323,513	1,378,670	1,436,308	
<b>Total Expense</b>	<b>9,473,455</b>	<b>11,751,343</b>	<b>17,969,200</b>	<b>14,820,364</b>	<b>15,377,839</b>	<b>15,961,303</b>	<b>16,571,970</b>	<b>17,207,910</b>	
<b>Net Total</b>	<b>3,579,614</b>	<b>1,594,916</b>	<b>(3,210,970)</b>	<b>555,270</b>	<b>738,652</b>	<b>933,201</b>	<b>1,141,003</b>	<b>1,367,618</b>	
<b>Fund Balance</b>									
Beginning Fund Balance	7,307,249	10,886,863	12,481,779	9,270,809	9,826,079	10,564,730	11,497,931	12,638,934	
Ending Fund Balance	10,886,863	12,481,779	9,270,809	9,826,079	10,564,730	11,497,931	12,638,934	14,006,552	
Gen Fund Reserve Bal	2,462,776	2,921,178	3,097,260	3,252,123	3,414,729	3,585,466	3,764,739	3,952,976	
Building Reserve Bal	612,292	619,191	653,570	686,249	720,561	756,589	794,418	834,139	
Restricted for Building	2,671,781	2,438,556	2,037,022	1,822,181	1,470,714	1,190,739	836,712	404,361	
Fund Balance Available	5,140,014	6,502,854	3,482,957	4,065,526	4,958,726	5,965,138	7,243,065	8,815,076	

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

Description	2023								
	2021	2022 Actual	Year-End Estimate	Proposed Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>101 Street Fund</b>									
<b>Revenue</b>									
Utility Tax/Franchise Fee	96,393	124,747	136,300	148,080	161,566	175,509	189,940	204,895	
Permits	13,360	14,549	20,000	20,000	20,000	20,000	20,000	20,000	
Grants	-	-	-	-	-	-	-	-	
Intergovernmental	210,743	246,326	281,530	357,505	395,937	434,616	473,544	512,718	
Other Revenue	75	33,448	25,525	25,525	25,525	25,525	25,525	25,525	
Transfers In	624,438	737,168	800,000	745,133	743,324	743,052	744,284	747,087	
<b>Total Revenue</b>	<b>945,009</b>	<b>1,156,238</b>	<b>1,263,355</b>	<b>1,296,244</b>	<b>1,346,353</b>	<b>1,398,703</b>	<b>1,453,292</b>	<b>1,510,225</b>	
Expense	856,257	1,049,470	1,260,375	1,286,244	1,336,353	1,388,703	1,443,292	1,500,225	
<b>Net Total</b>	<b>88,752</b>	<b>106,768</b>	<b>2,980</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
<b>Fund Balance</b>									
Beginning Fund Balance	(36,247)	52,505	159,273	162,252	172,252	182,252	192,252	202,252	
Ending Fund Balance	52,505	159,273	162,252	172,252	182,252	192,252	202,252	212,252	
Reserves in GF	-	-	-	-	-	-	-	-	
Fund Balance Available	52,505	159,273	162,252	172,252	182,252	192,252	202,252	212,252	
<b>406 Water Utility Fund</b>									
<b>Revenue</b>									
Charge for Goods and Svc	2,744,740	2,648,088	3,122,000	3,238,443	3,484,446	3,750,499	4,038,234	4,349,420	
Grants	-	-	-	-	-	-	-	-	
Other Revenue	(5,909)	13,998	12,000	16,000	16,000	16,000	16,000	16,000	
Transfers In	2,564,193	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>5,303,024</b>	<b>2,662,086</b>	<b>3,134,000</b>	<b>3,254,443</b>	<b>3,500,446</b>	<b>3,766,499</b>	<b>4,054,234</b>	<b>4,365,420</b>	
Expense	4,681,105	2,312,227	2,623,370	2,688,874	2,780,236	2,875,111	2,973,648	3,076,104	
<b>Net Total</b>	<b>621,919</b>	<b>349,859</b>	<b>510,630</b>	<b>565,570</b>	<b>720,210</b>	<b>891,388</b>	<b>1,080,586</b>	<b>1,289,316</b>	
<b>Fund Balance</b>									
Beginning Fund Balance	1,833,367	2,455,286	2,805,145	3,315,775	3,881,345	4,601,554	5,492,942	6,573,528	
Ending Fund Balance	2,455,286	2,805,145	3,315,775	3,881,345	4,601,554	5,492,942	6,573,528	7,862,843	
Reserves	1,077,370	1,274,143	1,374,973	1,443,722	1,515,908	1,591,703	1,671,288	1,754,853	
Fund Balance Available	1,377,916	1,531,002	1,940,802	2,437,623	3,085,646	3,901,239	4,902,240	6,107,991	
<b>408 Stormwater Utility Fund</b>									
<b>Revenue</b>									
Charge for Goods and Svc	977,260	1,109,352	1,340,000	1,437,495	1,553,835	1,679,658	1,815,735	1,962,903	
Grants	-	-	-	-	-	-	-	-	
Other Revenue	(5,587)	4,229	28,500	3,300	3,630	3,993	4,392	4,832	
Transfers In	-	-	200,000	-	-	-	-	-	
<b>Total Revenue</b>	<b>971,673</b>	<b>1,113,581</b>	<b>1,568,500</b>	<b>1,440,795</b>	<b>1,557,465</b>	<b>1,683,651</b>	<b>1,820,127</b>	<b>1,967,735</b>	
Expense	959,666	1,016,728	1,490,661	1,412,532	1,464,435	1,518,547	1,575,069	1,634,008	
<b>Net Total</b>	<b>12,007</b>	<b>96,853</b>	<b>77,839</b>	<b>28,263</b>	<b>93,030</b>	<b>165,104</b>	<b>245,058</b>	<b>333,726</b>	
<b>Fund Balance</b>									
Beginning Fund Balance	436,923	448,930	545,783	623,622	651,885	744,914	910,018	1,155,076	
Ending Fund Balance	448,930	545,783	623,622	651,885	744,914	910,018	1,155,076	1,488,803	
Reserves	497,449	543,928	615,355	646,123	678,429	712,350	747,968	785,366	
Fund Balance Available	(48,519)	1,855	8,267	5,762	66,486	197,668	407,108	703,436	

## Capital Service Funds Six-Year Revenue Projections

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

Revenue forecasts use data from the Clark County Assessor's office to estimate potential real property sales in addition to estimates on future building permits for Real Estate Excise Tax (REET). REET is the primary source for repayment of General Obligation Bonds that were issued for the construction of the Ridgefield Outdoor Recreation Complex and the purchase and tenant improvements for the Public Works Operations Center. Debt service payments 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 adopted a vehicle licensing fee in 2018 that was effective June 2019 to fund the City of Ridgefield Transportation Benefit District (Ridgefield TBD). The Ridgefield TBD funds 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 one of the main funding options for pavement preservation projects.

City staff are preparing a request for qualifications to begin the process of preparing a six-year capital budget. The capital budget project will be completed in 2024, in time for the 2025 budget cycle. The capital budget will assist council and staff in long term strategic planning instead of the process of reviewing capital projects annually for the following year. Staff are beginning the next update to the City's Comprehensive Plan and will use the six-year capital budget in conjunction with updated capital facility plans. The expectation is this will assist staff with a more strategic approach to capital planning and a targeted approach to obtaining external funding to supplement local funds for capital improvements.

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

			2023		2024	2025	2026	2027	2028
Description	2021	Actual	Year-End Estimate	Proposed Budget					
105 Real Estate Excise Tax (REET)									
Revenue									
Real Estate Excise Tax	3,221,297		2,253,674	2,675,000	2,806,586	2,942,874	3,085,780	3,235,625	3,392,747
Other Revenue	(4,251)		36,145	30,000	30,000	30,000	30,000	30,000	30,000
Transfers In	-		-	-	-	-	-	-	-
Total REET Fund Revenue	3,217,046		2,289,819	2,705,000	2,836,586	2,972,874	3,115,780	3,265,625	3,422,747
Expense									
Transfers to Capital	-		25,000	2,142,900	-	-	-	-	-
Transfers to Debt Service	1,407,997		1,414,003	1,408,995	1,413,553	1,409,391	1,413,185	1,410,821	1,411,487
Total Expense	1,407,997		1,439,003	3,551,895	1,413,553	1,409,391	1,413,185	1,410,821	1,411,487
Net Total	1,809,049		850,816	(846,895)	1,423,033	1,563,483	1,702,595	1,854,804	2,011,260
Fund Balance									
Beginning Fund Balance	2,136,610		3,945,659	4,796,475	3,949,580	5,372,613	6,936,096	8,638,691	10,493,495
Ending Fund Balance	3,945,659		4,796,475	3,949,580	5,372,613	6,936,096	8,638,691	10,493,495	12,504,756
Debt Service Reserve	1,414,003		1,408,995	1,413,553	1,409,391	1,413,185	1,410,821	1,411,487	1,411,488
Ending Available Fund Balance	2,531,656		3,387,480	2,536,027	3,963,222	5,522,911	7,227,870	9,082,008	11,093,268

			2023						
Description	2021	Actual	2022 End Estimate	Year- Proposed Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
114 Park Impact Fee (PIF)									
Revenue									
Planning and Development									
Park Impact Fees		1,974,646	732,042	970,000	994,709	1,019,577	1,741,777	1,785,321	1,829,954
Other Revenue		(672)	6,249	2,750	2,750	2,750	2,750	2,750	2,750
Transfers		-	-	-	-	-	-	-	-
Total PIF Fund Revenue		1,973,974	738,291	972,750	997,459	1,022,327	1,744,527	1,788,071	1,832,704
Expense									
Transfers to Capital		392,062	1,361,242	2,787,000	-	-	-	-	-
Total Expense		392,062	1,361,242	2,787,000	-	-	-	-	-
Net Total		1,581,912	(622,951)	(1,814,250)	997,459	1,022,327	1,744,527	1,788,071	1,832,704
Fund Balance									
Beginning Fund Balance		1,831,492	3,413,404	2,790,453	976,203	1,973,662	2,995,989	4,740,516	6,528,587
Ending Fund Balance		3,413,404	2,790,453	976,203	1,973,662	2,995,989	4,740,516	6,528,587	8,361,292

			2023						
Description	2021	Actual	2022 End Estimate	Year- Proposed Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
115 Traffic Impact Fee (TIF)									
Revenue									
Planning and Development									
Transportation Impact Fees	1,432,520		611,223	733,000	801,414	821,449	841,985	1,294,552	1,326,916
Transp Imp Fees-Non Resident	419,215		218,549	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Other Revenue	(3,806)		7,320	5,250	5,250	5,250	5,250	5,250	5,250
Transfers In	-		-	-	-	-	-	-	-
Total TIF Fund Revenue	1,847,929		837,092	1,738,250	2,006,664	2,026,699	2,047,235	2,499,802	2,532,166
Expense									
Transfers to Capital	892,015		3,792,012	2,530,000	-	-	-	-	-
Total Expense	892,015		3,792,012	2,530,000	-	-	-	-	-
Net Total	955,914		(2,954,920)	(791,750)	2,006,664	2,026,699	2,047,235	2,499,802	2,532,166
Fund Balance									
Beginning Fund Balance	3,001,513		3,957,427	1,002,507	210,757	2,217,421	4,244,120	6,291,355	8,791,158
Ending Fund Balance	3,957,427		1,002,507	210,757	2,217,421	4,244,120	6,291,355	8,791,158	11,323,324

Description	2023								
	2021	2022 Actual	Year-End Estimate	Proposed Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>150 Transportation Benefit District (TBD)</b>									
<b>Revenue</b>									
<b>Vehicle Licensing Fees</b>									
Vehicle Licensing Fees		167,607	719,914	900,000	909,000	918,090	927,271	936,544	945,909
Other Revenue		4	-	25	25	25	25	25	25
<b>Total TBD Fund Revenue</b>		<b>167,611</b>	<b>719,914</b>	<b>900,025</b>	<b>909,025</b>	<b>918,115</b>	<b>927,296</b>	<b>936,569</b>	<b>945,934</b>
<b>Expense</b>									
Transfers to Capital		175,000	350,000	1,320,000	620,000	620,000	620,000	620,000	620,000
<b>Total Expense</b>		<b>175,000</b>	<b>350,000</b>	<b>1,320,000</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>	<b>620,000</b>
<b>Net Total</b>		<b>(7,389)</b>	<b>369,914</b>	<b>(419,975)</b>	<b>289,025</b>	<b>298,115</b>	<b>307,296</b>	<b>316,569</b>	<b>325,934</b>
<b>Fund Balance</b>									
Beginning Fund Balance		199,791	192,402	562,316	142,341	431,366	729,481	1,036,777	1,353,346
Ending Fund Balance		192,402	562,316	142,341	431,366	729,481	1,036,777	1,353,346	1,679,280

Description	2023								
	2021	2022 Actual	Year-End Estimate	Proposed Budget	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
<b>416 Water SDC</b>									
<b>Revenue</b>									
<b>Contributed Capital</b>									
Water Connection Fees		2,551,533	1,483,274	1,800,000	1,820,507	1,866,019	1,912,670	1,960,486	2,009,499
Water Connect Fees-NonRes		191,995	-	200,000	182,051	186,602	191,267	196,049	200,950
Other Revenue		(8,235)	39,414	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Water SDC Fund Revenue</b>		<b>2,735,293</b>	<b>1,522,688</b>	<b>2,050,000</b>	<b>2,052,557</b>	<b>2,102,621</b>	<b>2,153,937</b>	<b>2,206,535</b>	<b>2,260,449</b>
<b>Expense</b>									
Transfers to Capital		48,734	170,432	4,385,000	-	-	-	-	-
Transfer to Debt Service		2,564,193	-	-	-	-	-	-	-
Intergovernmental		638,738	25,589	40,000	30,038	30,789	31,559	32,348	33,157
<b>Total Expense</b>		<b>3,251,665</b>	<b>196,021</b>	<b>4,425,000</b>	<b>30,038</b>	<b>30,789</b>	<b>31,559</b>	<b>32,348</b>	<b>33,157</b>
<b>Net Total</b>		<b>(516,372)</b>	<b>1,326,667</b>	<b>(2,375,000)</b>	<b>2,022,519</b>	<b>2,071,832</b>	<b>2,122,378</b>	<b>2,174,187</b>	<b>2,227,292</b>
<b>Fund Balance</b>									
Beginning Fund Balance		8,808,734	8,292,362	9,619,029	7,244,029	9,266,548	11,338,380	13,460,757	15,634,945
Ending Fund Balance		8,292,362	9,619,029	7,244,029	9,266,548	11,338,380	13,460,757	15,634,945	17,862,236

# Strategic Plan

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Short-term Factors

### Residential Growth

The City of Ridgefield has been the fastest growing city in Washington by percentage since the 2010 census. The city population has increased 186% since 2010. As a result of the growth the city continues to face growing pains related to infrastructure and staffing needs required to offer the high quality public services the residents expect. Residential growth in single family and multi family housing exploded in 2018 and has continued through 2021. Development of residential housing has begun to slow down in the second half of 2022 and is expected to continue this trend.

### Commercial Development

Development is beginning to transition to commercial retail development which will add the necessary services residents have requested in the past two 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 60% of overall sales in the city. Staff began the process of recruiting commercial retail in 2018 and have grown the service industry over the past 5 years. Current retail sales have changed to a more favorable 60% in ongoing sales and 40% related to construction activities. Several new projects are in for permitting and will build over the next 2 years including a Costco, Tractor Supply and Les Schwab along with multiple restaurants and additional services. Staff expect the mix of ongoing and one-time related sales to be a 70%-75% mix in ongoing sales to 25%-30% in construction related sales.

### Covid-19

The city and greater Portland/Vancouver area has seen a strong recovery from the pandemic. Jobs have increased at a higher rate than the state or national numbers. Unemployment is down and the housing market continued to be strong. The city received pandemic related funding from the federal government and used it to assist residents who were struggling with their utility bills, provided grants to local businesses and non profits, and will use the final \$2.4 million in 2023 for strategic infrastructure improvements. The city had few businesses close and currently has no empty office space in the downtown core.

### Economy/Inflation

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

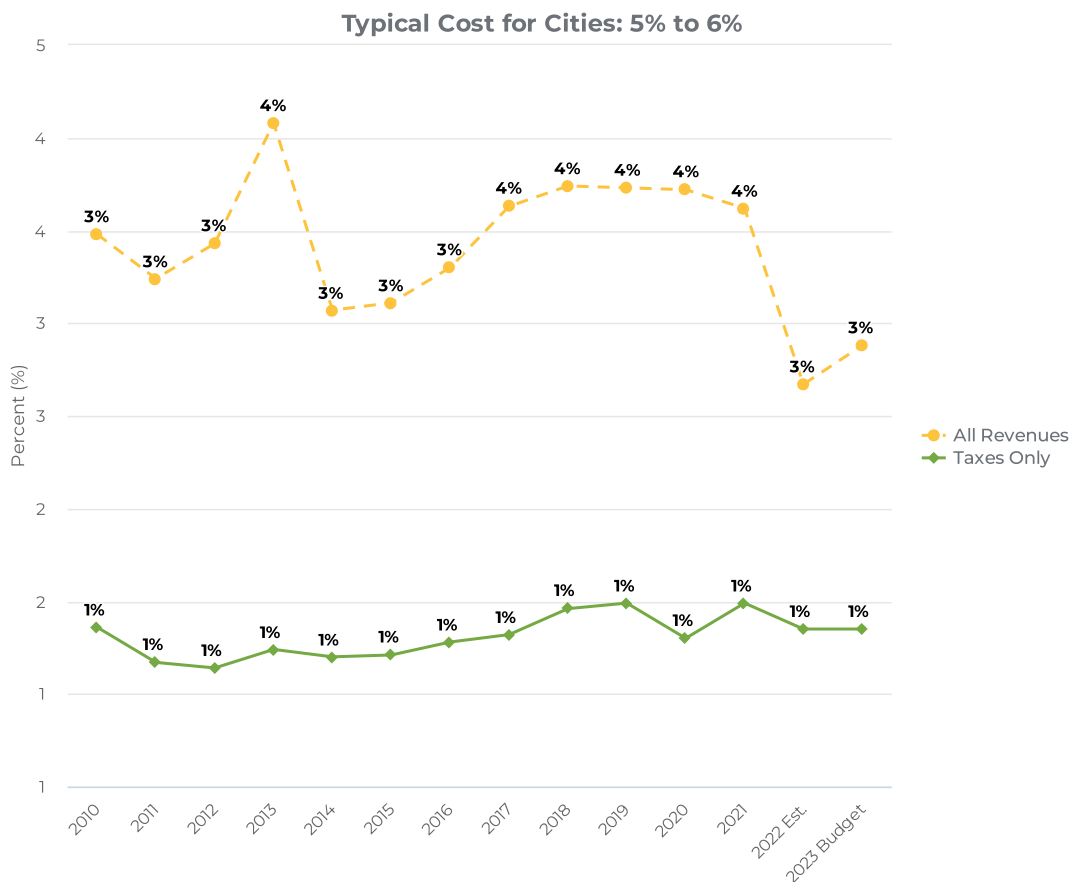
## Performance Measures

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

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

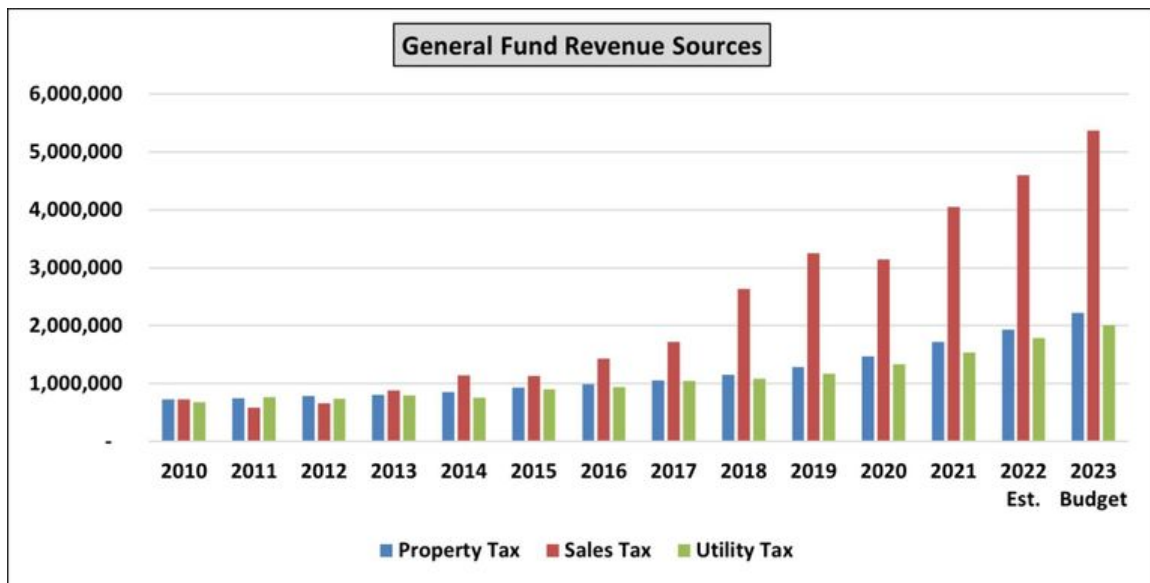
### ***The Price of Government***

The price of government is the sum of all the taxes, fees and charges collected by the City divided by the aggregated personal income of its constituents. This yields a percentage that represents what citizens are willing to pay for the government. The typical percentage for a city is 5% - 6%. For the City of Ridgefield, the actual price of government the past several years has been in the 3% - 4% range.



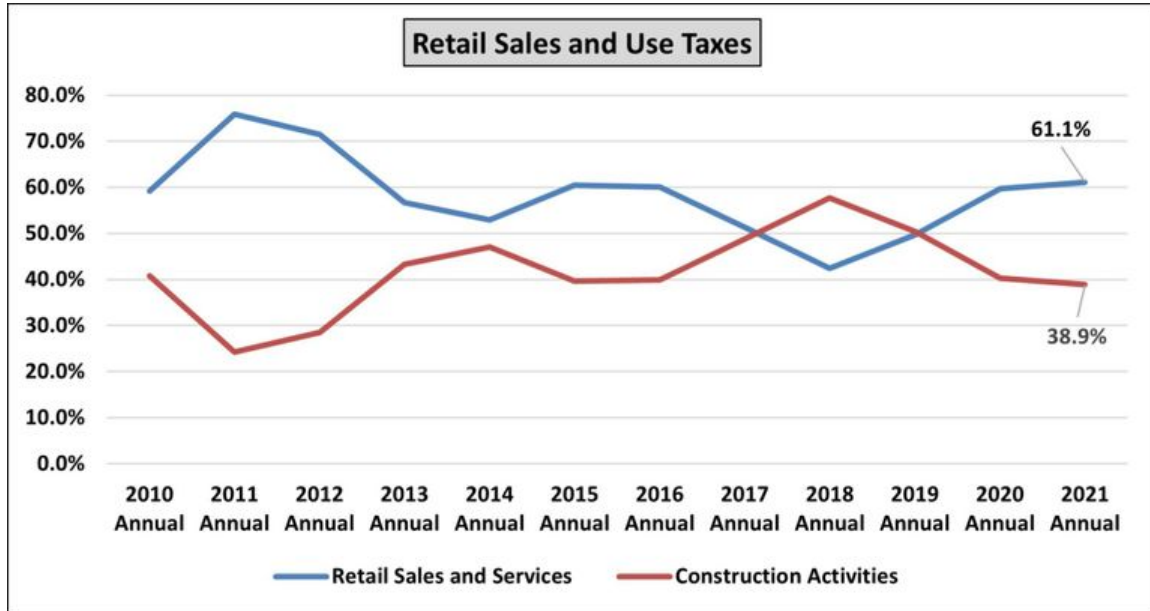
## Major Revenue Sources

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



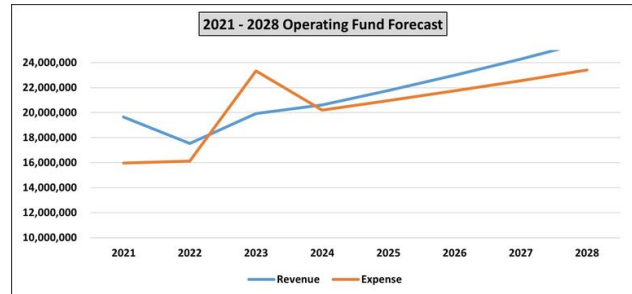
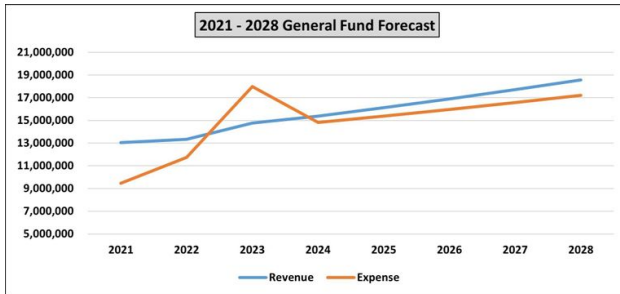
## Retail Sales and Use Taxes

Sales Tax Revenues are the main source of tax revenues. The City has been historically dependent on construction related sales and use tax since the mid 2000's. The percentage of sales tax from construction activities has reached a high of 60% of overall sales and use tax revenue. That high percentage is unsustainable in the long term and the City has focused on economic development to bring in additional commercial retail and service industry businesses to Ridgefield. By the year-end of 2021, the percentage of retail sales has changed to 61% of sales are from sustainable sources and 39% from construction activity. Staff are forecasting additional changes over the next 2 - 3 years as new businesses such as Costco, Les Schwab and Tractor Supply along with several restaurants open for business. The 5 year goal is to have a mix that includes 25% - 30% of retail sales related to construction activities. The average in Washington is 20% of retail sales are related to construction activities. In the past two community surveys, residents highlighted the lack of a shopping and service industry as an area the City should focus on.



## The Forecast

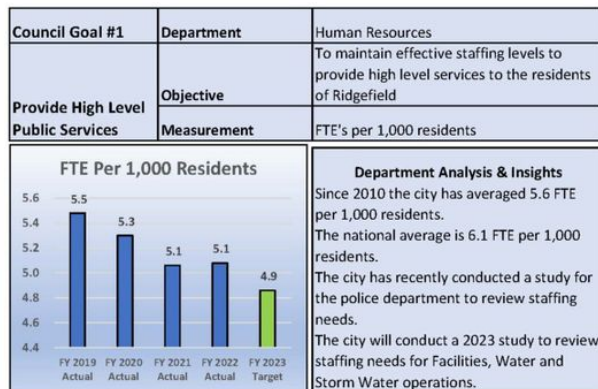
The City implemented a six-year financial sustainability model in 2018 for the 2019 annual budget to forecast revenues and expenses for the operating funds. The sustainability model is updated annually prior to the start of the annual budget process. The forecast provides the City Council with additional 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 and Storm Water Fund in both 2022 and 2023. The 2022 year-end estimates show neither the General Fund or Storm Water Fund will need to dip into the reserves. This is a result of one-time capital projects being postponed as a result of supply chain delays and permitting issues with capital projects. The City Council approved \$3.2 million in General Fund contingent reserves for one-time strategic capital investment. \$2.4 million of the reserves are related to SLFRF funds received through the American Rescue Plan Act and will be used for high priority capital projects. The six-year forecast shows operating revenues will exceed operating expenses in each fund.

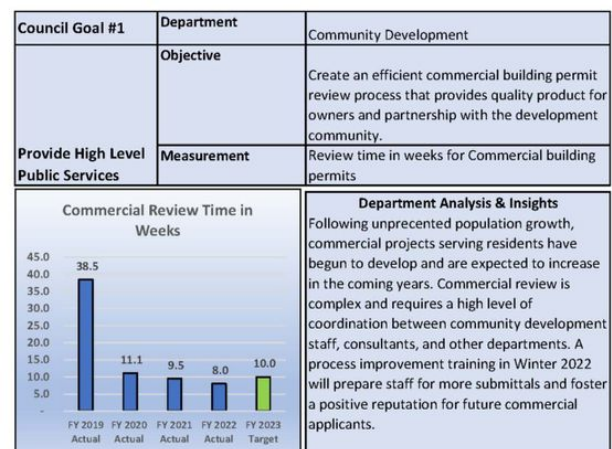
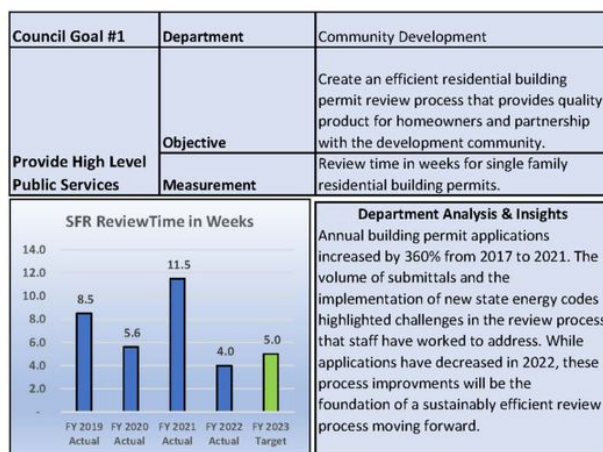
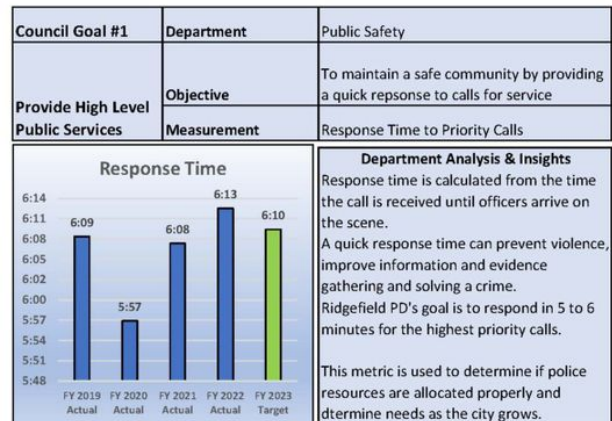
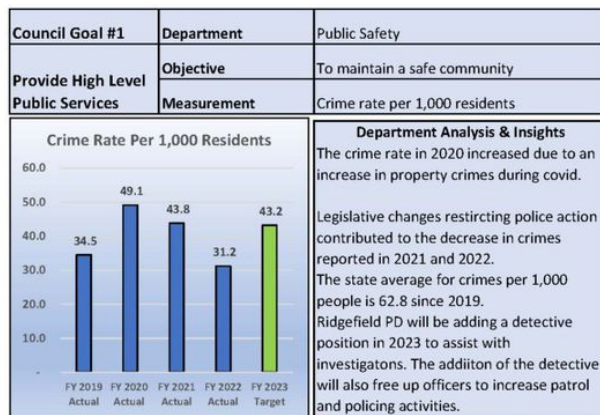


## City Council Goals

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

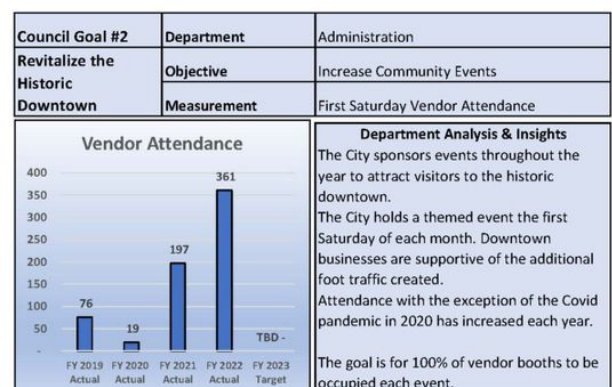
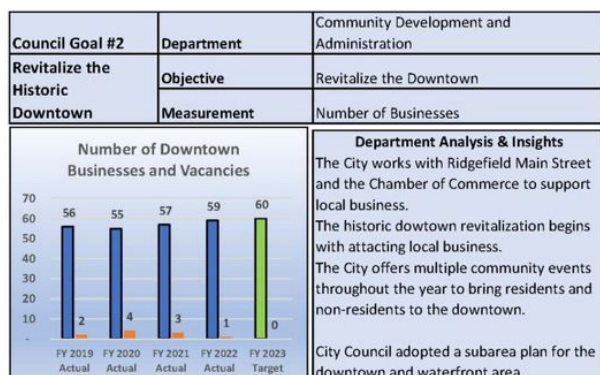
The City should prepare for, plan, and manage the expected growth and its impacts – so that Ridgefield is recognized for its livability, natural environment, and innovative local economy.





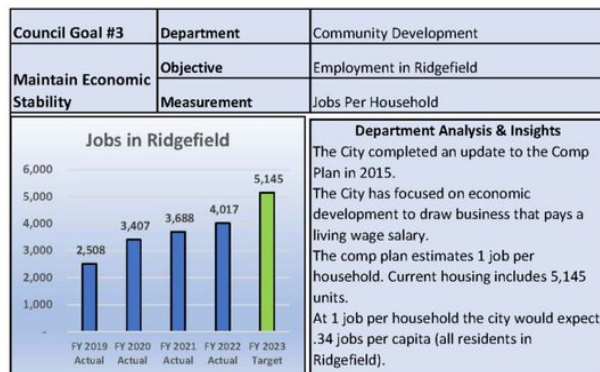
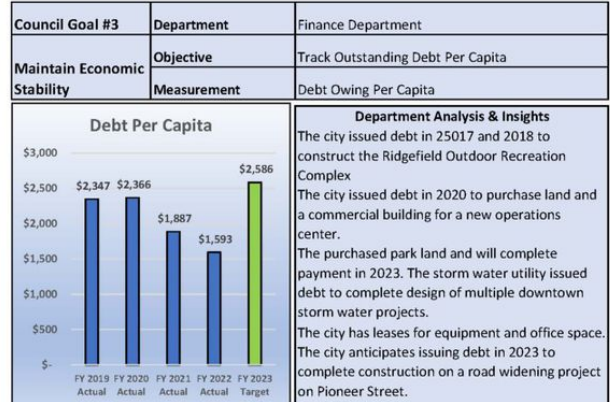
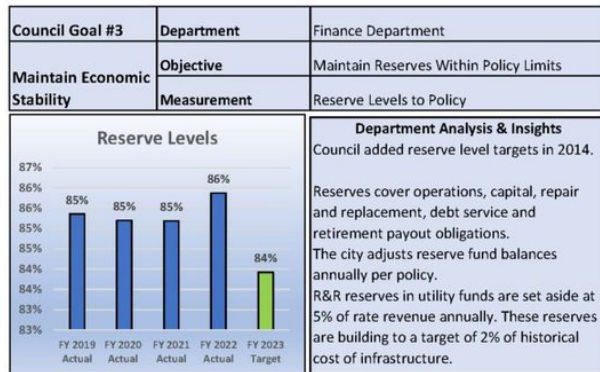
## Goal #2: Revitalize Downtown as a Destination Location

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



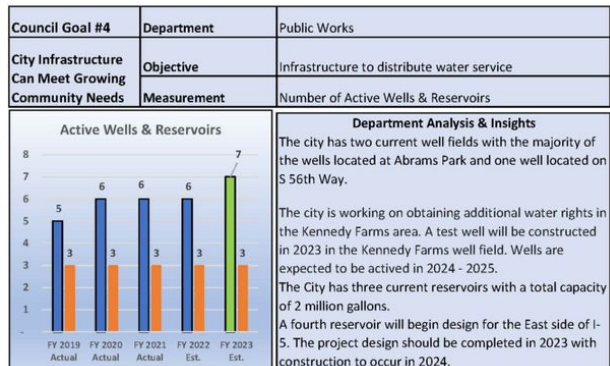
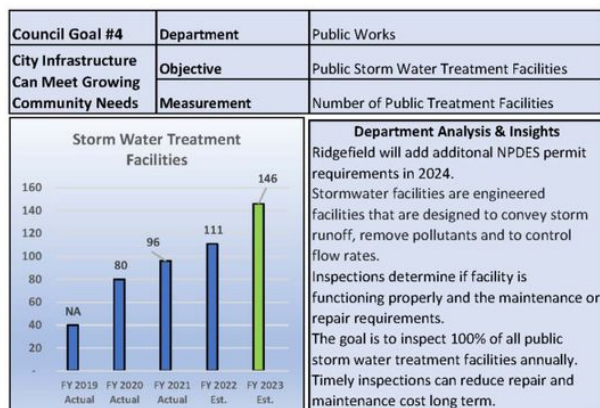
### Goal #3: Create and Maintain Economic Stability for the City

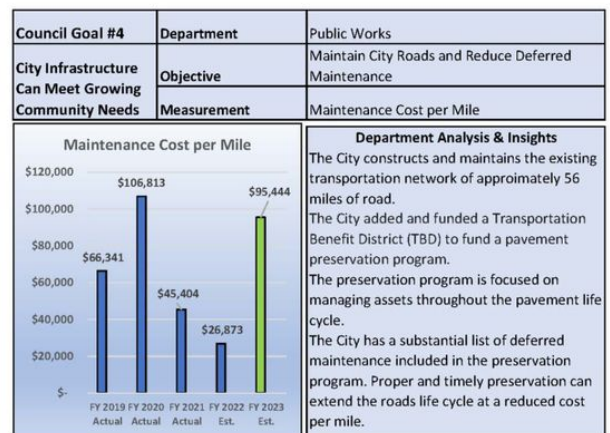
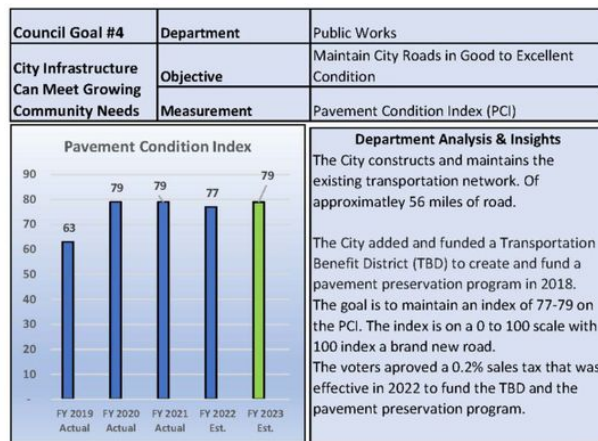
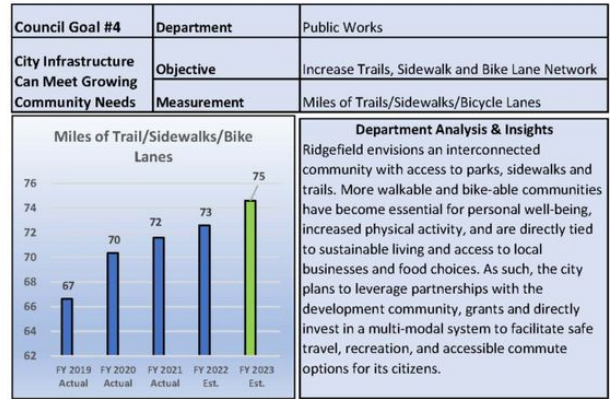
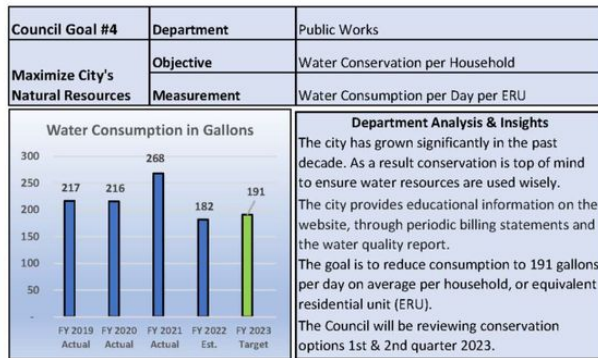
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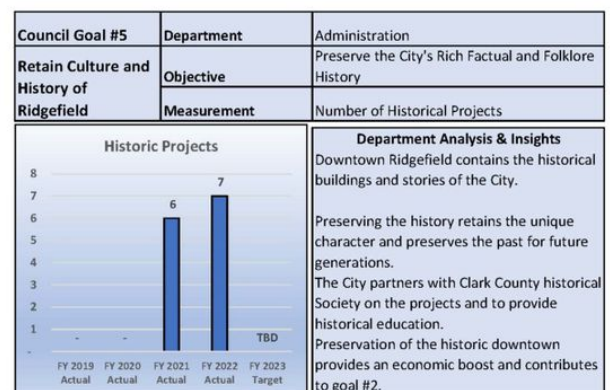
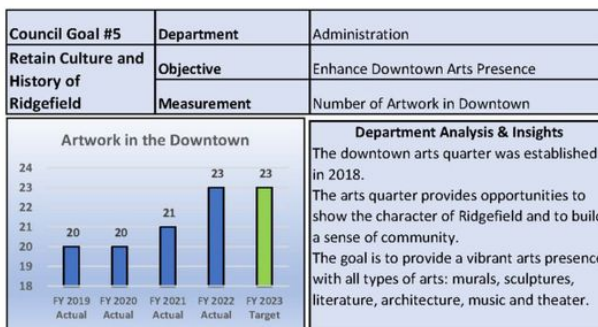
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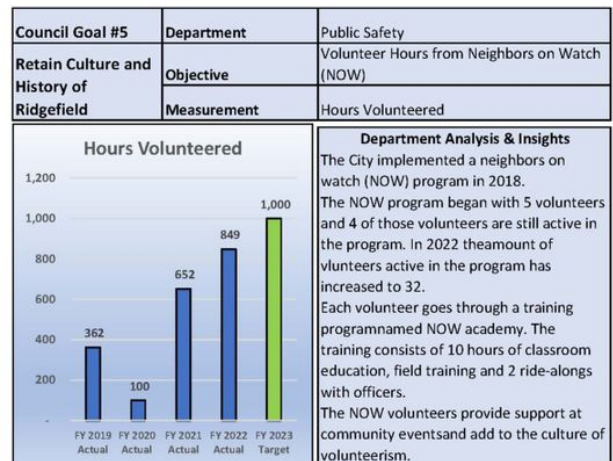
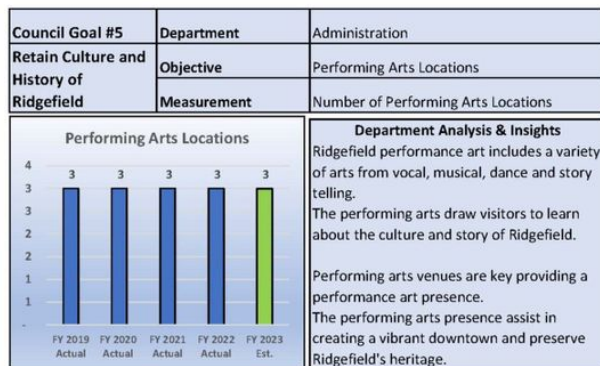




## Goal #5: Retain Culture and History of Ridgefield

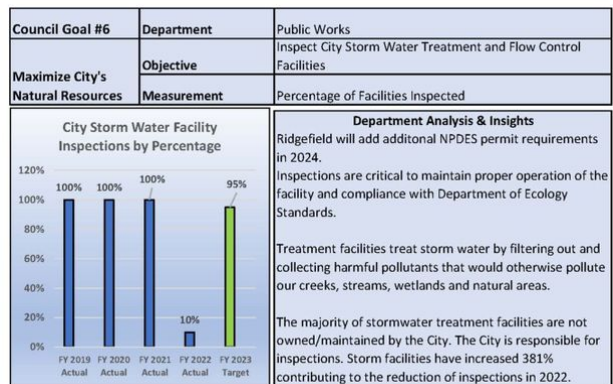
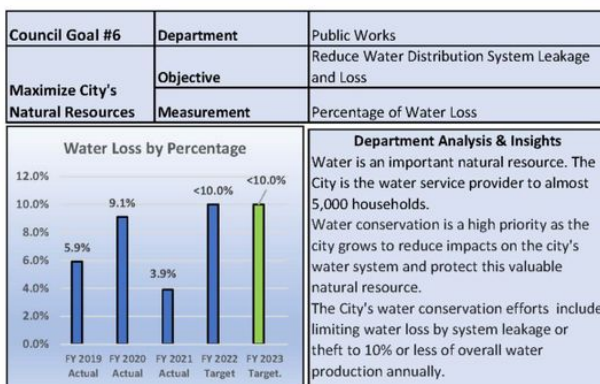
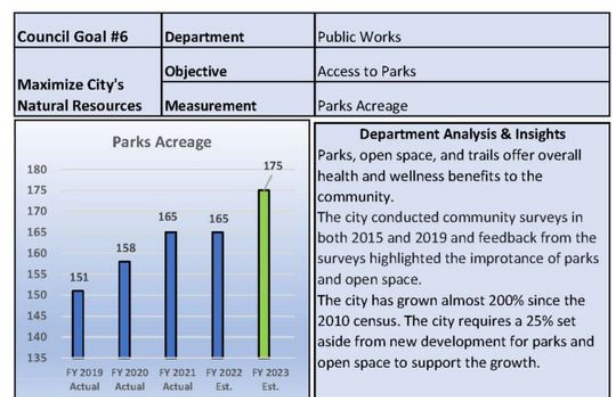
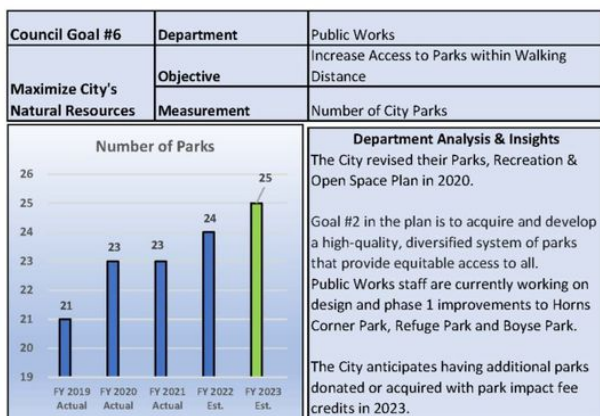
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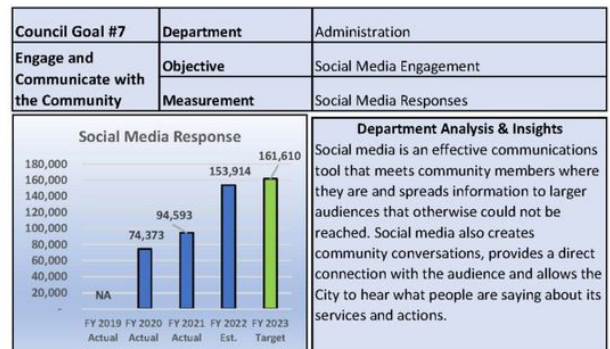
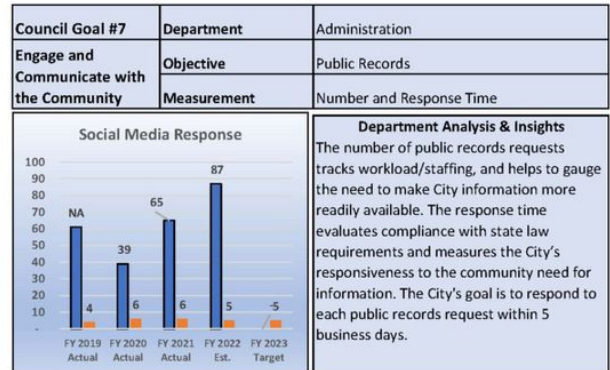
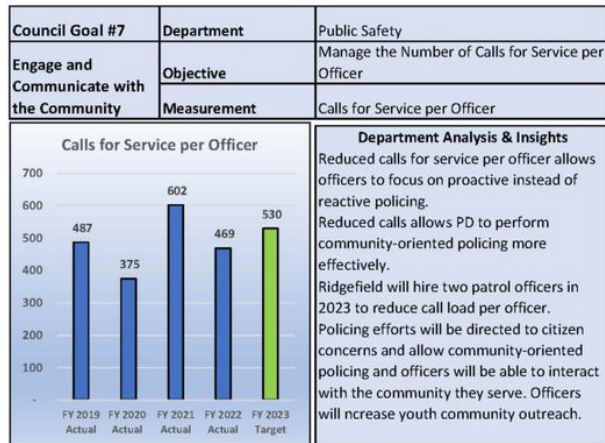
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Create a community where the City works collaboratively with and listens to residents, organizations, and businesses to develop meaningful solutions to complex issues, realize sustainable visions for the City's future and increase the capacity of the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



## Community Survey Results

The City conducts a random sample community survey every three to four years to seek citizen input on how the city is performing. The City contracts with a national research firm that specializes in municipal and non-profit surveys. As a result of using the national firm, Ridgefield can compare benchmark numbers against municipalities of like size, municipalities located in Washington and national numbers. The City's goal is to meet or exceed benchmark numbers. In the two previous surveys, Ridgefield met or exceeded state and national benchmarks in every category except shopping opportunities. The City also was below the Washington State benchmark in utility services, although we met or exceeded the national numbers. The City sent out a 2022 follow-up survey in late October 2022 and expect to release the results early in 2023.

Survey Question	2015 Survey	2019 Survey	2022 Survey	Washington State Overall	United States Overall
Community Satisfaction Overall	70	65	TBD	59	61
Local Government Overall	69	68	TBD	51	56
Economic Health Overall	60	57	TBD	52	55
Property Taxes Overall	64	60	TBD	54	58
Community Events Overall	71	74	TBD	61	59
Shopping Opportunities Overall	29	27	TBD	70	70
Police Department Overall	83	84	TBD	74	75
Transportation Overall	63	56	TBD	55	56
Utility Services Overall	74	73	TBD	79	73
Parks & Recreation overall	74	74	TBD	72	68

## Full Time Equivalent (FTE) Staff:

Personnel expense, including salary and benefits, are the largest operating expense, representing an overall 44.8% or \$10.5 million of the total \$23.3 million operating budget. The 2023 budget reflects 75.25 full-time equivalents, an increase of 6 FTE's when compared to the 2022 year-end FTE total. The increase in FTE's includes two police officers, one parks and street maintenance worker, one storm water maintenance worker, a grant writer/administrator, and an administrative assistant. In addition, the Council approved transitioning two positions that were set to expire at the end of 2022 as regular positions which include a building inspector and an office assistant. Council also approved additional funding to increase the Public Works seasonal staff from four to six seasonal positions.

The city has two executive management positions that have recently become vacant. The Chief of Police, John Brooks, retired after more than 30 years in law enforcement, with the last 6 at the City of Ridgefield. Cathy Doriot has been promoted as the Interim Chief of Police until a permanent Chief is selected. The Public Works Director and City Engineer, Brenda Howell, also left the city at the end of October 2022. The City Manager, Steve Stuart, is filling the position on an interim basis until the position is filled. The city has contracted for city engineer assistance from a local engineering firm until a replacement is selected.

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

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

<b>Personnel Schedule (Full-Time Equivalents)</b>				
<b>Job Title</b>	<b>2021 FTE Allocation</b>	<b>2022 FTE Allocation</b>	<b>2023 FTE Allocation</b>	<b>2023 FTE Percentage</b>
<b>Executive</b>	1.00	1.00	1.00	1.33%
<b>Total Finance</b>	4.80	5.30	6.30	8.37%
<b>Total Human Resources</b>	1.30	2.40	2.40	3.19%
<b>Total Administration</b>	4.70	4.60	5.60	7.44%
<b>Total General Government/Facilities</b>	1.97	2.70	2.70	3.59%
<b>Total Public Safety</b>	15.00	17.00	19.00	25.25%
<b>Total Cemetery</b>	0.47	0.30	0.30	0.40%
<b>Total Community Development</b>	13.29	14.95	14.95	19.87%
<b>Total Parks</b>	3.97	4.85	5.35	7.11%
<b>Total Streets</b>	4.02	5.15	5.65	7.51%
<b>Total Water Utility</b>	6.18	7.15	7.15	9.50%
<b>Total Stormwater Utility</b>	3.55	3.85	4.85	6.45%
<b>Total Full Time Equivalents</b>	60.25	69.25	75.25	100.00%
<b>Full-Time Staff</b>				
<b>Full-Time Employees</b>	59.00	68.00	74.00	98.34%
<b>Part-Time Staff</b>				
<b>Part-Time Employees</b>	1.25	1.25	1.25	1.66%

2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
<b>Executive</b>		
City Manager		1.00
Total Executive		1.00
<b>Finance</b>		
Finance Director		1.00
Accounting Supervisor		1.00
Accounting Assistant		0.75
Accounting Assistant		1.00
Accounting Assistant/Utility Clerk		0.50
Utility Billing Clerk		0.05
Procurement Coordinator		1.00
Grant Writer/Administrator		1.00
Total Finance		6.30
<b>Human Resources</b>		
Deputy City Manager		0.40
HR Coordinator		1.00
HR Assistant		1.00
Total Human Resources		2.40
<b>Administration</b>		
Deputy City Manager		0.60
City Clerk		1.00
Community Events Coordinator		1.00
Communications Coordinator		1.00
Administrative Assistant		1.00
Office Assistant		1.00
Total Administration		5.60
<b>General Government/Facilities</b>		
Public Works Director		0.15
Public Works Supervisor, Facilities		0.10
Engineering Tech		0.05
Administrative Assistant		0.05
Development Inspector		0.05
Facility Maintenance Worker		0.05
Facility Maintenance Worker		0.15
Facility Maintenance Worker		0.10
Facility Maintenance Worker		0.20
Facility Maintenance Worker		0.15
Facility Maintenance Worker		0.10
Equipment Operator		0.05
Community Development Director		0.20
Planner I		0.15
Planner II		0.15
Code Enforcement Officer		1.00
Total General Government/Facilities		2.70
<b>Public Safety</b>		
Police Chief		1.00
Police Lieutenant		1.00
Police Sergeant		1.00
Police Sergeant		1.00
Police Sergeant		1.00

10/31/2022

Personnel Schedule (Full-Time Equivalents)

1 of 4

2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Police Clerk		1.00
Police Clerk		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
Police Officer		1.00
<b>Total Public Safety</b>		<b>19.00</b>
<b>Cemetery</b>		
Public Works Supervisor, Facilities		0.05
Administrative Assistant		0.05
Facility Maintenance Worker		0.05
Facility Maintenance Worker		0.05
Facility Maintenance Worker		0.05
Facility Maintenance Worker		0.05
<b>Total Cemetery</b>		<b>0.30</b>
<b>Community Development</b>		
Community Development Director		0.80
Building Official		1.00
Planner I		0.85
Planner II		0.85
Plans Examiner		1.00
Permit Technician I		1.00
Permit Technician II		1.00
Permit Technician II		1.00
Building Inspector I		1.00
Building Inspector I		1.00
Building Inspector I		1.00
Building Inspector II		1.00
Administrative Assistant		1.00
Public Works Director		0.30
Stormwater Maintenance Supervisor		0.15
Engineering Tech		0.05
Engineering Tech		0.50
Development Inspector		0.25
Utility Maintenance Worker		0.05
Stormwater Maintenance Worker		0.15
<b>Total Community Development</b>		<b>14.95</b>
<b>Parks</b>		
Public Works Director		0.15
Parks & Recreation Manager		1.00
Public Works Supervisor, Facilities		0.30

10/31/2022

Personnel Schedule (Full-Time Equivalents)

2 of 4

2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Capital Projects Program Manager		0.10
Engineering Tech		0.10
PW Operations Coordinator		0.05
Administrative Assistant		0.20
Development Inspector		0.05
Facility Maintenance Worker		0.65
Facility Maintenance Worker		0.35
Facility Maintenance Worker		0.35
Facility Maintenance Worker		0.30
Facility Maintenance Worker		0.35
Facility Maintenance Worker		0.30
Facility Maintenance Worker		0.50
Equipment Operator		0.10
Park Caretaker		0.50
<b>Total Parks</b>		<b>5.35</b>
<b>Streets</b>		
Public Works Director		0.15
Public Works Supervisor, Facilities		0.55
Capital Projects Program Manager		0.50
Engineering Tech		0.50
Administrative Assistant		0.05
Development Inspector		0.05
Facility Maintenance Worker		0.30
Facility Maintenance Worker		0.45
Facility Maintenance Worker		0.50
Facility Maintenance Worker		0.45
Facility Maintenance Worker		0.45
Facility Maintenance Worker		0.60
Facility Maintenance Worker		0.50
Equipment Operator		0.60
<b>Total Streets</b>		<b>5.65</b>
<b>Water Utility</b>		
Public Works Director		0.15
Public Works Supervisor, Utilities		1.00
Capital Projects Program Manager		0.20
Engineering Tech		0.15
PW Operations Coordinator		0.95
Administrative Assistant		0.60
Utility Billing Clerk		0.75
Accounting Assistant/Utility Clerk		0.40
Utility Maintenance Worker		0.95
Utility Maintenance Worker		1.00
Utility Maintenance Worker		1.00
<b>Total Water Utility</b>		<b>7.15</b>
<b>Stormwater Utility</b>		
Public Works Director		0.10
Public Works Supervisor, Stormwater		0.85
Capital Projects Program Manager		0.20
Engineering Tech		1.00
Engineering Tech		0.15
Administrative Assistant		0.05
Utility Billing Clerk		0.20
Accounting Assistant/Utility Clerk		0.10

10/31/2022

Personnel Schedule (Full-Time Equivalents)

3 of 4

2023 Personnel Schedule (Full-Time Equivalents)		
Job Title	FTE Allocation	
Stormwater Maintenance Worker		0.85
Stormwater Maintenance Worker		1.00
Stormwater Maintenance Worker		0.10
Equipment Operator		0.25
<b>Total Stormwater Utility</b>		<b>4.85</b>
<b>Total Full Time Equivalents</b>		<b>75.25</b>
<b>Full-Time Staff</b>		
Full-Time Employees		74.00
<b>Part-Time Staff</b>		
Part-Time Employees		1.25

10/31/2022

Personnel Schedule (Full-Time Equivalents)

4 of 4

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## FUND SUMMARIES

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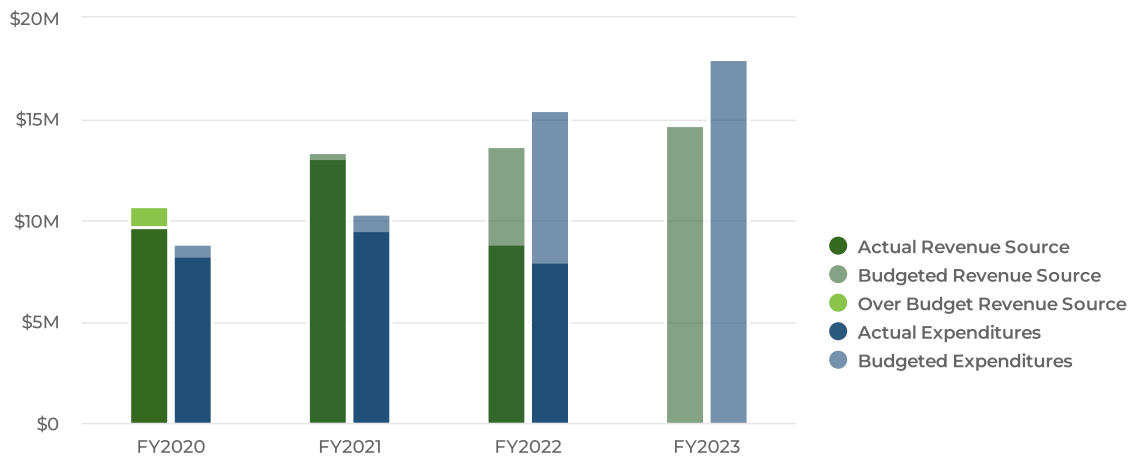


## General Fund

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

### Summary

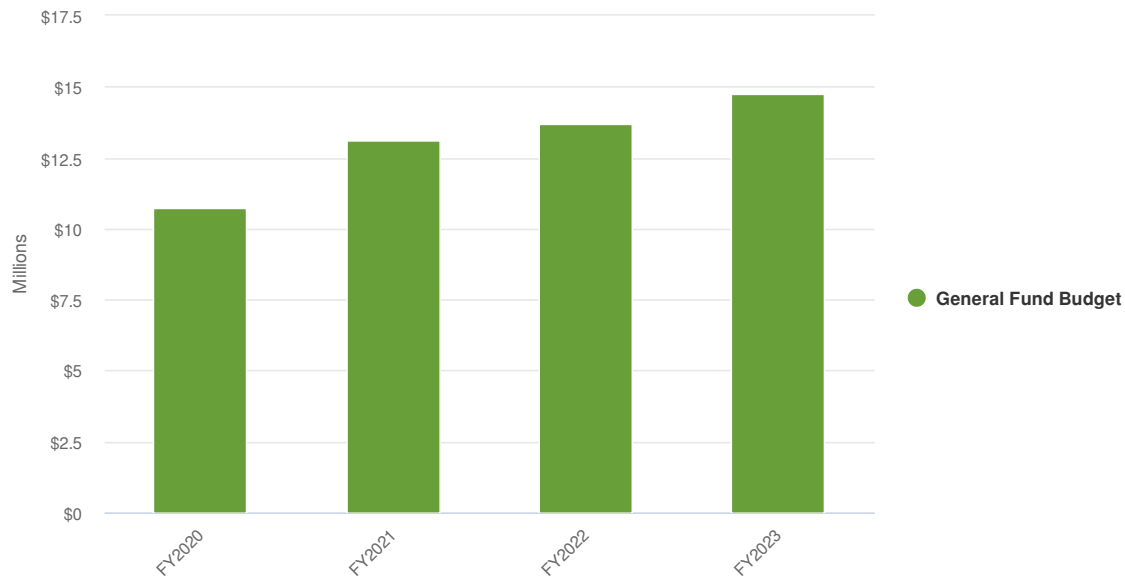
The General Fund's projected 2023 revenue budget is \$14.76 million, which represents a 7.9% increase over the amended 2022 budget. Budgeted expenditures will increase \$2.46 million or 15.9% over the amended 2022 budget. The 2023 expense budget is \$17.97 million.



### General Fund Revenue

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

### 2023 Budgeted and Historical General Fund Revenue

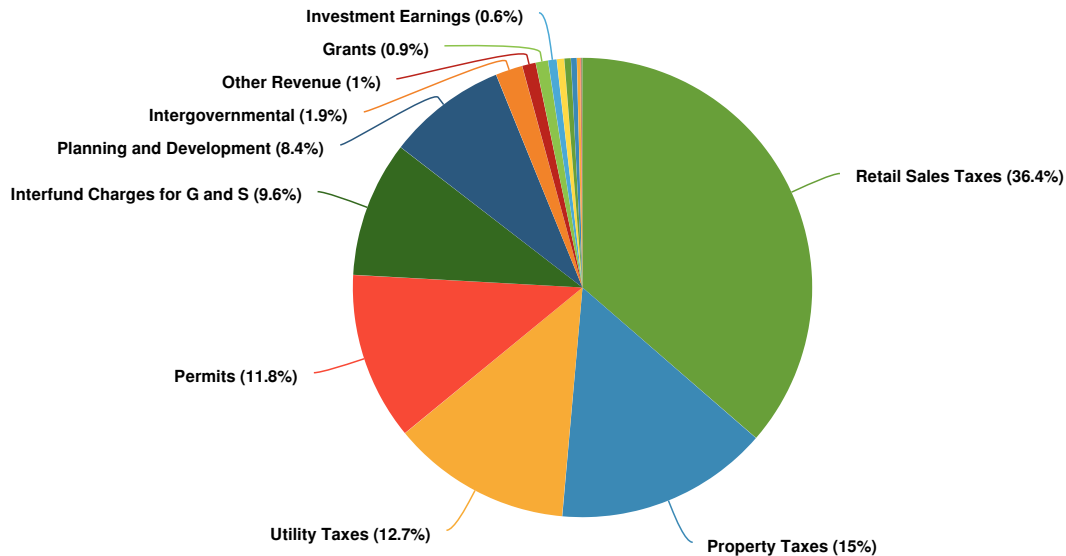


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund Budget	\$15,872,896.57	\$10,754,835.90	\$13,109,480.47	\$13,673,685.00	\$8,865,045.68	\$14,758,230.00	7.9%
<b>Total General Fund Budget:</b>	<b>\$15,872,896.57</b>	<b>\$10,754,835.90</b>	<b>\$13,109,480.47</b>	<b>\$13,673,685.00</b>	<b>\$8,865,045.68</b>	<b>\$14,758,230.00</b>	<b>7.9%</b>

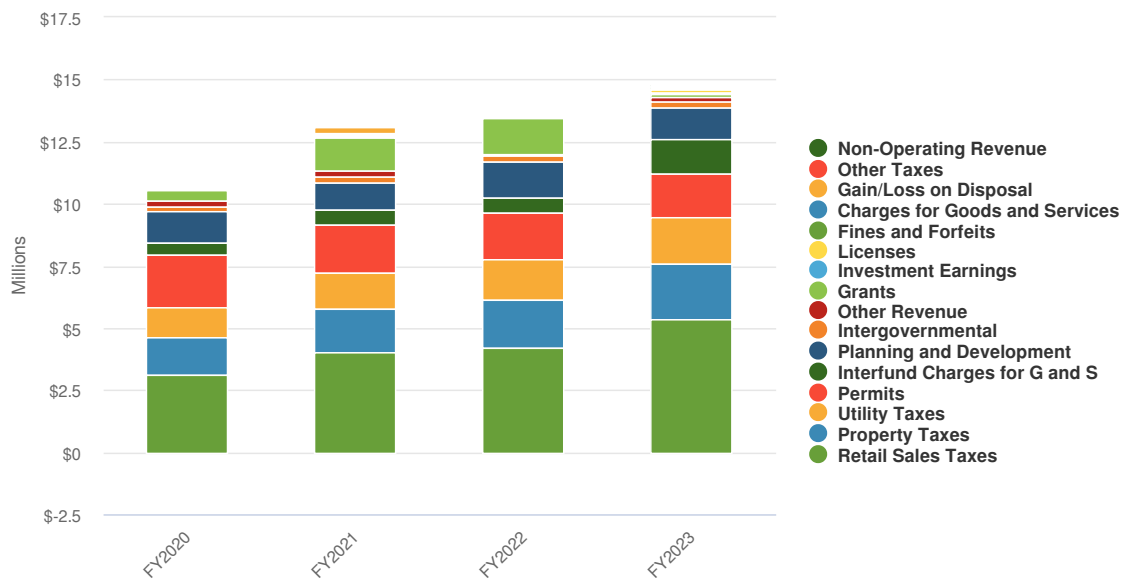
## Revenues by Source

2023 revenue increases and decreases are projected for the following when compared to the 2022 amended budget: Property taxes 14.4%, sales and use tax 27.1% and utility taxes 17.5% increases respectively. Development revenue is expected to decrease 9.2% due to a forecasted decrease in single family residential permits. Grant funding for the General Fund is expected to be reduced by 75% due to the receipt in 2022 of State and Local Fiscal Recovery Funds (SLFRF). The 2023 revenue budget amounts to \$14,758,230 and is summarized as follows:

### Projected 2023 Revenues by Source



### 2023 Budgeted and Historical Revenues by Source

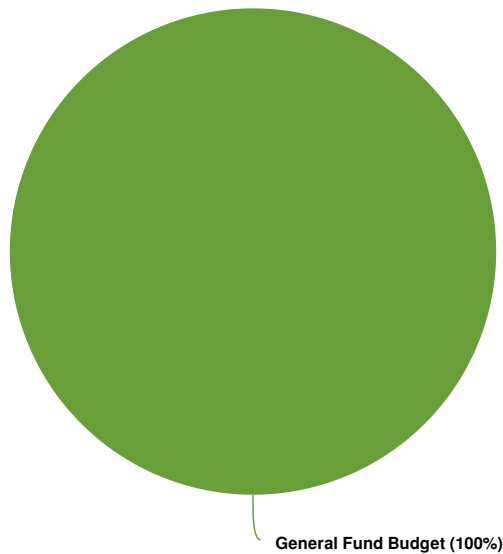


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Non-Operating Revenue			\$39,829.36	\$0.00	\$5,119.84	\$10,000.00	N/A
Other Revenue	\$145,530.66	\$233,191.54	\$197,016.44	\$106,900.00	\$126,321.21	\$141,100.00	32%
Property Taxes	\$1,288,393.04	\$1,472,229.89	\$1,721,325.51	\$1,940,000.00	\$1,115,622.96	\$2,220,000.00	14.4%
Retail Sales Taxes	\$3,250,289.81	\$3,143,920.56	\$4,046,510.40	\$4,220,025.00	\$2,499,100.06	\$5,369,000.00	27.2%
Utility Taxes	\$1,095,607.25	\$1,244,333.54	\$1,442,495.46	\$1,589,835.00	\$1,060,938.28	\$1,868,100.00	17.5%
Other Taxes	\$5,127.47	\$7,709.40	\$9,556.21	\$12,000.00	\$4,316.81	\$12,000.00	0%
Licenses	\$39,244.54	\$48,996.64	\$59,061.49	\$61,600.00	\$53,708.23	\$77,500.00	25.8%
Permits	\$1,263,524.38	\$2,067,849.90	\$1,974,406.45	\$1,889,110.00	\$1,031,730.50	\$1,741,260.00	-7.8%
Grants	\$153,849.49	\$378,134.06	\$1,333,550.37	\$1,404,280.00	\$1,283,900.35	\$127,780.00	-90.9%
Intergovernmental	\$160,774.38	\$193,254.71	\$264,674.09	\$239,505.00	\$180,384.69	\$282,880.00	18.1%
Charges for Goods and Services	\$56,254.96	\$11,936.97	\$67,711.95	\$25,110.00	\$27,160.60	\$59,700.00	137.8%
Planning and Development	\$6,261,809.49	\$1,295,599.25	\$1,101,622.98	\$1,417,400.00	\$914,388.21	\$1,240,000.00	-12.5%
Interfund Charges for G and S	\$572,602.98	\$495,427.00	\$567,328.00	\$618,920.00	\$464,189.94	\$1,414,610.00	128.6%
Fines and Forfeits	\$74,826.99	\$57,824.76	\$67,879.24	\$64,000.00	\$38,850.82	\$69,100.00	8%
Investment Earnings	\$90,249.99	\$104,427.68	-\$18,813.49	\$85,000.00	\$59,313.18	\$89,000.00	4.7%
Gain/Loss on Disposal	\$1,414,811.14		\$235,326.01			\$36,200.00	N/A
<b>Total Revenue Source:</b>	<b>\$15,872,896.57</b>	<b>\$10,754,835.90</b>	<b>\$13,109,480.47</b>	<b>\$13,673,685.00</b>	<b>\$8,865,045.68</b>	<b>\$14,758,230.00</b>	<b>7.9%</b>

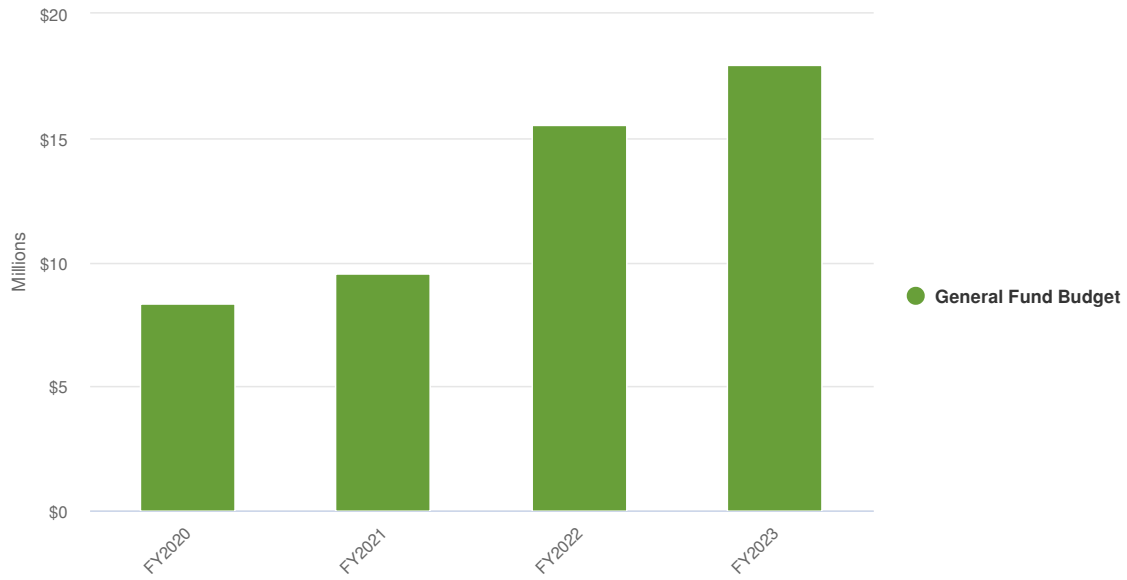
## General Fund Expenditures

The 2023 General Fund expense budget is \$17,969,200, an increase of \$2.4 million (15.9%) over the 2022 amended budget of \$15.5 million. The 2023 budget includes ongoing expenses of \$13.7 million, plus \$4.2 million, that was added to account for new department and Council priority initiatives, including \$200,000 to the amount transferred to support storm water drainage fund initiatives and \$1.8 million transferred for Street Fund and transportation capital projects. The City anticipates using General Fund contingency reserves in the amount of \$3.2 million for one-time expenses to balance the budget. This includes \$2.4 million in SLFRF grant funds received in 2021 and 2022 and expended in 2023. The General Fund operating budget is allocated by department as follows:

### 2023 Expenditures



## 2023 Budgeted and Historical General Fund Expenditures

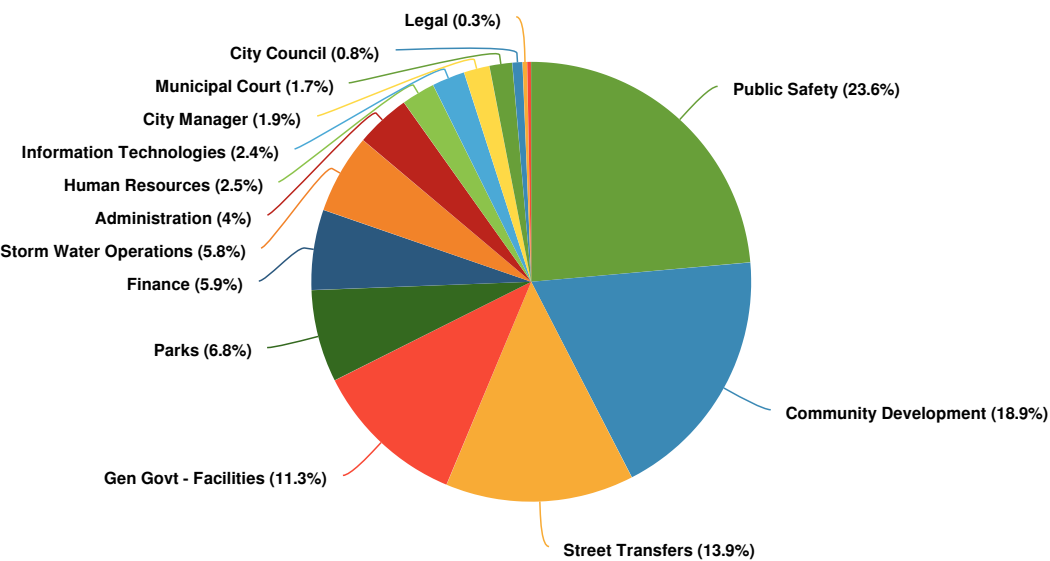


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund Budget	\$14,188,902.04	\$8,318,469.72	\$9,529,866.41	\$15,508,086.00	\$7,977,779.99	\$17,969,200.00	15.9%
<b>Total General Fund Budget:</b>	<b>\$14,188,902.04</b>	<b>\$8,318,469.72</b>	<b>\$9,529,866.41</b>	<b>\$15,508,086.00</b>	<b>\$7,977,779.99</b>	<b>\$17,969,200.00</b>	<b>15.9%</b>

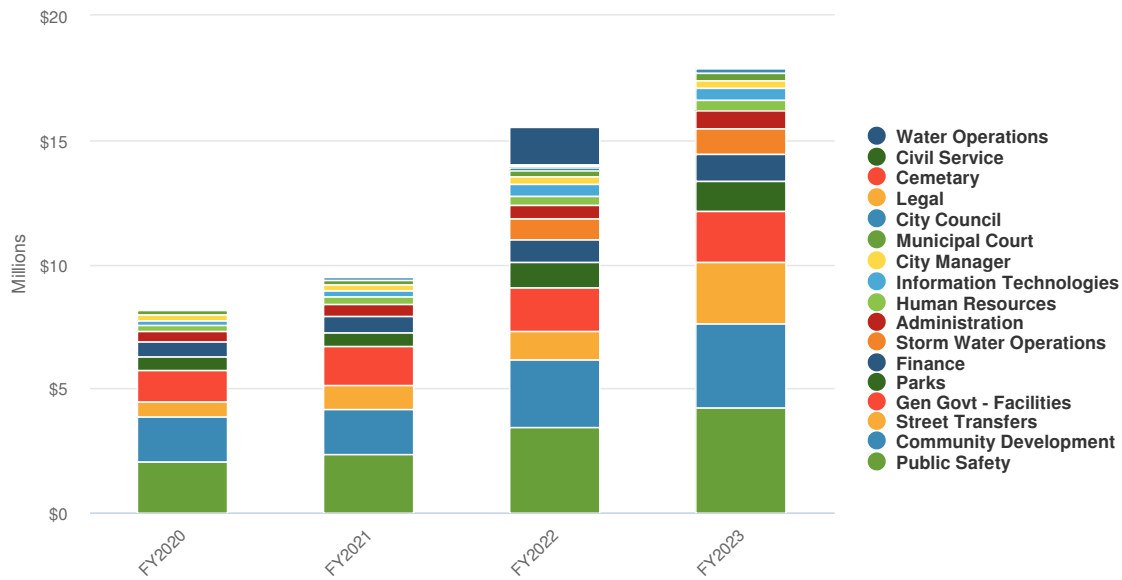
# Expenditures by Function

Departmental changes when compared to the amended 2022 budget include increases to Finance, Administration, and Public Safety of 22.5%, 25.2% and 22.2% respectively. The increases are due to new staff members and one-time professional service work to be completed in 2023. Human Resources also increased 24.1% due to a change in FTE allocations for employees in Administration and Human Resources, along with additional funding for wellness and employee relations. Decreases occurred in the General Government/Facilities Department of 24.9% due to funding allocated in 2022 for the Facilities Fund changing to a transfer to a capital project for road improvements.

## 2023 Budgeted Expenditures by Function



## 2023 Budgeted and Historical Expenditures by Function



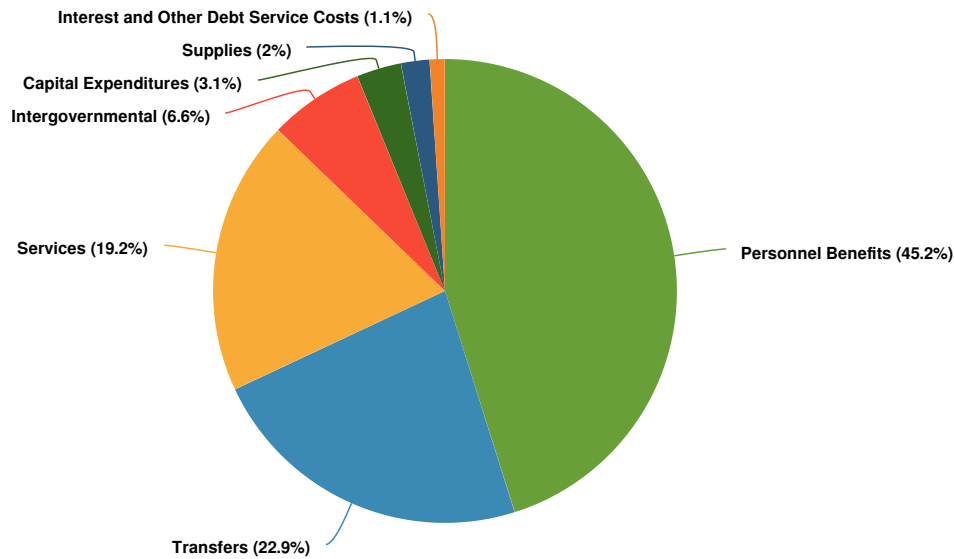
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
City Council	\$95,548.08	\$78,520.27	\$81,686.83	\$113,511.00	\$61,325.98	\$135,200.00	19.1%
Municipal Court	\$132,676.85	\$169,244.34	\$199,456.02	\$263,000.00	\$145,869.28	\$300,000.00	14.1%
City Manager	\$266,751.48	\$267,034.93	\$268,955.12	\$315,829.00	\$205,650.29	\$341,500.00	8.1%
Finance	\$452,255.55	\$608,409.29	\$652,655.75	\$865,966.00	\$527,320.18	\$1,061,095.00	22.5%
Legal	\$27,523.26	\$38,471.46	\$34,640.75	\$50,000.00	\$33,350.00	\$60,000.00	20%
Human Resources	\$206,170.98	\$208,856.52	\$283,451.56	\$356,261.00	\$240,197.58	\$442,000.00	24.1%
Administration	\$394,681.33	\$433,496.86	\$530,582.04	\$577,951.00	\$377,998.21	\$723,575.00	25.2%
Gen Govt - Facilities	\$7,612,339.52	\$1,237,389.36	\$1,591,886.60	\$1,751,248.00	\$1,231,906.32	\$2,030,100.00	15.9%
Information Technologies	\$148,572.08	\$193,337.64	\$214,756.81	\$433,200.00	\$267,816.84	\$435,000.00	0.4%
Public Safety	\$1,823,403.69	\$2,036,241.29	\$2,363,467.89	\$3,470,267.00	\$2,057,872.33	\$4,239,725.00	22.2%
Civil Service	\$80.00	\$92.00	\$118.00	\$1,000.00	\$156.00	\$1,000.00	0%
Cemetery	\$39,382.48	\$47,751.15	\$30,719.81	\$61,655.00	\$20,376.86	\$50,550.00	-18%
Street Transfers	\$522,705.71	\$616,751.45	\$927,005.70	\$1,183,167.00	\$432,875.97	\$2,490,000.00	110.5%
Community Development	\$1,837,751.22	\$1,841,174.56	\$1,831,794.67	\$2,666,385.00	\$1,658,876.18	\$3,388,355.00	27.1%
Parks	\$629,059.81	\$541,698.60	\$518,688.86	\$1,048,646.00	\$716,187.97	\$1,221,100.00	16.4%
Water Operations				\$1,500,000.00	\$0.00	\$0.00	-100%
Storm Water Operations				\$850,000.00	\$0.00	\$1,050,000.00	23.5%
<b>Total Expenditures:</b>	<b>\$14,188,902.04</b>	<b>\$8,318,469.72</b>	<b>\$9,529,866.41</b>	<b>\$15,508,086.00</b>	<b>\$7,977,779.99</b>	<b>\$17,969,200.00</b>	<b>15.9%</b>

## Expenditures by Expense Type

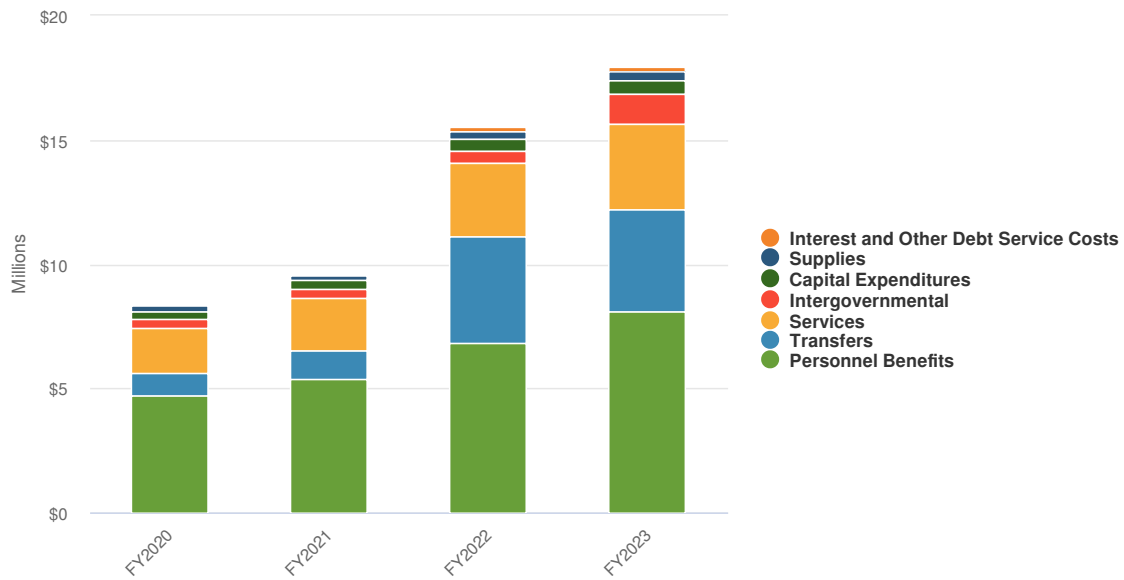
The General Fund budget allocation by major cost category comprises 1) personnel cost of \$8.1 million, 2) supplies, services, and operations/maintenance at \$5 million, and 3) other costs that include transfers to other funds, capital leases and capital outlays of \$4.9 million.

The main expenditure increase in the General Fund is related to personnel costs, which increased \$1.2 million, or 18.3% when compared to the amended 2022 budget, increasing from \$6.8 million to \$8.1 million. The percent of personnel cost as it relates to the total expense budget accounts for 45.2% of the total expense budget including one-time expenses. Personnel expense is 56.3% of ongoing operating expenses excluding one-time costs. Full-time equivalent staff assigned to the General Fund will increase to 57.6, up from 53.3 or 4.3 full-time equivalents when compared to the amended 2022 FTE budget. The City will add 6 FTE's in 2023 compared to 9 new FTE's in 2022. The new positions include two police officers, one maintenance worker working 0.5 FTE in Parks, a grant writer, and an administrative assistant in the General Fund.

### 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits	\$4,252,944.19	\$4,738,940.98	\$5,362,372.37	\$6,857,149.00	\$4,480,048.30	\$8,113,945.00	18.3%
Supplies	\$145,073.26	\$191,766.24	\$185,606.44	\$272,250.00	\$162,600.55	\$358,500.00	31.7%
Services	\$2,000,417.86	\$1,799,551.82	\$2,097,765.56	\$2,967,350.00	\$1,884,118.39	\$3,445,950.00	16.1%
Intergovernmental	\$290,532.38	\$333,091.31	\$403,857.47	\$495,300.00	\$325,684.29	\$1,190,205.00	140.3%
Capital Expenditures	\$1,748,461.03	\$348,911.81	\$321,831.93	\$468,000.00	\$58,999.71	\$558,000.00	19.2%
Interest and Other Debt Service Costs			\$0.00	\$190,000.00	\$0.00	\$190,000.00	0%
Transfers	\$5,751,473.32	\$906,207.56	\$1,158,432.64	\$4,258,037.00	\$1,066,328.75	\$4,112,600.00	-3.4%
<b>Total Expense Objects:</b>	<b>\$14,188,902.04</b>	<b>\$8,318,469.72</b>	<b>\$9,529,866.41</b>	<b>\$15,508,086.00</b>	<b>\$7,977,779.99</b>	<b>\$17,969,200.00</b>	<b>15.9%</b>

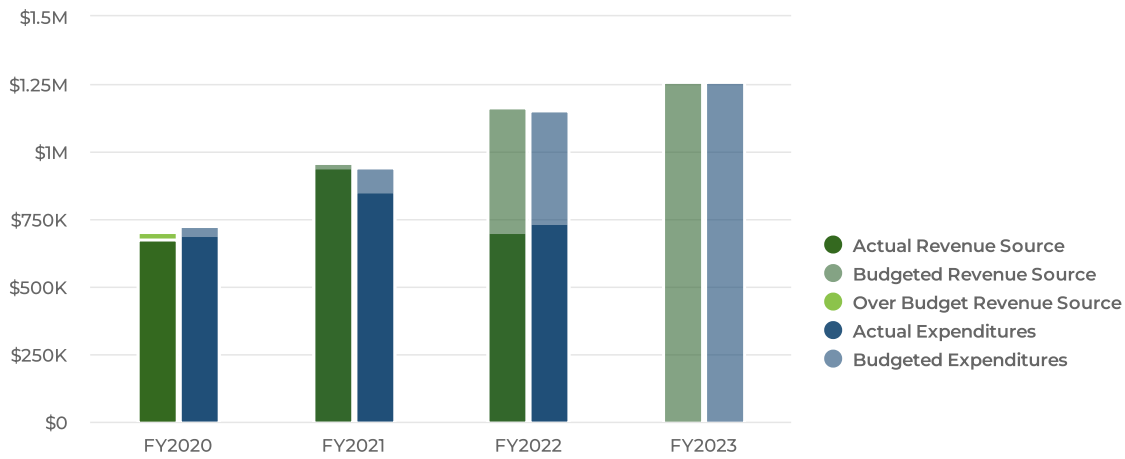


## Street Fund

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 oversees and maintains the streets. The majority of funding is from General Fund subsidies, utility taxes and motor vehicle fuel taxes.

### Summary

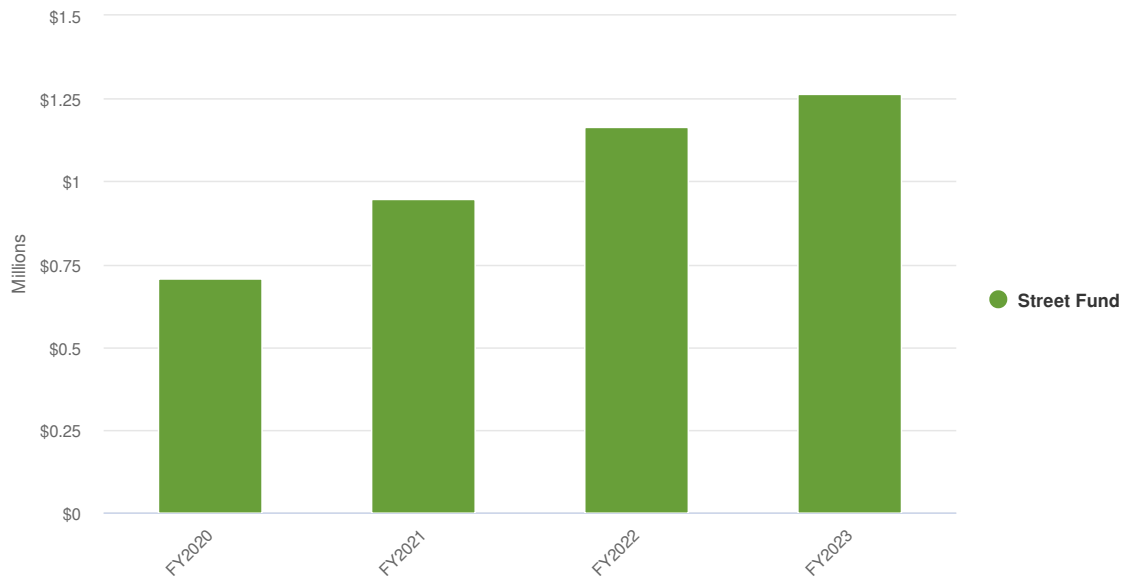
The Street Fund's projected 2023 revenue budget is \$1.26 million, which represents an 8.3% increase over the amended 2022 budget. Budgeted expenditures will increase \$103,484 or 8.9% over the amended 2022 budget. The 2023 expense budget is \$1.26 million.



### Street Fund Revenue

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

## 2023 Budgeted and Historical Street Fund Revenue

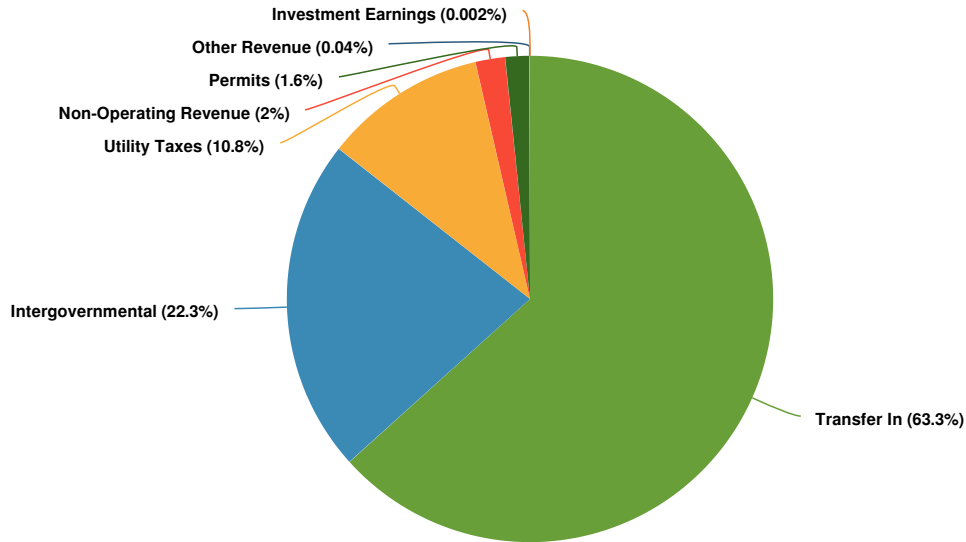


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Street Fund	\$598,017.84	\$704,746.11	\$945,008.89	\$1,166,893.00	\$705,340.27	\$1,263,355.00	8.3%
<b>Total Street Fund:</b>	<b>\$598,017.84</b>	<b>\$704,746.11</b>	<b>\$945,008.89</b>	<b>\$1,166,893.00</b>	<b>\$705,340.27</b>	<b>\$1,263,355.00</b>	<b>8.3%</b>

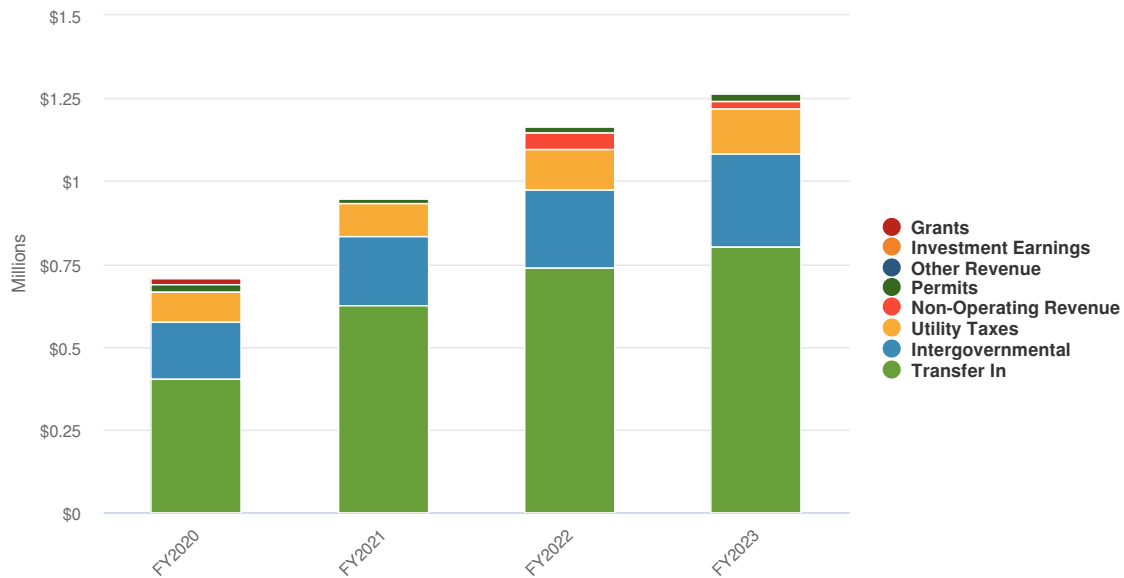
## Revenues by Source

The 2023 revenue budget is expected to increase \$96,462 compared to the amended 2022 budget. Utility taxes and motor vehicle fuel taxes are expected to increase 12.9% and 18.1% respectively, while the General Fund transfer will increase 8.5% in 2023. The increase in utility tax and motor vehicle fuel tax are due to the growth in households and a 14.5% population increase in per capita distribution of the fuel tax.

### Projected 2023 Revenues by Source



### 2023 Budgeted and Historical Revenues by Source



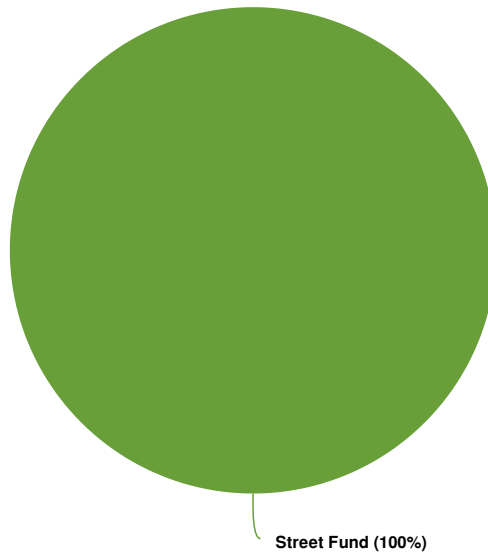
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Non-Operating Revenue				\$50,000.00	\$33,448.00	\$25,000.00	-50%
Other Revenue	\$1,675.00	\$0.00	\$75.00	\$500.00	\$0.00	\$500.00	0%
Utility Taxes	\$72,002.14	\$91,842.03	\$96,392.71	\$120,715.00	\$81,798.06	\$136,300.00	12.9%
Permits	\$18,528.25	\$21,297.25	\$13,360.00	\$20,000.00	\$10,912.00	\$20,000.00	0%
Grants		\$15,711.00				\$0.00	N/A
Intergovernmental	\$177,662.01	\$174,042.30	\$210,743.00	\$238,485.00	\$146,306.24	\$281,530.00	18%
Investment Earnings	\$25.44	\$3.53	\$0.18	\$25.00	\$0.00	\$25.00	0%
Transfer In	\$328,125.00	\$401,850.00	\$624,438.00	\$737,168.00	\$432,875.97	\$800,000.00	8.5%
<b>Total Revenue Source:</b>	<b>\$598,017.84</b>	<b>\$704,746.11</b>	<b>\$945,008.89</b>	<b>\$1,166,893.00</b>	<b>\$705,340.27</b>	<b>\$1,263,355.00</b>	<b>8.3%</b>

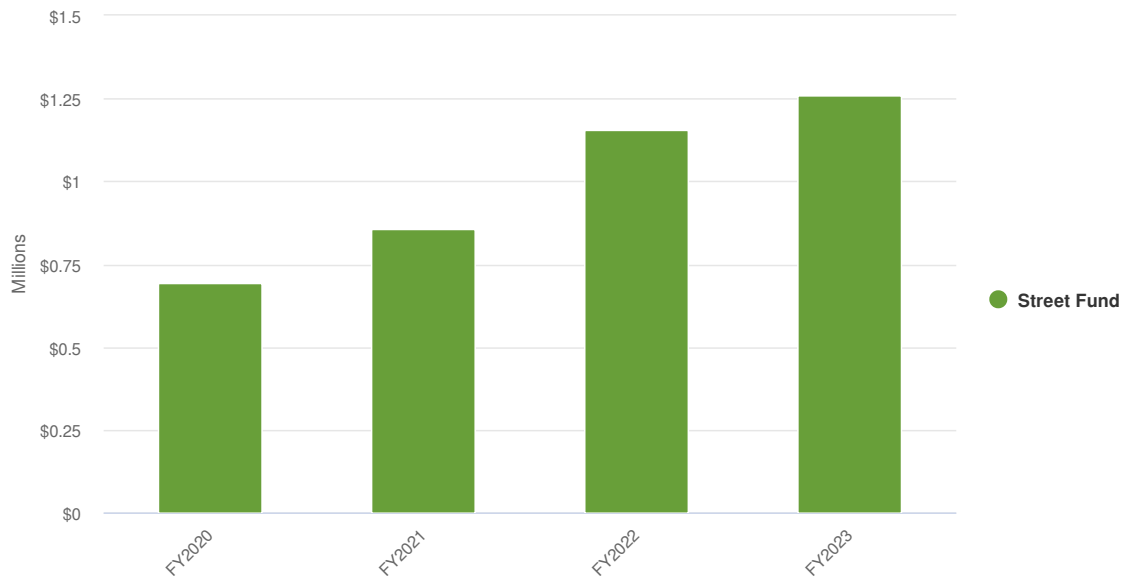
## Street Fund Expenditures

The 2023 Street Fund expense budget is \$1,260,375, an increase of \$103,484 (8.9%) from the amended 2022 budget. The 2023 budget incorporates \$51,000 that will be transferred to the Equipment Replacement Fund. An additional \$42,050 was added for new FTE allocations and \$36,500 in equipment purchases related to the new position.

### 2023 Expenditures



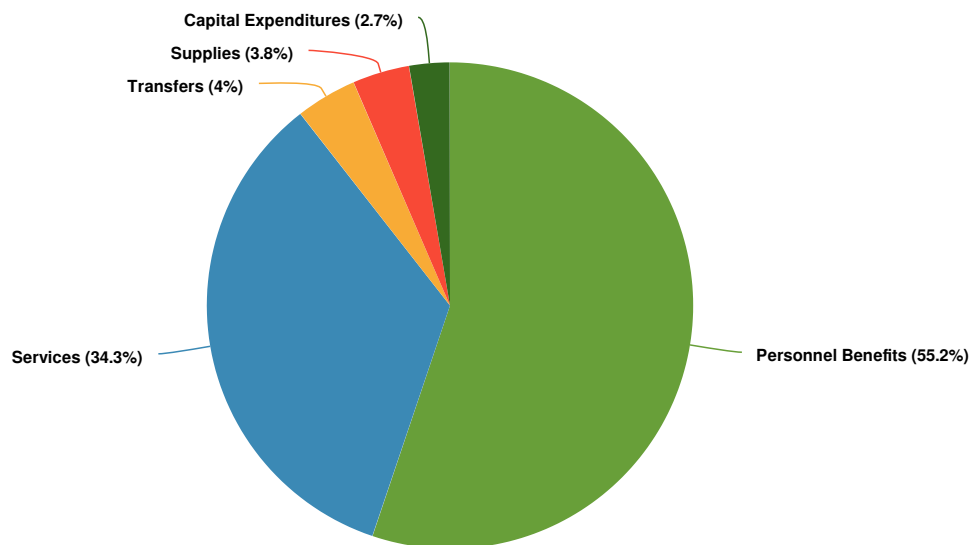
## 2023 Budgeted and Historical Street Fund Expenditures



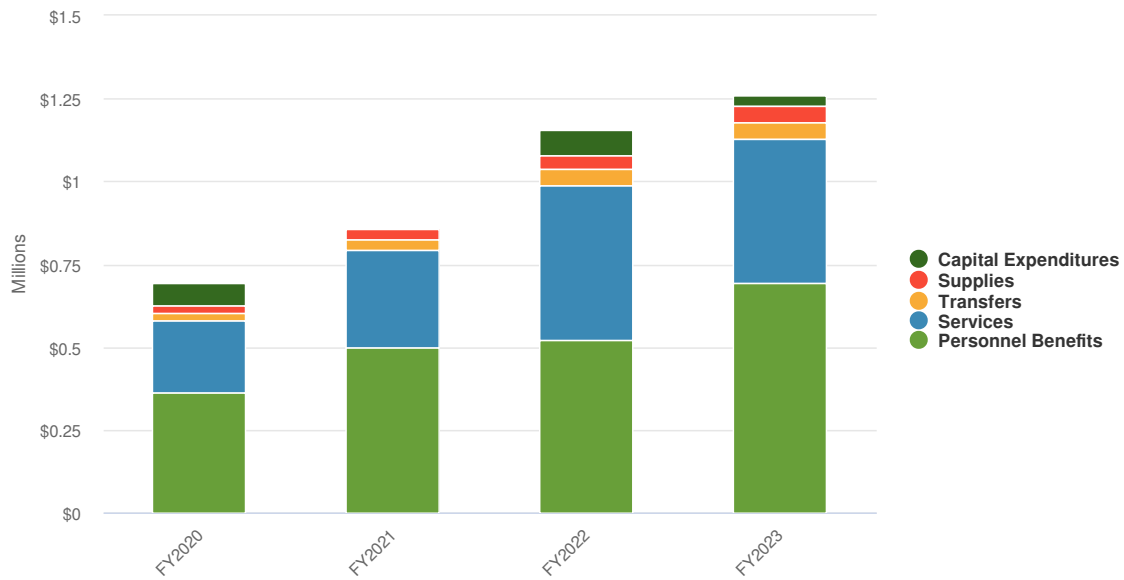
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Street Fund	\$610,833.15	\$693,578.75	\$856,256.98	\$1,156,891.00	\$737,801.81	\$1,260,375.00	8.9%
<b>Total Street Fund:</b>	<b>\$610,833.15</b>	<b>\$693,578.75</b>	<b>\$856,256.98</b>	<b>\$1,156,891.00</b>	<b>\$737,801.81</b>	<b>\$1,260,375.00</b>	<b>8.9%</b>

## Expenditures by Expense Type

### 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits	\$313,841.74	\$363,922.20	\$499,621.41	\$522,041.00	\$359,326.83	\$695,450.00	33.2%
Supplies	\$31,200.05	\$25,033.46	\$31,764.78	\$39,500.00	\$33,320.40	\$47,800.00	21%
Services	\$161,871.29	\$216,405.23	\$291,695.79	\$465,350.00	\$285,183.74	\$432,125.00	-7.1%
Capital Expenditures	\$103,920.07	\$66,477.86	\$0.00	\$80,000.00	\$22,470.84	\$34,000.00	-57.5%
Transfers	\$0.00	\$21,740.00	\$33,175.00	\$50,000.00	\$37,500.00	\$51,000.00	2%
<b>Total Expense Objects:</b>	<b>\$610,833.15</b>	<b>\$693,578.75</b>	<b>\$856,256.98</b>	<b>\$1,156,891.00</b>	<b>\$737,801.81</b>	<b>\$1,260,375.00</b>	<b>8.9%</b>

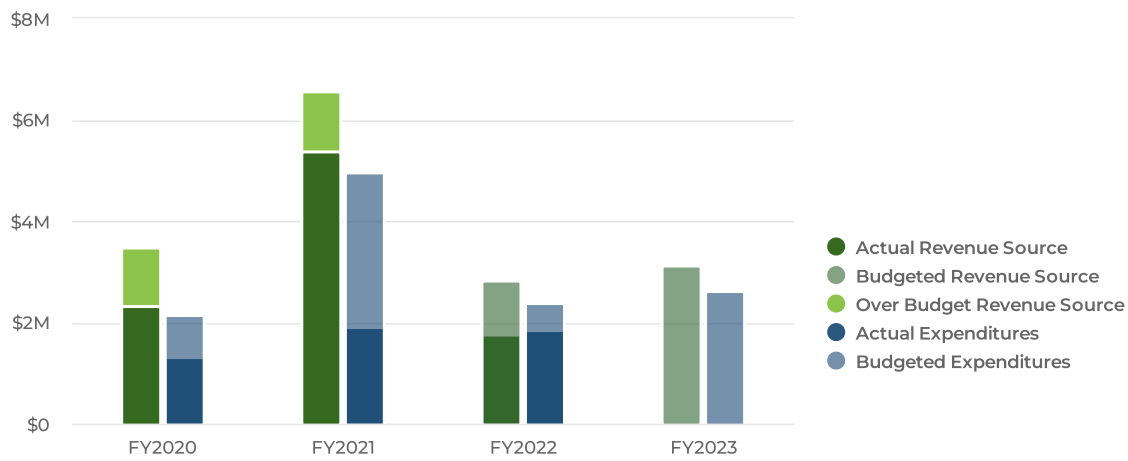


## Water Operating Fund

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

### Summary

The Water Operating Fund's projected 2023 revenue budget is \$3.13 million, which represents a 9.8% increase over the amended 2022 budget. Budgeted expenditures will increase \$217,355 or 9% over the amended 2022 budget. The 2023 expense budget is \$2.62 million.

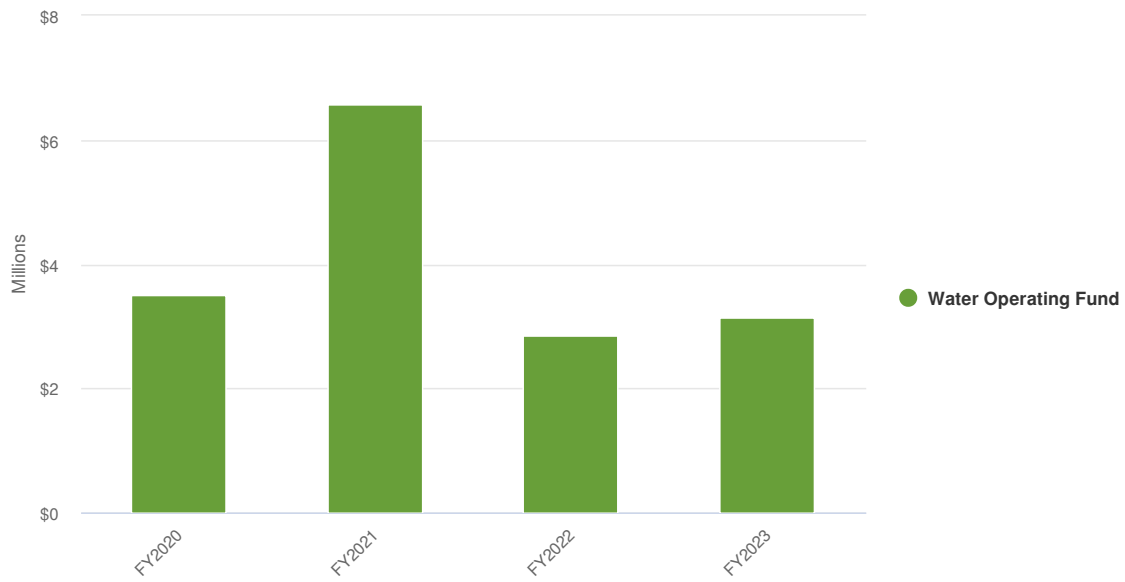


### Water Operating Fund Revenue

Water fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for the water utility fund. The City conducted a rate study in 2016 to analyze revenue requirements for the next 10 years for the water utility. The council has approved funding to complete a new rate study for water revenue requirements in 2023. The revenues from water utility rates include a projected 12% increase in new accounts in 2023 due to an increased utility customer base. Water utility rates will see an increase of 3% in base and usage charges across all tiers in 2023.

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.

## 2023 Budgeted and Historical Water Operating Fund Revenue

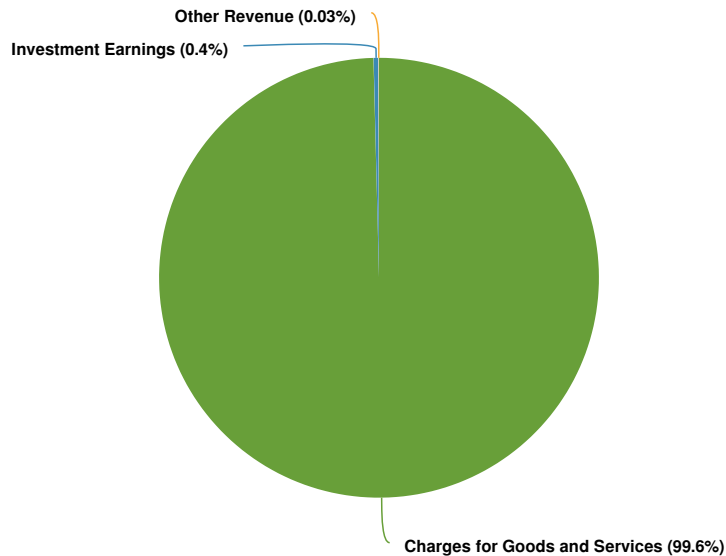


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water Operating Fund	\$3,889,454.20	\$3,502,151.92	\$6,585,360.08	\$2,854,555.00	\$1,787,139.55	\$3,134,000.00	9.8%
<b>Total Water Operating Fund:</b>	<b>\$3,889,454.20</b>	<b>\$3,502,151.92</b>	<b>\$6,585,360.08</b>	<b>\$2,854,555.00</b>	<b>\$1,787,139.55</b>	<b>\$3,134,000.00</b>	<b>9.8%</b>

## Revenues by Source

The 2023 revenue budget is expected to increase \$279,445 or 9.8% compared to the amended 2022 budget. The increase is due to an expected increase in accounts and water usage along with a 3% increase in rates. The rates have not increased in 4 of the past 5 years, with the only rate increase a 1.5% increase in 2020. The rate model the city uses to forecast revenue requirements calls for a minimum 3% annual inflationary increase. Due to the growth in accounts and resulting usage, the water utility has been able to meet revenue requirements without annual rate increases.

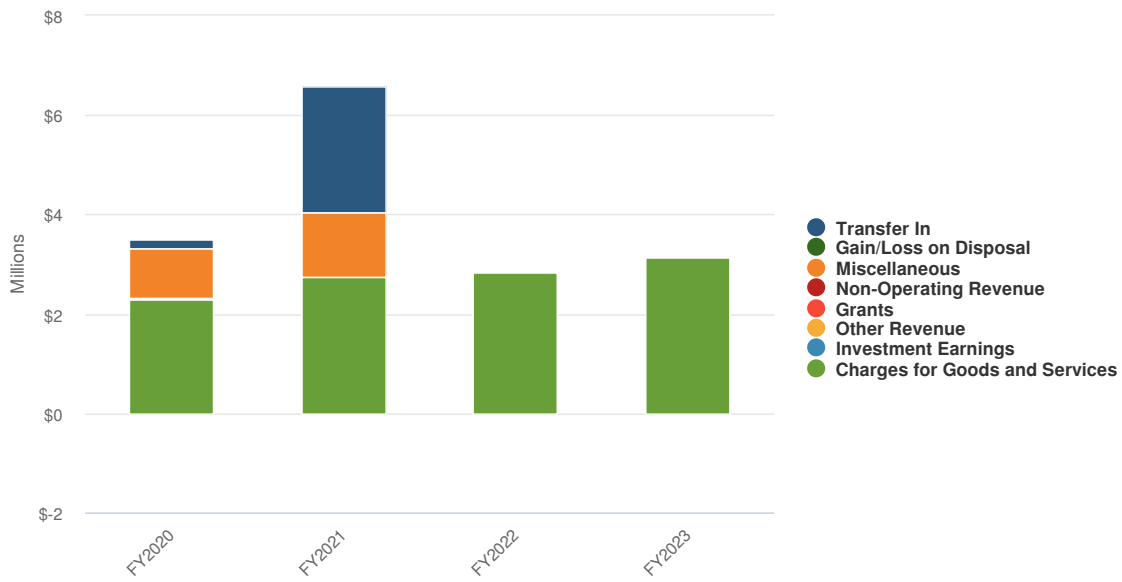
### Projected 2023 Revenues by Source



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

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

## 2023 Budgeted and Historical Revenues by Source

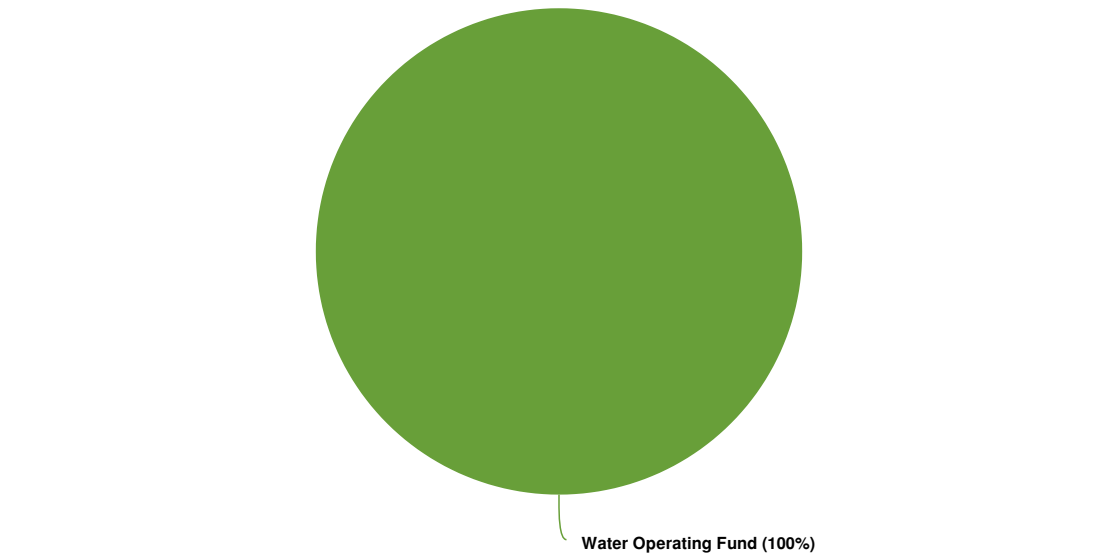


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Non-Operating Revenue			\$1,000.00	\$0.00	\$1,000.00	\$0.00	0%
Other Revenue	\$324.56	\$121.60	\$0.00	\$1,000.00	\$50.00	\$1,000.00	0%
Grants		\$22,056.00				\$0.00	N/A
Charges for Goods and Services	\$1,939,937.06	\$2,285,249.39	\$2,744,740.12	\$2,843,555.00	\$1,776,137.68	\$3,122,000.00	9.8%
Investment Earnings	\$6,097.04	\$14,221.26	-\$2,329.52	\$10,000.00	\$9,951.87	\$11,000.00	10%
Transfer In	\$200,309.95	\$198,530.29	\$2,564,192.65			\$0.00	N/A
Gain/Loss on Disposal	\$6,253.69	-\$9,348.83	-\$4,579.66			\$0.00	N/A
Miscellaneous	\$1,736,531.90	\$991,322.21	\$1,282,336.49			\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$3,889,454.20</b>	<b>\$3,502,151.92</b>	<b>\$6,585,360.08</b>	<b>\$2,854,555.00</b>	<b>\$1,787,139.55</b>	<b>\$3,134,000.00</b>	<b>9.8%</b>

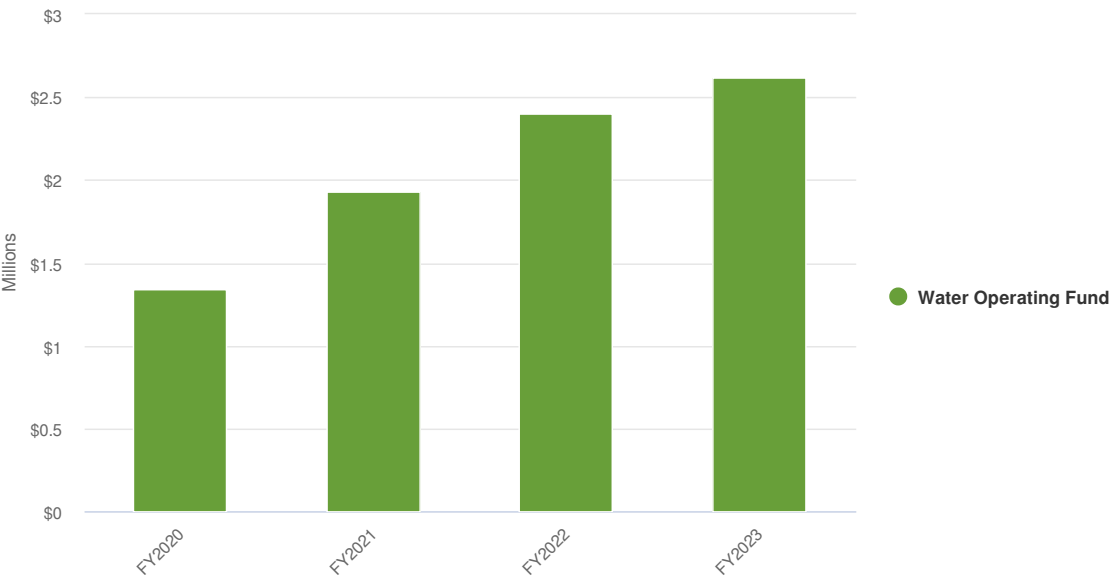
# Water Operating Fund Expenditures

The Water Fund operating expense will see an increase of approximately \$217,355 or 9% when compared to the amended 2022 budget. This is due to increased personnel costs and professional service expenses related to the utility rate and staffing studies.

2023 Expenditures



2023 Budgeted and Historical Water Operating Fund Expenditures

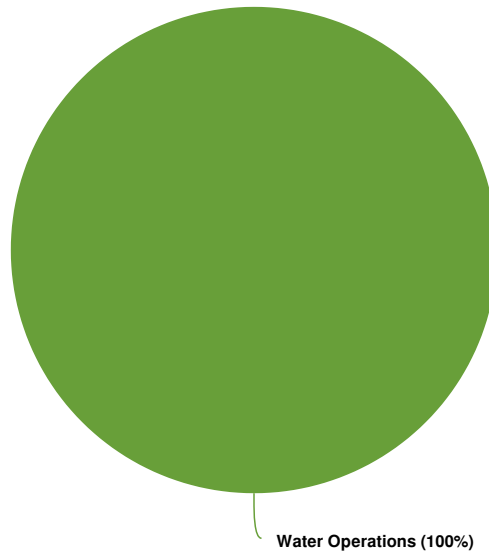


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water Operating Fund	\$1,240,913.31	\$1,342,326.11	\$1,928,608.47	\$2,406,015.00	\$1,879,256.28	\$2,623,370.00	9%
<b>Total Water Operating Fund:</b>	<b>\$1,240,913.31</b>	<b>\$1,342,326.11</b>	<b>\$1,928,608.47</b>	<b>\$2,406,015.00</b>	<b>\$1,879,256.28</b>	<b>\$2,623,370.00</b>	<b>9%</b>

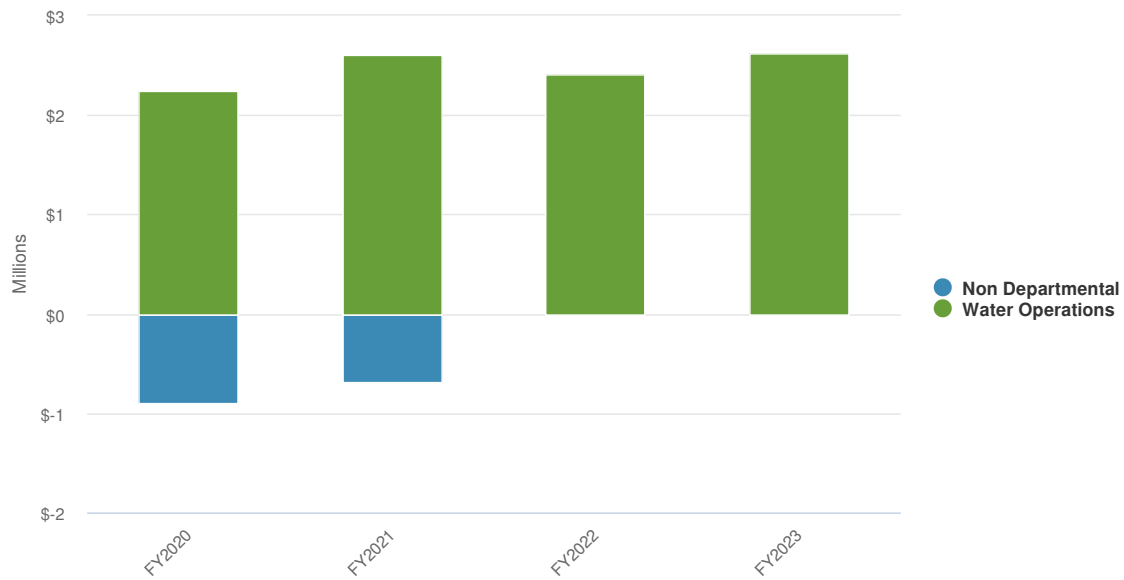
## Expenditures by Function

### 2023 Budgeted Expenditures by Function



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

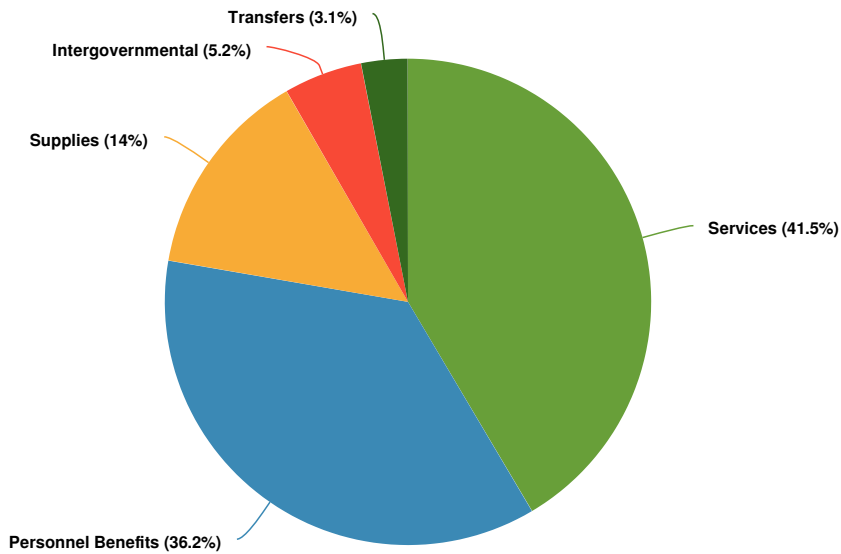
## 2023 Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Water Operations	\$1,908,321.67	\$2,238,482.74	\$2,611,527.91	\$2,406,015.00	\$1,879,256.28	\$2,623,370.00	9%
Non Departmental	-\$667,408.36	-\$896,156.63	-\$682,919.44	\$0.00	\$0.00	\$0.00	0%
<b>Total Expenditures:</b>	<b>\$1,240,913.31</b>	<b>\$1,342,326.11</b>	<b>\$1,928,608.47</b>	<b>\$2,406,015.00</b>	<b>\$1,879,256.28</b>	<b>\$2,623,370.00</b>	<b>9%</b>

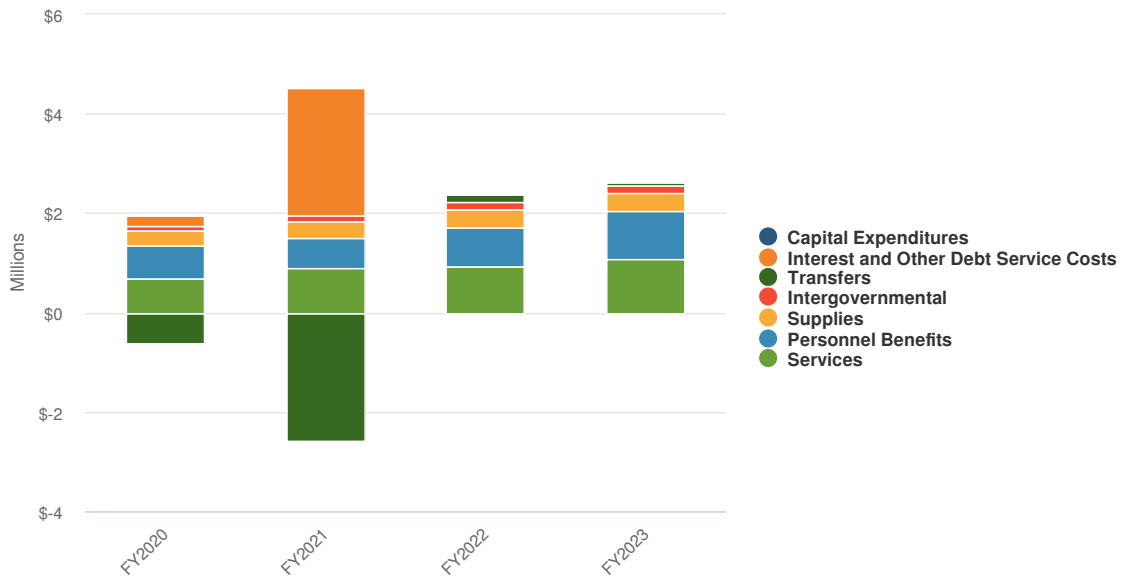
# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



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

## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits	\$593,377.81	\$659,866.01	\$586,136.36	\$789,954.00	\$584,881.47	\$950,800.00	20.4%
Supplies	\$169,127.70	\$299,956.45	\$336,790.11	\$350,000.00	\$159,466.17	\$366,000.00	4.6%
Services	\$657,114.88	\$675,752.49	\$897,872.09	\$934,846.00	\$652,637.33	\$1,088,270.00	16.4%
Intergovernmental	\$89,607.45	\$104,028.69	\$132,320.70	\$136,000.00	\$75,947.70	\$137,000.00	0.7%
Capital Expenditures	\$108.40	\$21,138.00	\$0.00	\$45,000.00	\$0.00	\$0.00	-100%
Interest and Other Debt Service Costs	\$200,309.95	\$197,937.09	\$2,554,701.14	\$0.00	\$0.00	\$0.00	0%
Transfers	-\$468,732.88	-\$616,352.62	-\$2,579,211.93	\$150,215.00	\$406,323.61	\$81,300.00	-45.9%
<b>Total Expense Objects:</b>	<b>\$1,240,913.31</b>	<b>\$1,342,326.11</b>	<b>\$1,928,608.47</b>	<b>\$2,406,015.00</b>	<b>\$1,879,256.28</b>	<b>\$2,623,370.00</b>	<b>9%</b>



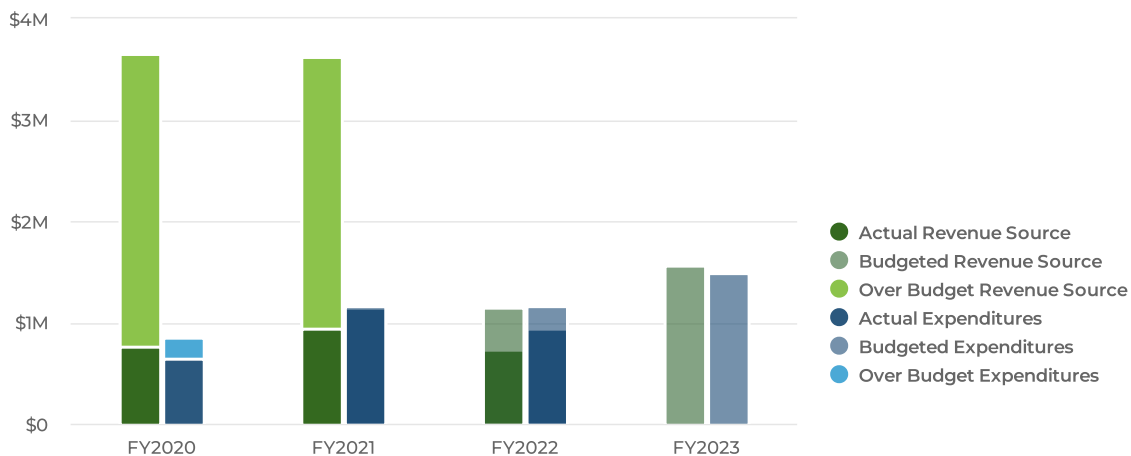
## Stormwater Operating Fund

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

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

### Summary

The Storm Water Operating Fund's projected 2023 revenue budget is \$1.57 million, which represents a 35.4% increase over the amended 2022 budget. Budgeted expenditures will increase \$324,038 or 27.8% over the amended 2022 budget. The 2023 expense budget is \$1.49 million.



### Storm Water Fund Revenue

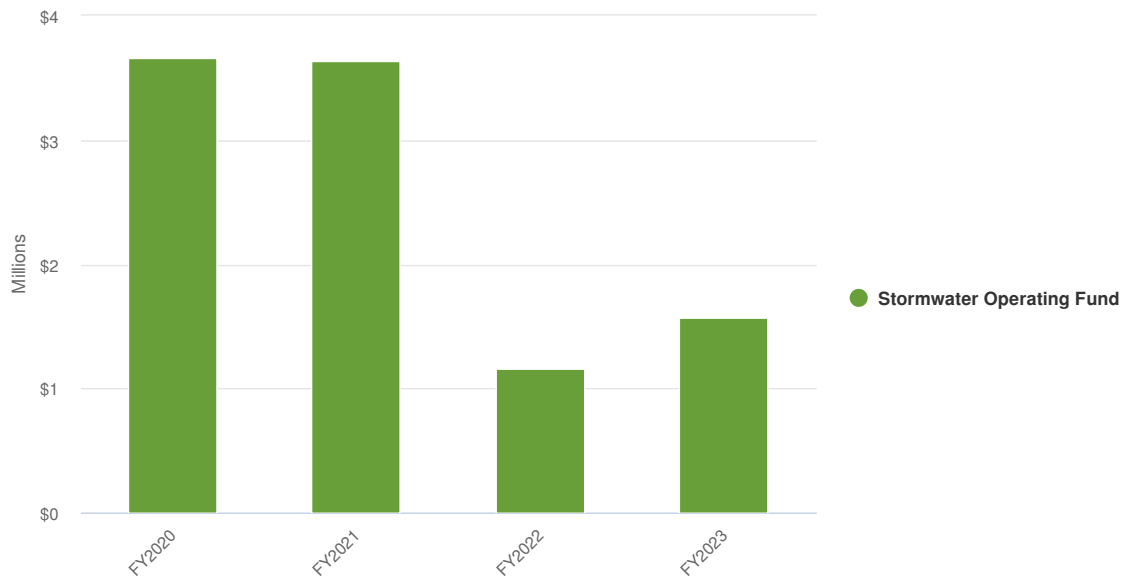
The storm water drainage operating budget is funded by fees charged to customers for services provided. Debt service for storm projects will be paid from operating revenues for storm drainage service fees.

Storm water fees for services are set as needed to meet the required costs to properly fund the operating program and capital maintenance plan for the utility fund. The City conducted a rate study in 2016 to analyze revenue requirements for the next 10 years for the storm water utility. The City updated the storm water capital facilities plan (CFP) in 2018 and revised the storm water rate model to incorporate the updated CFP.

The council has approved funding to complete a new rate study for storm water revenue requirements in 2023. The city has two goals for the rate study. The goals are to review revenue requirements for the next ten years to fund maintenance and operations, debt service and capital improvements, and to study the option of adding a system development charge to new construction as a funding mechanism for growth related capital improvements.

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.

### 2023 Budgeted and Historical Storm Water Fund Revenues

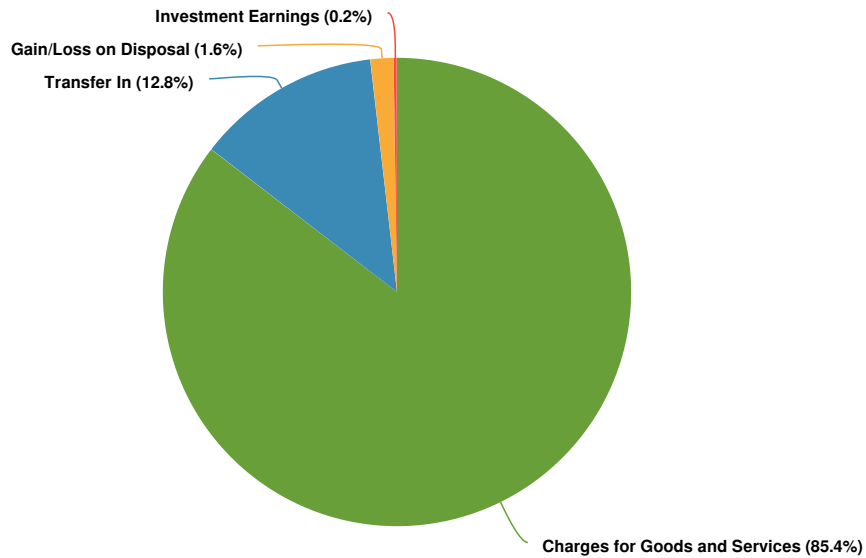


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Stormwater Operating Fund	\$3,605,682.67	\$3,662,616.53	\$3,636,991.97	\$1,158,395.00	\$742,769.35	\$1,568,500.00	35.4%
<b>Total Stormwater Operating Fund:</b>	<b>\$3,605,682.67</b>	<b>\$3,662,616.53</b>	<b>\$3,636,991.97</b>	<b>\$1,158,395.00</b>	<b>\$742,769.35</b>	<b>\$1,568,500.00</b>	<b>35.4%</b>

## Revenues by Source

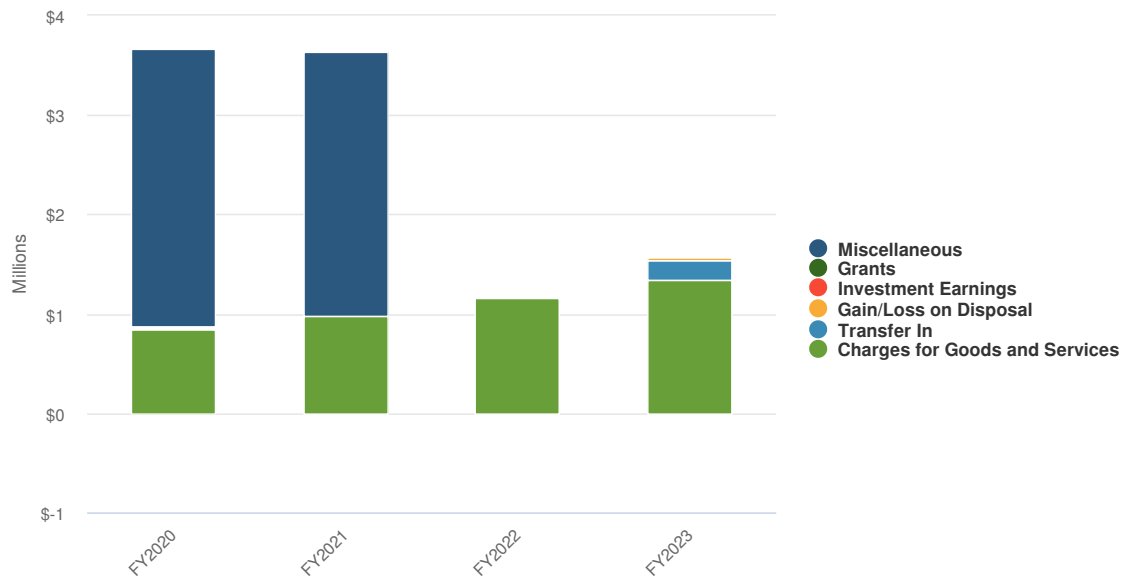
The revenues from storm water utility rates include a projected 12% increase in new accounts in 2023 due to an increased utility customer base and a one-time \$200,000 transfer from the General Fund to supplement 2023 expenditures. Storm water utility rates include a rate increase from \$20.30 to \$21.00 (3%) bi-monthly per equivalent development unit (EDU).

### Projected 2023 Revenues by Source



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

## 2023 Budgeted and Historical Revenues by Source

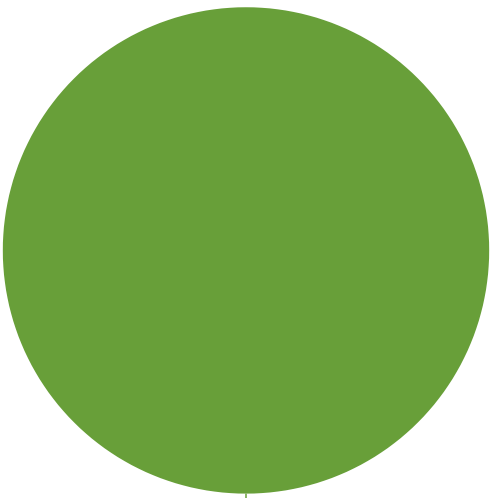


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Other Revenue	\$50.00	\$0.00		\$0.00	\$2,200.00	\$0.00	0%
Grants		\$15,731.00				\$0.00	N/A
Charges for Goods and Services	\$676,721.35	\$849,326.84	\$977,260.61	\$1,155,395.00	\$738,974.08	\$1,340,000.00	16%
Investment Earnings	\$391.55	\$4,021.86	-\$1,007.46	\$3,000.00	\$1,595.27	\$3,500.00	16.7%
Gain/Loss on Disposal	-\$654.05		-\$4,579.66			\$25,000.00	N/A
Miscellaneous	\$2,929,173.82	\$2,793,536.83	\$2,665,318.48			\$0.00	N/A
Transfer In				\$0.00		\$200,000.00	N/A
<b>Total Revenue Source:</b>	<b>\$3,605,682.67</b>	<b>\$3,662,616.53</b>	<b>\$3,636,991.97</b>	<b>\$1,158,395.00</b>	<b>\$742,769.35</b>	<b>\$1,568,500.00</b>	<b>35.4%</b>

# Storm Water Operating Fund Expenditures

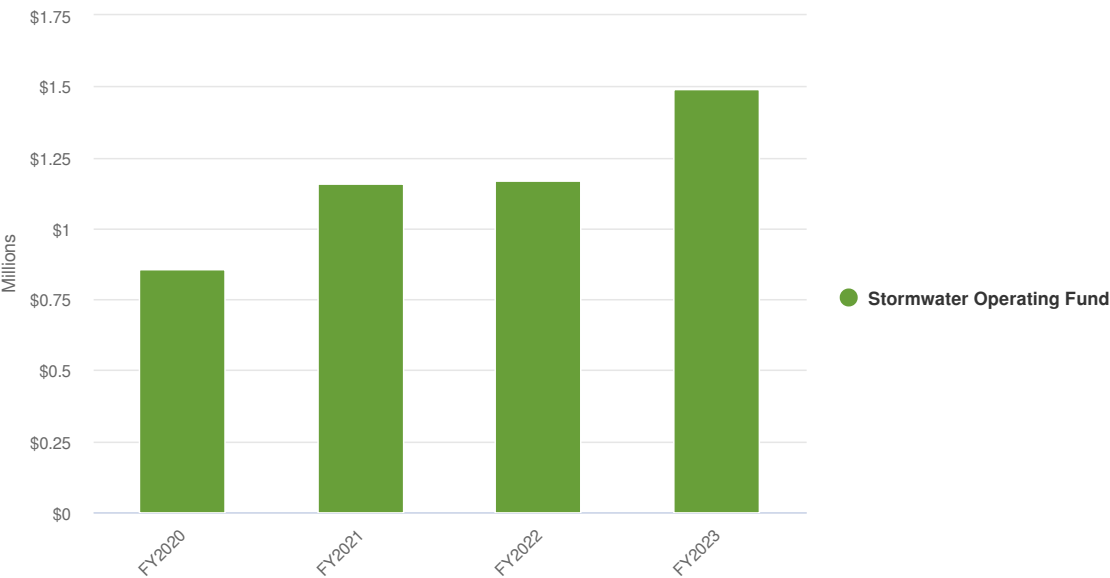
The 2023 Storm Water operating budget will see an increase of approximately 27.8% when compared to the amended 2022 budget. This is due to the addition of a maintenance worker position, equipment to support the position, an additional seasonal position, an increase in indirect allocation for administrative services and professional service costs related to the utility rate and staffing studies.

## 2023 Expenditures



Stormwater Operating Fund (100%)

## 2023 Budgeted and Historical Storm Water Fund Expenditures

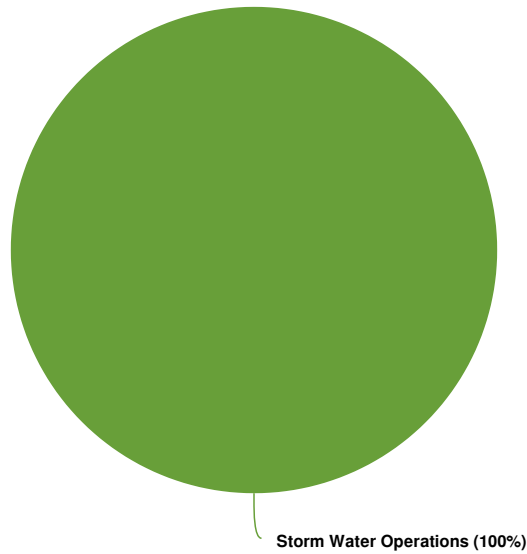


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Stormwater Operating Fund	\$391,940.75	\$856,167.31	\$1,157,299.82	\$1,166,623.00	\$955,367.52	\$1,490,661.00	27.8%
<b>Total Stormwater Operating Fund:</b>	<b>\$391,940.75</b>	<b>\$856,167.31</b>	<b>\$1,157,299.82</b>	<b>\$1,166,623.00</b>	<b>\$955,367.52</b>	<b>\$1,490,661.00</b>	<b>27.8%</b>

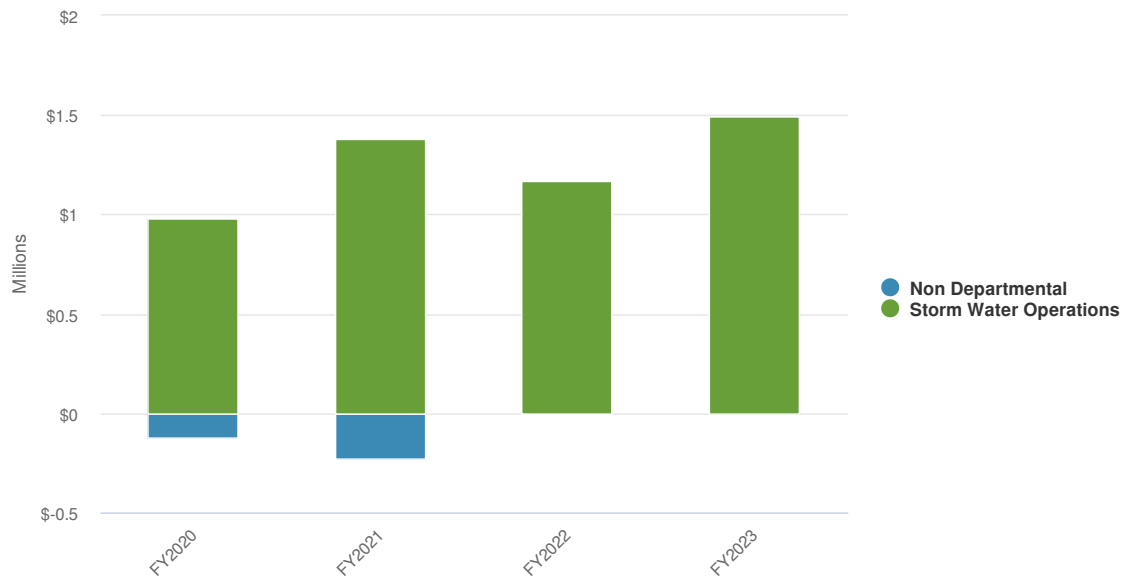
## Expenditures by Function

### 2023 Budgeted Expenditures by Function



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

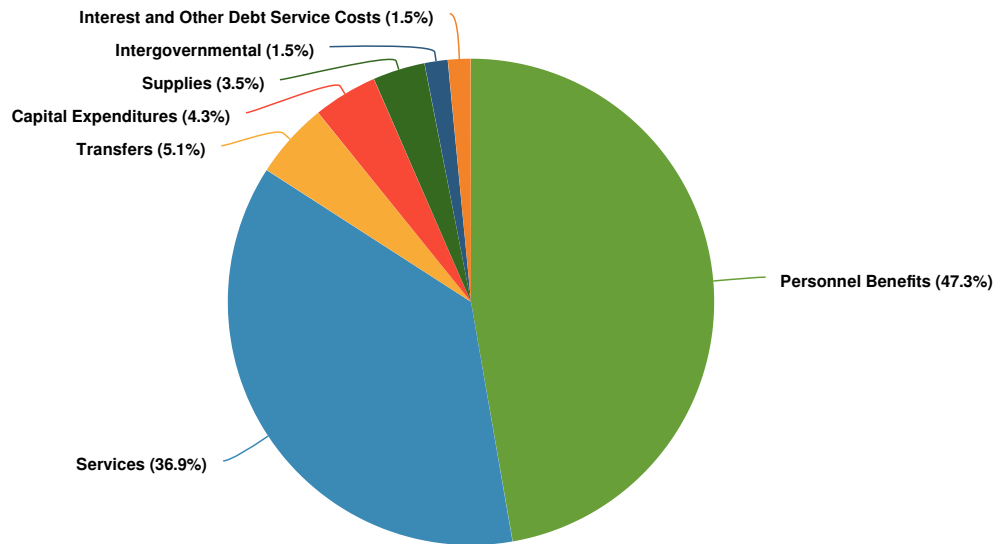
## 2023 Budgeted and Historical Expenditures by Function



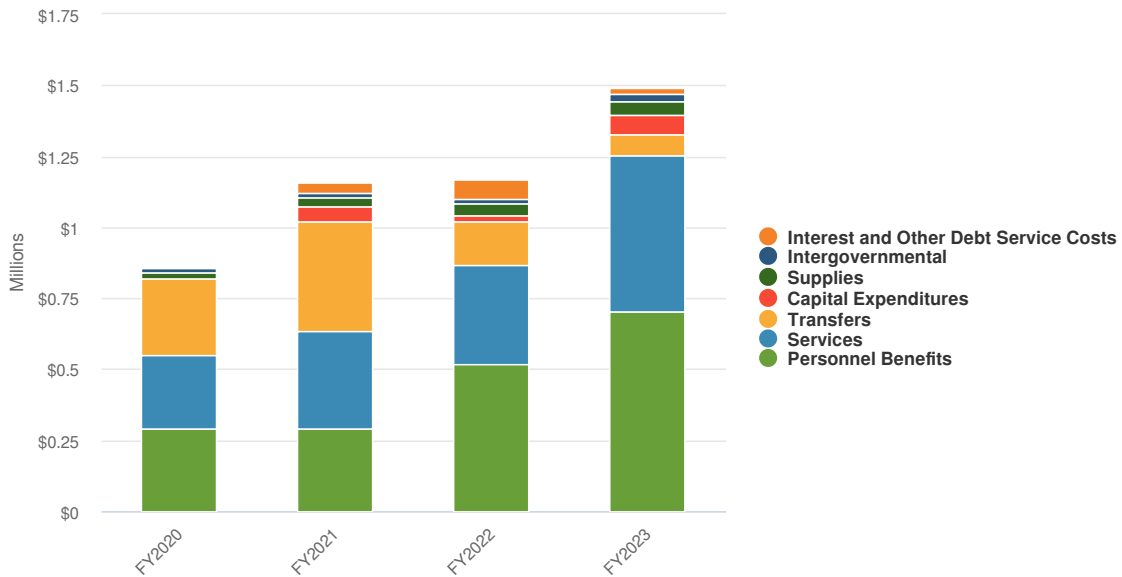
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Storm Water Operations	\$822,814.83	\$981,855.73	\$1,383,747.28	\$1,166,623.00	\$955,367.52	\$1,490,661.00	27.8%
Non Departmental	-\$430,874.08	-\$125,688.42	-\$226,447.46	\$0.00	\$0.00	\$0.00	0%
<b>Total Expenditures:</b>	<b>\$391,940.75</b>	<b>\$856,167.31</b>	<b>\$1,157,299.82</b>	<b>\$1,166,623.00</b>	<b>\$955,367.52</b>	<b>\$1,490,661.00</b>	<b>27.8%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Personnel Benefits	\$275,492.41	\$288,151.03	\$292,211.98	\$519,849.00	\$285,579.09	\$704,575.00	35.5%
Supplies	\$21,827.58	\$21,856.51	\$32,473.33	\$42,350.00	\$30,757.39	\$51,600.00	21.8%
Services	\$282,899.94	\$264,141.72	\$341,584.24	\$348,424.00	\$255,605.27	\$549,486.00	57.7%
Intergovernmental	\$19,695.39	\$13,996.02	\$17,750.55	\$20,000.00	\$12,346.07	\$23,000.00	15%
Capital Expenditures	\$37,873.61	\$0.00	\$50,583.51	\$17,000.00	\$14,890.02	\$64,000.00	276.5%
Interest and Other Debt Service Costs	\$0.00	\$251.00	\$33,967.52	\$65,000.00	\$18,820.31	\$22,700.00	-65.1%
Transfers	-\$245,848.18	\$267,771.03	\$388,728.69	\$154,000.00	\$337,369.37	\$75,300.00	-51.1%
<b>Total Expense Objects:</b>	<b>\$391,940.75</b>	<b>\$856,167.31</b>	<b>\$1,157,299.82</b>	<b>\$1,166,623.00</b>	<b>\$955,367.52</b>	<b>\$1,490,661.00</b>	<b>27.8%</b>

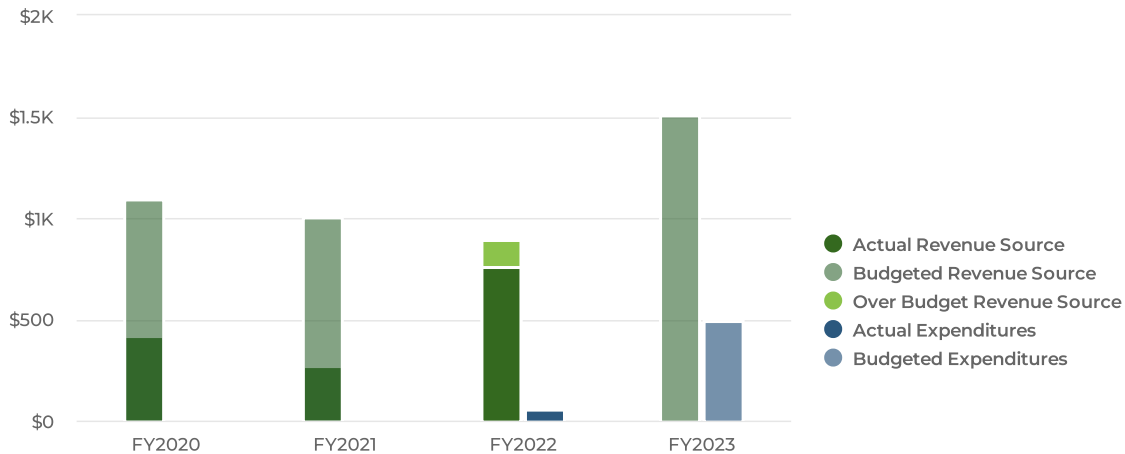


## Drug Fund

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

### Summary

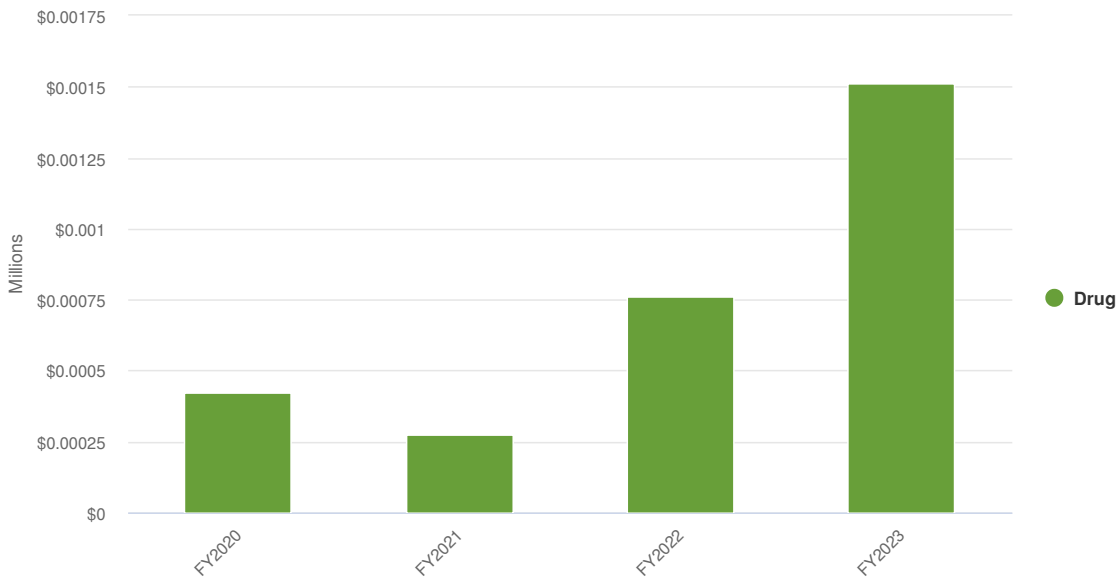
The Drug Fund's projected 2023 revenue budget is \$1,510, which represents a 98.7% increase over the amended 2022 budget. Budgeted expenditures will increase \$500 or 100% over the amended 2022 budget. The 2023 expense budget is \$500.



### 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 2023 reflects a larger estimate for forfeitures than in past years to account for the increased revenue forecast.

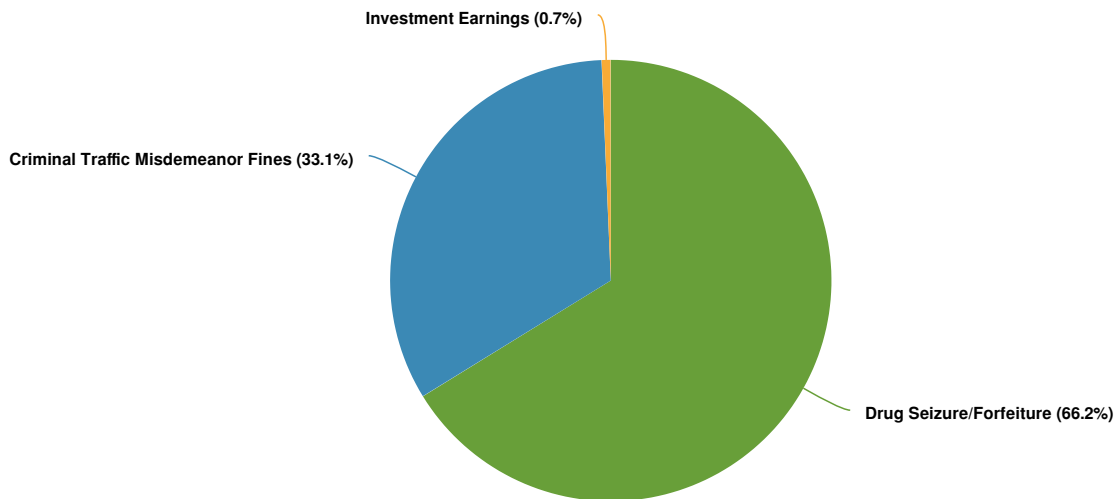
## 2023 Budgeted and Historical Drug Fund Revenue



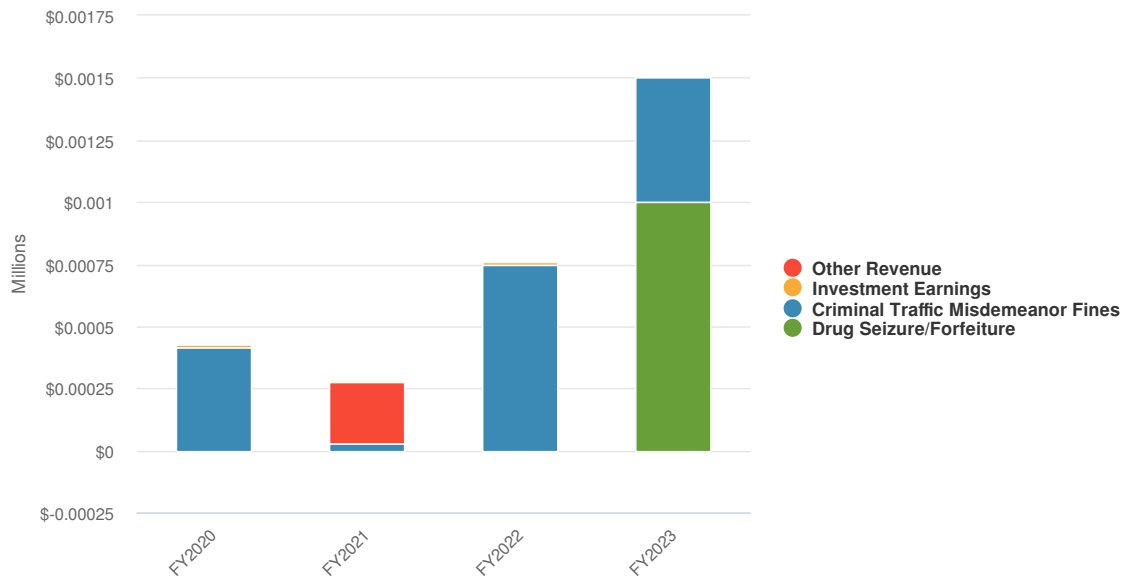
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Drug	\$1,210.97	\$424.84	\$274.75	\$760.00	\$894.90	\$1,510.00	98.7%
<b>Total Drug:</b>	<b>\$1,210.97</b>	<b>\$424.84</b>	<b>\$274.75</b>	<b>\$760.00</b>	<b>\$894.90</b>	<b>\$1,510.00</b>	<b>98.7%</b>

## Revenues by Source

### Projected 2023 Revenues by Source



## 2023 Budgeted and Historical Revenues by Source

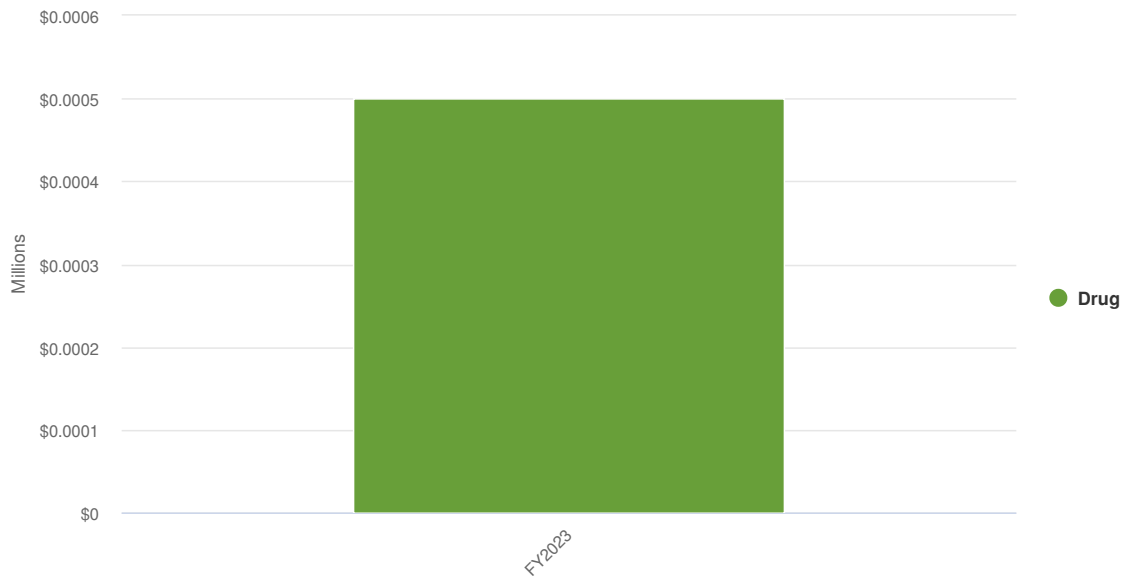


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Other Revenue	\$66.15		\$250.00	\$0.00	\$600.00	\$0.00	0%
Investment Earnings	\$197.76	\$8.48	-\$1.72	\$10.00	\$2.99	\$10.00	0%
Criminal Traffic Misdemeanor Fines	\$947.06	\$416.36	\$26.47	\$750.00	\$291.91	\$500.00	-33.3%
Drug Seizure/Forfeiture						\$1,000.00	N/A
<b>Total Revenue Source:</b>	<b>\$1,210.97</b>	<b>\$424.84</b>	<b>\$274.75</b>	<b>\$760.00</b>	<b>\$894.90</b>	<b>\$1,510.00</b>	<b>98.7%</b>

## Drug Fund Expenditures

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

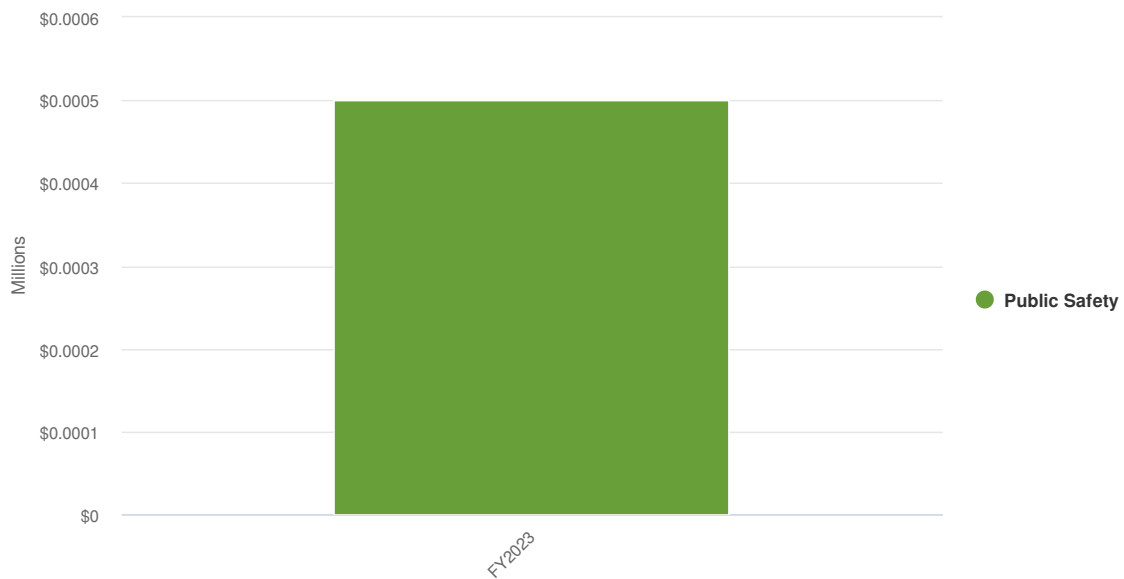
## 2023 Budgeted and Historical Drug Fund Expenditures



Name	FY2019 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Drug	\$5,638.43	\$0.00	\$0.00	\$60.00	\$500.00	N/A
<b>Total Drug:</b>	<b>\$5,638.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.00</b>	<b>\$500.00</b>	<b>N/A</b>

## Expenditures by Function

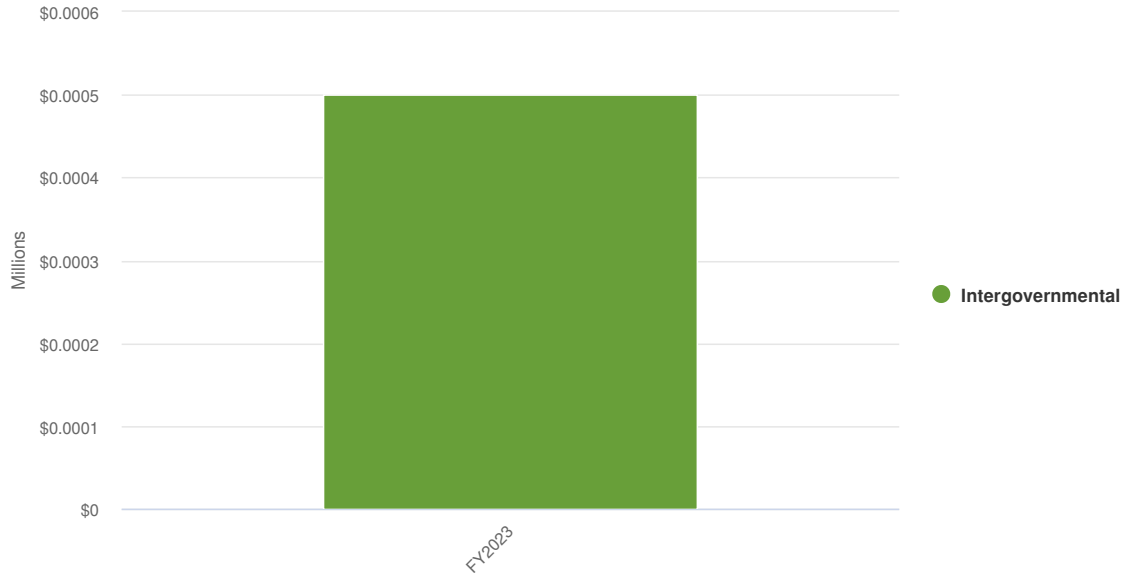
### 2023 Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures						
Public Safety	\$5,638.43	\$0.00	\$0.00	\$60.00	\$500.00	N/A
<b>Total Expenditures:</b>	<b>\$5,638.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.00</b>	<b>\$500.00</b>	<b>N/A</b>

## 2023 Expenditures by Expense Type

### 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects						
Supplies	\$5,617.43				\$0.00	N/A
Intergovernmental	\$21.00	\$0.00	\$0.00	\$60.00	\$500.00	N/A
<b>Total Expense Objects:</b>	<b>\$5,638.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.00</b>	<b>\$500.00</b>	<b>N/A</b>

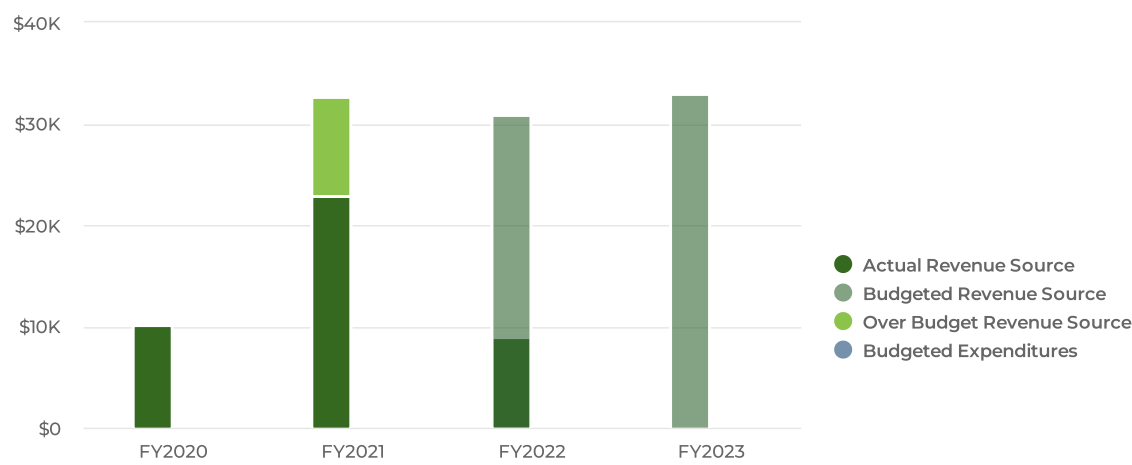


# Affordable and Supportive Housing Fund

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

## Summary

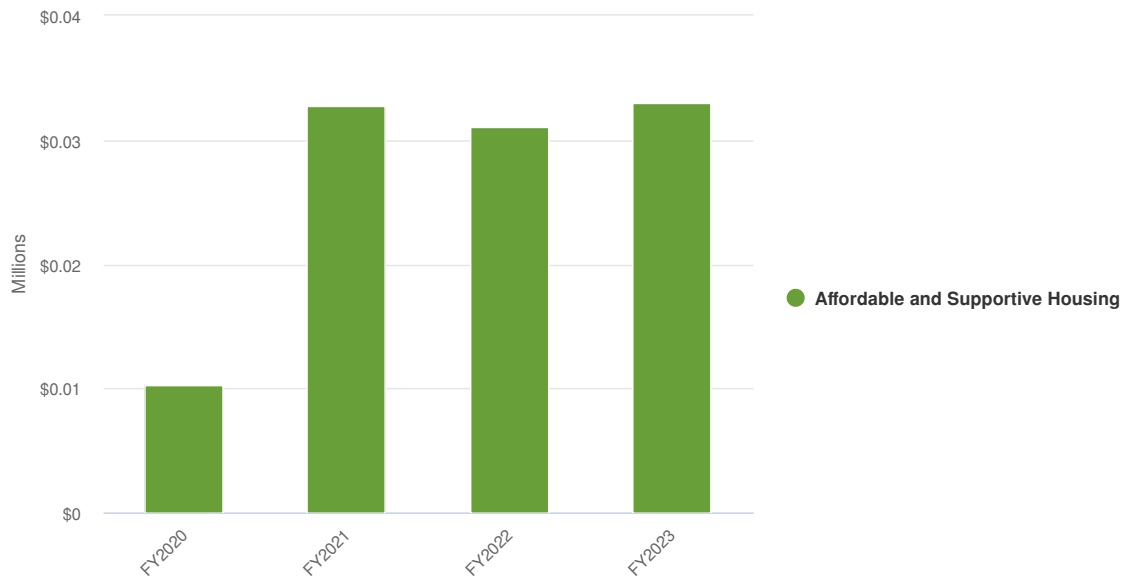
The Affordable Housing Fund's projected 2023 revenue budget is \$33,000, which represents a 6.4% increase over the amended 2022 budget. There are no budgeted expenditures in 2023.



## 2023 Affordable Housing Fund Revenues

The Affordable Housing Fund was adopted by the City Council on July 9, 2020 and was effective September 1, 2020. The fund adoption was the result of House Bill 1406, allowing the City to adopt a sales and use tax for affordable housing and crediting it against the state portion of sales and use tax. The revenue estimate for 2023 is \$33,000.

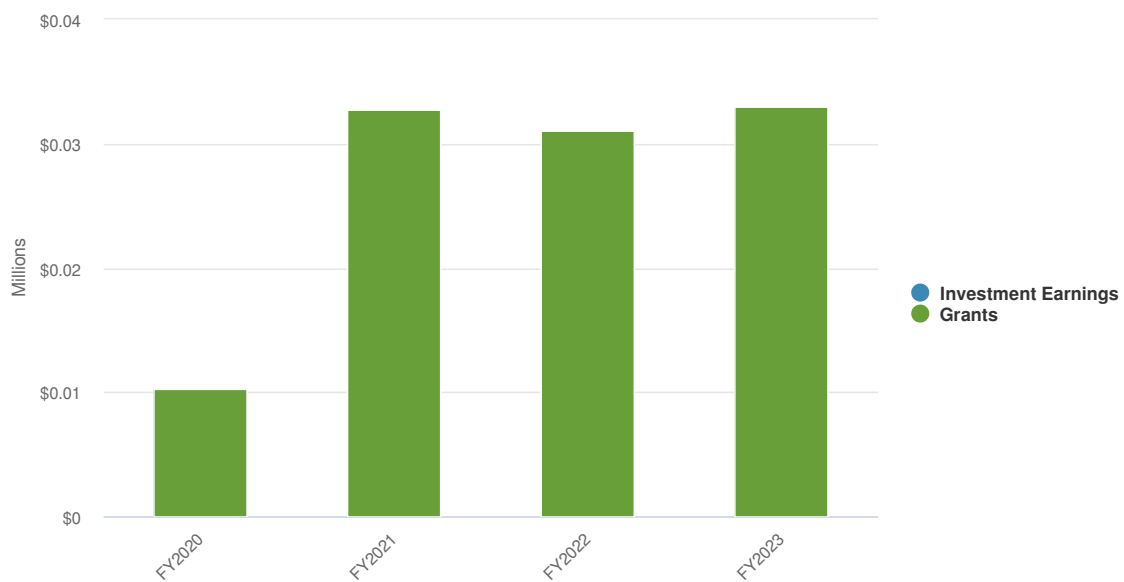
## 2023 Budgeted and Historical Affordable Housing Fund Revenue



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Affordable and Supportive Housing	\$10,231.86	\$32,739.81	\$31,025.00	\$9,104.63	\$33,000.00	6.4%
<b>Total Affordable and Supportive Housing:</b>	<b>\$10,231.86</b>	<b>\$32,739.81</b>	<b>\$31,025.00</b>	<b>\$9,104.63</b>	<b>\$33,000.00</b>	<b>6.4%</b>

## Revenues by Source

### 2023 Budgeted and Historical Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source						
Grants	\$10,231.81	\$32,739.67	\$31,025.00	\$9,104.63	\$33,000.00	6.4%
Investment Earnings	\$0.05	\$0.14			\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$10,231.86</b>	<b>\$32,739.81</b>	<b>\$31,025.00</b>	<b>\$9,104.63</b>	<b>\$33,000.00</b>	<b>6.4%</b>

## 2023 Affordable Housing Expenditures

The Affordable Housing Fund has no expense budgeted for 2023. The council will hold a study session early in 2023 to discuss options for the use of the funds.

Name	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
No Data To Display		

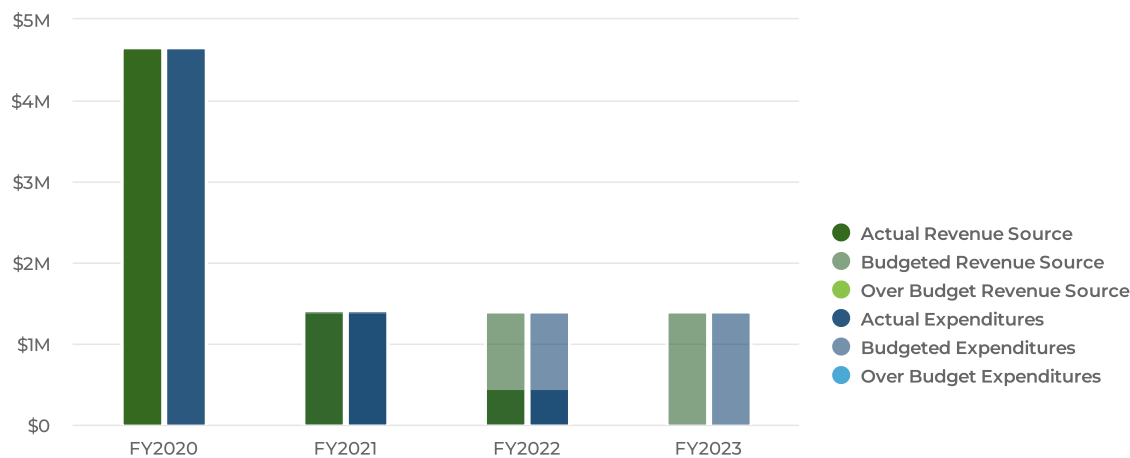


# Debt Service Fund

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

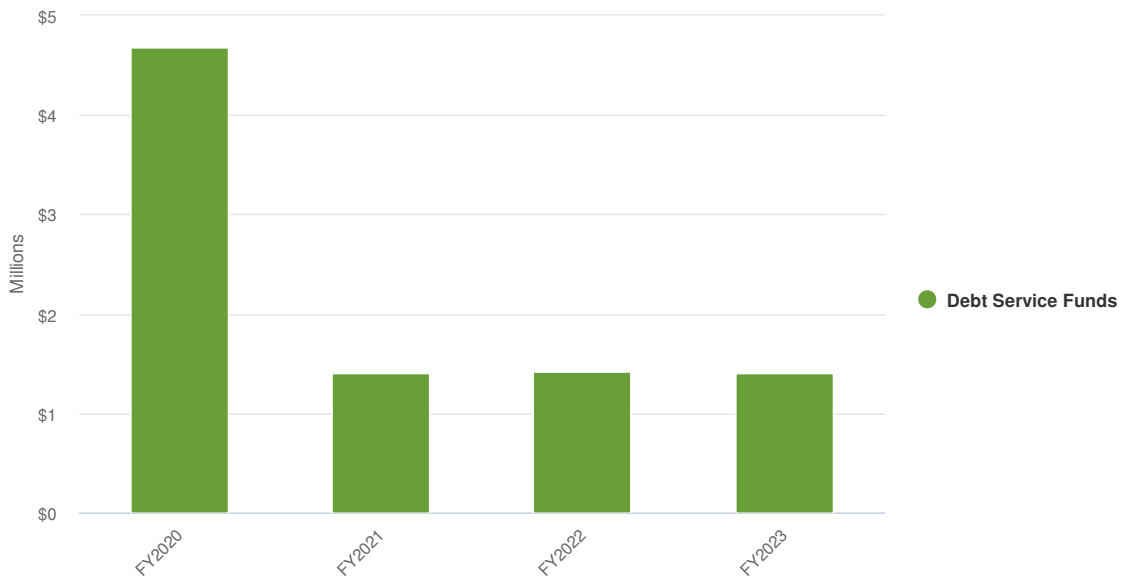
The Debt Service Fund's projected 2023 revenue budget is \$1.41 million, which represents a 0.4% decrease over the amended 2022 budget. Budgeted expenditures will decrease \$5,008 or 0.4% over the amended 2022 budget. The 2023 expense budget is \$1.41 million.



## 2023 Debt Service Fund Revenue

2023 budgeted revenue is \$1.41 million and the source is a transfer from the Real Estate Excise Tax Fund (REET).

### 2023 Budgeted and Historical Debt Service Fund Revenue

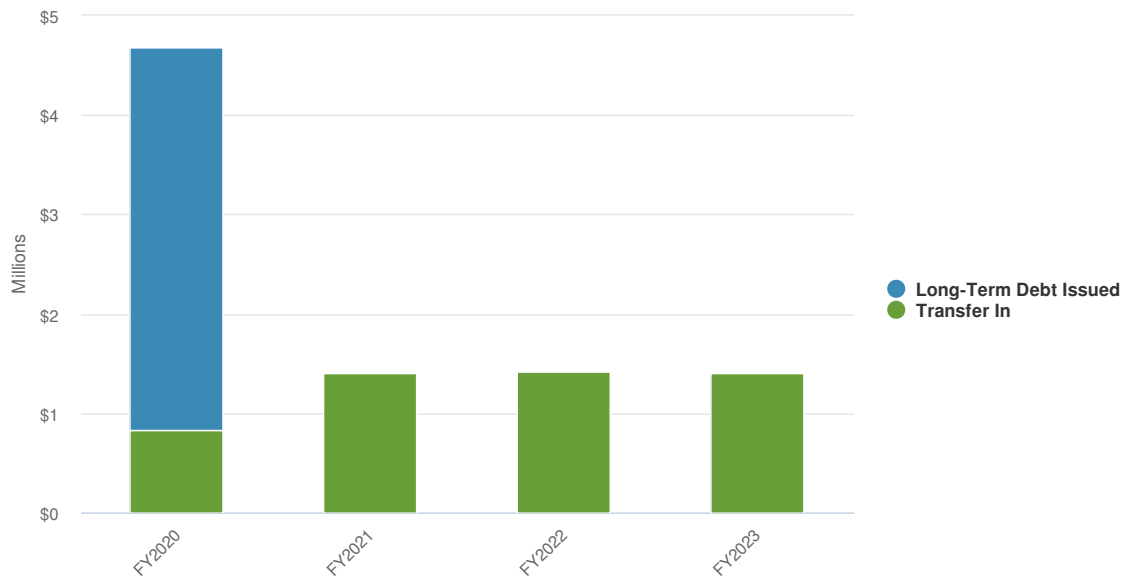


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Debt Service Funds	\$808,498.97	\$4,689,258.70	\$1,407,996.91	\$1,414,003.00	\$459,763.80	\$1,408,995.00	-0.4%
<b>Total Debt Service Funds:</b>	<b>\$808,498.97</b>	<b>\$4,689,258.70</b>	<b>\$1,407,996.91</b>	<b>\$1,414,003.00</b>	<b>\$459,763.80</b>	<b>\$1,408,995.00</b>	<b>-0.4%</b>

### Revenues by Source

The 2023 revenue source comes from a transfer from the Real Estate Excise Tax Fund (REET).

## 2023 Budgeted and Historical Revenues by Source

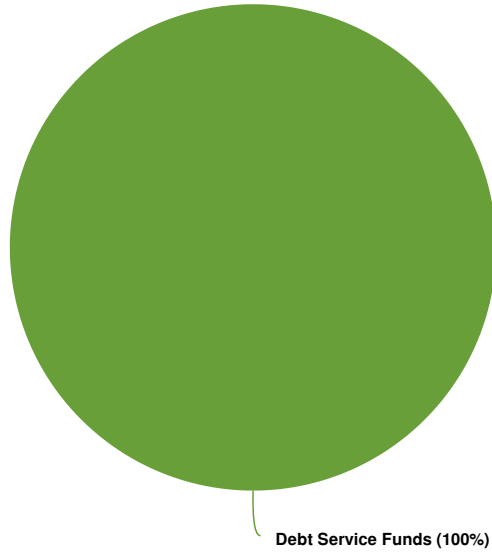


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Transfer In	\$808,498.97	\$831,595.70	\$1,407,996.91	\$1,414,003.00	\$459,763.80	\$1,408,995.00	-0.4%
Long-Term Debt Issued		\$3,857,663.00				\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$808,498.97</b>	<b>\$4,689,258.70</b>	<b>\$1,407,996.91</b>	<b>\$1,414,003.00</b>	<b>\$459,763.80</b>	<b>\$1,408,995.00</b>	<b>-0.4%</b>

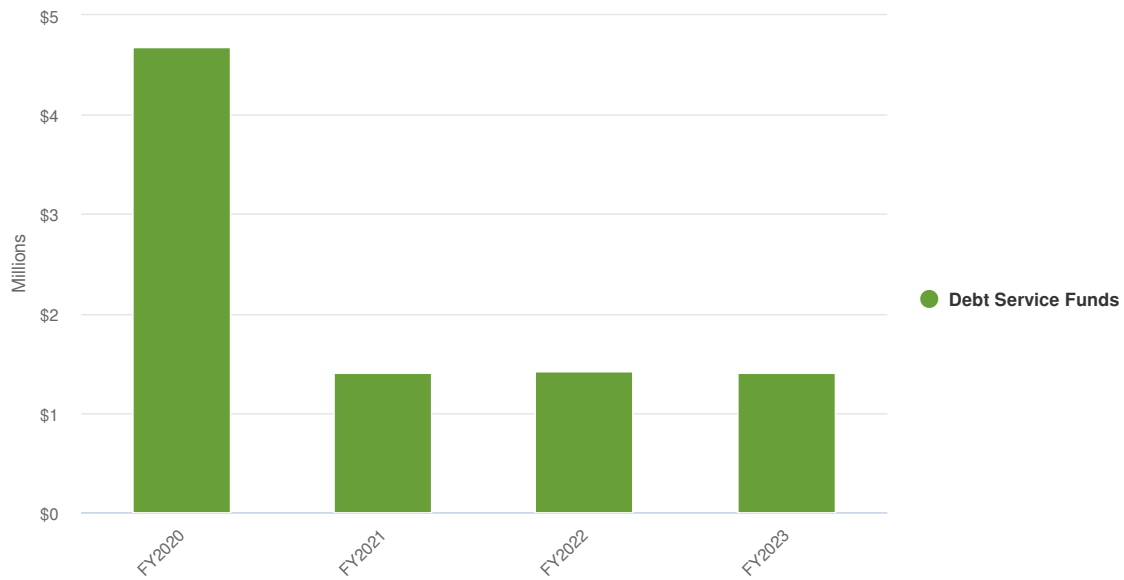
## Debt Service Expenditures

2023 debt service includes the 2017 and 2018 Ridgefield Outdoor Recreation Complex general obligation bonds, and the 2020 Public Works Operations Center general obligation bond interest and principal payments.

### 2023 Expenditures



### 2023 Budgeted and Historical Debt Service Fund Expenditures



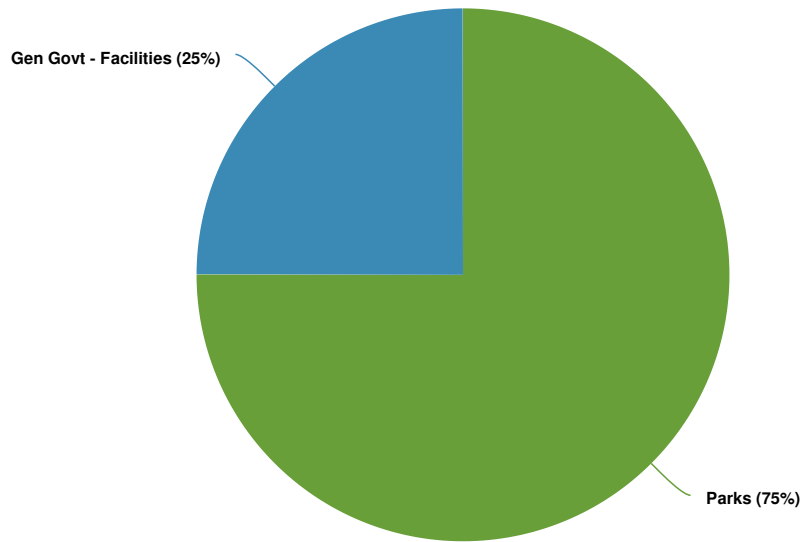
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Debt Service Funds	\$808,498.97	\$4,689,258.70	\$1,407,996.91	\$1,414,003.00	\$459,763.80	\$1,408,995.00	-0.4%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Debt Service Funds:	\$808,498.97	\$4,689,258.70	\$1,407,996.91	\$1,414,003.00	\$459,763.80	\$1,408,995.00	-0.4%

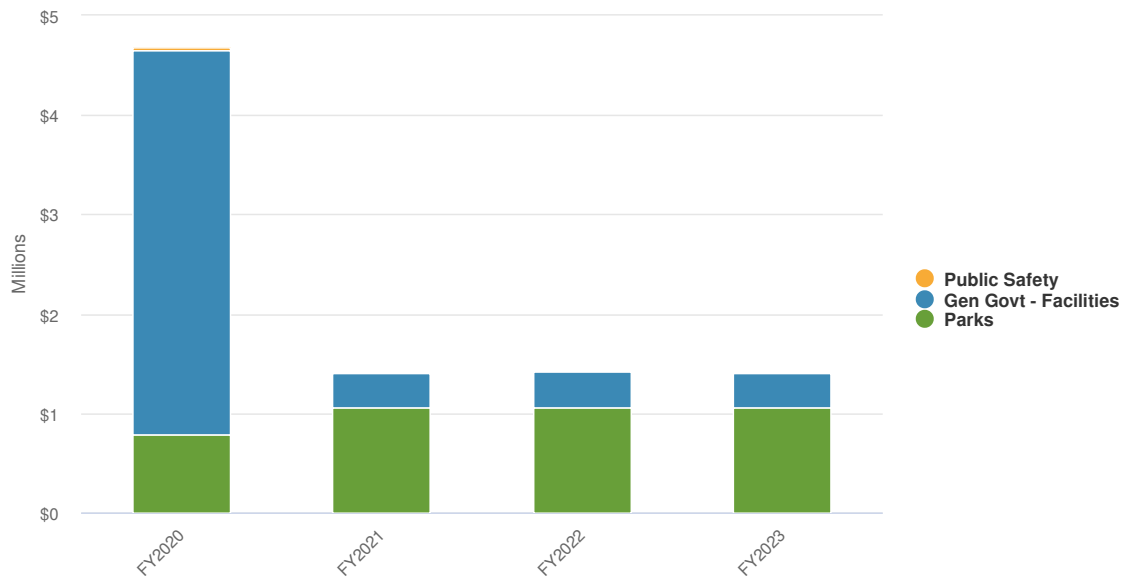
## Expenditures by Function

2023 debt service includes \$1.06 million interest and principal payments for the Ridgefield Outdoor Recreation Center and \$382,000 interest and principal payments for the Public Works Operation Center.

### 2023 Budgeted Expenditures by Function



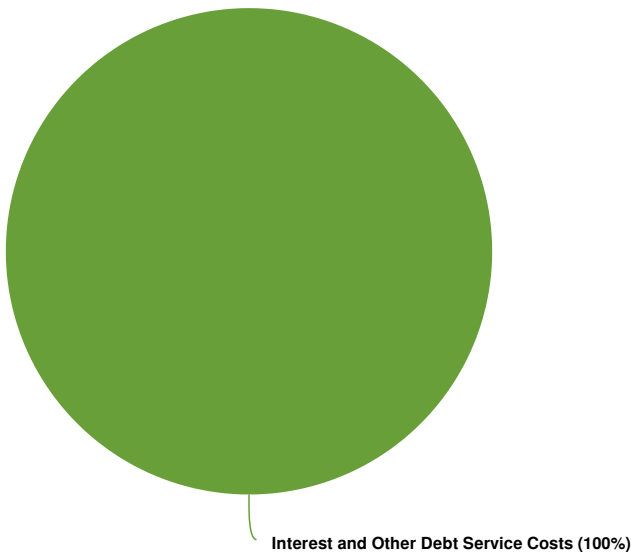
## 2023 Budgeted and Historical Expenditures by Function



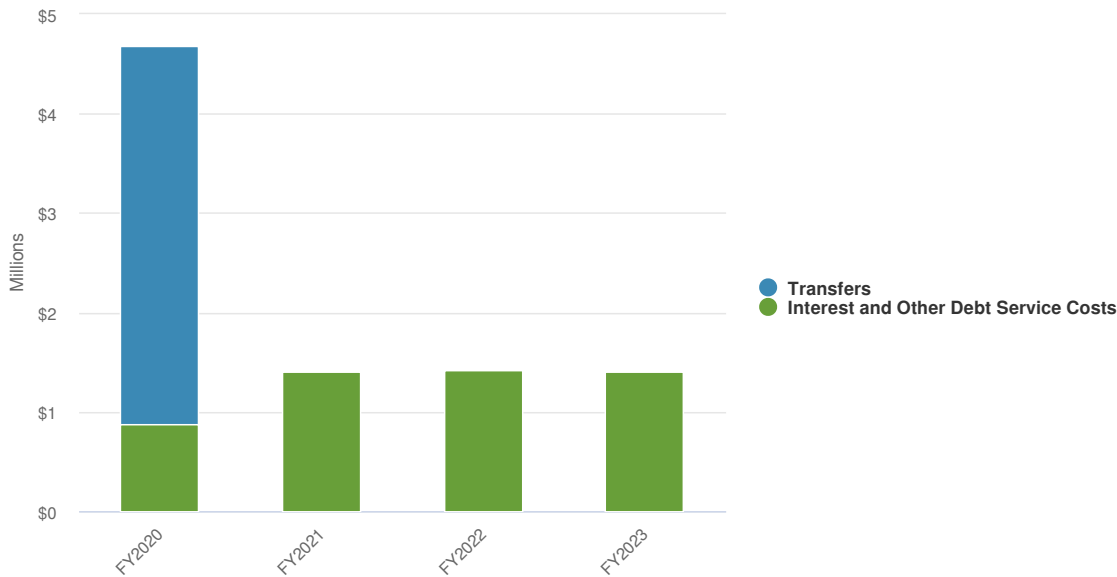
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Gen Govt - Facilities	\$0.00	\$3,861,385.76	\$346,571.91	\$351,978.00	\$176,251.30	\$351,820.00	0%
Public Safety	\$20,223.97	\$40,447.94	\$0.00	\$0.00	\$0.00	\$0.00	0%
Parks	\$788,275.00	\$787,425.00	\$1,061,425.00	\$1,062,025.00	\$283,512.50	\$1,057,175.00	-0.5%
<b>Total Expenditures:</b>	<b>\$808,498.97</b>	<b>\$4,689,258.70</b>	<b>\$1,407,996.91</b>	<b>\$1,414,003.00</b>	<b>\$459,763.80</b>	<b>\$1,408,995.00</b>	<b>-0.4%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Interest and Other Debt Service Costs	\$808,498.97	\$870,345.70	\$1,407,996.91	\$1,414,003.00	\$459,763.80	\$1,408,995.00	-0.4%
Transfers	\$0.00	\$3,818,913.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$808,498.97</b>	<b>\$4,689,258.70</b>	<b>\$1,407,996.91</b>	<b>\$1,414,003.00</b>	<b>\$459,763.80</b>	<b>\$1,408,995.00</b>	<b>-0.4%</b>

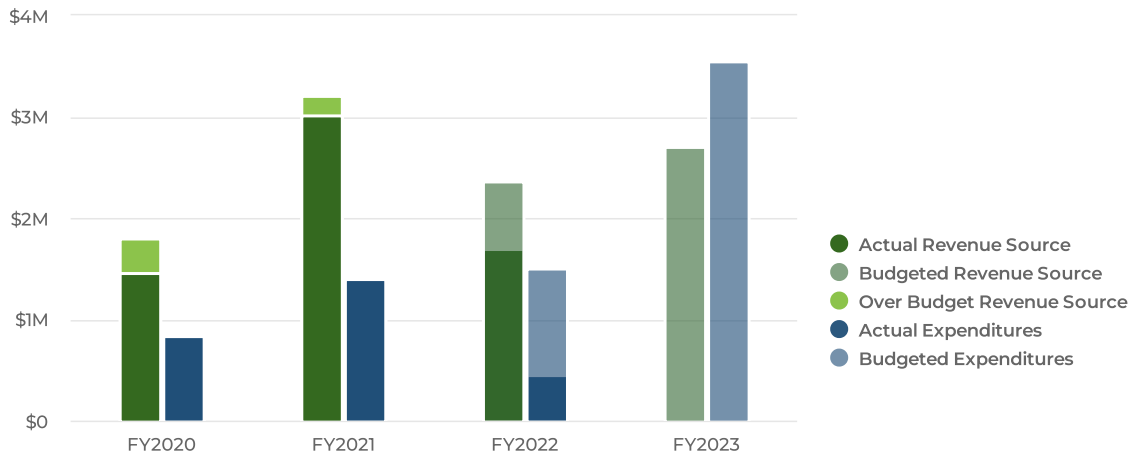


## Real Estate Excise Tax Fund

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

### Summary

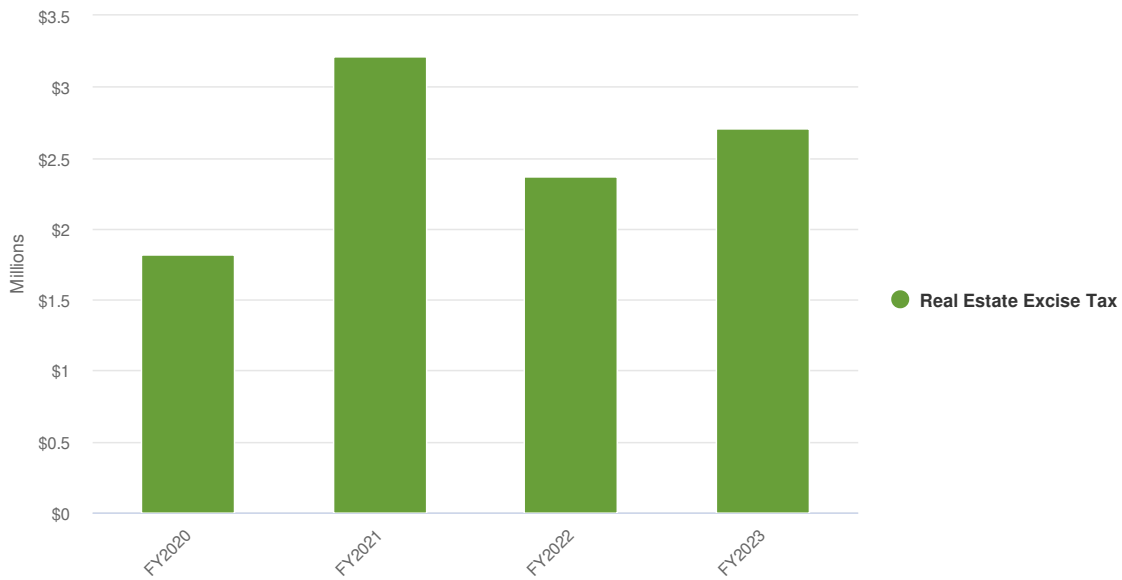
The Real Estate Excise Tax Fund (REET) projected 2023 revenue budget is \$2.71 million, which represents a 14.1% increase over the amended 2022 budget. Budgeted expenditures will increase \$2.05 million or 136.2% over the amended 2022 budget. The 2023 expense budget is \$3.55 million.



### Real Estate Excise Tax Fund Revenue

Real Estate Excise Tax revenue is generated and charged on the sale of real property when property is sold and is charged as a tax on the sale of real estate. Real Estate Excise Tax revenue is forecast to increase 14% in 2023. The increase is due to increased value on properties and several expected sales of commercial property.

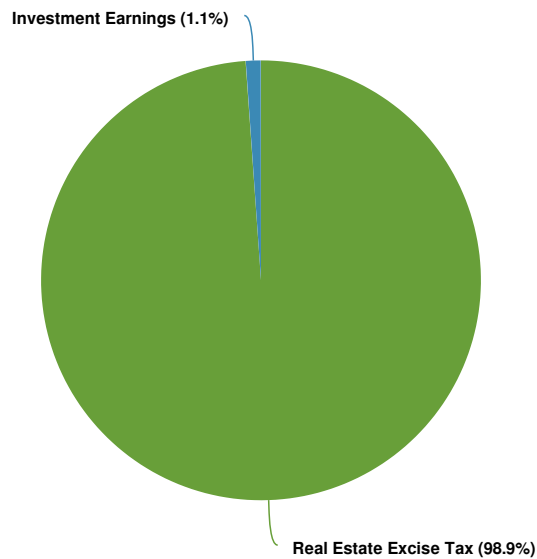
## 2023 Budgeted and Historical Real Estate Excise Tax Revenue



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Real Estate Excise Tax	\$1,646,563.62	\$1,814,615.62	\$3,217,045.81	\$2,370,000.00	\$1,707,521.30	\$2,705,000.00	14.1%
<b>Total Real Estate Excise Tax:</b>	<b>\$1,646,563.62</b>	<b>\$1,814,615.62</b>	<b>\$3,217,045.81</b>	<b>\$2,370,000.00</b>	<b>\$1,707,521.30</b>	<b>\$2,705,000.00</b>	<b>14.1%</b>

## Revenues by Source

### Projected 2023 Revenues by Source



### 2023 Budgeted and Historical Revenues by Source

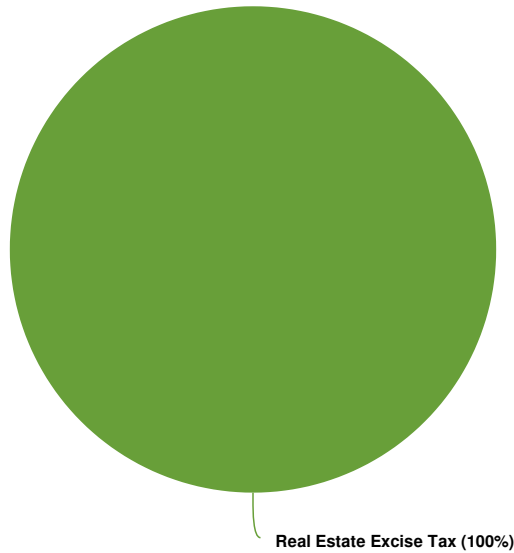


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Investment Earnings	\$20,962.50	\$36,193.34	-\$4,251.36	\$20,000.00	\$29,358.98	\$30,000.00	50%
Transfer In	\$56,250.00					\$0.00	N/A
Real Estate Excise Tax	\$1,569,351.12	\$1,778,422.28	\$3,221,297.17	\$2,350,000.00	\$1,678,162.32	\$2,675,000.00	13.8%
<b>Total Revenue Source:</b>	<b>\$1,646,563.62</b>	<b>\$1,814,615.62</b>	<b>\$3,217,045.81</b>	<b>\$2,370,000.00</b>	<b>\$1,707,521.30</b>	<b>\$2,705,000.00</b>	<b>14.1%</b>

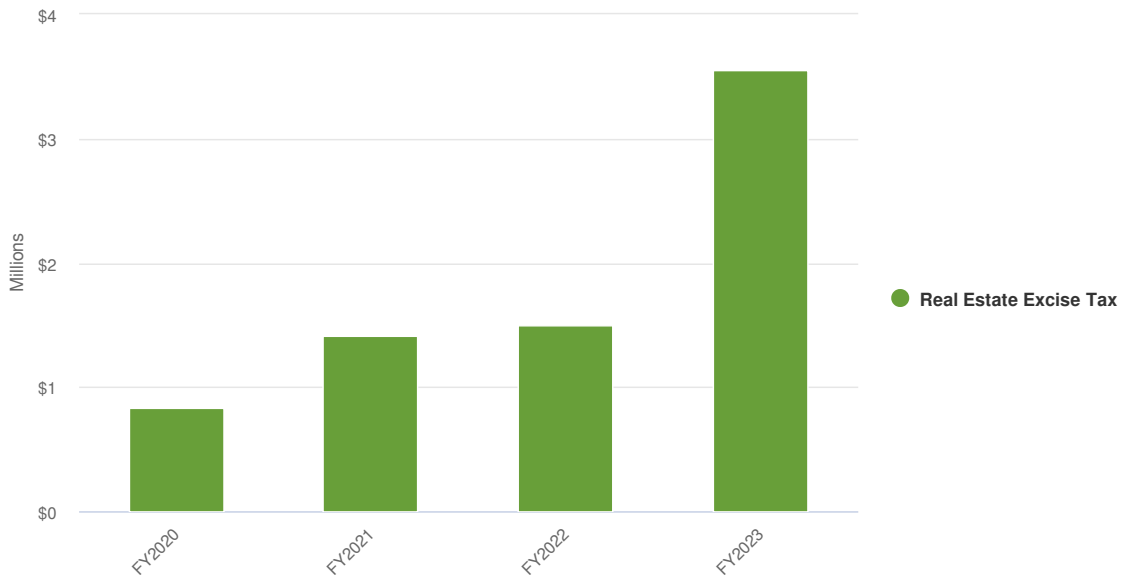
## 2023 Real Estate Excise Tax Expenditures

The 2023 Real Estate Excise Tax (REET) expense budget will increase 136% when compared to the amended 2022 budget. The reason for the increase is a transfer from REET to the General Capital Fund for a capital road project in the amount of \$2.1 million. The additional 2023 expense is for debt service for the general obligation bond payments related to the Ridgefield Outdoor Recreation Complex and the Public Works Operations Center.

### 2023 Expenditures



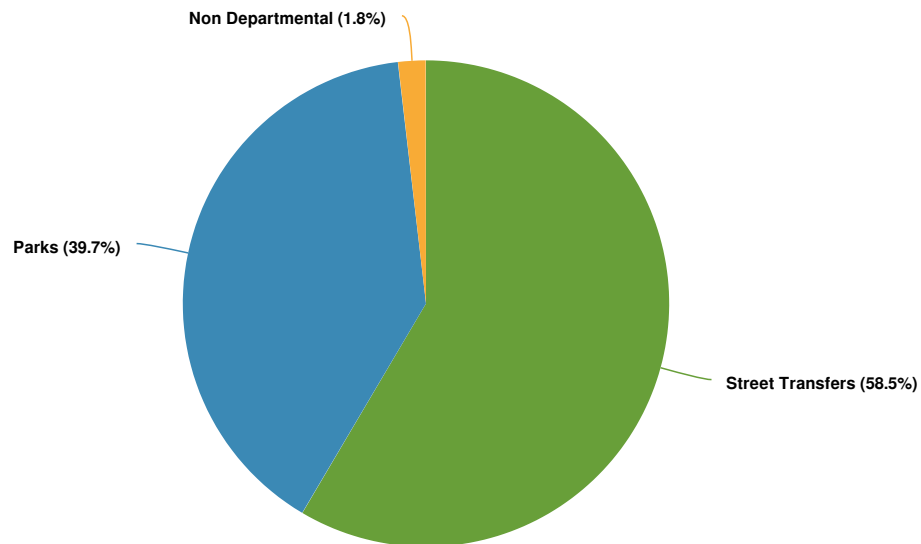
### 2023 Budgeted and Historical Real Estate Excise Tax Expenditures



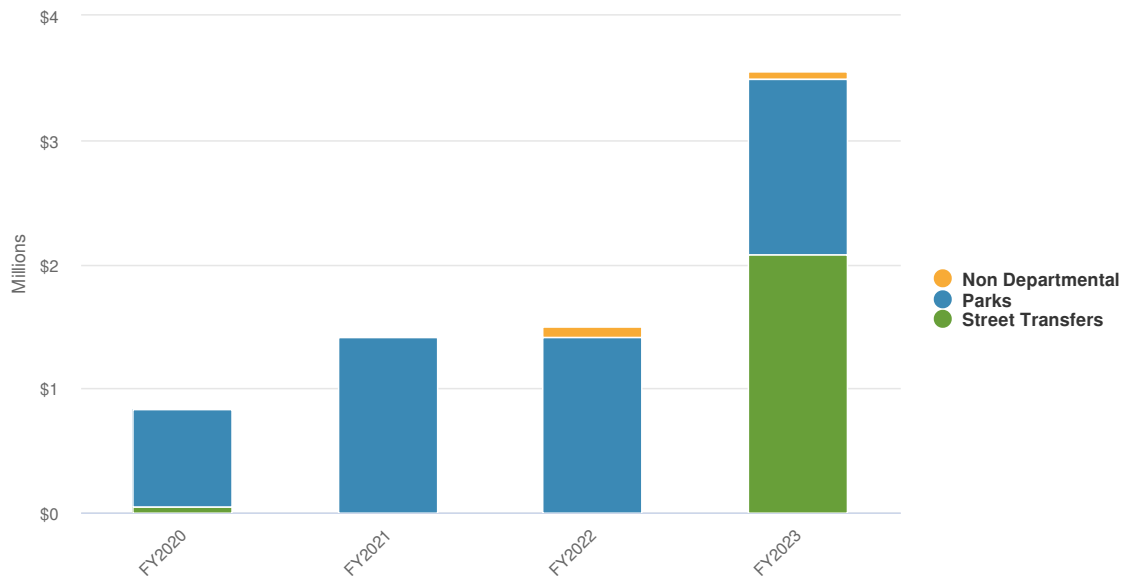
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Real Estate Excise Tax	\$1,681,715.40	\$837,393.69	\$1,407,996.91	\$1,504,003.00	\$459,763.80	\$3,551,895.00	136.2%
<b>Total Real Estate Excise Tax:</b>	<b>\$1,681,715.40</b>	<b>\$837,393.69</b>	<b>\$1,407,996.91</b>	<b>\$1,504,003.00</b>	<b>\$459,763.80</b>	<b>\$3,551,895.00</b>	<b>136.2%</b>

## Expenditures by Function

### 2023 Budgeted Expenditures by Function



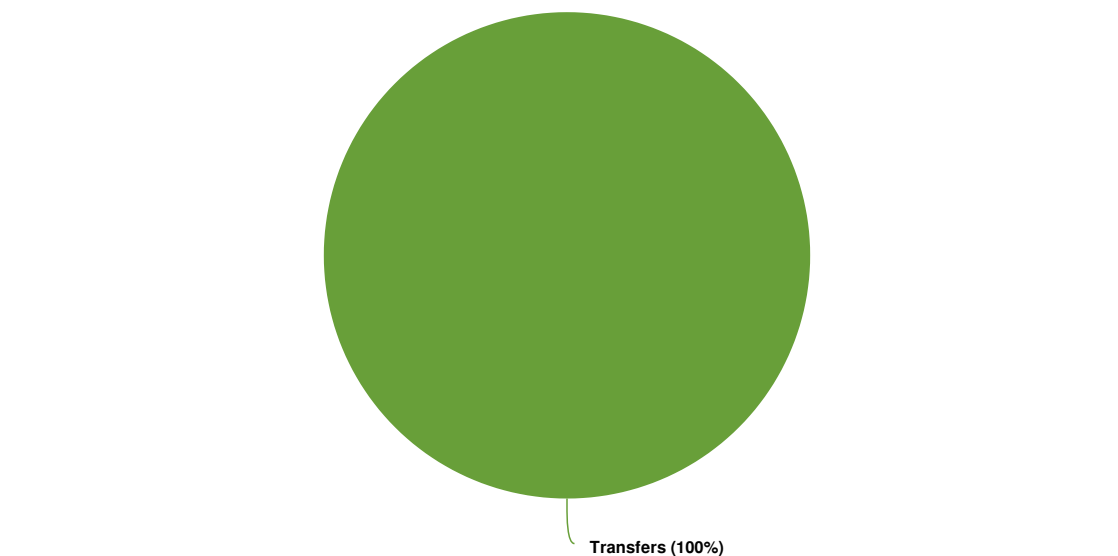
## 2023 Budgeted and Historical Expenditures by Function



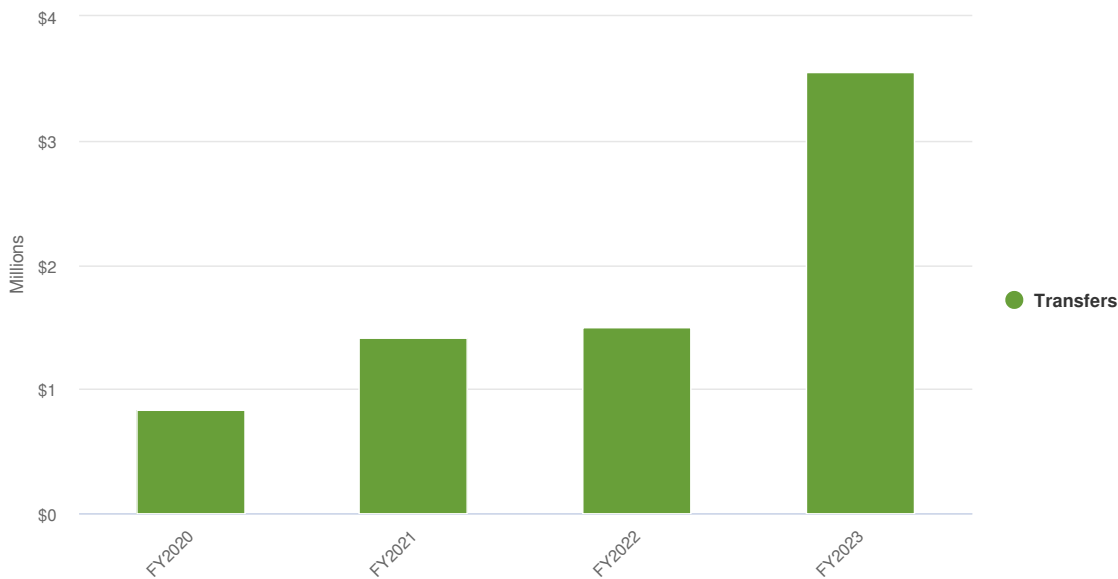
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Street Transfers		\$46,245.93				\$2,077,900.00	N/A
Parks	\$1,445,275.00	\$791,147.76	\$1,407,996.91	\$1,414,003.00	\$459,763.80	\$1,408,995.00	-0.4%
Non Departmental	\$236,440.40			\$90,000.00	\$0.00	\$65,000.00	-27.8%
<b>Total Expenditures:</b>	<b>\$1,681,715.40</b>	<b>\$837,393.69</b>	<b>\$1,407,996.91</b>	<b>\$1,504,003.00</b>	<b>\$459,763.80</b>	<b>\$3,551,895.00</b>	<b>136.2%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Transfers	\$1,681,715.40	\$837,393.69	\$1,407,996.91	\$1,504,003.00	\$459,763.80	\$3,551,895.00	136.2%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$1,681,715.40	\$837,393.69	\$1,407,996.91	\$1,504,003.00	\$459,763.80	\$3,551,895.00	136.2%

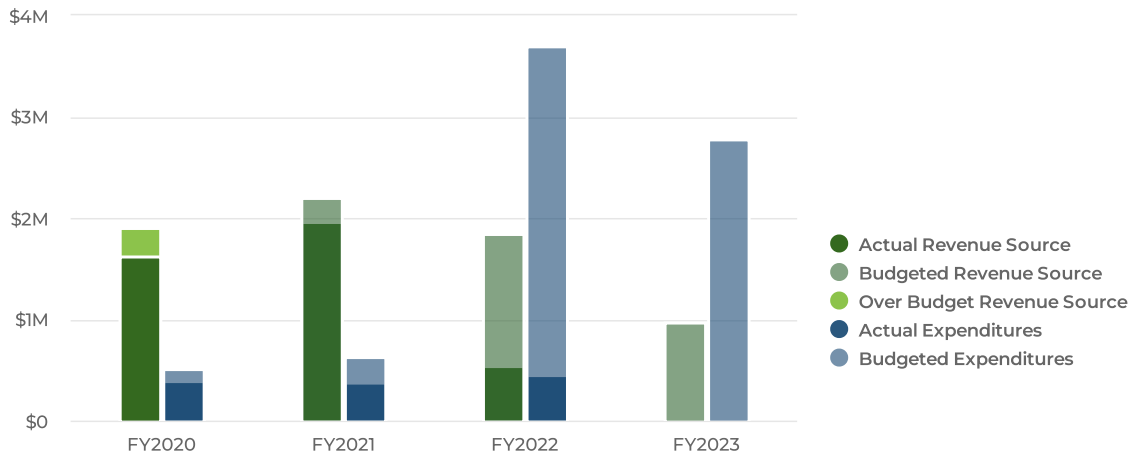


## Parks Impact Fee Fund

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

### Summary

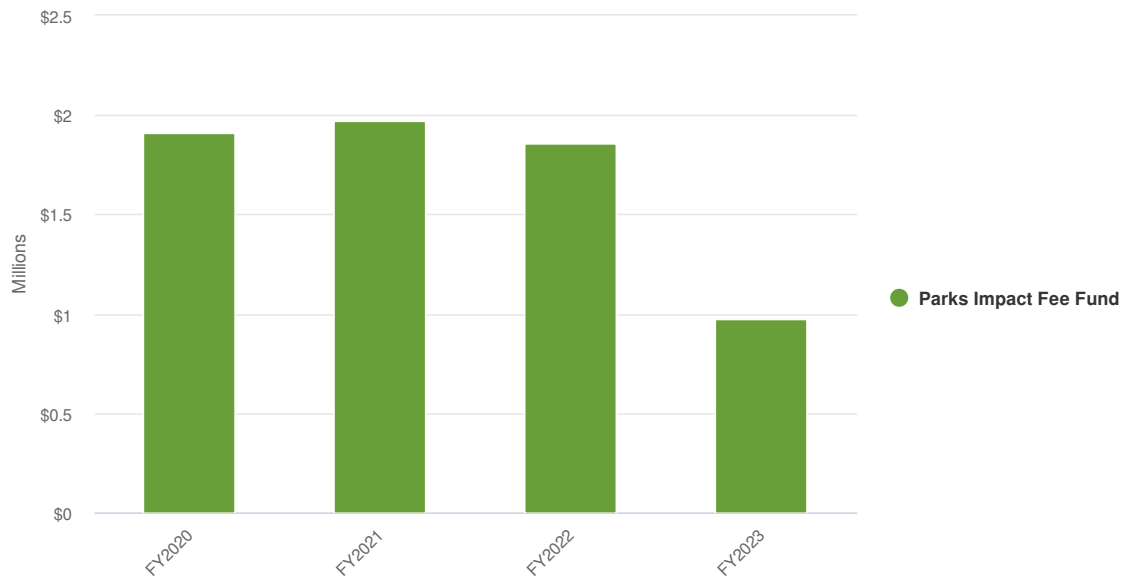
The Park Impact Fee Fund (PIF) projected 2023 revenue budget is \$972,750, which represents a 47.6% decrease over the amended 2022 budget. Budgeted expenditures will decrease \$917,200 or 24.8% over the amended 2022 budget. The 2023 expense budget is \$2.8 million.



### Park Impact Fee Revenue

The Park Impact Fee Fund revenues are expected to decrease when compared to the amended 2022 budget. The reason for the decrease is reduced single family residential permits, forecast at 400 in 2023, which is 100 less than the amended 2022 budget. In addition, the city has issued a significant number of park impact fee credits to developers who have constructed park and trail projects that were on the city's capital facilities plan. The developers can use the credits in lieu of paying cash for the park impact fees at the time the fee is due. The forecast is for 60% of impact fees to be paid in cash and 40% to be paid with park impact fee credits.

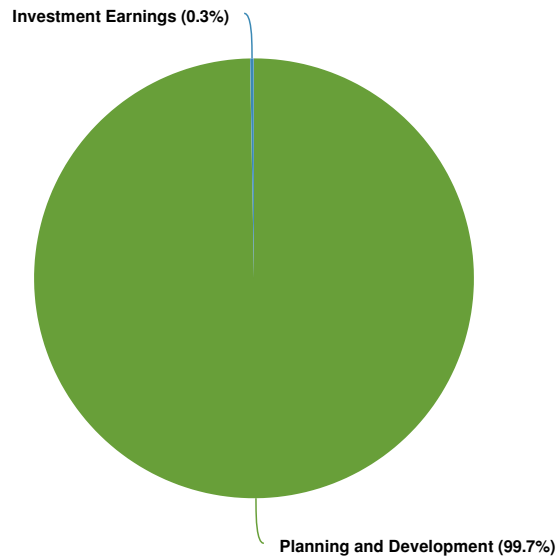
## 2023 Budgeted and Historical Revenue



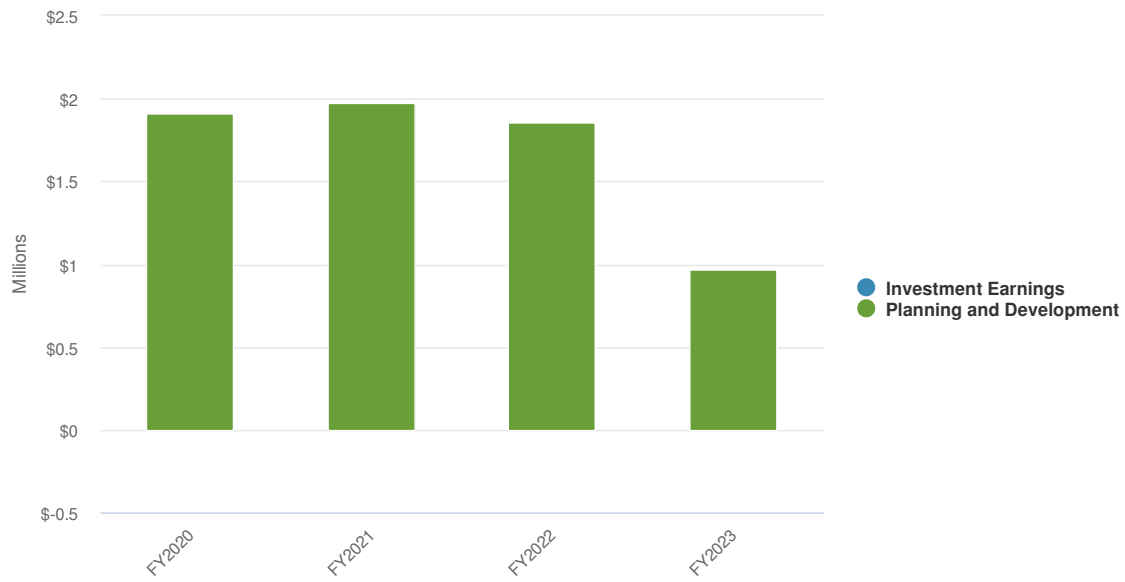
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Parks Impact Fee Fund	\$1,094,242.92	\$1,908,255.14	\$1,973,974.21	\$1,856,785.00	\$554,092.85	\$972,750.00	-47.6%
Total Parks Impact Fee Fund:	\$1,094,242.92	\$1,908,255.14	\$1,973,974.21	\$1,856,785.00	\$554,092.85	\$972,750.00	-47.6%

## Revenues by Source

### Projected 2023 Revenues by Source



### 2023 Budgeted and Historical Revenues by Source

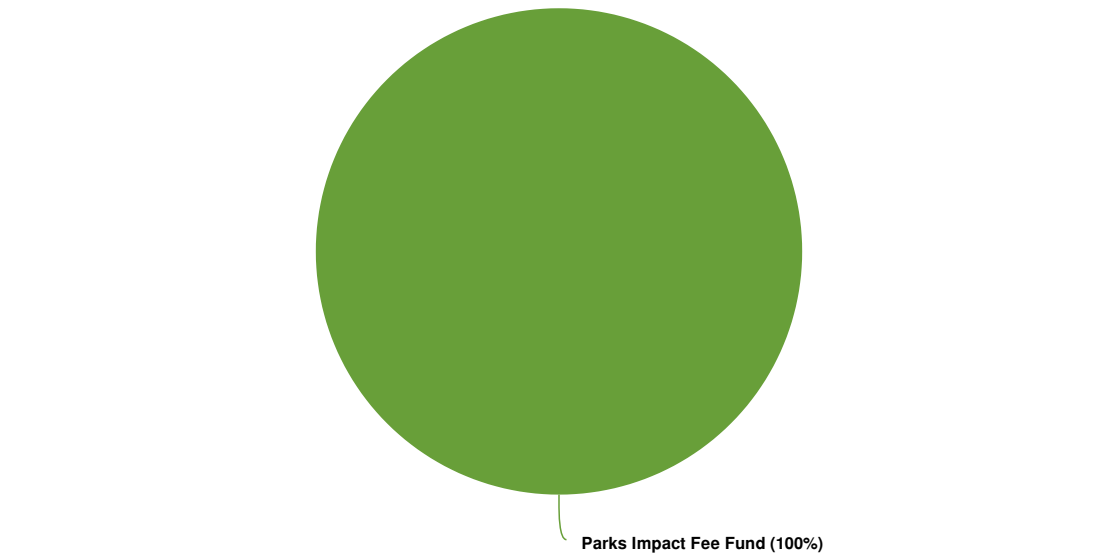


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Planning and Development	\$1,094,204.03	\$1,908,171.91	\$1,974,646.38	\$1,856,535.00	\$549,031.45	\$970,000.00	-47.8%
Investment Earnings	\$38.89	\$83.23	-\$672.17	\$250.00	\$5,061.40	\$2,750.00	1,000%
<b>Total Revenue Source:</b>	<b>\$1,094,242.92</b>	<b>\$1,908,255.14</b>	<b>\$1,973,974.21</b>	<b>\$1,856,785.00</b>	<b>\$554,092.85</b>	<b>\$972,750.00</b>	<b>-47.6%</b>

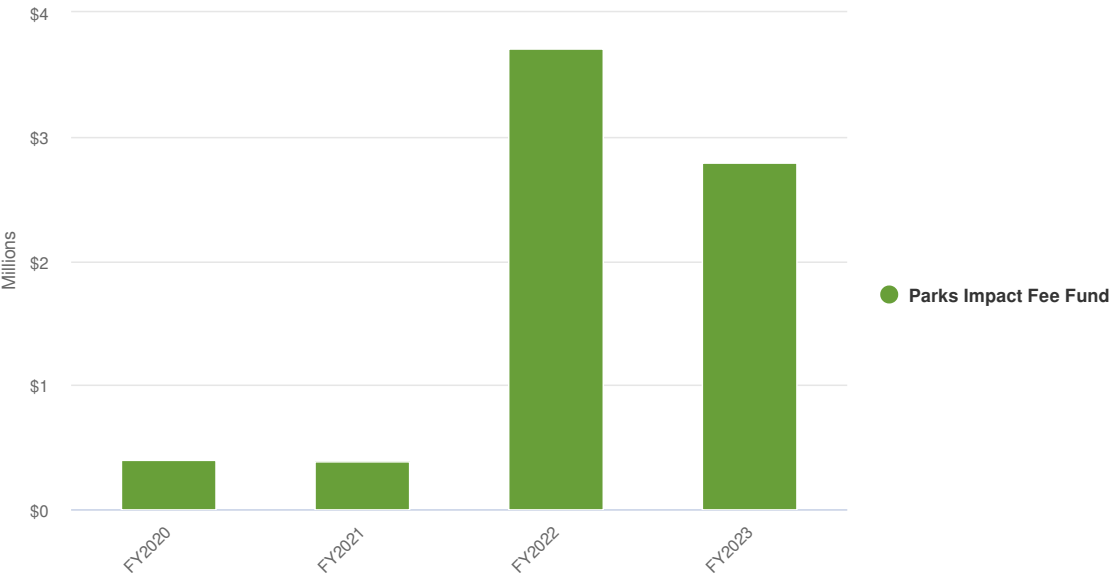
# Park Impact Fee Fund Expenditures

Park Impact Fee Funds may be used for the acquisition, design and construction of parks and trails that expand capacity and serve the new growth in Ridgefield. The 2023 budget includes the transfer of \$2.8 million to the General Capital Fund for capital projects.

2023 Expenditures



2023 Budgeted and Historical Park Impact Fee Expenditures

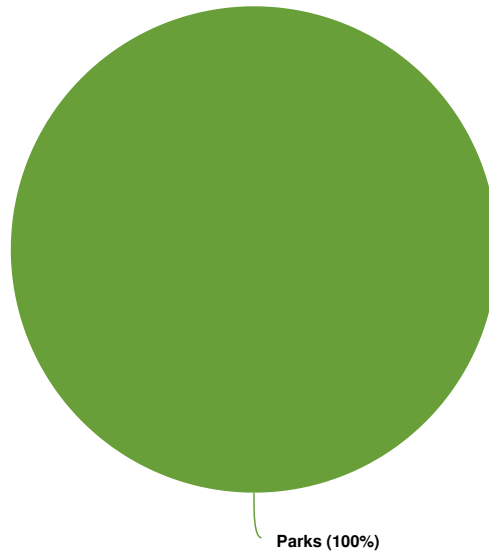


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Parks Impact Fee Fund	\$762,718.57	\$404,633.21	\$392,062.39	\$3,704,200.00	\$457,270.45	\$2,787,000.00	-24.8%

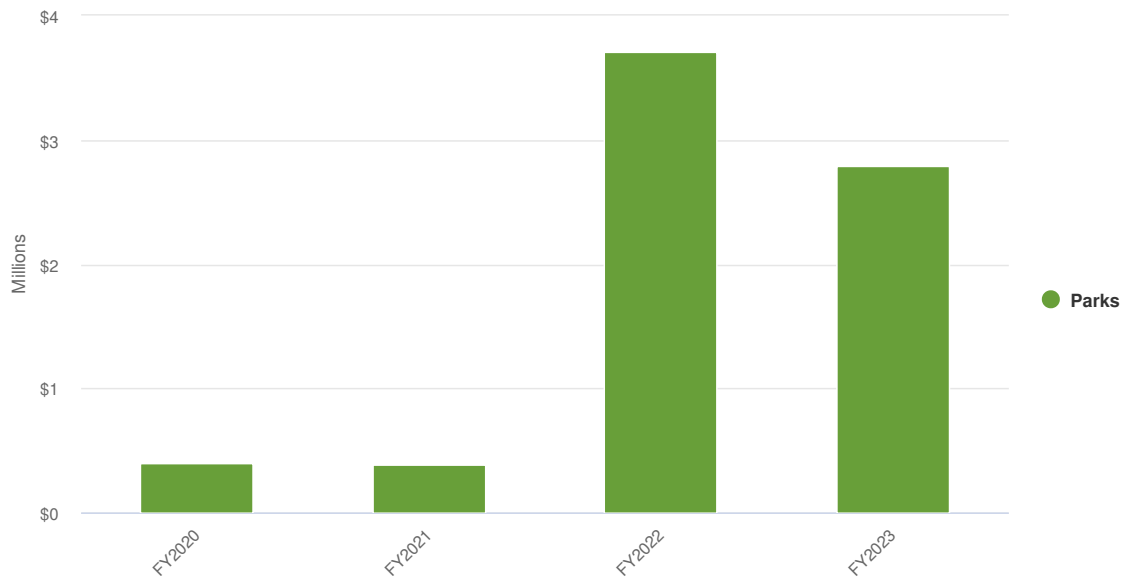
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Parks Impact Fee Fund:	\$762,718.57	\$404,633.21	\$392,062.39	\$3,704,200.00	\$457,270.45	\$2,787,000.00	-24.8%

## Expenditures by Function

### 2023 Budgeted Expenditures by Function



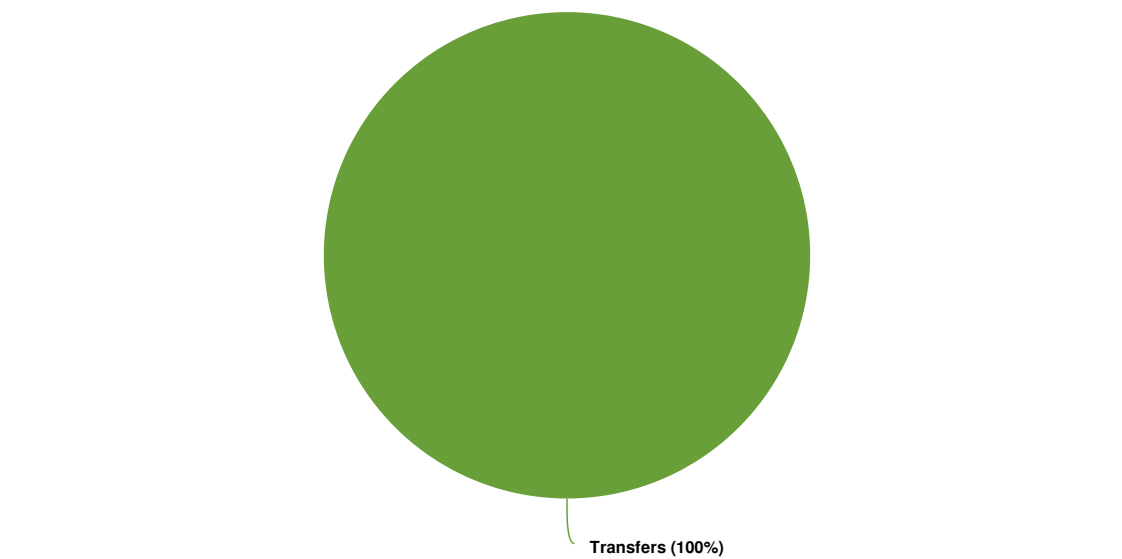
### 2023 Budgeted and Historical Expenditures by Function



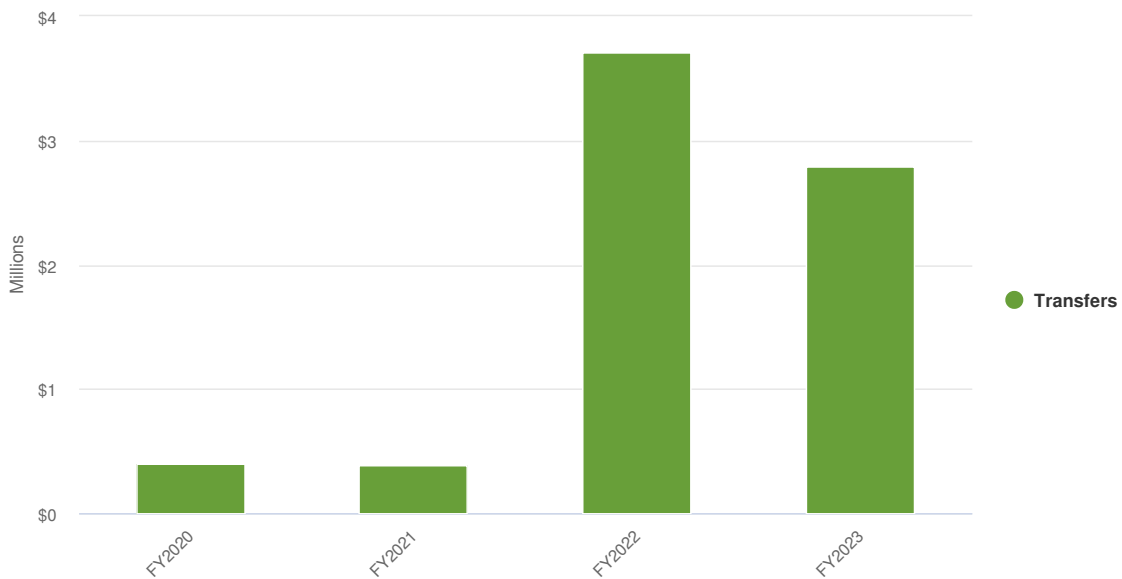
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Parks	\$762,718.57	\$404,633.21	\$392,062.39	\$3,704,200.00	\$457,270.45	\$2,787,000.00	-24.8%
<b>Total Expenditures:</b>	<b>\$762,718.57</b>	<b>\$404,633.21</b>	<b>\$392,062.39</b>	<b>\$3,704,200.00</b>	<b>\$457,270.45</b>	<b>\$2,787,000.00</b>	<b>-24.8%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Transfers	\$762,718.57	\$404,633.21	\$392,062.39	\$3,704,200.00	\$457,270.45	\$2,787,000.00	-24.8%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$762,718.57	\$404,633.21	\$392,062.39	\$3,704,200.00	\$457,270.45	\$2,787,000.00	-24.8%

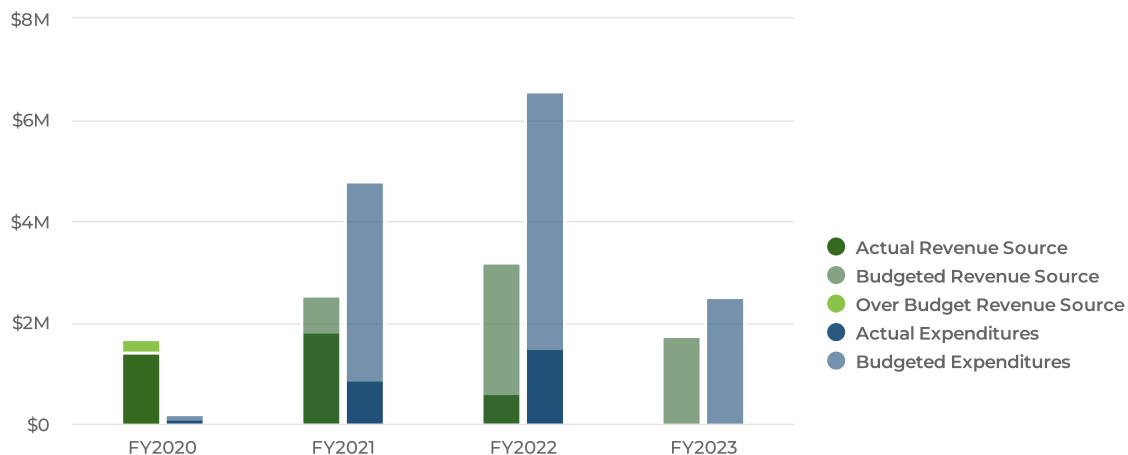


## Traffic Impact Fee Fund

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

### Summary

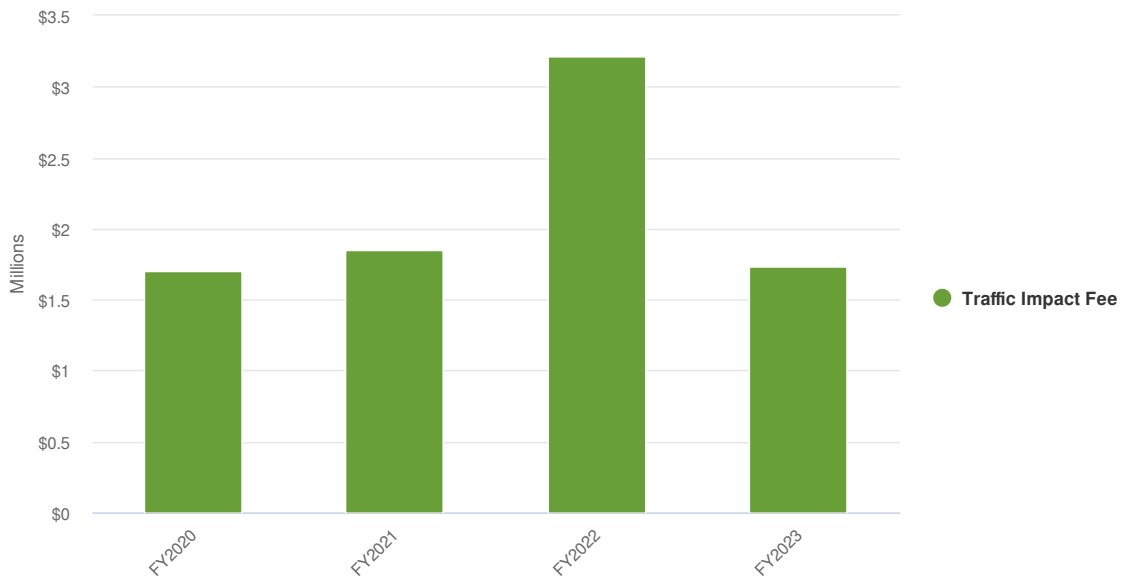
The Traffic Impact Fee (TIF) Fund's projected 2023 revenue budget is \$1.74 million, which represents a 45.9% decrease over the amended 2022 budget. Budgeted expenditures will decrease \$4.05 million or 61.6% over the amended 2022 budget. The 2023 expense budget is \$2.53 million.



### Traffic Impact Fee Fund Revenue

The Traffic Impact Fee Fund revenues are expected to decrease when compared to the amended 2022 budget. The reason for the decrease is reduced single family residential permits, forecast at 400 in 2023, which is 100 less than the amended 2022 budget. In addition, the city has issued a significant number of traffic impact fee credits to developers who have constructed road projects that were on the city's capital facilities plan. The developers can use the credits in lieu of paying cash for the traffic impact fees at the time the fee is due. The forecast is for 30% of impact fees to be paid in cash and 70% to be paid with traffic impact fee credits for single family residential and 40% to be paid in cash and 60% by redemption of traffic impact fee credits for commercial.

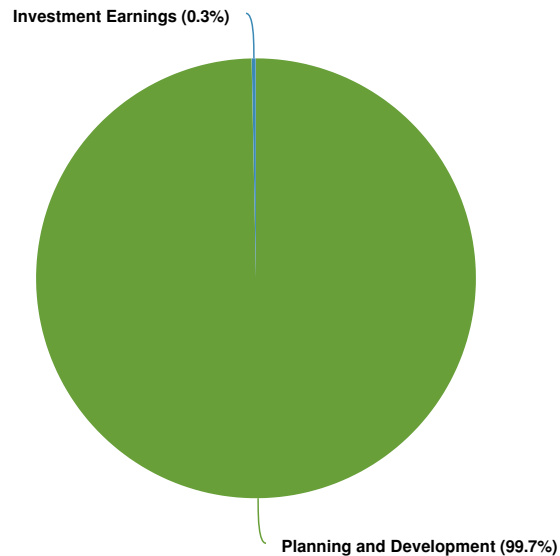
## 2023 Budgeted and Historical Traffic Impact Fee Fund Revenue



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Traffic Impact Fee	\$1,485,459.31	\$1,699,508.96	\$1,847,928.99	\$3,212,700.00	\$628,140.19	\$1,738,250.00	-45.9%
<b>Total Traffic Impact Fee:</b>	<b>\$1,485,459.31</b>	<b>\$1,699,508.96</b>	<b>\$1,847,928.99</b>	<b>\$3,212,700.00</b>	<b>\$628,140.19</b>	<b>\$1,738,250.00</b>	<b>-45.9%</b>

## Revenues by Source

### Projected 2023 Revenues by Source



### 2023 Budgeted and Historical Revenues by Source

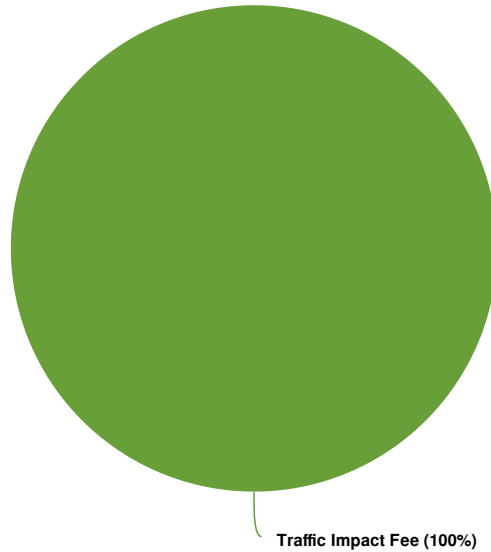


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Planning and Development	\$1,443,129.14	\$1,676,355.34	\$1,851,735.26	\$3,209,700.00	\$622,328.69	\$1,733,000.00	-46%
Investment Earnings	-\$369.83	\$23,153.62	-\$3,806.27	\$3,000.00	\$5,811.50	\$5,250.00	75%
Transfer In	\$42,700.00					\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$1,485,459.31</b>	<b>\$1,699,508.96</b>	<b>\$1,847,928.99</b>	<b>\$3,212,700.00</b>	<b>\$628,140.19</b>	<b>\$1,738,250.00</b>	<b>-45.9%</b>

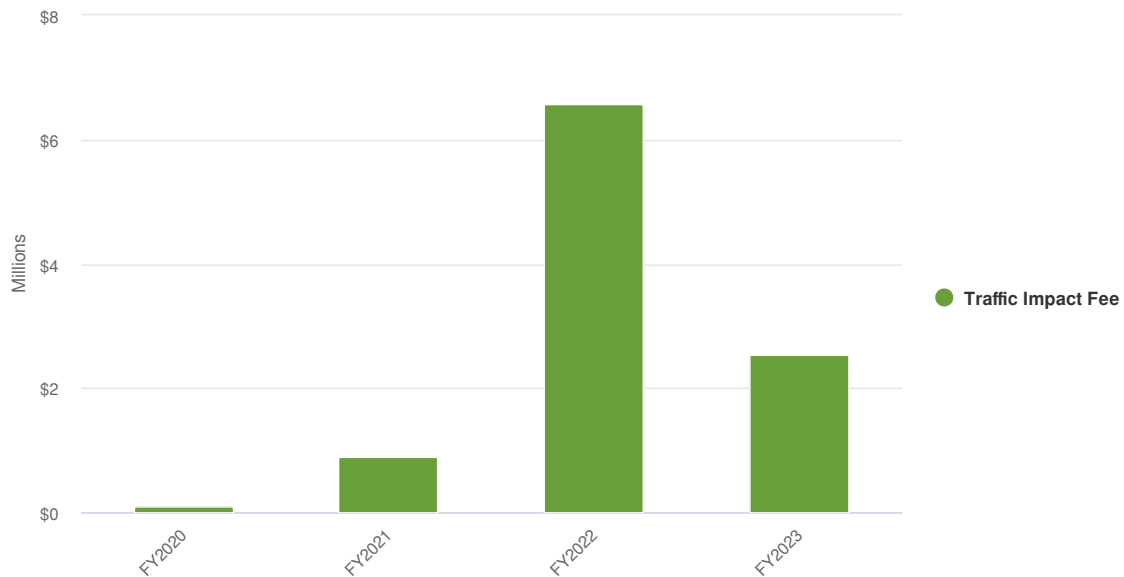
## 2023 Traffic Impact Fee Fund Expenditures

Traffic Impact Fee Funds may be used for the acquisition of right of way, design and construction of roads and multi modal transportation projects that expand capacity and serve the new growth in Ridgefield. The 2023 budget includes the transfer of \$2.53 million to the General Capital Fund for transportation capital projects.

### 2023 Expenditures



### 2023 Budgeted and Historical Traffic Impact Fee Fund Expenditures

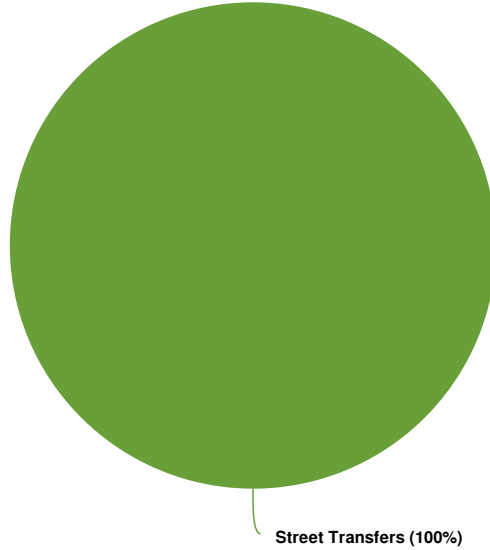


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Traffic Impact Fee	\$73,515.04	\$107,990.70	\$892,014.52	\$6,580,000.00	\$1,504,638.20	\$2,530,000.00	-61.6%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Traffic Impact Fee:	\$73,515.04	\$107,990.70	\$892,014.52	\$6,580,000.00	\$1,504,638.20	\$2,530,000.00	-61.6%

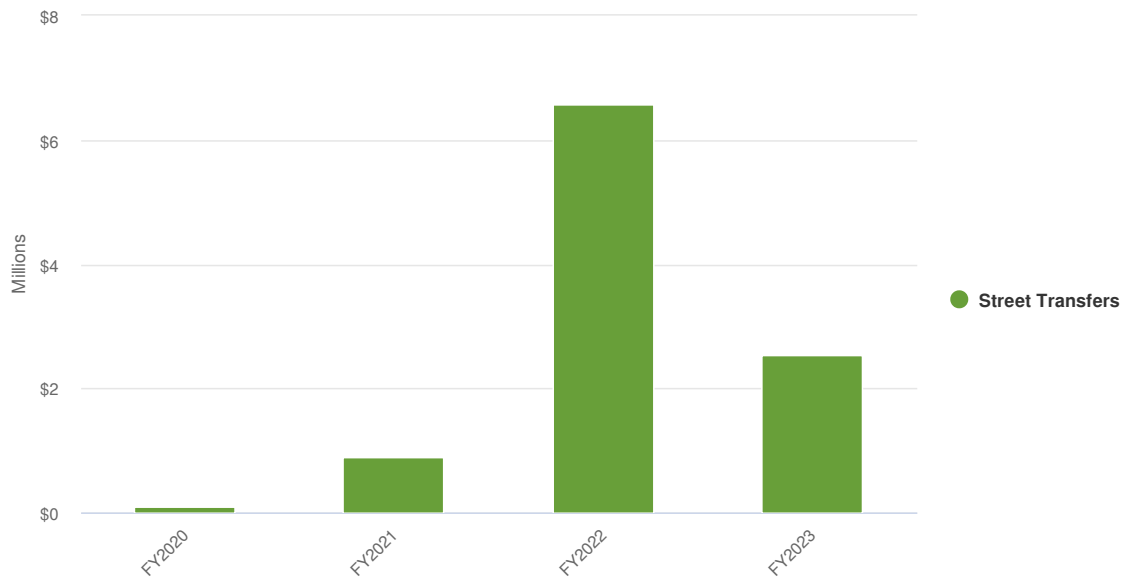
## Expenditures by Function

### 2023 Budgeted Expenditures by Function



Street Transfers (100%)

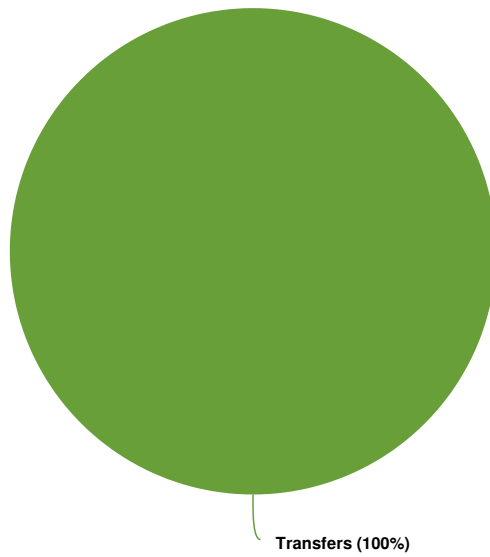
## 2023 Budgeted and Historical Expenditures by Function



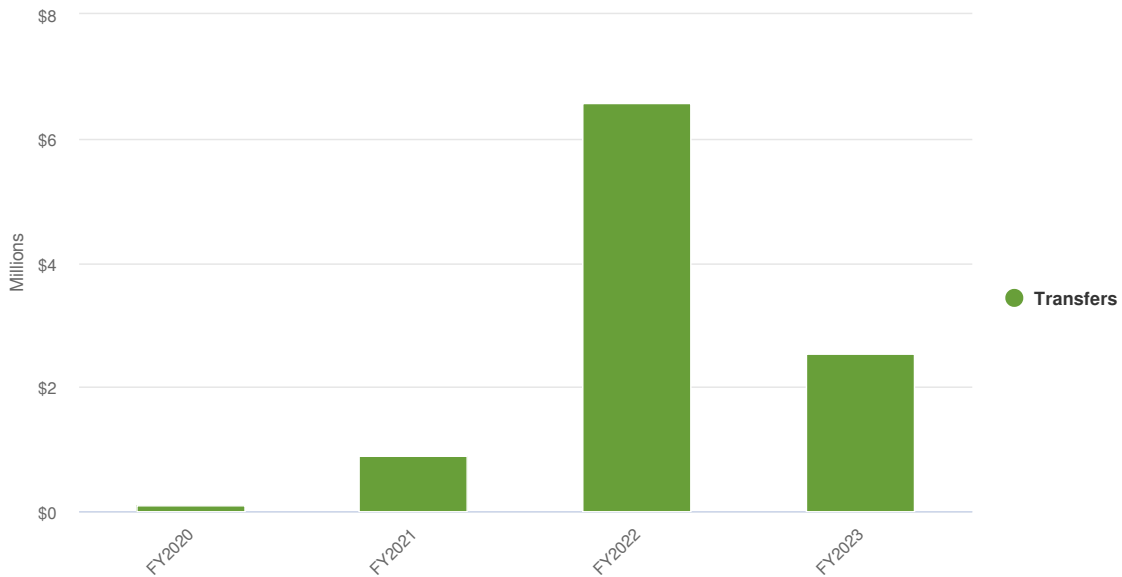
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Street Transfers	\$73,515.04	\$107,990.70	\$892,014.52	\$6,580,000.00	\$1,504,638.20	\$2,530,000.00	-61.6%
<b>Total Expenditures:</b>	<b>\$73,515.04</b>	<b>\$107,990.70</b>	<b>\$892,014.52</b>	<b>\$6,580,000.00</b>	<b>\$1,504,638.20</b>	<b>\$2,530,000.00</b>	<b>-61.6%</b>

## Expenditures by Expense Type

### 2023 Budgeted Expenditures by Expense Type



### 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Transfers	\$73,515.04	\$107,990.70	\$892,014.52	\$6,580,000.00	\$1,504,638.20	\$2,530,000.00	-61.6%

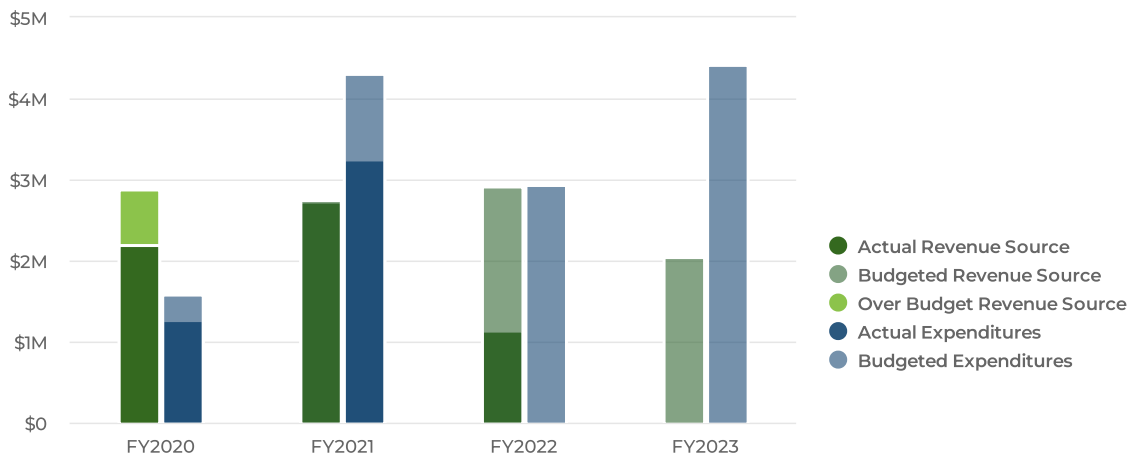
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$73,515.04	\$107,990.70	\$892,014.52	\$6,580,000.00	\$1,504,638.20	\$2,530,000.00	-61.6%

## **Water System Development Charges Fund**

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

### Summary

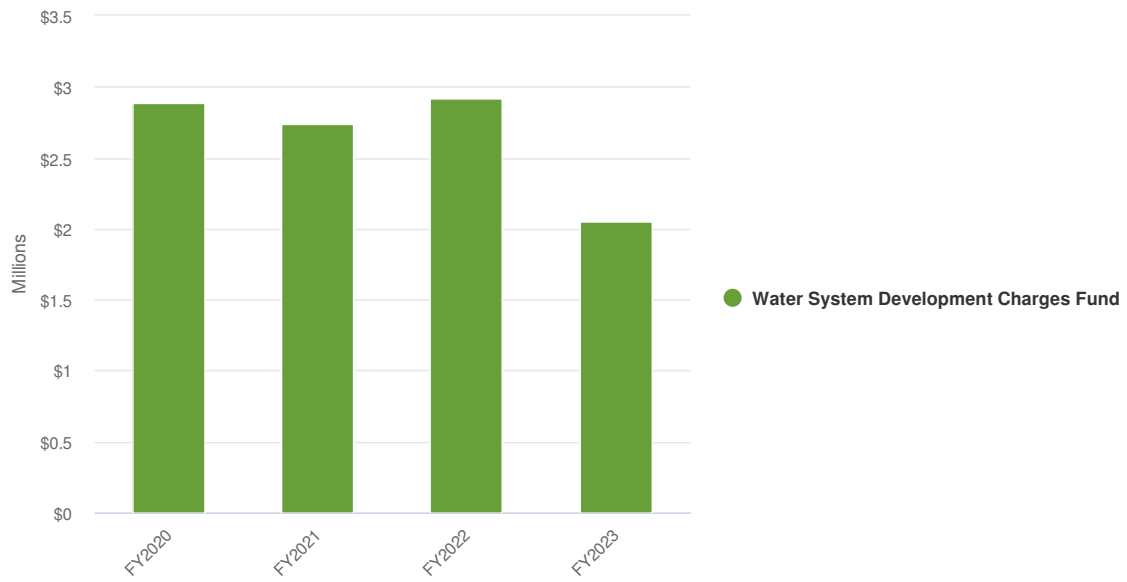
The Water System Development Charge (WSDC) Fund's projected 2023 revenue budget is \$2.05 million, which represents a 29.7% decrease over the amended 2022 budget. Budgeted expenditures will increase \$1.5 million or 50.2% over the amended 2022 budget. The 2023 expense budget is \$4.4 million.



### Water SDC Revenue

The Water SDC Fund revenues are expected to decrease when compared to the amended 2022 budget. The reason for the decrease is reduced single family residential permits, forecast at 400 in 2023, which is 100 less than the amended 2022 budget. Commercial connections are expected to increase in 2023 due to several commercial retail developments going to construction. The Water SDC Fund has limited credits outstanding and there should be no impact on revenue due to redemption of credits.

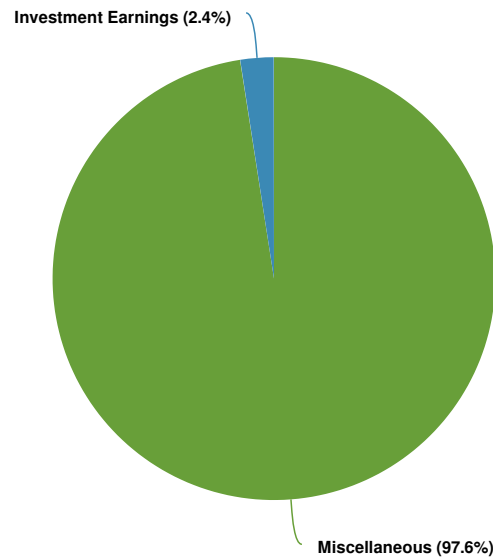
## 2023 Budgeted and Historical Water SDC Revenue



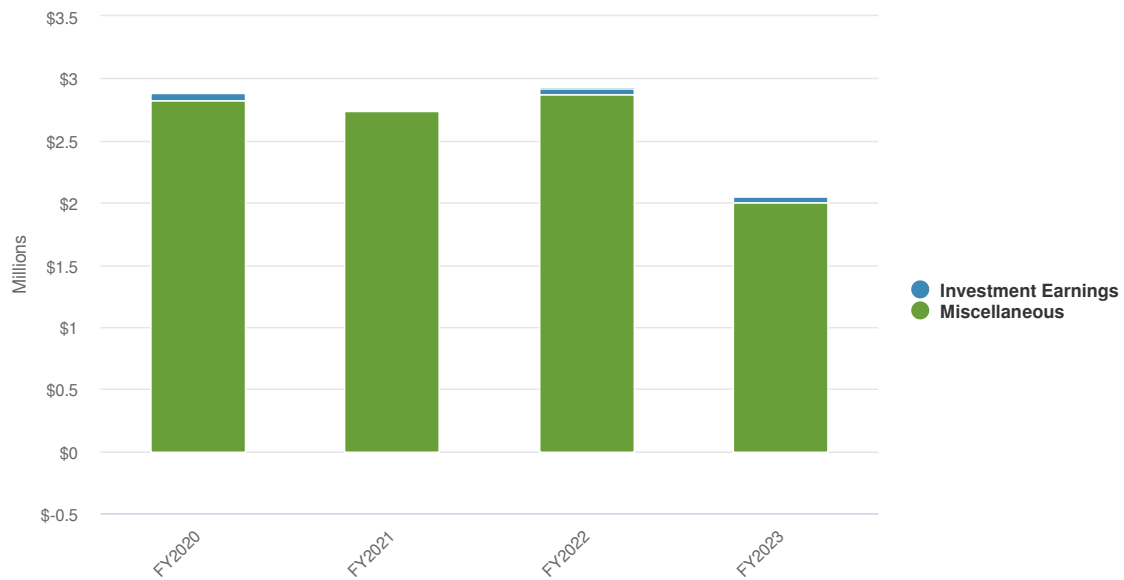
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water System Development Charges Fund	\$1,808,365.04	\$2,888,979.00	\$2,735,293.13	\$2,917,000.00	\$1,143,119.76	\$2,050,000.00	-29.7%
<b>Total Water System Development Charges Fund:</b>	<b>\$1,808,365.04</b>	<b>\$2,888,979.00</b>	<b>\$2,735,293.13</b>	<b>\$2,917,000.00</b>	<b>\$1,143,119.76</b>	<b>\$2,050,000.00</b>	<b>-29.7%</b>

# Revenues by Source

## Projected 2023 Revenues by Source



## 2023 Budgeted and Historical Revenues by Source



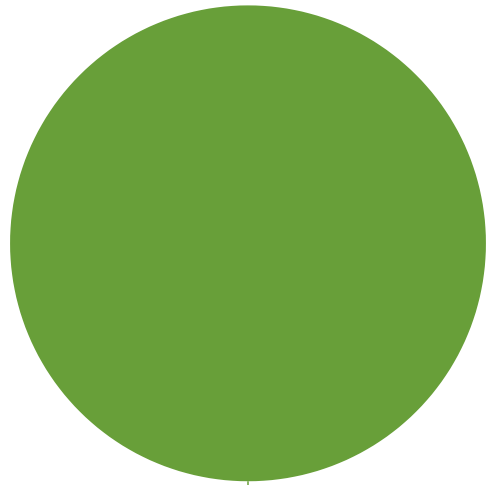
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Investment Earnings	\$161,189.58	\$65,507.88	-\$8,235.72	\$50,000.00	\$30,664.29	\$50,000.00	0%
Miscellaneous	\$1,647,175.46	\$2,823,471.12	\$2,743,528.85	\$2,867,000.00	\$1,112,455.47	\$2,000,000.00	-30.2%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Revenue Source:	\$1,808,365.04	\$2,888,979.00	\$2,735,293.13	\$2,917,000.00	\$1,143,119.76	\$2,050,000.00	-29.7%

## Water SDC Expenditures

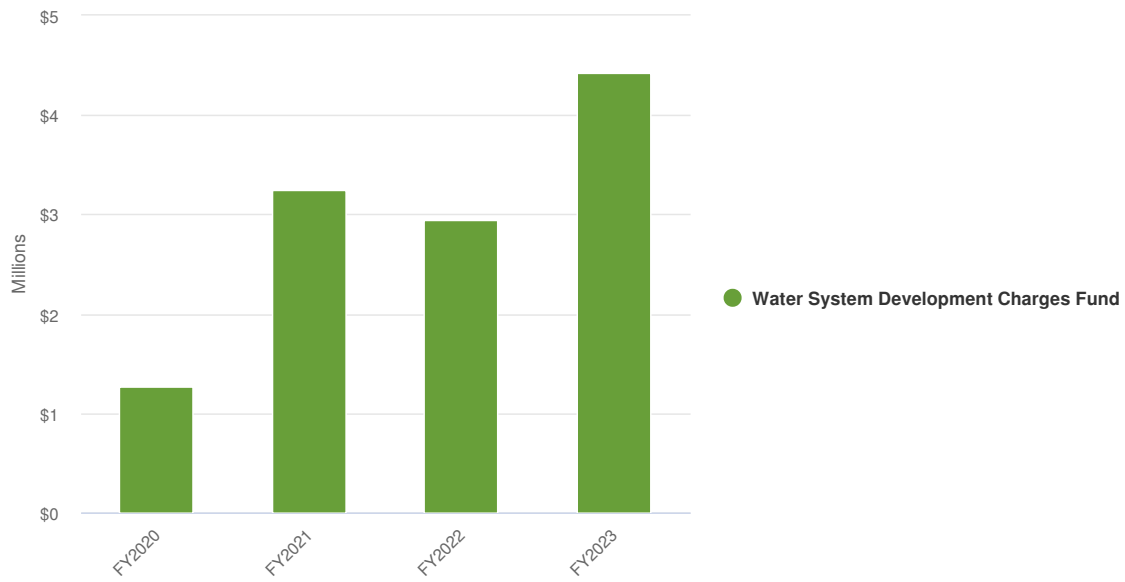
Water SDC Funds may be used for design and construction of water system projects included in the capital facility plan that expand capacity and serve the new growth in Ridgefield. The 2023 budget includes the transfer of \$4.4 million to the Water Capital Fund for water system capital projects.

### 2023 Expenditures



Water System Development  
Charges Fund (100%)

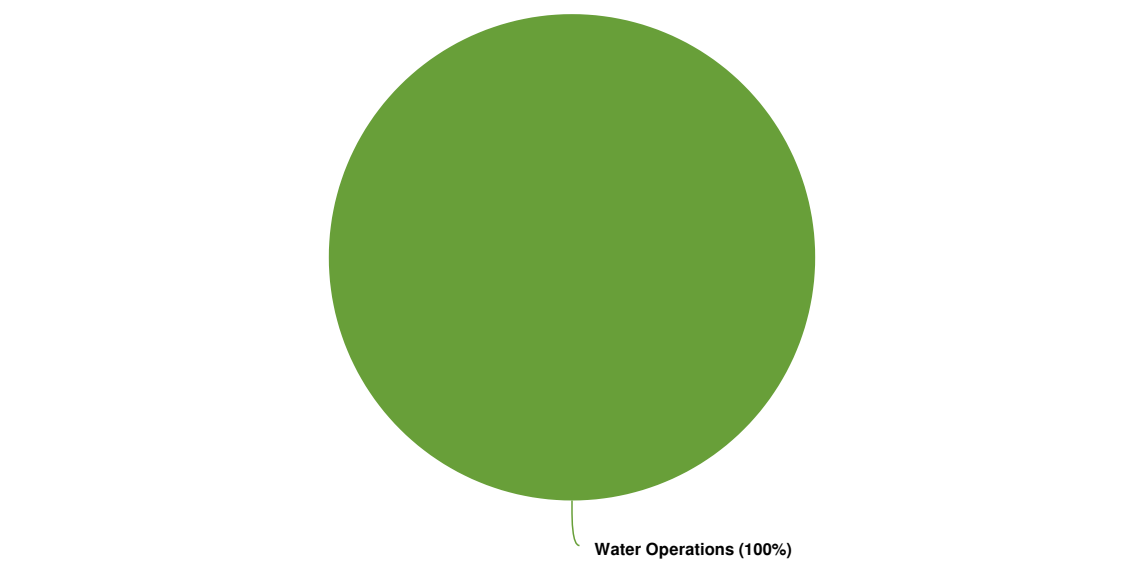
## 2023 Budgeted and Historical Water SDC Expenditures



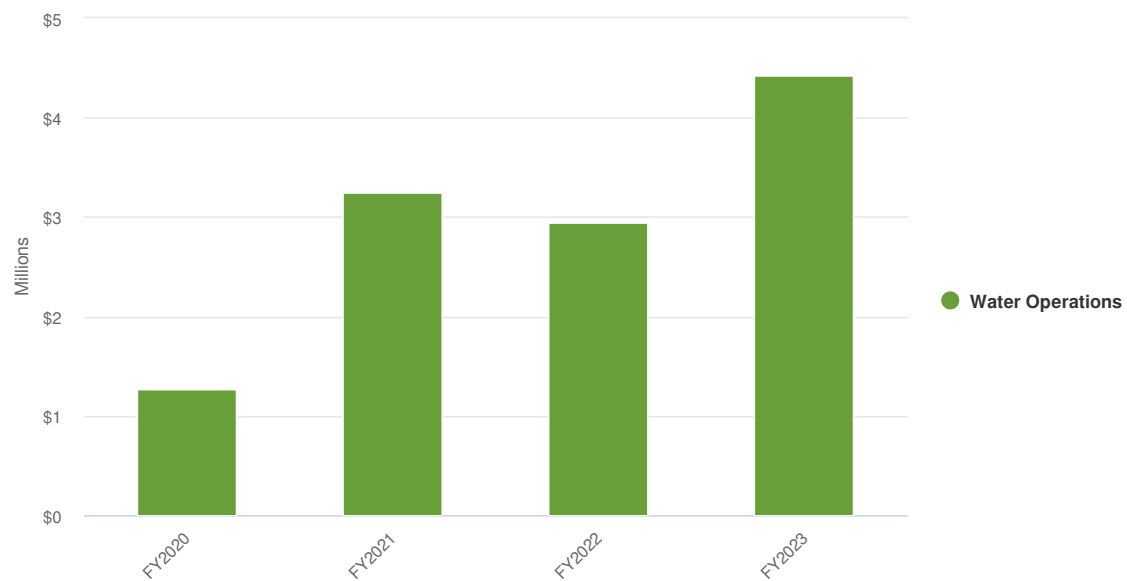
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water System Development Charges Fund	\$963,591.97	\$1,269,982.21	\$3,251,665.00	\$2,946,865.00	\$46,101.23	\$4,425,000.00	50.2%
<b>Total Water System Development Charges Fund:</b>	<b>\$963,591.97</b>	<b>\$1,269,982.21</b>	<b>\$3,251,665.00</b>	<b>\$2,946,865.00</b>	<b>\$46,101.23</b>	<b>\$4,425,000.00</b>	<b>50.2%</b>

# Expenditures by Function

## 2023 Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

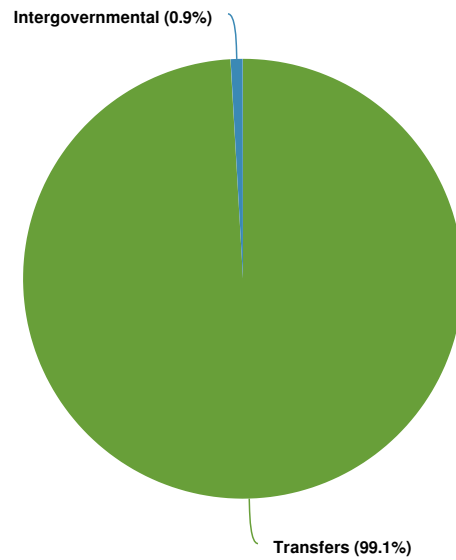


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Water Operations	\$963,591.97	\$1,269,982.21	\$3,251,665.00	\$2,946,865.00	\$46,101.23	\$4,425,000.00	50.2%

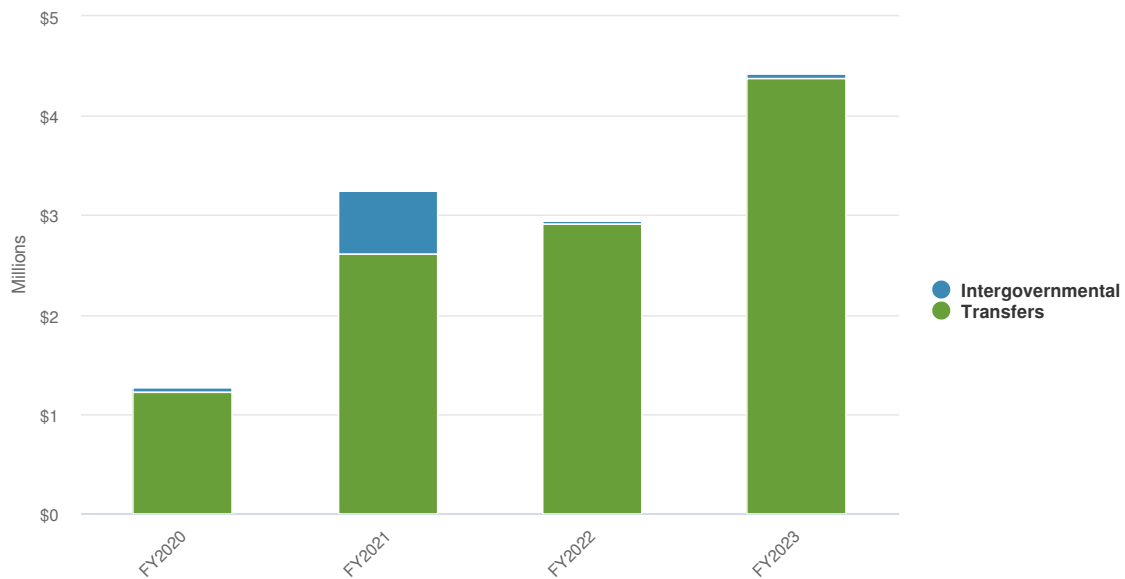
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expenditures:	\$963,591.97	\$1,269,982.21	\$3,251,665.00	\$2,946,865.00	\$46,101.23	\$4,425,000.00	50.2%

## Expenditures by Expense Type

### 2023 Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Intergovernmental	\$23,994.01	\$45,731.05	\$638,738.42	\$36,865.00	\$17,059.13	\$40,000.00	8.5%
Transfers	\$939,597.96	\$1,224,251.16	\$2,612,926.58	\$2,910,000.00	\$29,042.10	\$4,385,000.00	50.7%
<b>Total Expense Objects:</b>	<b>\$963,591.97</b>	<b>\$1,269,982.21</b>	<b>\$3,251,665.00</b>	<b>\$2,946,865.00</b>	<b>\$46,101.23</b>	<b>\$4,425,000.00</b>	<b>50.2%</b>



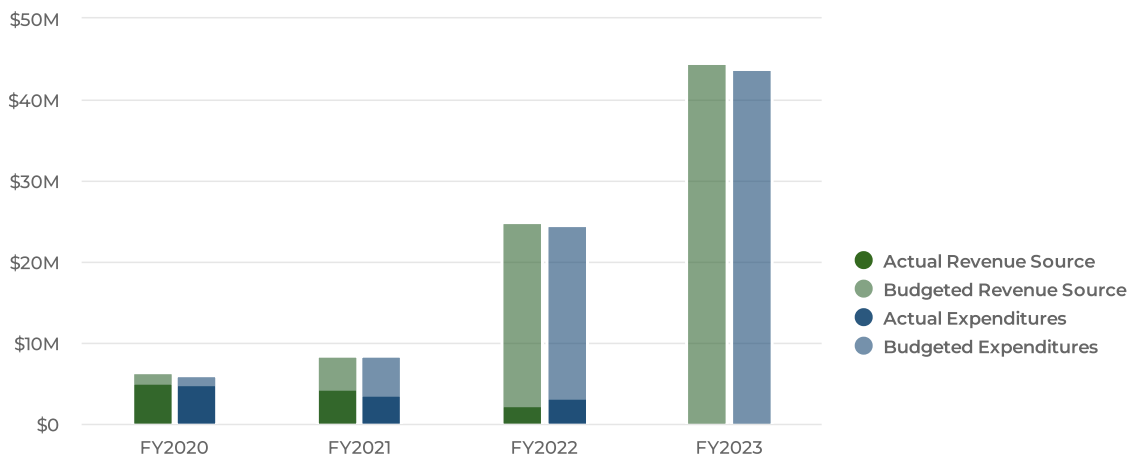
## General Capital Projects Fund

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

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

### Summary

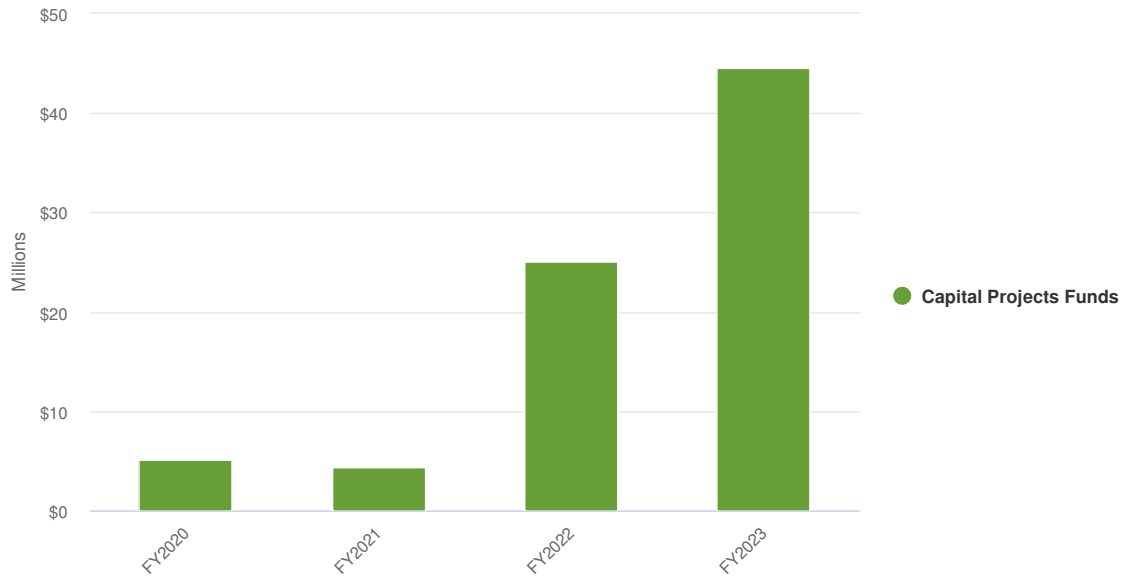
The General Capital Project Fund projected 2023 revenue budget is \$44.6 million, which represents a 78% increase over the amended 2022 budget. Budgeted expenditures will increase \$19.2 million or 78.3% over the amended 2022 budget. The 2023 expense budget is \$43.8 million.



### General Capital Project Fund Revenue

The General Capital Projects revenue budget will see a significant increase due to several high priority road projects going to construction in 2023.

## 2023 Budgeted and Historical General Capital Project Fund Revenue

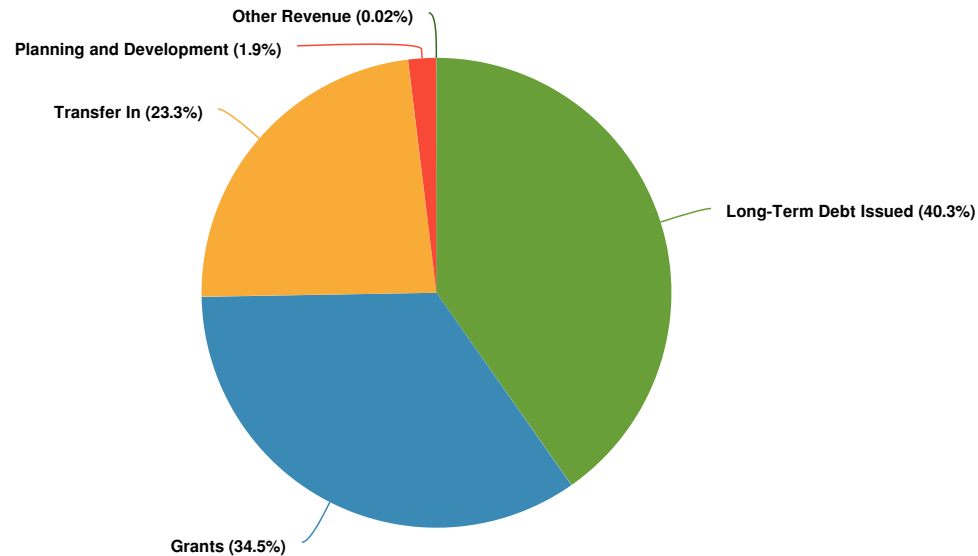


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Capital Projects Funds	\$2,510,248.68	\$5,131,350.55	\$4,409,243.23	\$25,046,954.00	\$2,478,723.94	\$44,577,300.00	78%
<b>Total Capital Projects Funds:</b>	<b>\$2,510,248.68</b>	<b>\$5,131,350.55</b>	<b>\$4,409,243.23</b>	<b>\$25,046,954.00</b>	<b>\$2,478,723.94</b>	<b>\$44,577,300.00</b>	<b>78%</b>

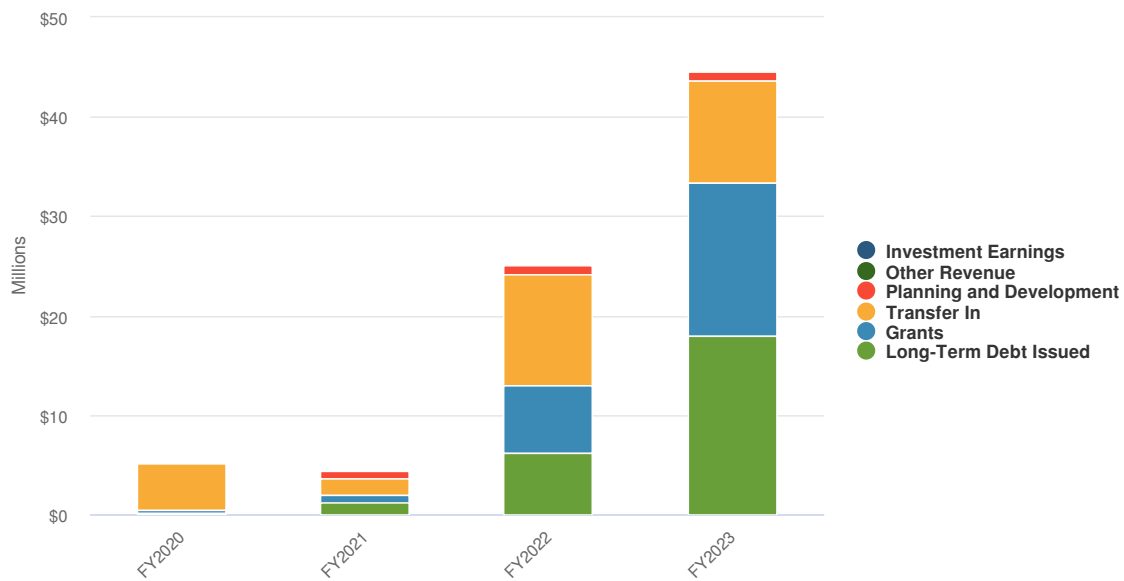
## Revenues by Source

The funding sources for the 2023 capital plan come from grants 34.5%, debt issuance 40.3% , transfers from REET, PIF, TIF, General Fund and the Transportation Benefit District 23.3%. The General Fund transfer includes \$1.55 million that is related to the receipt of SLFRF grant funding in 2021 and 2022. The city expects to issues approximately \$18 million in debt to complete a portion of the Pioneer Street widening and roundabout construction project. State and Federal grant funding awards have been received for multiple road and trail projects.

### Projected 2023 Revenues by Source



### 2023 Budgeted and Historical Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Other Revenue	\$187,998.00	\$5,200.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0%
Grants	\$362,700.00	\$414,293.65	\$713,866.48	\$6,820,300.00	\$59,335.97	\$15,362,400.00	125.2%
Planning and Development	\$224,344.45	\$41,817.47	\$718,726.94	\$846,454.00	\$0.00	\$850,000.00	0.4%
Investment Earnings	\$8.14	\$18.14	\$5.20			\$0.00	N/A
Transfer In	\$1,735,198.09	\$4,592,684.29	\$1,761,644.61	\$11,240,200.00	\$2,419,387.97	\$10,404,900.00	-7.4%
Long-Term Debt Issued		\$77,337.00	\$1,215,000.00	\$6,130,000.00	\$0.00	\$17,950,000.00	192.8%
<b>Total Revenue Source:</b>	<b>\$2,510,248.68</b>	<b>\$5,131,350.55</b>	<b>\$4,409,243.23</b>	<b>\$25,046,954.00</b>	<b>\$2,478,723.94</b>	<b>\$44,577,300.00</b>	<b>78%</b>

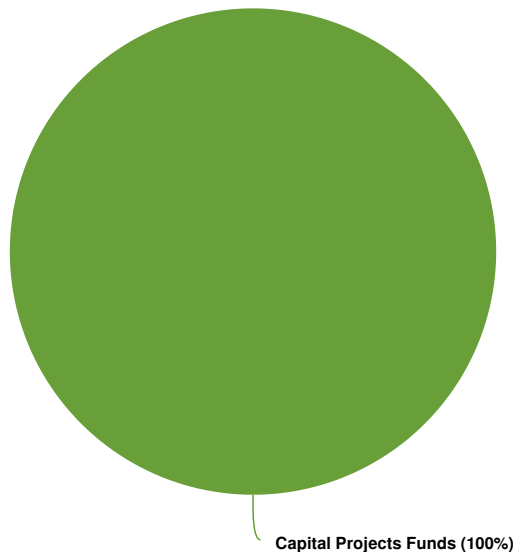
## General Capital Project Fund Expenditures

The capital plan for 2023 increases significantly due to several high priority road projects going into construction in 2023. The city will see construction on the east side of I-5 with the Pioneer Street East extension and roundabout project (\$5.8 million). On the west side of I-5 the first phase of the Pioneer widening and roundabout construction projects (\$20 million) will begin. Additional road projects are planned for Royle Road (\$4.9 million). The pavement preservation plan will increase from \$600,000 to \$1.3 million to include reconstruction of 5th Street from Union Ridge Parkway to 10th Avenue.

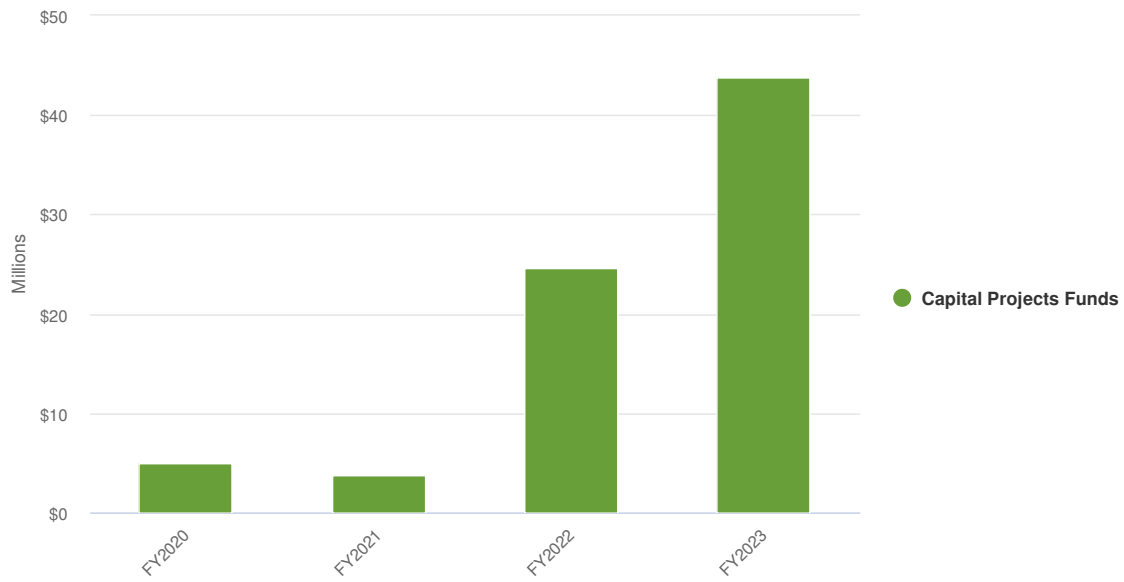
Several park and trail projects are under design and will see phase 1 improvements at Horn's Corner Park, Refuge Park and Boyse Park. Construction will continue at Overlook Park for a new splashpad which is expected to open in late spring.

Refer to the one-year capital plan for more details.

### 2023 Expenditures



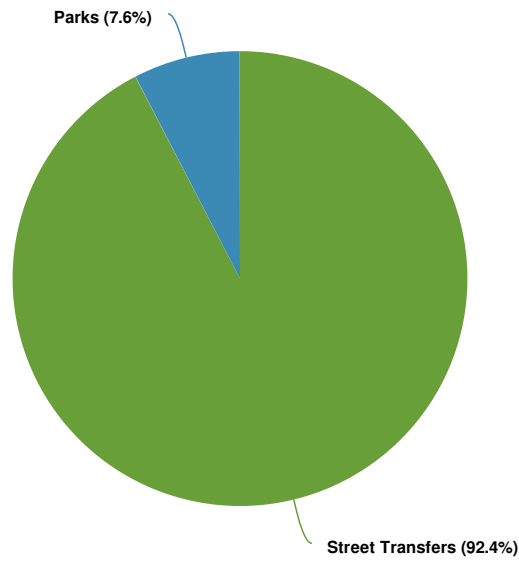
## 2023 Budgeted and Historical General Capital Project Fund Expenditures



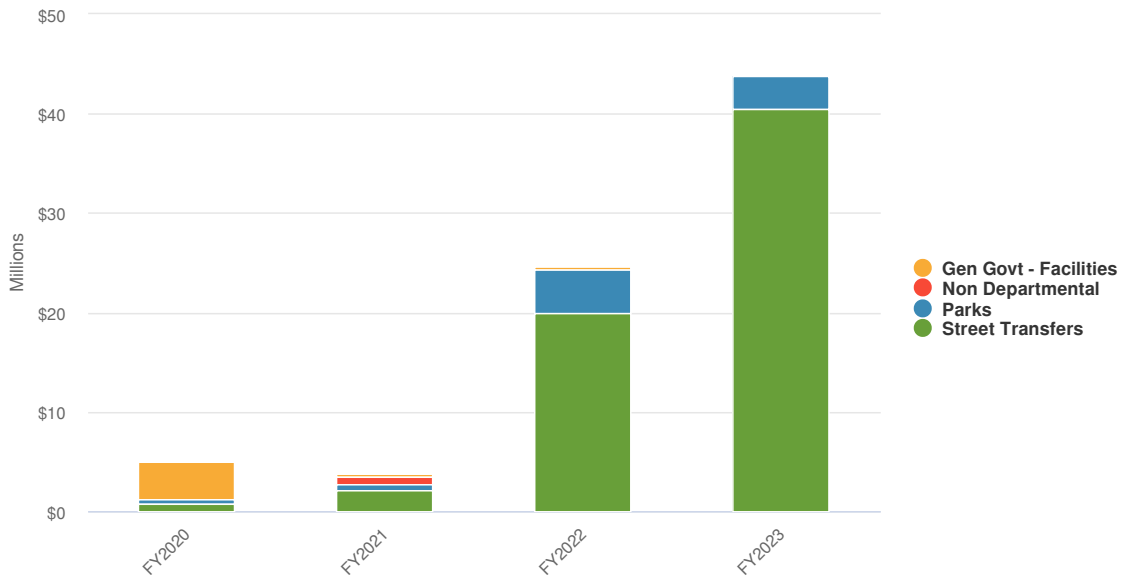
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Capital Projects Funds	\$2,213,145.09	\$5,013,540.34	\$3,777,257.90	\$24,573,500.00	\$3,303,286.72	\$43,807,300.00	78.3%
<b>Total Capital Projects Funds:</b>	<b>\$2,213,145.09</b>	<b>\$5,013,540.34</b>	<b>\$3,777,257.90</b>	<b>\$24,573,500.00</b>	<b>\$3,303,286.72</b>	<b>\$43,807,300.00</b>	<b>78.3%</b>

# Expenditures by Function

## 2023 Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

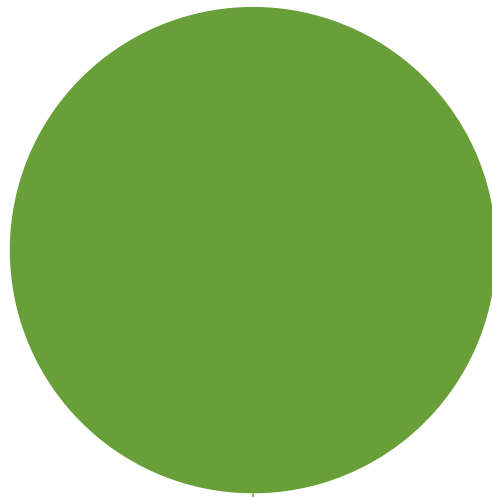


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Gen Govt - Facilities	\$0.00	\$3,852,789.58	\$253,607.18	\$274,000.00	\$69,355.12	\$0.00	-100%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Cemetery	\$28,997.00					\$0.00	N/A
Street Transfers	\$548,095.75	\$754,434.73	\$2,153,343.93	\$20,000,300.00	\$2,420,453.05	\$40,480,300.00	102.4%
Parks	\$1,537,102.34	\$406,316.03	\$620,306.79	\$4,299,200.00	\$813,478.55	\$3,327,000.00	-22.6%
Non Departmental			\$750,000.00			\$0.00	N/A
Transfers	\$98,950.00					\$0.00	N/A
<b>Total Expenditures:</b>	<b>\$2,213,145.09</b>	<b>\$5,013,540.34</b>	<b>\$3,777,257.90</b>	<b>\$24,573,500.00</b>	<b>\$3,303,286.72</b>	<b>\$43,807,300.00</b>	<b>78.3%</b>

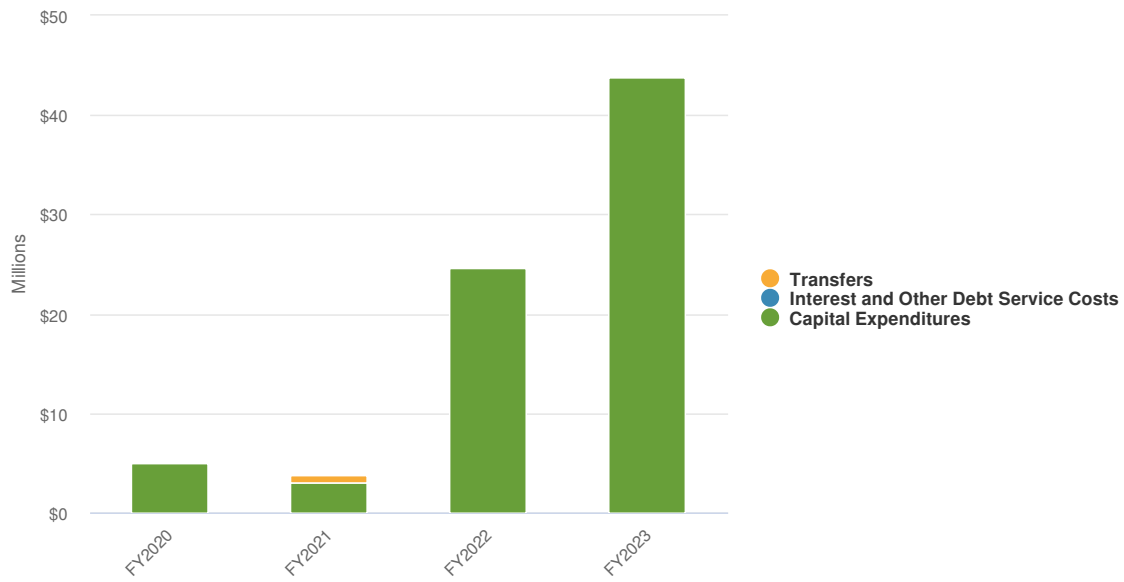
## Expenditures by Expense Type

### 2023 Budgeted Expenditures by Expense Type



Capital Expenditures (100%)

### Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Capital Expenditures	\$2,114,195.09	\$4,994,627.34	\$3,027,257.90	\$24,573,500.00	\$3,303,286.72	\$43,807,300.00	78.3%
Interest and Other Debt Service Costs		\$18,913.00				\$0.00	N/A
Transfers	\$98,950.00	\$0.00	\$750,000.00	\$0.00	\$0.00	\$0.00	0%
<b>Total Expense Objects:</b>	<b>\$2,213,145.09</b>	<b>\$5,013,540.34</b>	<b>\$3,777,257.90</b>	<b>\$24,573,500.00</b>	<b>\$3,303,286.72</b>	<b>\$43,807,300.00</b>	<b>78.3%</b>

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



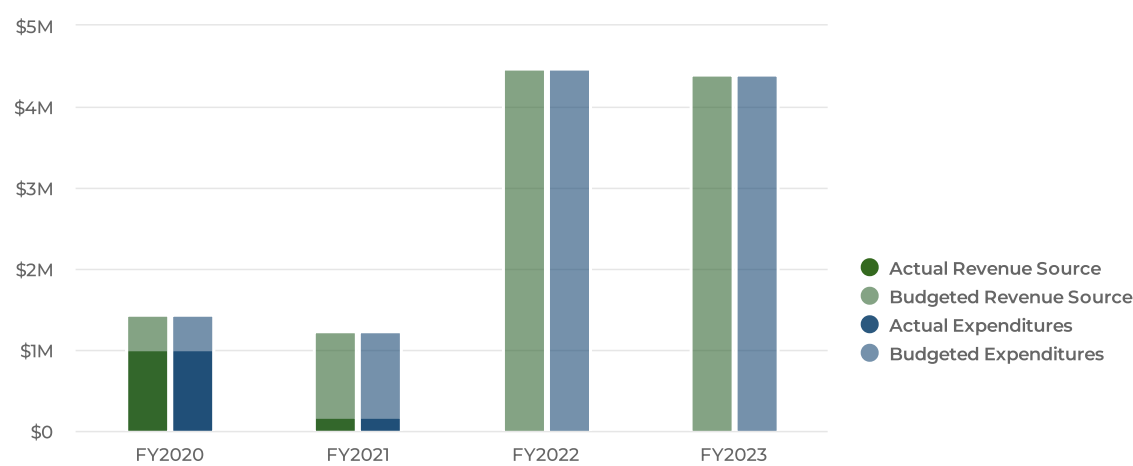
## Water Utility Capital Fund

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

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

### Summary

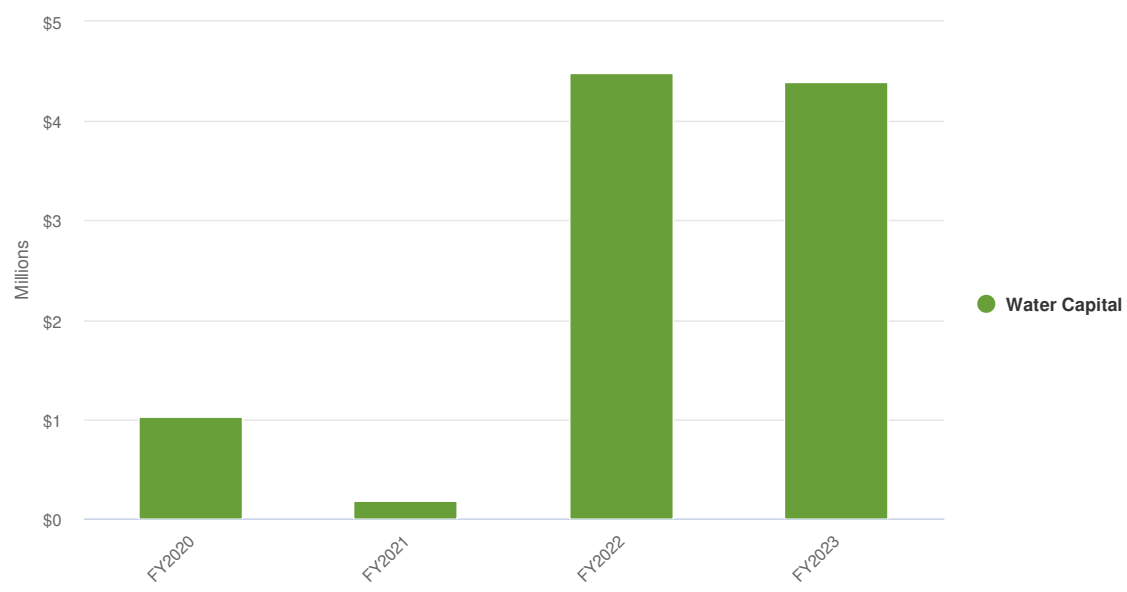
The Water Utility Capital Fund projected 2023 revenue budget is \$4.4 million, which represents a 1.8% decrease over the amended 2022 budget. Budgeted expenditures will decrease \$82,500 million or 1.8% over the amended 2022 budget. The 2023 expense budget is \$4.4 million.



### 2023 Water Utility Capital Fund Revenue

The Water Utility Capital Fund revenue budget will see a slight decrease in revenue in 2023 due to reduced project costs.

2023 Budgeted and Historical Water Utility Capital Fund Revenue

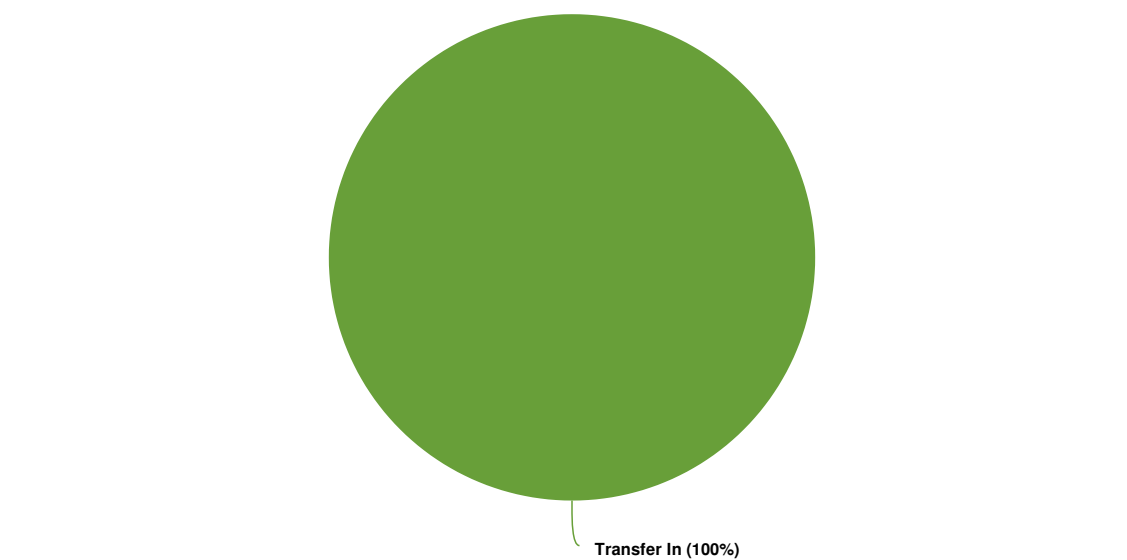


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water Capital	\$739,292.00	\$1,025,723.79	\$177,276.42	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%
Total Water Capital:	\$739,292.00	\$1,025,723.79	\$177,276.42	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%

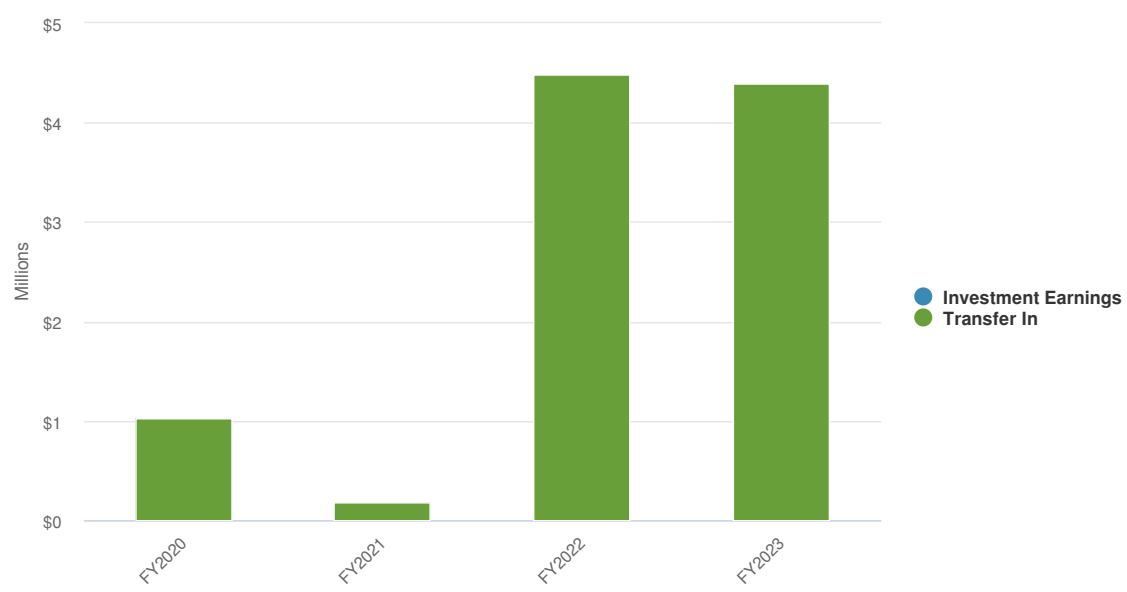
# Revenues by Source

Transfers from the water operating and Water SDC funds make up 100% of the revenue source for the Water Etility Capital Fund. The majority of the transfer funding is related to projects eligible for Water SDC funding.

Projected 2023 Revenues by Source



2023 Budgeted and Historical Revenues by Source



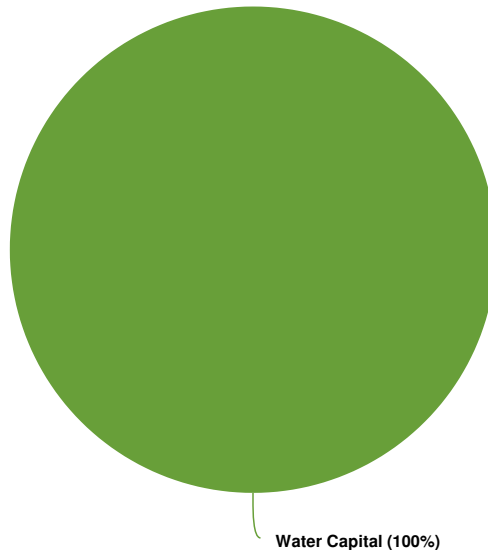
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Investment Earnings	\$3.99	\$2.92	\$0.40			\$0.00	N/A
Transfer In	\$739,288.01	\$1,025,720.87	\$177,276.02	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%
<b>Total Revenue Source:</b>	<b>\$739,292.00</b>	<b>\$1,025,723.79</b>	<b>\$177,276.42</b>	<b>\$4,482,500.00</b>	<b>\$29,042.10</b>	<b>\$4,400,000.00</b>	<b>-1.8%</b>

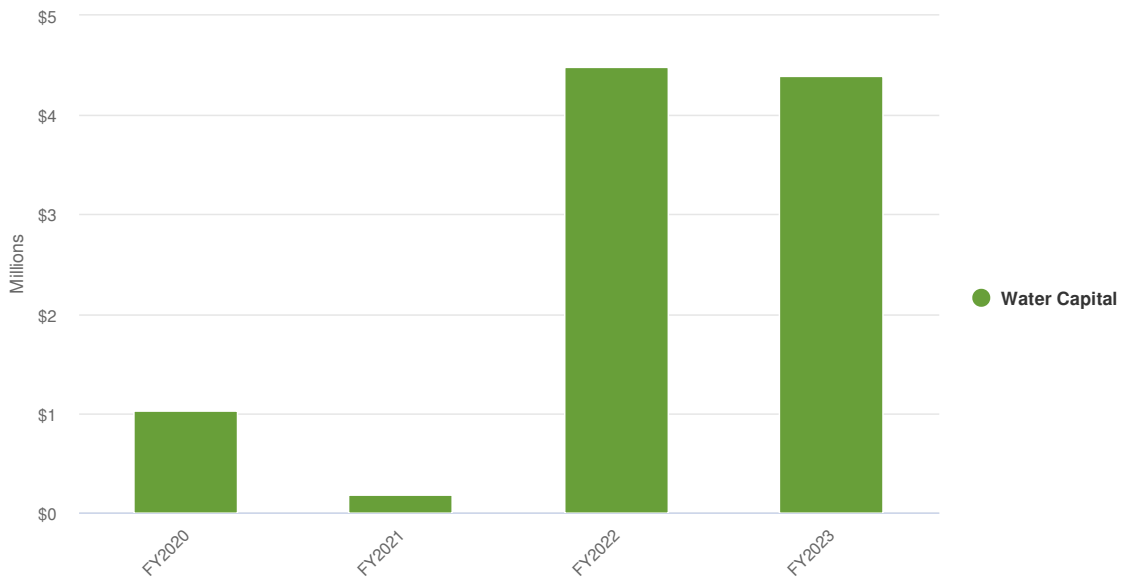
## 2023 Water Utility Capital Fund Expenditures

The 2023 expenditures include design of a new water reservoir on the east side of I-5 in the Union Ridge area of town, a new water line along Royle Road that will complete the water system along this stretch of road, completion of design and construction of an upgrade to the downtown water lines that upsize water lines from 4" to 8" lines, and construction of a test well in the new Kennedy wells fields off of Hillhurst Road at the south end of the city limits. Refer to the one-year capital plan for more detail.

### 2023 Expenditures



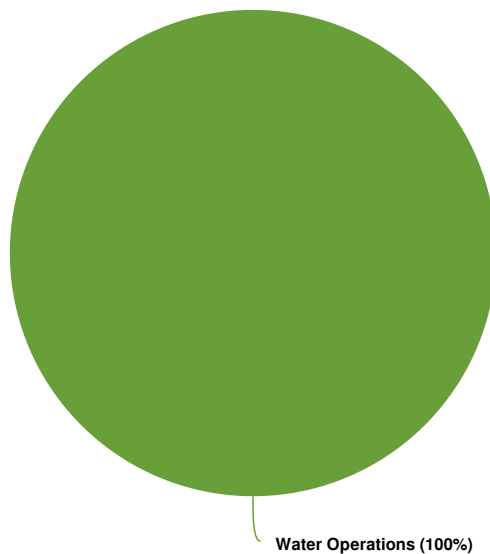
## 2023 Budgeted and Historical Water Utility Capital Fund Expenditures



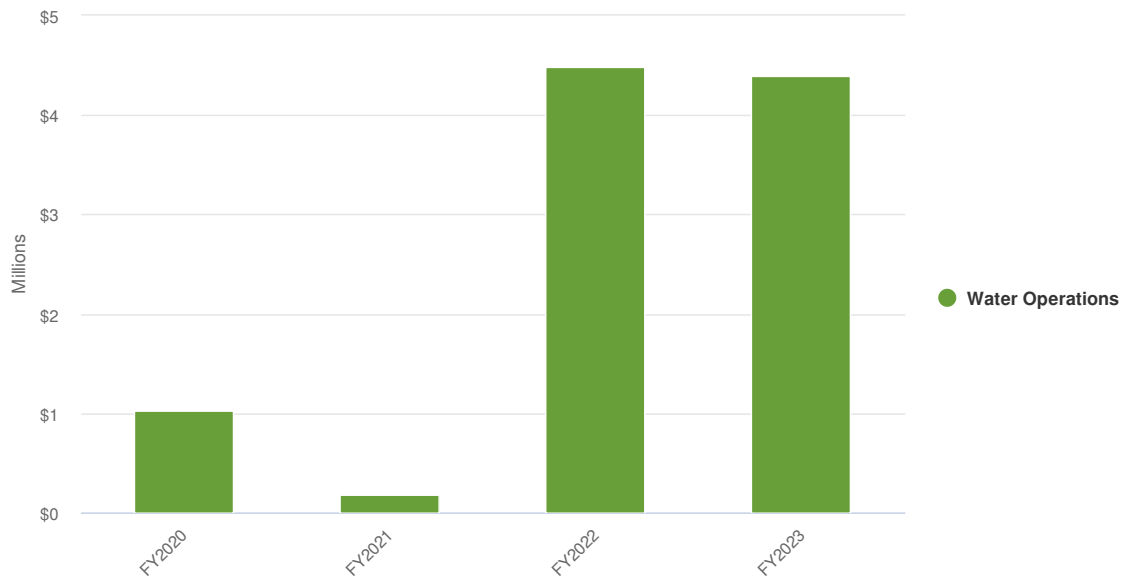
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water Capital	\$739,288.01	\$1,025,720.87	\$177,276.02	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%
Total Water Capital:	\$739,288.01	\$1,025,720.87	\$177,276.02	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%

## Expenditures by Function

### 2023 Budgeted Expenditures by Function



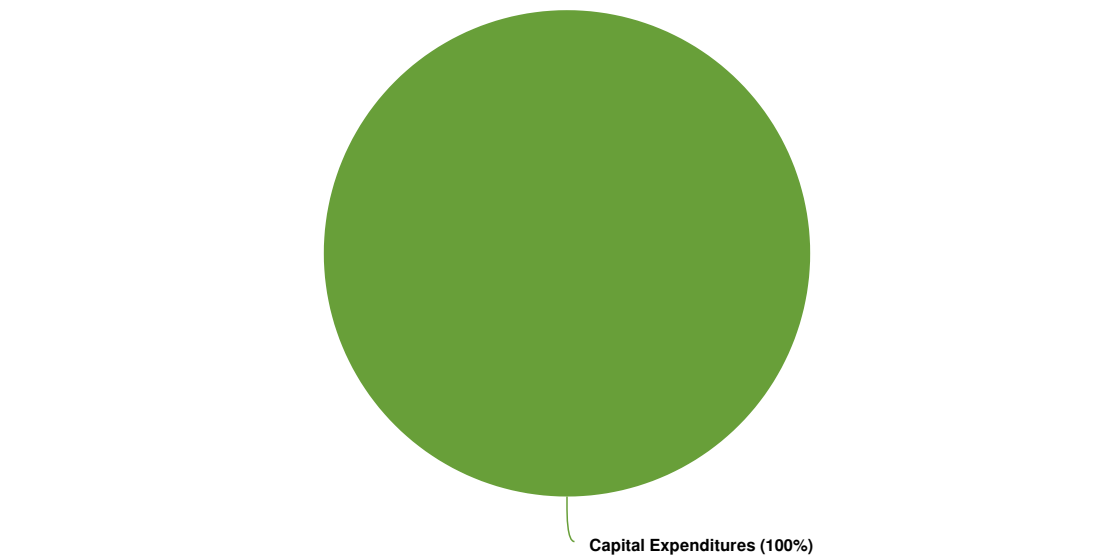
### 2023 Budgeted and Historical Expenditures by Function



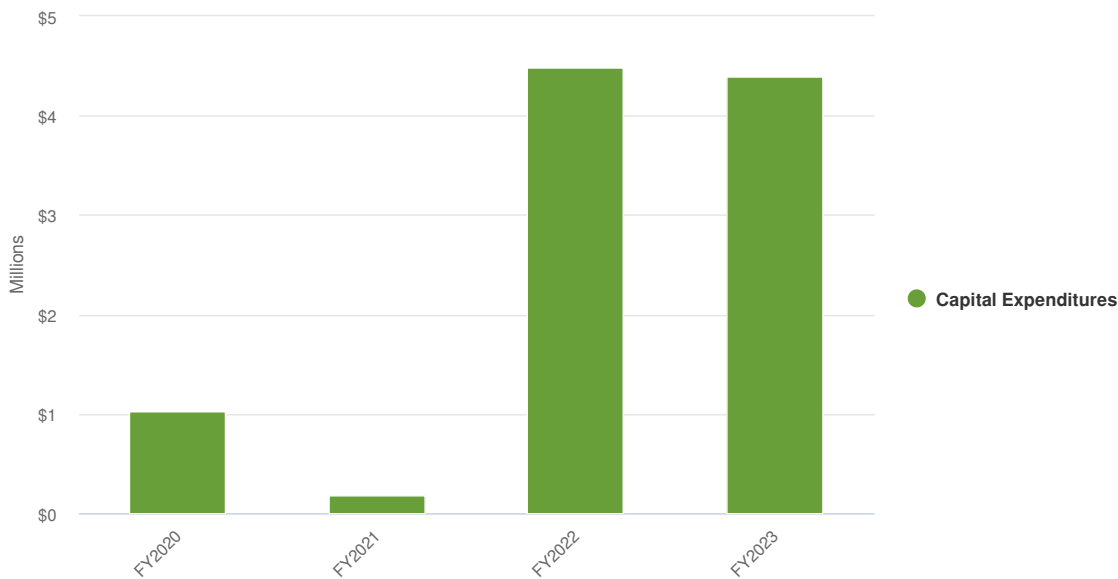
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Water Operations	\$739,288.01	\$1,025,720.87	\$177,276.02	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%
<b>Total Expenditures:</b>	<b>\$739,288.01</b>	<b>\$1,025,720.87</b>	<b>\$177,276.02</b>	<b>\$4,482,500.00</b>	<b>\$29,042.10</b>	<b>\$4,400,000.00</b>	<b>-1.8%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Capital Expenditures	\$666,275.88	\$1,025,720.87	\$177,276.02	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Transfers	\$73,012.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$739,288.01	\$1,025,720.87	\$177,276.02	\$4,482,500.00	\$29,042.10	\$4,400,000.00	-1.8%



## Storm Water Utility Capital Fund

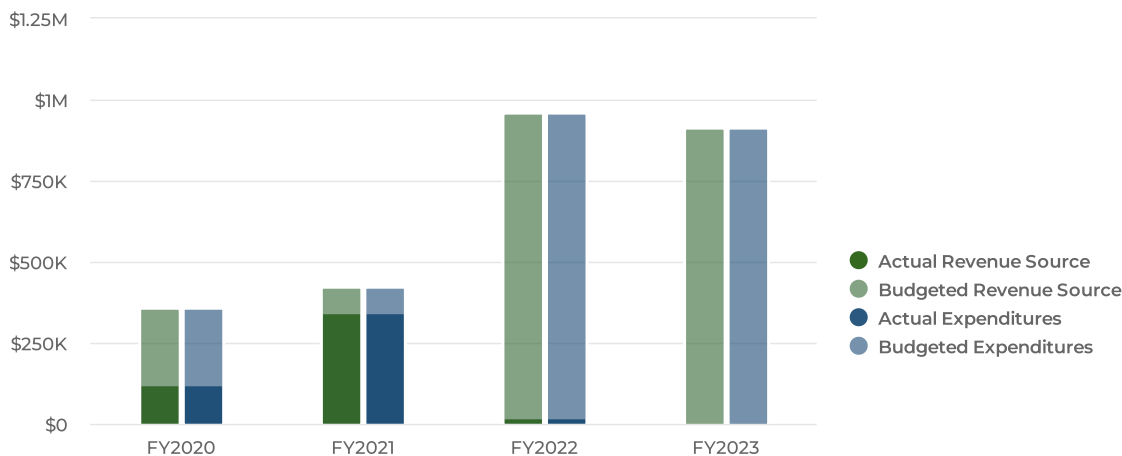
The Storm Water Utility Capital Project Fund is used to account for capital construction projects associated with the storm water utility fund. Public Works staff is used to manage and oversee the capital projects, and the design, engineering and construction activities are conducted under contractual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

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

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

### Summary

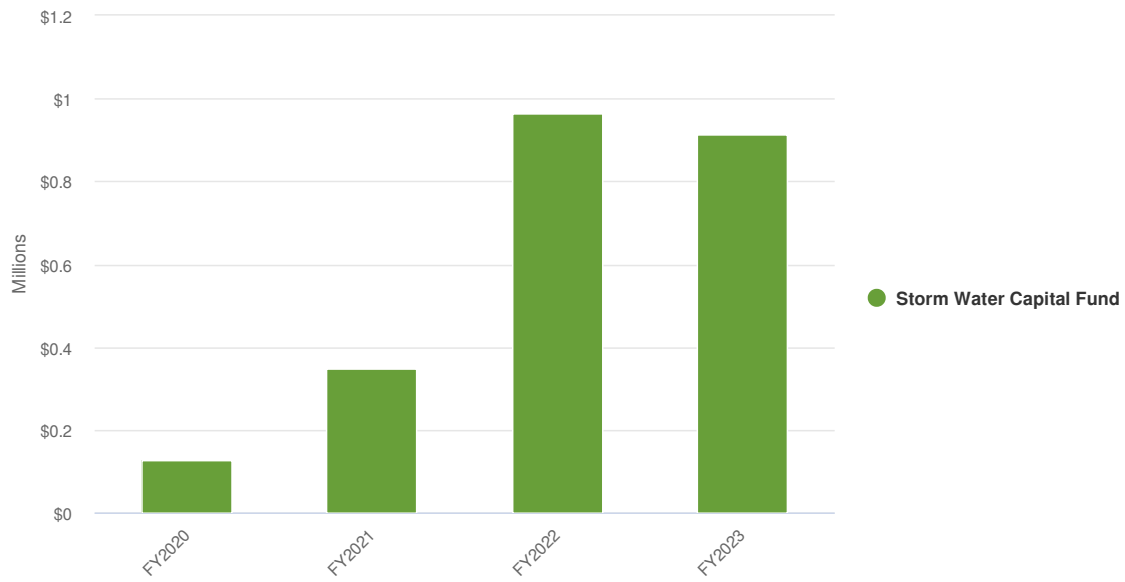
The Storm Water Capital Utility Fund's projected 2023 revenue budget is \$915,000, which represents a 5.2% decrease over the amended 2022 budget. Budgeted expenditures will also decrease \$50,000 or 5.2% over the amended 2022 budget. The 2023 expense budget is \$915,000.



### Storm Water Utility Capital Revenue

The Storm Water Utility Capital Fund revenue budget will see a slight decrease in revenue in 2023 due to design of the repair and upgrade of the S 56th Way storm pipe being completed in 2022..

## 2023 Budgeted and Historical Storm Water Utility Capital Fund Revenue

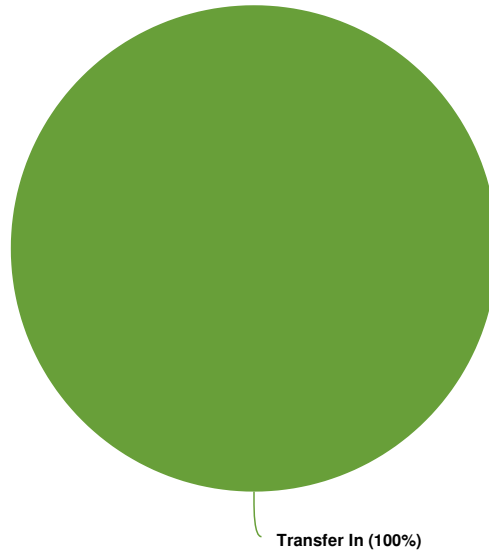


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Storm Water Capital Fund	\$386,440.54	\$126,943.41	\$348,071.05	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%
<b>Total Storm Water Capital Fund:</b>	<b>\$386,440.54</b>	<b>\$126,943.41</b>	<b>\$348,071.05</b>	<b>\$965,000.00</b>	<b>\$22,359.89</b>	<b>\$915,000.00</b>	<b>-5.2%</b>

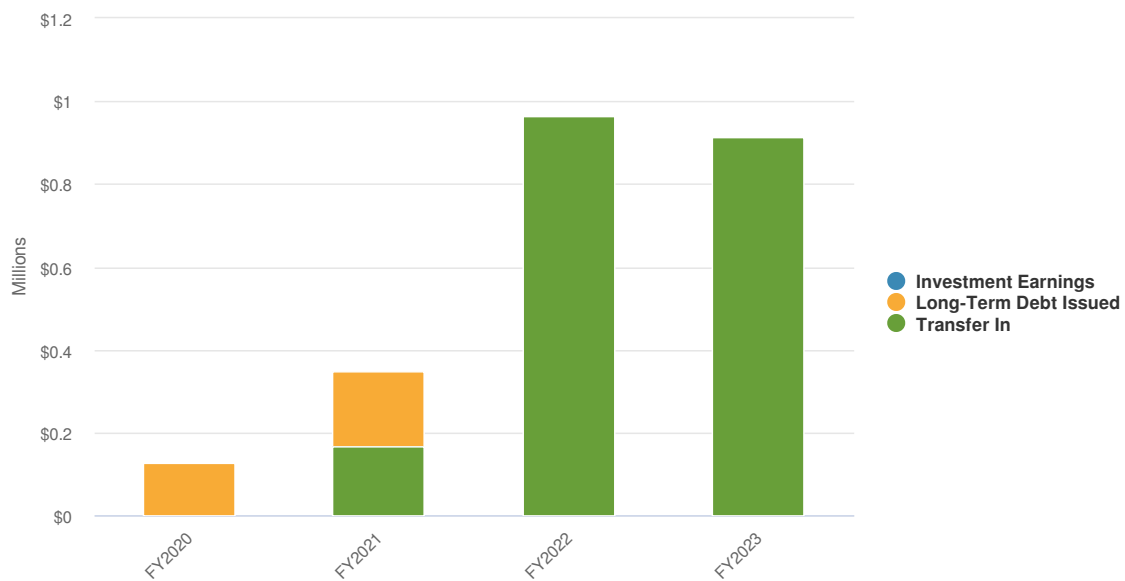
## Revenues by Source

Transfers make up 100% of the revenue for capital projects in the storm water utility capital fund. The majority of the transfers come from the General Fund and are related to the receipt of SLFRF funds in 2021 and 2022 and will construct the regional storm water facility. The remaining transfer is from the Real Estate Excise Tax Fund.

### Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



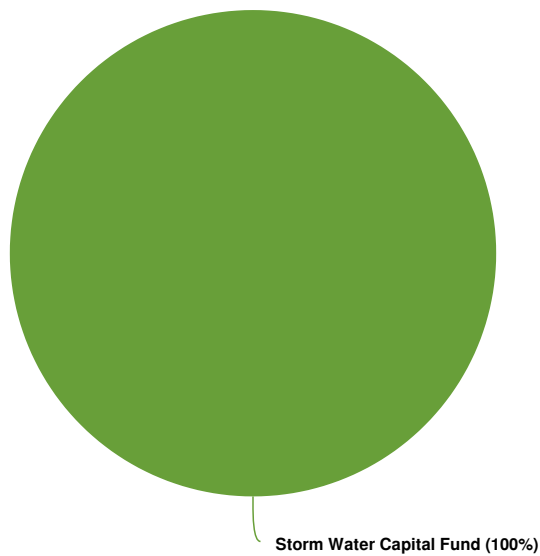
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Grants	\$150,000.00					\$0.00	N/A
Investment Earnings	\$0.14	\$0.22	\$0.05			\$0.00	N/A
Transfer In	\$236,440.40		\$165,662.64	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%
Long-Term Debt Issued		\$126,943.19	\$182,408.36			\$0.00	N/A
<b>Total Revenue Source:</b>	<b>\$386,440.54</b>	<b>\$126,943.41</b>	<b>\$348,071.05</b>	<b>\$965,000.00</b>	<b>\$22,359.89</b>	<b>\$915,000.00</b>	<b>-5.2%</b>

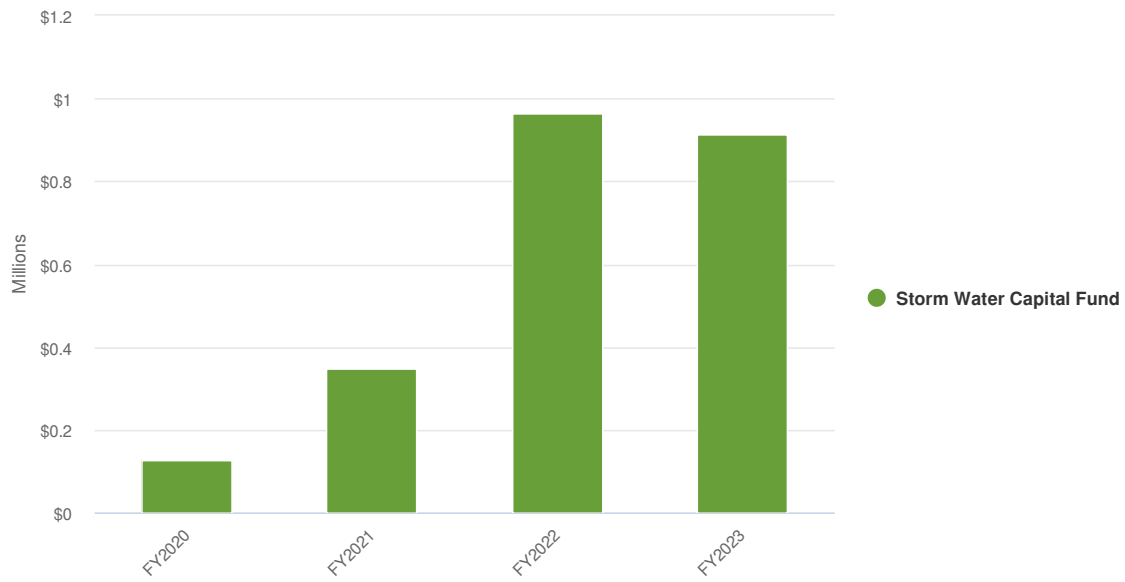
## 2023 Storm Water Utility Capital Fund Expenditures

The 2023 capital expenditures include two projects. Design and construction of a regional storm water facility at the north west corner of Pioneer and 56th near the I-5 junction and repair of a failed storm water pipe on South 56th Way. Refer to the one-year capital plan for more detail.

### 2023 Expenditures



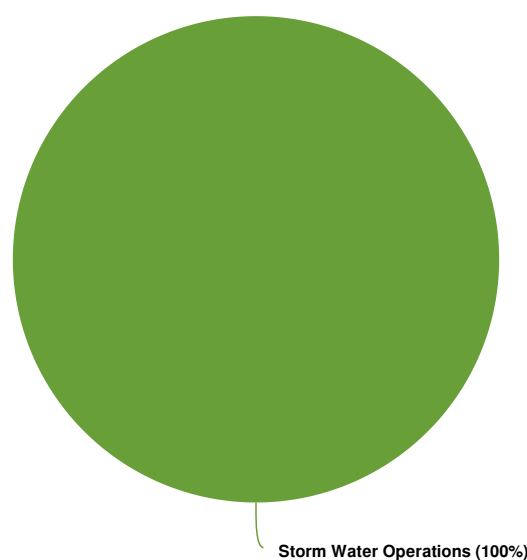
## 2023 Budgeted and Historical Storm Water Utility Capital Fund Expenditures



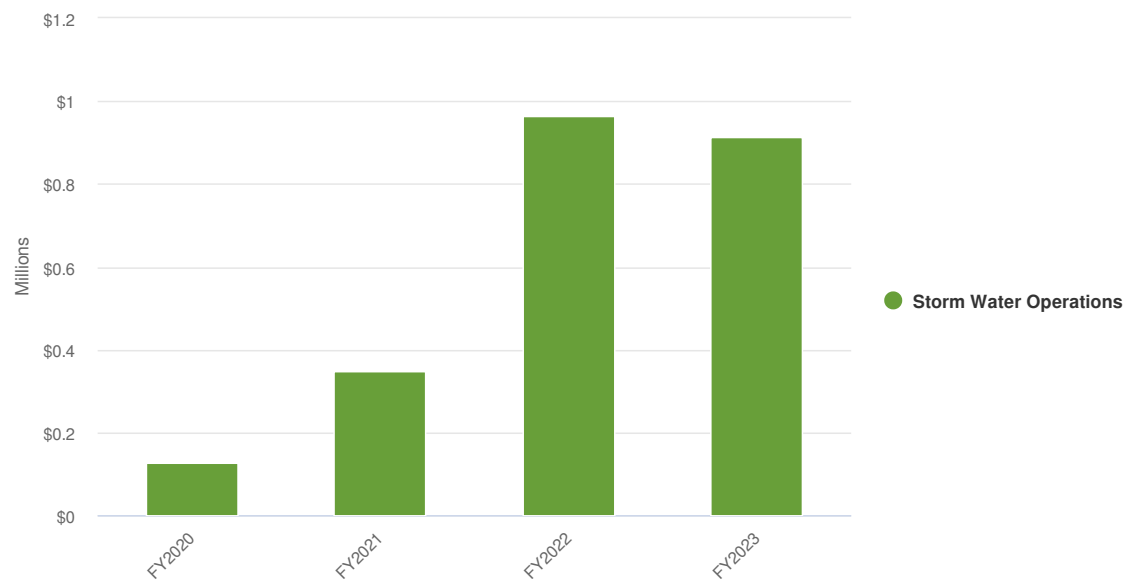
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Storm Water Capital Fund	\$386,440.40	\$126,943.19	\$348,071.00	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%
<b>Total Storm Water Capital Fund:</b>	<b>\$386,440.40</b>	<b>\$126,943.19</b>	<b>\$348,071.00</b>	<b>\$965,000.00</b>	<b>\$22,359.89</b>	<b>\$915,000.00</b>	<b>-5.2%</b>

# Expenditures by Function

## 2023 Budgeted Expenditures by Function



## 2023 Budgeted and Historical Expenditures by Function

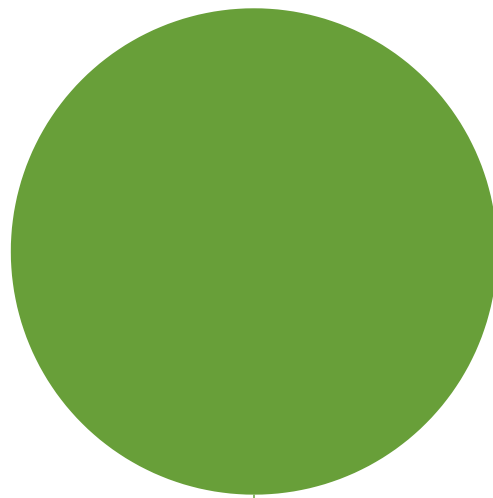


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Storm Water Operations	\$386,440.40	\$126,943.19	\$348,071.00	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expenditures:	\$386,440.40	\$126,943.19	\$348,071.00	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%

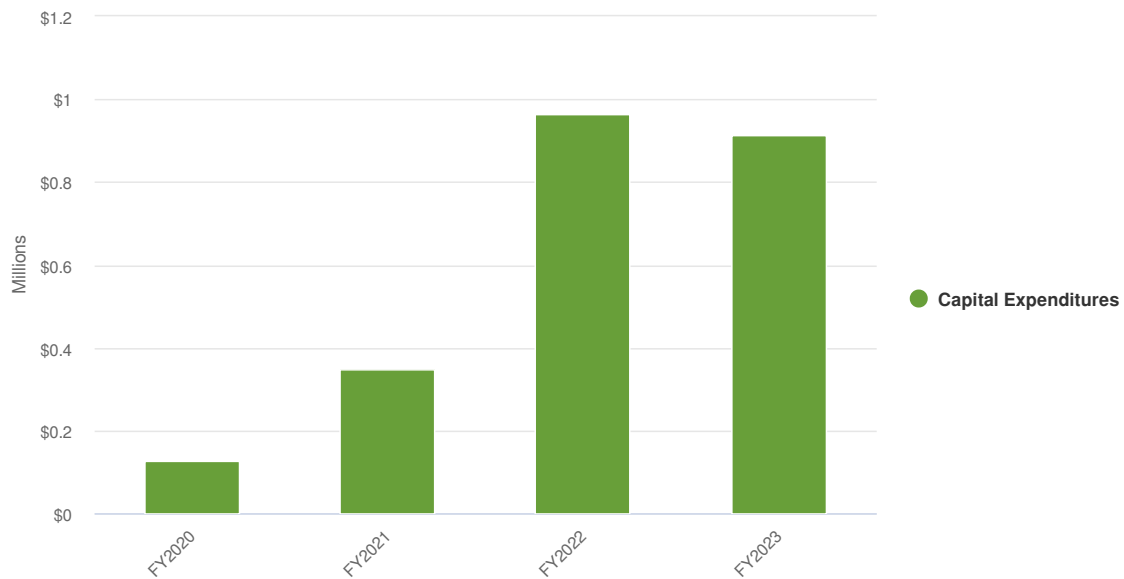
## Expenditures by Expense Type

### 2023 Budgeted Expenditures by Expense Type



Capital Expenditures (100%)

### 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Capital Expenditures	\$386,440.40	\$126,943.19	\$348,071.00	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%
Total Expense Objects:	\$386,440.40	\$126,943.19	\$348,071.00	\$965,000.00	\$22,359.89	\$915,000.00	-5.2%

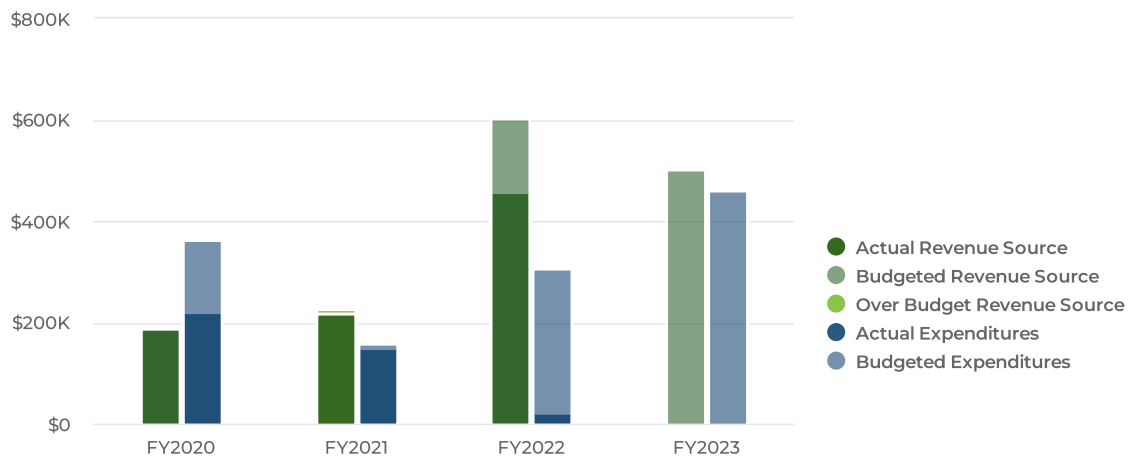


## Equipment Replacement Fund

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

### Summary

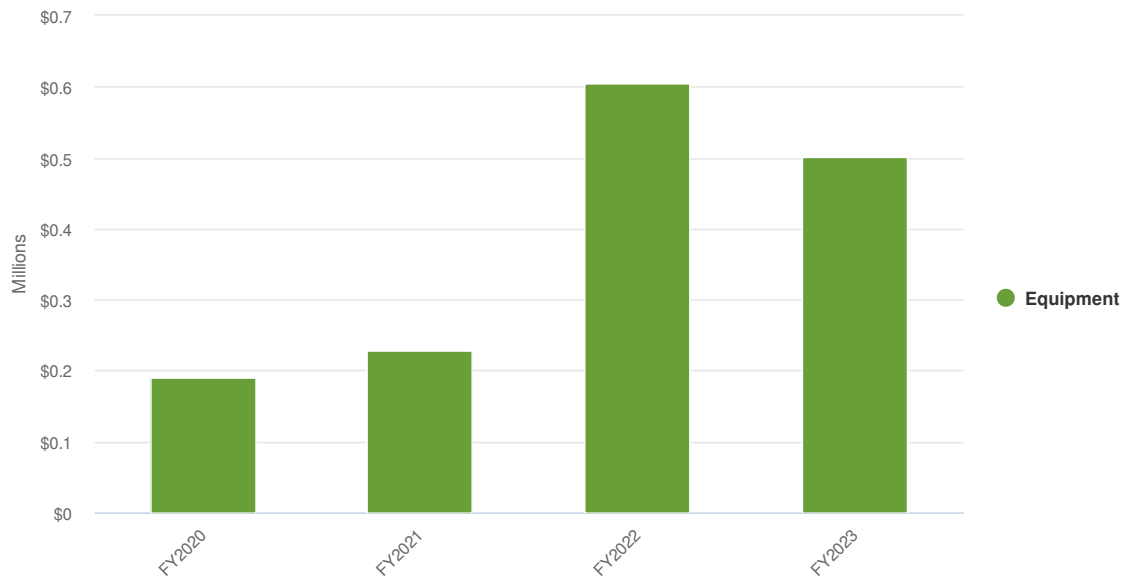
The Equipment Replacement Fund (ERF) projected 2023 revenue budget is \$502,225, which represents a 17% decrease over the amended 2022 budget. Budgeted expenditures will increase \$151,800 or 49.1% over the amended 2022 budget. The 2023 expense budget is \$460,800.



### 2023 ERF Revenue

The 2023 revenue is from transfers from each of the operating funds, General, Streets, Water and Storm Water, along with the Community Development Department for building inspector vehicle replacement.

### 2023 Budgeted and Historical ERF Revenue

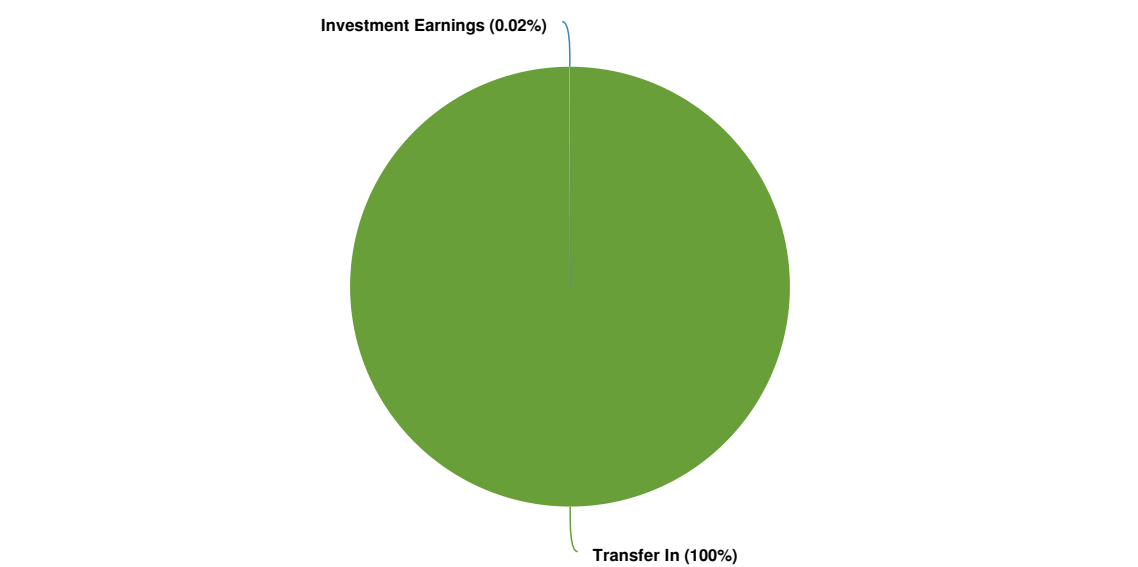


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Equipment	\$0.00	\$190,122.03	\$228,783.79	\$605,040.00	\$458,686.25	\$502,225.00	-17%
<b>Total Equipment:</b>	<b>\$0.00</b>	<b>\$190,122.03</b>	<b>\$228,783.79</b>	<b>\$605,040.00</b>	<b>\$458,686.25</b>	<b>\$502,225.00</b>	<b>-17%</b>

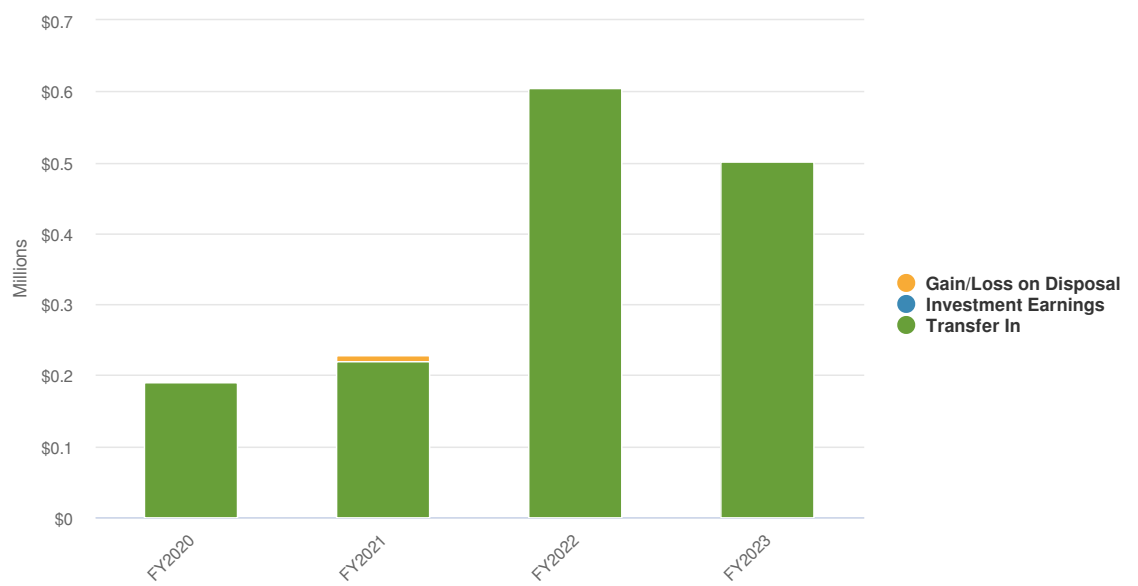
# Revenues by Source

The total revenue budget from transfers is \$502,100. The General Fund is \$338,000, the Water fund is \$41,900, the Storm Water Fund is \$40,600, the Street Fund is \$51,000 and the Community Development Department is \$30,600. Additionally a small amount of investment interest is forecast at \$125.

Projected 2023 Revenues by Source



2023 Budgeted and Historical Revenues by Source



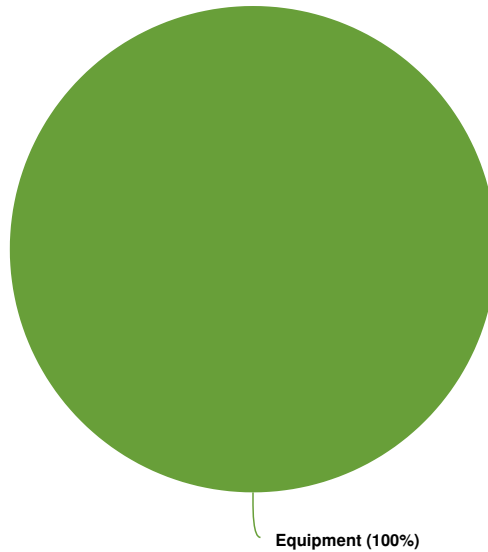
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Investment Earnings	\$0.00	\$34.03	\$4.79	\$125.00	\$0.00	\$125.00	0%
Transfer In	\$0.00	\$190,088.00	\$218,892.00	\$604,915.00	\$453,686.25	\$502,100.00	-17%
Gain/Loss on Disposal			\$9,887.00	\$0.00	\$5,000.00	\$0.00	0%
<b>Total Revenue Source:</b>	<b>\$0.00</b>	<b>\$190,122.03</b>	<b>\$228,783.79</b>	<b>\$605,040.00</b>	<b>\$458,686.25</b>	<b>\$502,225.00</b>	<b>-17%</b>

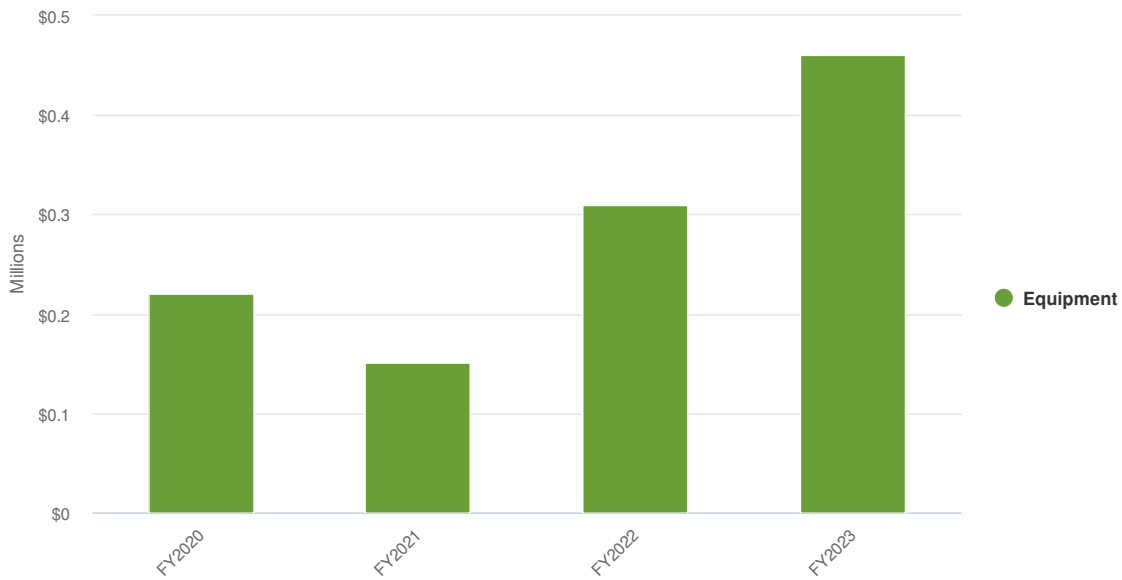
## 2023 ERF Expenditures

The 2023 expenditures include the replacement of six vehicles and two mowers. Two vehicles will be replaced by the General Government, one patrol vehicle in Public Safety, one Park Department vehicle, and two water vehicles. In addition, two mowers will be replaced in the Parks Department. See the one-year capital plan for more detail.

### 2023 Expenditures



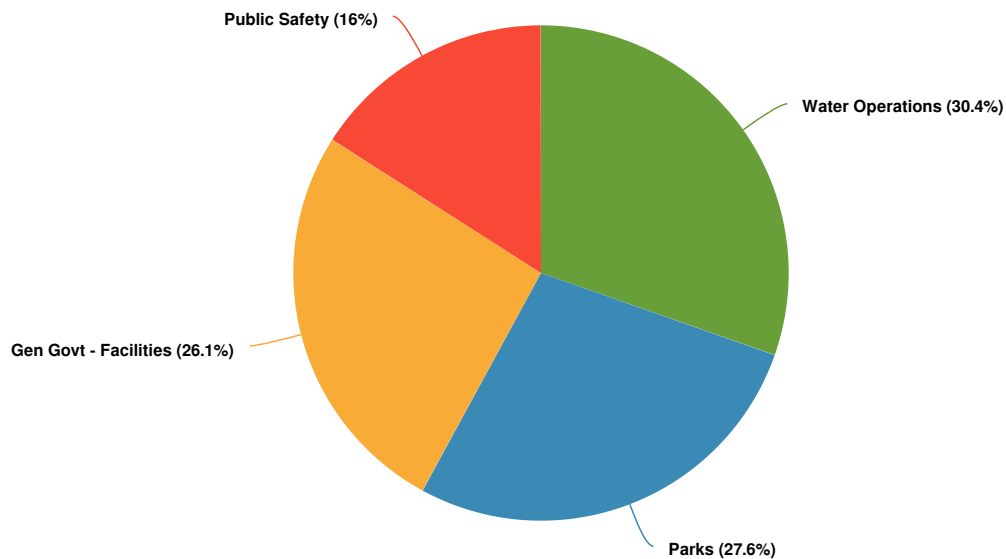
## 2023 Budgeted and Historical ERF Expenditures



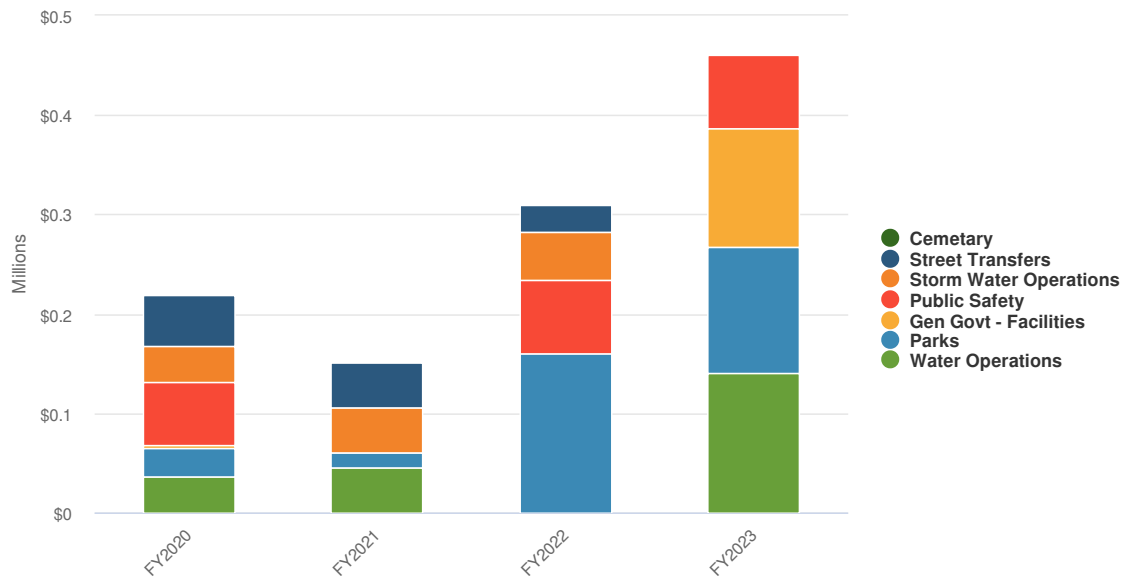
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Equipment	\$0.00	\$220,886.66	\$150,351.48	\$309,000.00	\$24,399.98	\$460,800.00	49.1%
<b>Total Equipment:</b>	<b>\$0.00</b>	<b>\$220,886.66</b>	<b>\$150,351.48</b>	<b>\$309,000.00</b>	<b>\$24,399.98</b>	<b>\$460,800.00</b>	<b>49.1%</b>

## Expenditures by Function

### 2023 Budgeted Expenditures by Function



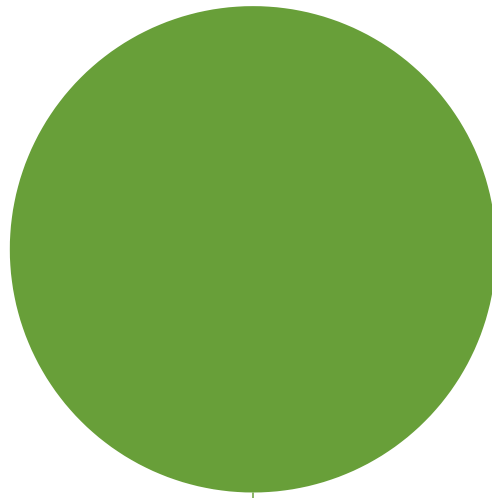
## 2023 Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Gen Govt - Facilities	\$0.00	\$3,766.51	\$0.00			\$120,300.00	N/A
Public Safety		\$62,365.75		\$74,000.00	\$0.00	\$73,500.00	-0.7%
Cemetery	\$0.00	\$1,883.26				\$0.00	N/A
Street Transfers	\$0.00	\$52,083.58	\$45,105.44	\$26,500.00	\$0.00	\$0.00	-100%
Parks	\$0.00	\$28,603.36	\$15,035.16	\$160,500.00	\$24,399.98	\$127,000.00	-20.9%
Water Operations	\$0.00	\$36,092.10	\$45,105.44			\$140,000.00	N/A
Storm Water Operations	\$0.00	\$36,092.10	\$45,105.44	\$48,000.00	\$0.00	\$0.00	-100%
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$220,886.66</b>	<b>\$150,351.48</b>	<b>\$309,000.00</b>	<b>\$24,399.98</b>	<b>\$460,800.00</b>	<b>49.1%</b>

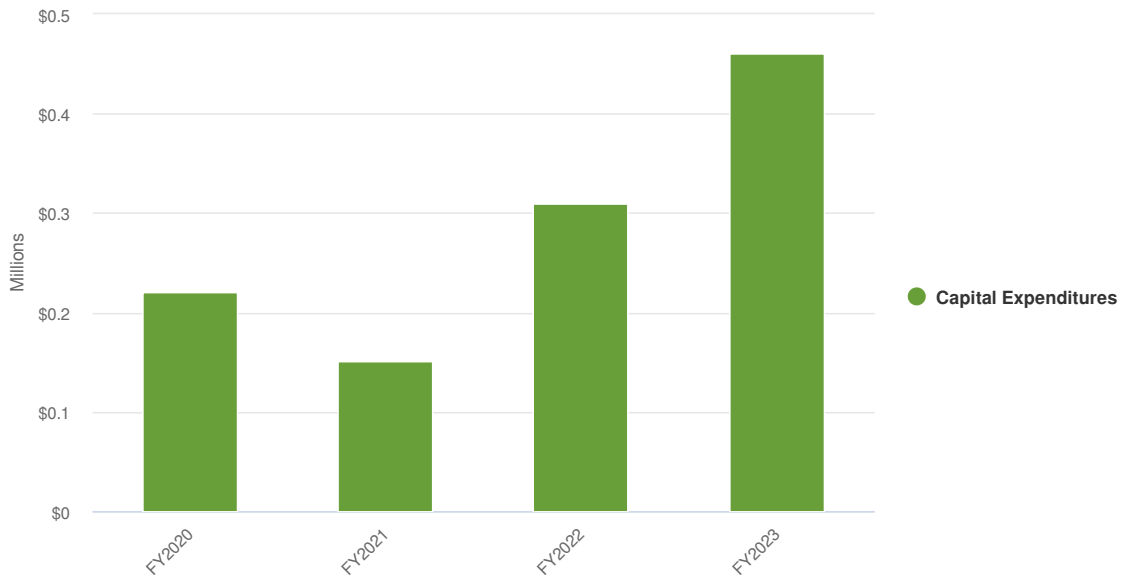
## Expenditures by Expense Type

### 2023 Budgeted Expenditures by Expense Type



Capital Expenditures (100%)

### 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Capital Expenditures	\$0.00	\$220,886.66	\$150,351.48	\$309,000.00	\$24,399.98	\$460,800.00	49.1%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$0.00	\$220,886.66	\$150,351.48	\$309,000.00	\$24,399.98	\$460,800.00	49.1%

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## **FUNDING SOURCES**

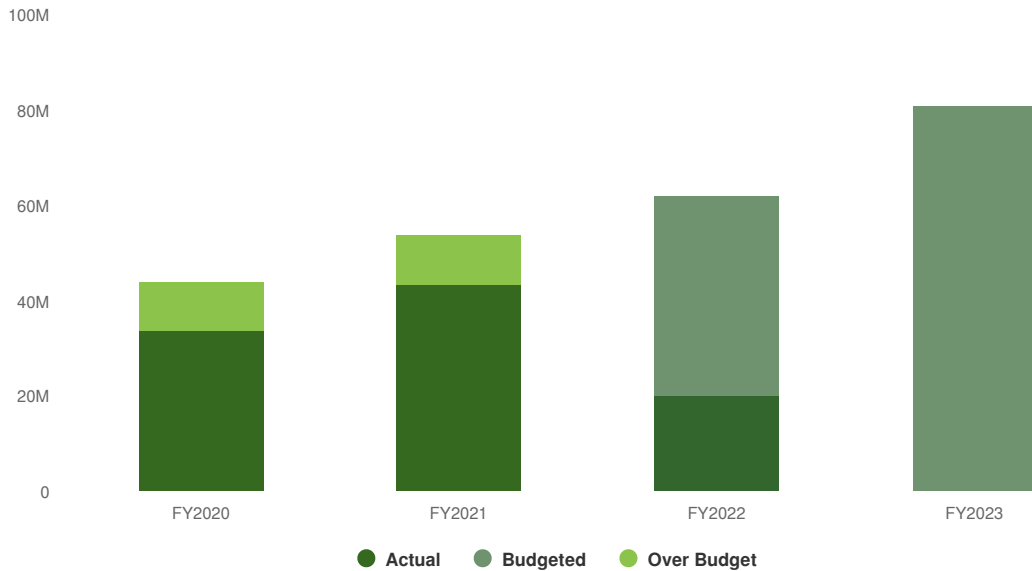
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## 2023 Revenue Source Summary

The 2023 revenue budget is forecast to increase 30.4% when compared to the amended 2022 budget. The City anticipates issuing approximately \$18 million in new debt to complete a project to widen Pioneer Street and construct a new roundabout at 51st and Pioneer. The City has been awarded multiple grants to continue additional road and trail projects within the city. Ongoing revenues such as property tax, sales and use tax, and utility taxes will also continue to see growth due to the increased household growth over the past few years. Development revenues will see a decrease as single family residential permit revenues are expected to decline in 2023.

**\$80,928,140** **\$18,871,095**  
(30.41% vs. prior year)

### Sources Proposed and Historical Budget vs. Actual



# 2023 Revenue by Source

## MAJOR DRIVERS FOR REVENUE VARIANCES

### Property Tax

The expected 14.4% property tax increase for 2023, when compared to the amended 2022 budget, is due to increased new construction (\$342.4 million assessed value) in single-family residential housing and commercial retail businesses. The city is planning to increase the property tax to the statutory maximum of 1% in 2023. The 1% increase adds \$19,241 to the 2023 levy amount.

### Retail Sales Tax

The projected 27.1% revenue increase in 2023 is related to an anticipated increase in retail sales tax related to new commercial growth, online sales tax receipts and a new public safety related sales tax which is expected to begin in January 2023.

### Utility Tax

Utility taxes are expected to increase by 17.5% when compared to the amended 2022 budget. The increase is related to a continued growth in new households over the past two years. The forecast is for a 12% increase in new households along with new commercial businesses opening their doors in 2023.

### Real Estate Excise Tax

Real Estate Excise Tax is expected to increase 14% when compared to the amended 2022 budget. The tax comes from sales of real property. Market values have increased substantially over the past two years and are expected to stabilize as the housing market slows down but not depreciate in value significantly. The city is forecasting 400 new single family residential permits in 2023 and expects the construction to be completed and sold. Several commercial properties are also on the market and are expected to sell in 2023.

### Planning and Development Revenue

Development revenue is expected to decrease 9.2% in 2023 when compared to the amended 2022 budget. The forecast is for single family residential permit applications to be down from 500 in 2022 to 400 in 2023. The City is already seeing a reduction in applications for residential permitting. Commercial permitting will stay steady in 2023 as several projects are in either land use, engineering or under construction. The City expects several commercial projects to be constructed between 2023 and 2024.

### Charges for Services

Charges for services are a small part of the General Fund budget, including a few services offered to the public, such as concealed pistol licenses. The main charge for service in the General Fund is related to an indirect cost allocated to the Water and Storm Water Utility Funds and the Community Development Department. Charges for Services are expected to increase 129% when compared to the amended 2022 budget. A large portion of this increase is due to the indirect allocation to the Community Development Department that has not been budgeted in past years and was completed through a year-end accounting entry, since the department is included in the General Fund.

Charges for service for both water and storm water services are user fees charged to the customer to cover the cost of offering the service. Rates are based on a utility rate model that is updated annually to estimate the revenue needs to receive 100% cost recovery for the service provided.

Charges for service are expected to increase 9.8% and 16% in the Water Utility and Storm Water Utility respectively. The increase is due to an increase in household accounts of 12% and a related increase in water usage. For Storm Water, the rates are based on Equivalent Dwelling Units (EDU) and the increase in additional large commercial buildings will increase the EDU's calculated in the overall fees.

### Intergovernmental Revenue

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

The intergovernmental revenue in the General Fund is expected to increase 18.1% in 2023 when compared to the amended 2022 budget. The intergovernmental revenue in the Street Fund, which consists mainly of vehicle motor fuel and multi-modal taxes is expected to increase 18.1% when compared to the amended 2022 budget. The increases for both funds are related to the significant population increase from 2021 to 2022.

## Grants

Grant revenue is expected to increase overall by 88.2% in 2023 when compared to the amended 2022 budget. The total grant funds received in 2023 is expected to be \$15.5 million. The General Fund grant revenue will decrease due to the one time receipt in 2021 and 2022 of SLFRF grant funds related to the American Rescue Plan Act (ARPA).

The increase is driven by a \$5.8 Million grant for the S Pioneer St Ext/Roundabout, a \$5.0 Million grant for the I-5 Access Design, and a \$2.95 Million TIB grant for the S Royle Rd To Fieldcrest project. The City also anticipates receiving an additional \$1.75 Million in grants from various agencies to assist with funding a variety of projects throughout the city.

## Debt Issuance

The 2023 Budget includes a debt issuance of approximately \$18 million to fund the Pioneer Street widening and roundabout construction project.

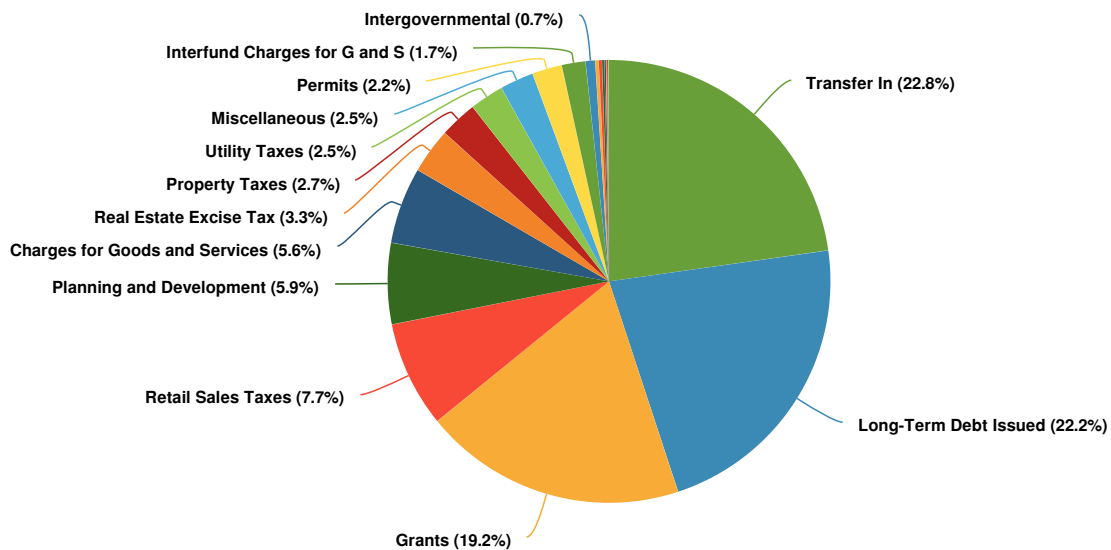
## Impact Fees and System Development Charges

The 2023 budget is forecasting a significant reduction in the receipt of park and traffic impact fees along with water system development charges. The reduction is due to a forecast of 100 fewer budgeted single family residential permits in 2023 when compared to 2022. Additionally, the City has issued multiple park and traffic impact fee credits over the past few years. Due to the issuance of credits for work developers have completed on public projects like construction of a road or park, the credits will be used to pay for the impact fee charges when the fee is due. There are limited water system development charge credits outstanding and they should not impact revenues in 2023.

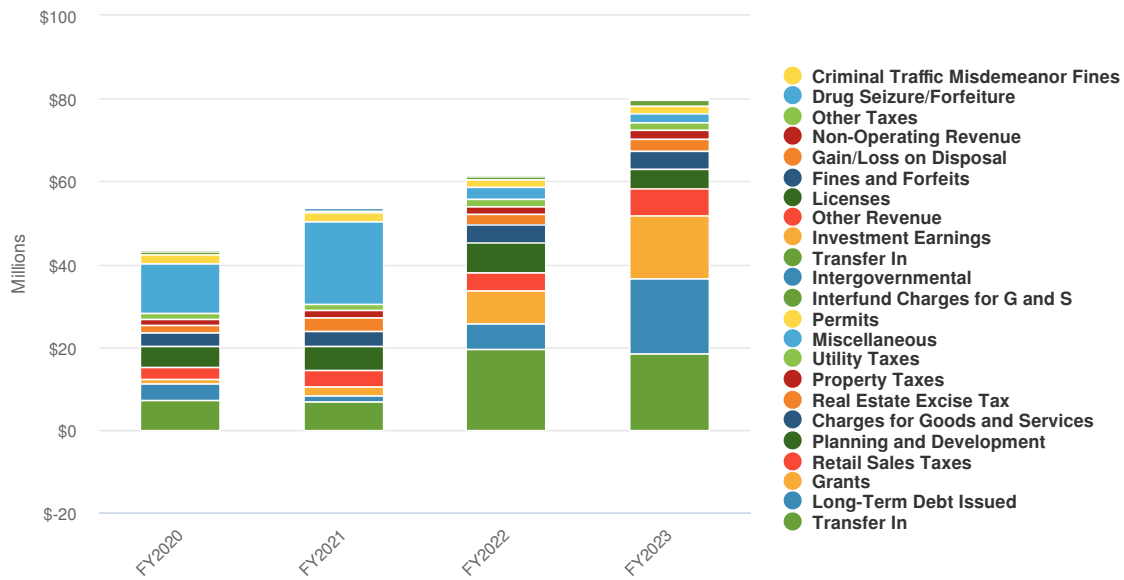
The forecast is for a 47.6%, 45.9% and 29.7% reduction in overfall revenue for park impact fees, traffic impact fees and water system development charges respectively.

## 2023 Revenues by Source

### Projected 2023 Revenues by Source



## 2023 Budgeted and Historical Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Non-Operating Revenue</b>							
Insurance Recoveries			\$39,829	\$0	\$5,120	\$10,000	N/A
Insurance Recoveries				\$50,000	\$33,448	\$25,000	-50%
Insurance Recoveries			\$1,000	\$0	\$1,000	\$0	0%
<b>Total Non-Operating Revenue:</b>			<b>\$40,829</b>	<b>\$50,000</b>	<b>\$39,568</b>	<b>\$35,000</b>	<b>-30%</b>
<b>Other Revenue</b>							
Community Garden Rentals	\$520	\$520	\$600	\$600	\$560	\$600	0%
Short Term Rentals	\$11,718	\$0	\$11,039	\$5,000	\$19,383	\$20,000	300%
Long Term Leases/Rentals	\$7,800	\$76,718	\$125,880	\$25,800	\$16,340	\$30,000	16.3%
Comm Event(s) Fees	\$24,416	\$1,316	\$3,844	\$25,000	\$22,777	\$25,000	0%
Private Donation - Community Events	\$20,728	\$10,900	\$7,920	\$25,000	\$12,175	\$25,000	0%
WFOA Intern Grant		\$5,000	\$5,000			\$0	N/A
Cowlitz IndianTribe PD Grant	\$20,000	\$70,000				\$0	N/A
Cowlitz Indian Tribe - Arts/Ed	\$50,000					\$0	N/A
IPMA-HR Wellness Grant		\$25,000				\$0	N/A
Cash Adjustments - Over/Short	\$0					\$0	N/A
Other Revenue	-\$3,391	\$24,047	\$20,894	\$10,000	\$44,465	\$25,000	150%
Admin Fees - Non Building	\$300	\$450	\$480	\$500	\$360	\$500	0%
Admin Fees - Building	\$13,440	\$19,240	\$21,360	\$15,000	\$10,260	\$15,000	0%
Other Revenue	\$1,675	\$0	\$75	\$500	\$0	\$500	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Drug Seizure/Forfeiture	\$66		\$250	\$0	\$600	\$0	0%
Parks Found-Onslow Nature Play				\$10,000	\$0	\$10,000	0%
Other Revenue		\$5,200	\$0			\$0	N/A
Century Link Utility Work	\$87,998					\$0	N/A
Ridgefield Raptor Cap Share	\$100,000					\$0	N/A
Other Revenue	\$325	\$122	\$0	\$1,000	\$50	\$1,000	0%
Other Revenue	\$50	\$0		\$0	\$2,200	\$0	0%
<b>Total Other Revenue:</b>	<b>\$335,644</b>	<b>\$238,513</b>	<b>\$197,341</b>	<b>\$118,400</b>	<b>\$129,171</b>	<b>\$152,600</b>	<b>28.9%</b>
<b>Property Taxes</b>							
Property Tax	\$1,288,393	\$1,472,230	\$1,721,326	\$1,940,000	\$1,115,623	\$2,220,000	14.4%
<b>Total Property Taxes:</b>	<b>\$1,288,393</b>	<b>\$1,472,230</b>	<b>\$1,721,326</b>	<b>\$1,940,000</b>	<b>\$1,115,623</b>	<b>\$2,220,000</b>	<b>14.4%</b>
<b>Retail Sales Taxes</b>							
Retail Sales Tax	\$3,108,124	\$2,975,107	\$3,818,958	\$4,000,000	\$2,343,362	\$4,850,000	21.3%
Wildlife Tax	\$9	\$0	\$0	\$25	\$0	\$0	-100%
Hotel/Motel Tax	\$3,252	\$2,337	\$3,982	\$5,000	\$2,886	\$5,000	0%
Public Safety Sales/Use Tax						\$231,000	N/A
Local Criminal Justice	\$138,905	\$166,477	\$223,570	\$215,000	\$152,852	\$283,000	31.6%
Public Transportation Tax				\$0	\$305,424	\$900,000	N/A
<b>Total Retail Sales Taxes:</b>	<b>\$3,250,290</b>	<b>\$3,143,921</b>	<b>\$4,046,510</b>	<b>\$4,220,025</b>	<b>\$2,804,524</b>	<b>\$6,269,000</b>	<b>48.6%</b>
<b>Utility Taxes</b>							
Water Utility Tax	\$105,732	\$122,910	\$163,759	\$170,000	\$107,340	\$171,100	0.6%
Sewer Franchise Fee	\$178,939	\$203,489	\$253,916	\$276,800	\$184,072	\$316,800	14.5%
Telephone/Cell Utility Tax	\$114,351	\$107,494	\$89,726	\$75,525	\$53,969	\$86,000	13.9%
Gas Utility	\$116,406	\$142,915	\$177,579	\$208,135	\$152,409	\$267,000	28.3%
Garbage	\$148,373	\$177,361	\$224,131	\$260,600	\$173,747	\$315,800	21.2%
Electricity Utility Tax	\$341,240	\$390,388	\$420,188	\$473,000	\$330,338	\$573,500	21.2%
Cable TV Franchise Fee	\$90,566	\$99,776	\$113,196	\$125,750	\$59,063	\$137,900	9.7%
Gambling Tax-Amusement Games	\$0			\$25	\$0	\$0	-100%
Water Tax	\$35,070	\$40,970	\$46,147	\$51,615	\$35,780	\$57,100	10.6%
Sewer Franchise Fee	\$36,932	\$50,872	\$50,246	\$69,100	\$46,018	\$79,200	14.6%
<b>Total Utility Taxes:</b>	<b>\$1,167,609</b>	<b>\$1,336,176</b>	<b>\$1,538,888</b>	<b>\$1,710,550</b>	<b>\$1,142,736</b>	<b>\$2,004,400</b>	<b>17.2%</b>
<b>Other Taxes</b>							
Leasehold Tax	\$5,127	\$7,709	\$9,556	\$12,000	\$4,317	\$12,000	0%
<b>Total Other Taxes:</b>	<b>\$5,127</b>	<b>\$7,709</b>	<b>\$9,556</b>	<b>\$12,000</b>	<b>\$4,317</b>	<b>\$12,000</b>	<b>0%</b>
<b>Licenses</b>							
Business Licenses	\$39,245	\$48,997	\$59,061	\$61,600	\$53,708	\$77,500	25.8%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Licenses:</b>	<b>\$39,245</b>	<b>\$48,997</b>	<b>\$59,061</b>	<b>\$61,600</b>	<b>\$53,708</b>	<b>\$77,500</b>	<b>25.8%</b>
<b>Permits</b>							
Building Permits-Residential	\$1,065,272	\$1,866,312	\$1,759,401	\$1,482,550	\$952,734	\$1,379,200	-7%
Building Permits-Non Resident	\$189,352	\$195,775	\$206,534	\$400,000	\$69,273	\$350,000	-12.5%
Sign Permits	\$800	\$2,400	\$1,600	\$1,500	\$1,300	\$2,000	33.3%
Animal Licenses	\$6,800	\$1,160	\$2,570	\$2,000	\$4,730	\$5,000	150%
Concealed Pistol Licenses	\$1,270	\$2,143	\$4,272	\$3,000	\$3,514	\$5,000	66.7%
Golf Cart Registration	\$30	\$60	\$30	\$60	\$180	\$60	0%
Street/Curb/Excavation Permits	\$18,528	\$21,297	\$13,360	\$20,000	\$10,912	\$20,000	0%
<b>Total Permits:</b>	<b>\$1,282,053</b>	<b>\$2,089,147</b>	<b>\$1,987,766</b>	<b>\$1,909,110</b>	<b>\$1,042,643</b>	<b>\$1,761,260</b>	<b>-7.7%</b>
<b>Grants</b>							
Depart. of Justice - BVP Grant	\$0	\$778	\$0	\$1,000	\$0	\$2,500	150%
WSCJ Training Commission - CIT		\$8,855	\$0			\$0	N/A
US Treasury - SLFRF Grant			\$1,278,769	\$1,278,000	\$1,278,769	\$0	-100%
WA Dept Comm - COVID-19 Relief		\$346,777				\$0	N/A
WASPC Traffic Safety Grant	\$0		\$4,163	\$1,000	\$5,131	\$1,000	0%
WTSC Emphasis Grant for DUI	\$1,145		\$0	\$1,000	\$0	\$1,000	0%
WTSC Distracted Driver Grant	\$1,910	\$525	\$563	\$1,000	\$0	\$1,000	0%
WTSC Seat Belt Patrol Grant	\$2,131		\$0	\$1,000	\$0	\$1,000	0%
WTSC Pedestrian Safety Patrol	\$879		\$0	\$1,000	\$0	\$1,000	0%
State Capital Grant - PD				\$120,280	\$0	\$120,280	0%
WSCJ Training Commission - CIT			\$3,904			\$0	N/A
Park Laundry Grant - Ecology	\$29,223					\$0	N/A
Shoreline Master Plan Grant	\$2,051	\$1,810	\$1,151			\$0	N/A
Discovery Corridor Grant - RTC	\$30,000					\$0	N/A
Afford Housing Grant- Commerce		\$0	\$45,000			\$0	N/A
Infrastructure Study - WSDOT	\$86,510	\$19,389				\$0	N/A
WA Dept Comm COVID19 Relief		\$15,711				\$0	N/A
Affordable & Sup Housing		\$10,232	\$32,740	\$31,025	\$9,105	\$33,000	6.4%
CDBG - S. 8th Ave	\$230,000					\$0	N/A
CDBG - S. 3rd Ave.		\$250,000				\$0	N/A
CDBG - N 8th Ave/Simons St			\$0	\$255,000	\$0	\$0	-100%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Gee Creek Trail - TAP Grant	\$0	\$0	\$78,877	\$0	\$4,151	\$0	0%
S Pioneer St Ext/Roundabout				\$5,812,000	\$0	\$5,812,000	0%
11th & Timm Rd Safety Grant						\$380,000	N/A
Safety Improvement Grant						\$360,000	N/A
State Capital Grant YMCA			\$141,916	\$175,000	\$55,185	\$0	-100%
State Capital Grant- Splashpad				\$250,000	\$0	\$250,000	0%
N Gee Creek Trail Grant						\$280,000	N/A
I-5 S Access Planning- WSDOT		\$99,927	\$106,128			\$0	N/A
I-5 Access Grant - Design						\$5,000,000	N/A
TIB Grant - 35th Roundabout	\$112,700					\$0	N/A
TIB Grant - Hillhurst Overlay		\$35,370	\$386,945			\$0	N/A
TIB Grant - S Royle Rd to Fieldcrest						\$2,952,100	N/A
Overpass Sfty Screen/Art Grant	\$20,000			\$328,300	\$0	\$328,300	0%
Cemetery Fencing Dept Archeolg		\$28,997				\$0	N/A
WA Dept Comm COVID19 Relief		\$22,056				\$0	N/A
WA Dept Comm COVID19 Relief		\$15,731				\$0	N/A
Grant funding TBD	\$150,000					\$0	N/A
<b>Total Grants:</b>	<b>\$666,549</b>	<b>\$856,158</b>	<b>\$2,080,157</b>	<b>\$8,255,605</b>	<b>\$1,352,341</b>	<b>\$15,523,180</b>	<b>88%</b>
<b>Intergovernmental</b>							
PUD Privilege Tax	\$39,294	\$42,005	\$48,183	\$50,000	\$52,615	\$55,000	10%
LE & CJ Leg One Time Cost			\$45,654			\$0	N/A
Crim Justice - Low Population	\$2,423	\$2,891	\$3,466	\$4,050	\$2,047	\$4,910	21.2%
Crim Justice Special Programs	\$8,708	\$10,332	\$12,328	\$14,335	\$7,259	\$17,325	20.9%
DUI/Other Crim Justice Asst.	\$1,086	\$1,385	\$1,733	\$1,500	\$473	\$1,725	15%
CC Sex Offendr Resid Verificat	\$1,980	\$5,262	\$2,466	\$5,000	\$7,076	\$6,000	20%
Liquor/Beer Excise Tax	\$44,426	\$59,943	\$73,653	\$74,565	\$41,597	\$93,570	25.5%
Liquor Control Board Profits	\$62,858	\$71,436	\$77,191	\$90,055	\$69,318	\$104,350	15.9%
Intergovernmental Revenue	\$30,432	\$30,278	\$38,308				N/A
Multimodal Transpo City	\$10,675	\$12,132	\$13,264	\$15,260	\$11,772	\$17,732	16.2%
Vehicle Fuel Tax-Streets	\$166,987	\$161,911	\$197,479	\$223,225	\$134,534	\$263,798	18.2%
<b>Total Intergovernmental:</b>	<b>\$368,868</b>	<b>\$397,575</b>	<b>\$513,725</b>	<b>\$477,990</b>	<b>\$326,691</b>	<b>\$564,410</b>	<b>18.1%</b>
<b>Charges for Goods and Services</b>							
Photocopy/Tape/Notary	\$154	\$42	\$40	\$300	\$75	\$300	0%
Law Enforcement Services	\$704	\$0	\$59,697	\$20,000	\$18,421	\$50,000	150%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
DNR: Wildfire		\$7		\$10	\$0	\$0	-100%
Fingerprints	\$1,560	\$1,292	\$3,258	\$2,000	\$2,720	\$3,500	75%
Detention & Correction Service				\$0	\$150	\$500	N/A
Police Reports	\$216	\$194	\$292	\$300	\$245	\$400	33.3%
Fire Inspection Billings	\$200					\$0	N/A
Plan/Inspect Svc-Other Agency	\$51,421	\$4,178				\$0	N/A
Cemetery Lot Sales	\$2,000	\$6,225	\$4,425	\$2,500	\$5,550	\$5,000	100%
TBD Vehicles Fees	\$75,973	\$153,806	\$167,607	\$301,725	\$32,710	\$0	-100%
Late Fees/Penalties	\$21,356	\$2,452	\$10,815	\$20,000	\$12,727	\$20,000	0%
Water Revenue (Ops)	\$1,290,194	\$1,455,339	\$1,824,439	\$1,883,685	\$1,255,531	\$2,077,000	10.3%
Water Revenue - Commercial	\$446,985	\$538,481	\$627,579	\$696,970	\$378,257	\$775,000	11.2%
Service/Meter Fees	\$181,402	\$288,977	\$281,907	\$242,900	\$129,622	\$250,000	2.9%
Late Fees/Penalties	\$5,881	\$892	\$3,378	\$5,000	\$6,242	\$10,000	100%
Storm Water (Ops)	\$670,841	\$848,435	\$973,882	\$1,150,395	\$732,732	\$1,330,000	15.6%
<b>Total Charges for Goods and Services:</b>	<b>\$2,748,886</b>	<b>\$3,300,320</b>	<b>\$3,957,320</b>	<b>\$4,325,785</b>	<b>\$2,574,982</b>	<b>\$4,521,700</b>	<b>4.5%</b>
<b>Planning and Development</b>							
Zoning and Development Fees	\$124,775	\$61,700	\$108,600	\$100,000	\$99,850	\$150,000	50%
Annexation Fees	\$5,000	\$450	\$2,450	\$2,500	\$5,350	\$2,500	0%
Engineering Review- Structural	\$134,500	\$93,200	\$108,875	\$100,000	\$181,375	\$150,000	50%
Plan Check Fees	\$922,224	\$1,139,249	\$877,698	\$1,207,400	\$623,813	\$930,000	-23%
School Impact Fees	\$5,069,251	\$0				\$0	N/A
Environmental Review Fees	\$6,060	\$1,000	\$4,000	\$7,500	\$4,000	\$7,500	0%
Park Impact Fees	\$1,094,204	\$1,908,172	\$1,974,646	\$1,856,535	\$549,031	\$970,000	-47.8%
Transportation Impact Fees	\$791,390	\$1,569,834	\$1,432,520	\$1,322,665	\$458,417	\$733,000	-44.6%
Transp Imp Fees-Non Resident	\$651,739	\$106,521	\$419,215	\$1,887,035	\$163,911	\$1,000,000	-47%
Hillhurst Rdbt&Corridor Share	\$56,250					\$0	N/A
Pioneer & 9th Contribution	\$34,843	\$41,817	\$16,318			\$0	N/A
45th/Pioneer & 45th/3rd Dev	\$16,958					\$0	N/A
Royle Rd Corridor Dev Share	\$91,332		\$676,982			\$0	N/A
56th & Pioneer Dev Share	\$24,962					\$0	N/A
Proportionate Developer Shares			\$25,427			\$0	N/A
Ridgefield Heights Dev Share				\$846,454	\$0	\$850,000	0.4%
<b>Total Planning and Development:</b>	<b>\$9,023,487</b>	<b>\$4,921,944</b>	<b>\$5,646,732</b>	<b>\$7,330,089</b>	<b>\$2,085,748</b>	<b>\$4,793,000</b>	<b>-34.6%</b>
<b>Interfund Charges for G and S</b>							
CDD Interfund Services						\$614,755	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Stormwater Interfund Services	\$182,329	\$155,316	\$179,691	\$195,874	\$146,905	\$283,485	44.7%
Water Interfund Services	\$355,401	\$323,551	\$371,077	\$423,046	\$317,284	\$463,370	9.5%
Interfund Services-Lease RACC	\$16,560	\$16,560	\$16,560			\$0	N/A
Interfund Capital Indirect	\$18,313	\$0	\$0			\$53,000	N/A
<b>Total Interfund Charges for G and S:</b>	<b>\$572,603</b>	<b>\$495,427</b>	<b>\$567,328</b>	<b>\$618,920</b>	<b>\$464,190</b>	<b>\$1,414,610</b>	<b>128.6%</b>
<b>Fines and Forfeits</b>							
BG Municipal Court Admin Fees				\$0	\$19	\$100	N/A
BG Muni - Traffic Infractions	\$25,666	\$17,469	\$30,877	\$20,000	\$16,128	\$25,000	25%
Other Ciminal Traffic Fines				\$0	\$409	\$1,000	N/A
Other Criminal NonTraffic Fine				\$0	\$545	\$1,500	N/A
BG Court - Public Defense Cost	\$48,264	\$36,790	\$35,802	\$40,000	\$21,450	\$40,000	0%
BG Muni-Criminal Cost Recouped	\$897	\$3,566	\$1,200	\$4,000	\$300	\$1,500	-62.5%
<b>Total Fines and Forfeits:</b>	<b>\$74,827</b>	<b>\$57,825</b>	<b>\$67,879</b>	<b>\$64,000</b>	<b>\$38,851</b>	<b>\$69,100</b>	<b>8%</b>
<b>Investment Earnings</b>							
Investment Interest	\$70,787	\$63,284	\$40,293	\$75,000	\$45,695	\$75,000	0%
Investment Interest - Bond	\$3,091	\$47	\$6,458	\$5,000	\$11,600	\$10,000	100%
Gain/Loss in Investment	\$10,867	\$37,753	-\$67,504			\$0	N/A
Interest on Local Sales & A/R	\$5,504	\$3,344	\$1,939	\$5,000	\$2,018	\$4,000	-20%
Investment Interest	\$25	\$4	\$0	\$25	\$0	\$25	0%
Investment Interest	\$19,789	\$21,678	\$20,043	\$20,000	\$25,890	\$25,000	25%
Investment Interest - Bond	\$0			\$0	\$3,469	\$5,000	N/A
Gain/Loss in Investment	\$1,173	\$14,516	-\$24,294			\$0	N/A
Investment Interest	\$197	\$5	\$3	\$10	\$3	\$10	0%
Gain/Loss in Investment	\$1	\$4	-\$5			\$0	N/A
Investment Interest	\$39	\$83	\$34	\$250	\$0	\$250	0%
Investment Interest - Bond			\$3,721	\$0	\$5,061	\$2,500	N/A
Gain/Loss in Investment			-\$4,427			\$0	N/A
Investment Interest	\$204	\$413	\$152	\$2,500	\$77	\$250	-90%
Investment Interest - Bond	\$2,844	\$13,330	\$4,395	\$500	\$5,734	\$5,000	900%
Gain/Loss in Investment	-\$3,418	\$9,411	-\$8,354			\$0	N/A
Investment Interest		\$0	\$0			\$0	N/A
Investment Interest	\$4	\$8	\$3	\$25	\$0	\$25	0%
Investment Interest	\$8	\$18	\$5			\$0	N/A
Investment Interest	\$5,305	\$7,610	\$4,740	\$10,000	\$6,005	\$10,000	0%
Investment Interest - Bond	\$3,000	\$62	\$3,491	\$0	\$3,947	\$1,000	N/A
Gain/Loss in Investment	-\$2,208	\$6,549	-\$10,561			\$0	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Investment Interest	\$534	\$1,960	\$1,644	\$3,000	\$1,350	\$3,000	0%
Investment Interest - Bond	\$0			\$0	\$245	\$500	N/A
Gain/Loss in Investment	-\$142	\$2,061	-\$2,652			\$0	N/A
Investment Interest	\$4	\$3	\$0			\$0	N/A
Investment Interest	\$0	\$0	\$0			\$0	N/A
Investment Interest	\$25,262	\$12,470	\$4,621	\$25,000	\$19,455	\$25,000	0%
Investment Interest - Bond	\$55,033	\$33,856	\$15,898	\$25,000	\$11,210	\$25,000	0%
Gain/Loss in Investment	\$80,894	\$268	-\$28,754			\$0	N/A
Interfund Loan Interest		\$18,913				\$0	N/A
Investment Interest-Gen Fund	\$0	\$8	\$1	\$25	\$0	\$25	0%
Investment Interest- Stormwater	\$0	\$7	\$1	\$25	\$0	\$25	0%
Investment Interest-Water Fund	\$0	\$16	\$2	\$25	\$0	\$25	0%
Investment Interest-Street Fund	\$0	\$3	\$1	\$25	\$0	\$25	0%
Invest Interest-Comm Dev				\$25	\$0	\$25	0%
<b>Total Investment Earnings:</b>	<b>\$278,800</b>	<b>\$247,684</b>	<b>-\$39,104</b>	<b>\$171,435</b>	<b>\$141,759</b>	<b>\$191,685</b>	<b>11.8%</b>
<b>Transfer In</b>							
Transfer In From Water Fund	\$73,012						N/A
Transfer from Gen Fund	\$328,125	\$401,850	\$624,438	\$737,168	\$432,876	\$800,000	8.5%
Transfers-In	\$56,250					\$0	N/A
Transfers In	\$42,700					\$0	N/A
Transfers-In PD Debt Service	\$20,224	\$40,448	\$0			\$0	N/A
Transfer-In REET Debt Service	\$788,275	\$791,148	\$1,407,997	\$1,414,003	\$459,764	\$1,408,995	-0.4%
Transfer In - Debt Service		\$3,818,913				\$0	N/A
Transfer from GF - Street Proj	\$194,581	\$228,408	\$302,568	\$446,000	\$0	\$1,690,000	278.9%
Transfer from TIF Fund	\$73,515	\$94,484	\$892,015	\$6,580,000	\$1,504,638	\$2,530,000	-61.6%
Transfer from REET-Street Proj		\$46,246				\$2,077,900	N/A
Transfer from TBD - Street Prj	\$30,000		\$175,000	\$350,000	\$276,434	\$1,320,000	277.1%
Transfer from PIF Fund	\$762,719	\$404,633	\$392,062	\$3,704,200	\$457,270	\$2,787,000	-24.8%
Transfer from GF-Parks	\$17,384		\$0	\$160,000	\$181,045	\$0	-100%
Transfer from REET-Parks	\$657,000					\$0	N/A
Transf from Wtr SDC-Debt Svc	\$200,310	\$198,530	\$2,564,193			\$0	N/A
Transfer from Gen Fund				\$1,500,000	\$0	\$0	-100%
Transfer from Water Operating	\$0	\$0	\$128,542	\$72,500	\$0	\$15,000	-79.3%
Transfer from Water SDC	\$739,288	\$1,025,721	\$48,734	\$2,910,000	\$29,042	\$4,385,000	50.7%
Transfer from Gen Fund				\$850,000	\$0	\$850,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Transfer From Storm Ops			\$165,663	\$25,000	\$22,360	\$0	-100%
Transfer from REET Capital	\$236,440			\$90,000	\$0	\$65,000	-27.8%
Transfer in from General Fund	\$0	\$51,312	\$114,840	\$400,000	\$300,000	\$338,000	-15.5%
Transfer in from Storm Fund	\$0	\$30,261	\$25,866	\$79,000	\$59,250	\$40,600	-48.6%
Transfer in from Water Fund	\$0	\$36,775	\$45,011	\$45,915	\$34,436	\$41,900	-8.7%
Transfer in from Street Fund	\$0	\$71,740	\$33,175	\$50,000	\$37,500	\$51,000	2%
Transfer in From CDD				\$30,000	\$22,500	\$30,600	2%
<b>Total Transfer In:</b>	<b>\$4,219,823</b>	<b>\$7,240,469</b>	<b>\$6,920,103</b>	<b>\$19,443,786</b>	<b>\$3,817,116</b>	<b>\$18,430,995</b>	<b>-5.2%</b>
<b>Gain/Loss on Disposal</b>							
Capital Lease Financing	\$1,400,336		\$56,412			\$0	N/A
Gain/Loss on Disposal of Asset	\$14,475		\$0			\$0	N/A
Proceeds from Sales of Capital			\$178,914			\$36,200	N/A
Gain/Loss on Disposal of Asset	-\$5,177	-\$6,209	-\$280,862				N/A
Gain/Loss on Disposal of Asset	\$6,254	-\$9,349	-\$4,580			\$0	N/A
Gain/Loss on Disposal of Asset	-\$654		-\$4,580			\$25,000	N/A
Gain/Loss on Disposal of Asset			\$9,887	\$0	\$5,000	\$0	0%
<b>Total Gain/Loss on Disposal:</b>	<b>\$1,415,234</b>	<b>-\$15,558</b>	<b>-\$44,808</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$61,200</b>	<b>N/A</b>
<b>Real Estate Excise Tax</b>							
Real Estate Excise Tax	\$1,569,351	\$1,778,422	\$3,221,297	\$2,350,000	\$1,678,162	\$2,675,000	13.8%
<b>Total Real Estate Excise Tax:</b>	<b>\$1,569,351</b>	<b>\$1,778,422</b>	<b>\$3,221,297</b>	<b>\$2,350,000</b>	<b>\$1,678,162</b>	<b>\$2,675,000</b>	<b>13.8%</b>
<b>Criminal Traffic Misdemeanor Fines</b>							
BG Court - Drug Fund	\$947	\$416	\$26	\$750	\$292	\$500	-33.3%
<b>Total Criminal Traffic Misdemeanor Fines:</b>	<b>\$947</b>	<b>\$416</b>	<b>\$26</b>	<b>\$750</b>	<b>\$292</b>	<b>\$500</b>	<b>-33.3%</b>
<b>Long-Term Debt Issued</b>							
PW Op Center GO Bonds		\$3,857,663				\$0	N/A
Other Financing Sources			\$750,000			\$0	N/A
Op Center GO Bonds		\$77,337	\$465,000			\$0	N/A
Pioneer Widening Bonds				\$6,130,000	\$0	\$17,950,000	192.8%
PWTF Loan		\$126,943	\$182,408			\$0	N/A
<b>Total Long-Term Debt Issued:</b>		<b>\$4,061,943</b>	<b>\$1,397,408</b>	<b>\$6,130,000</b>	<b>\$0</b>	<b>\$17,950,000</b>	<b>192.8%</b>
<b>Miscellaneous</b>							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Donated Capital</b>							
Donated Capital	\$5,613,948	\$5,633,476	\$13,133,403	\$0	\$262,429		N/A
Donated Capital	\$1,736,532	\$991,322	\$1,282,336			\$0	N/A
Donated Capital	\$2,929,174	\$2,793,537	\$2,665,318			\$0	N/A
<b>Total Donated Capital:</b>	<b>\$10,279,654</b>	<b>\$9,418,335</b>	<b>\$17,081,058</b>	<b>\$0</b>	<b>\$262,429</b>	<b>\$0</b>	<b>0%</b>
<b>Water Connection Fees</b>							
Water Connection Fees- NonResid	\$115,231	\$227,508	\$191,995	\$182,000	\$0	\$200,000	9.9%
Water Connection Fees	\$1,531,944	\$2,595,963	\$2,551,534	\$2,685,000	\$1,112,455	\$1,800,000	-33%
<b>Total Water Connection Fees:</b>	<b>\$1,647,175</b>	<b>\$2,823,471</b>	<b>\$2,743,529</b>	<b>\$2,867,000</b>	<b>\$1,112,455</b>	<b>\$2,000,000</b>	<b>-30.2%</b>
<b>Total Miscellaneous:</b>	<b>\$11,926,829</b>	<b>\$12,241,806</b>	<b>\$19,824,587</b>	<b>\$2,867,000</b>	<b>\$1,374,885</b>	<b>\$2,000,000</b>	<b>-30.2%</b>
<b>Drug Seizure/Forfeiture</b>							
Drug Seizure/Forfeiture-State Portion						\$1,000	N/A
<b>Total Drug Seizure/Forfeiture:</b>						<b>\$1,000</b>	<b>N/A</b>
<b>Transfer In</b>							
Transf from General Fund				\$0		\$200,000	N/A
<b>Total Transfer In:</b>				<b>\$0</b>		<b>\$200,000</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$40,234,566</b>	<b>\$43,921,124</b>	<b>\$53,713,929</b>	<b>\$62,057,045</b>	<b>\$20,192,308</b>	<b>\$80,928,140</b>	<b>30.4%</b>

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# DEPARTMENTS

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# City of Ridgefield Mayor and City Council



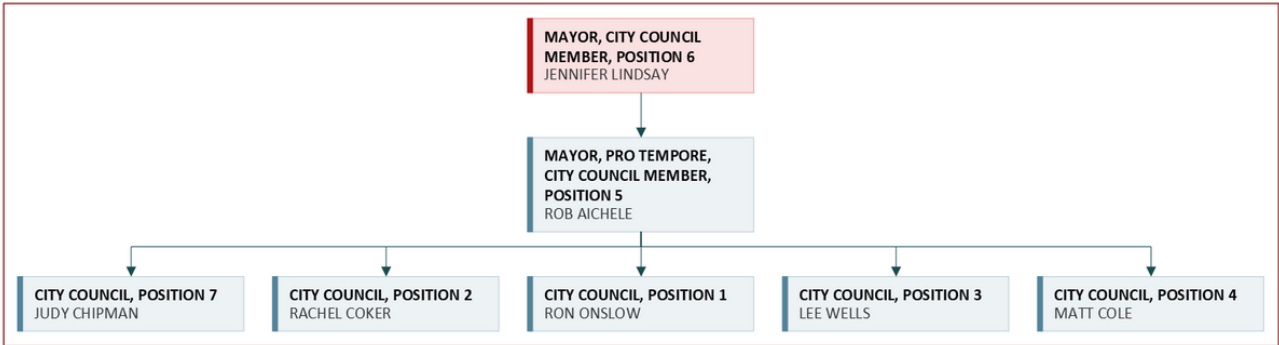
Jennifer Lindsay  
Mayor

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

### Key Objectives

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

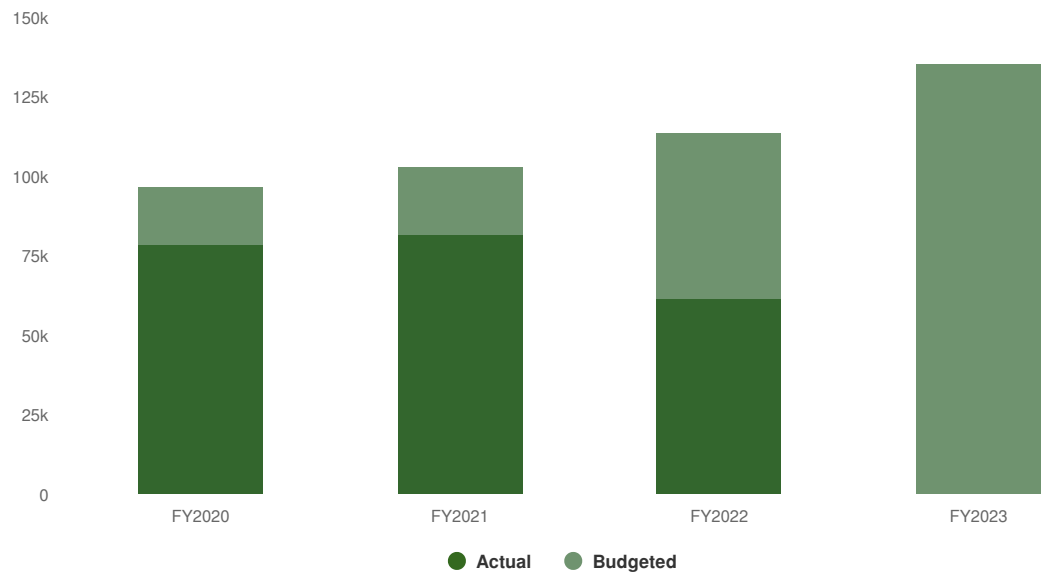
## Organizational Chart



## Mayor and City Council Expenditures Summary

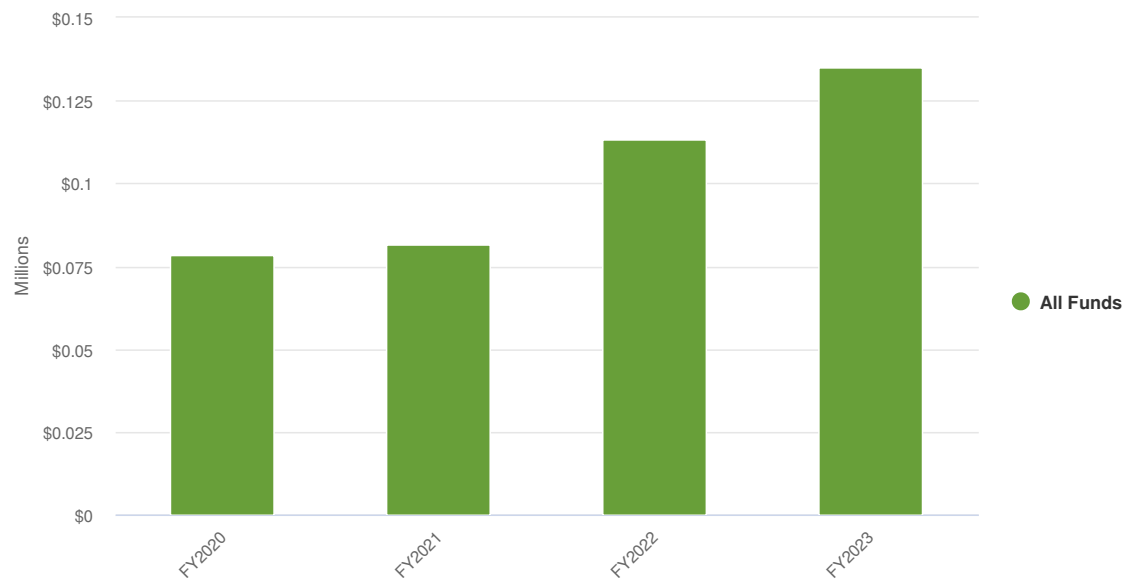
**\$135,200**    **\$21,689**  
(19.11% vs. prior year)

Mayor and City Council Proposed and Historical Budget vs. Actual



2023 Mayor and City Council Expenditures

2023 Budgeted and Historical Expenditures



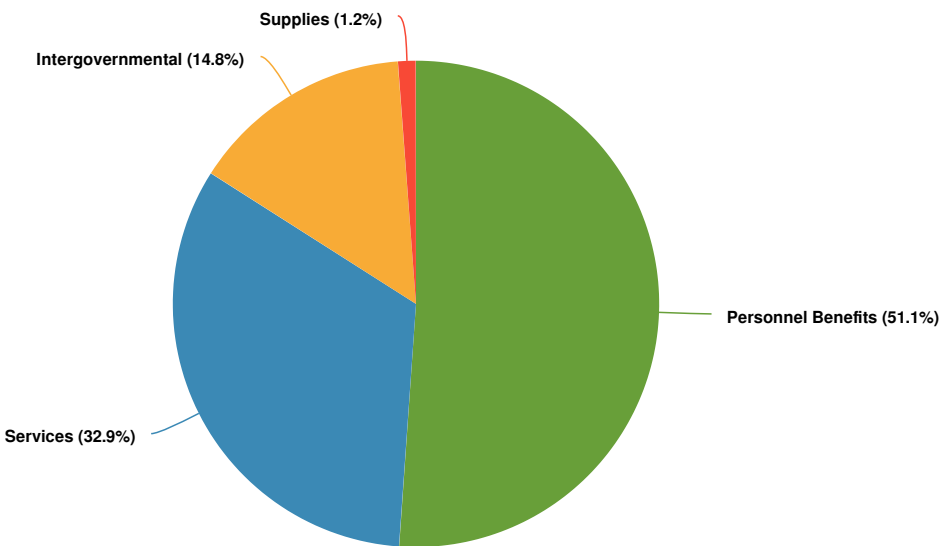
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds							
Government-wide Activities							
Governmental Funds							
General Fund							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>General Fund Budget</b>							
Salaries	\$48,000.00	\$50,400.00	\$49,350.00	\$57,600.00	\$39,000.00	\$62,400.00	8.3%
Medicare	\$696.72	\$731.28	\$716.04	\$835.00	\$565.50	\$1,000.00	19.8%
Workers Comp	\$856.17	\$838.53	\$752.18	\$790.00	\$585.34	\$1,600.00	102.5%
Benefits	\$96.00	\$101.52	\$96.75	\$115.00	\$117.00	\$200.00	73.9%
Social Security	\$2,976.00	\$3,125.52	\$3,060.40	\$3,571.00	\$2,418.00	\$3,900.00	9.2%
Office Supplies	\$162.63	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0%
Operational Supplies	\$1,904.95	\$382.00	\$1,405.28	\$1,500.00	\$748.51	\$1,500.00	0%
Advertising	\$0.00	\$37.80	\$36.00			\$0.00	N/A
Communications	\$3,395.17	\$3,284.69	\$6,393.07	\$4,000.00	\$4,605.07	\$7,000.00	75%
Registration/Training Costs	\$4,085.98	\$2,433.77	\$730.00	\$7,500.00	\$3,540.00	\$15,000.00	100%
Other Operations/Maintenance	\$308.94	\$0.00	\$0.00	\$500.00	\$844.17	\$500.00	0%
Travel Expenses	\$9,969.78	\$3,130.40	\$1,361.41	\$15,000.00	\$6,737.05	\$15,000.00	0%
Council Retreat		\$0.00	\$3,598.34	\$2,000.00	\$1,500.00	\$2,000.00	0%
Mayors Expenses	\$3,803.38	\$2,332.78	\$61.39	\$5,000.00	\$665.34	\$5,000.00	0%
Election Expenses	\$19,292.36	\$11,721.98	\$14,125.97	\$15,000.00	\$0.00	\$20,000.00	33.3%
<b>Total General Fund Budget:</b>	<b>\$95,548.08</b>	<b>\$78,520.27</b>	<b>\$81,686.83</b>	<b>\$113,511.00</b>	<b>\$61,325.98</b>	<b>\$135,200.00</b>	<b>19.1%</b>
<b>Total General Fund:</b>	<b>\$95,548.08</b>	<b>\$78,520.27</b>	<b>\$81,686.83</b>	<b>\$113,511.00</b>	<b>\$61,325.98</b>	<b>\$135,200.00</b>	<b>19.1%</b>
<b>Total Governmental Funds:</b>	<b>\$95,548.08</b>	<b>\$78,520.27</b>	<b>\$81,686.83</b>	<b>\$113,511.00</b>	<b>\$61,325.98</b>	<b>\$135,200.00</b>	<b>19.1%</b>
<b>Total Government-wide Activities:</b>	<b>\$95,548.08</b>	<b>\$78,520.27</b>	<b>\$81,686.83</b>	<b>\$113,511.00</b>	<b>\$61,325.98</b>	<b>\$135,200.00</b>	<b>19.1%</b>
<b>Total All Funds:</b>	<b>\$95,548.08</b>	<b>\$78,520.27</b>	<b>\$81,686.83</b>	<b>\$113,511.00</b>	<b>\$61,325.98</b>	<b>\$135,200.00</b>	<b>19.1%</b>

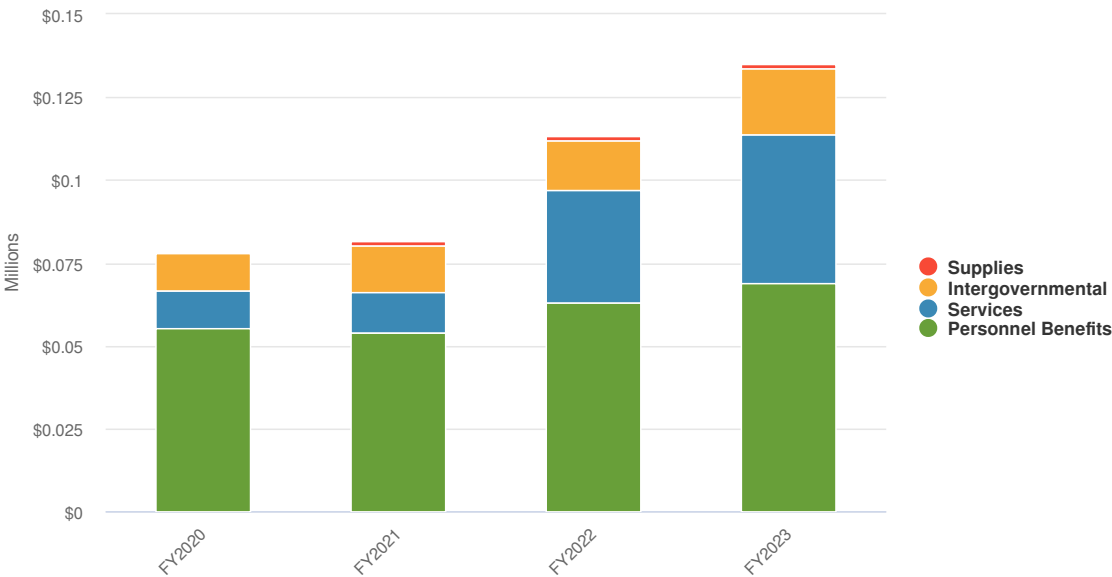


# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>							
<b>Personnel Benefits</b>							
Salaries	\$48,000	\$50,400	\$49,350	\$57,600	\$39,000	\$62,400	8.3%
Medicare	\$697	\$731	\$716	\$835	\$566	\$1,000	19.8%
Workers Comp	\$856	\$839	\$752	\$790	\$585	\$1,600	102.5%
Benefits	\$96	\$102	\$97	\$115	\$117	\$200	73.9%
Social Security	\$2,976	\$3,126	\$3,060	\$3,571	\$2,418	\$3,900	9.2%
<b>Total Personnel Benefits:</b>	<b>\$52,625</b>	<b>\$55,197</b>	<b>\$53,975</b>	<b>\$62,911</b>	<b>\$42,686</b>	<b>\$69,100</b>	<b>9.8%</b>
<b>Supplies</b>							
Office Supplies	\$163	\$0	\$0	\$100	\$0	\$100	0%
Operational Supplies	\$1,905	\$382	\$1,405	\$1,500	\$749	\$1,500	0%
<b>Total Supplies:</b>	<b>\$2,068</b>	<b>\$382</b>	<b>\$1,405</b>	<b>\$1,600</b>	<b>\$749</b>	<b>\$1,600</b>	<b>0%</b>
<b>Services</b>							
Advertising	\$0	\$38	\$36	\$0	\$0	\$0	N/A
Communications	\$3,395	\$3,285	\$6,393	\$4,000	\$4,605	\$7,000	75%
Registration/Training Costs	\$4,086	\$2,434	\$730	\$7,500	\$3,540	\$15,000	100%
Other Operations/Maintenance	\$309	\$0	\$0	\$500	\$844	\$500	0%
Travel Expenses	\$9,970	\$3,130	\$1,361	\$15,000	\$6,737	\$15,000	0%
Council Retreat	\$0	\$0	\$3,598	\$2,000	\$1,500	\$2,000	0%
Mayors Expenses	\$3,803	\$2,333	\$61	\$5,000	\$665	\$5,000	0%
<b>Total Services:</b>	<b>\$21,563</b>	<b>\$11,219</b>	<b>\$12,180</b>	<b>\$34,000</b>	<b>\$17,892</b>	<b>\$44,500</b>	<b>30.9%</b>
<b>Intergovernmental</b>							
Election Expenses	\$19,292	\$11,722	\$14,126	\$15,000	\$0	\$20,000	33.3%
<b>Total Intergovernmental:</b>	<b>\$19,292</b>	<b>\$11,722</b>	<b>\$14,126</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>33.3%</b>
<b>Total Expense Objects:</b>	<b>\$95,548</b>	<b>\$78,520</b>	<b>\$81,687</b>	<b>\$113,511</b>	<b>\$61,326</b>	<b>\$135,200</b>	<b>19.1%</b>

# City of Ridgefield Executive Department



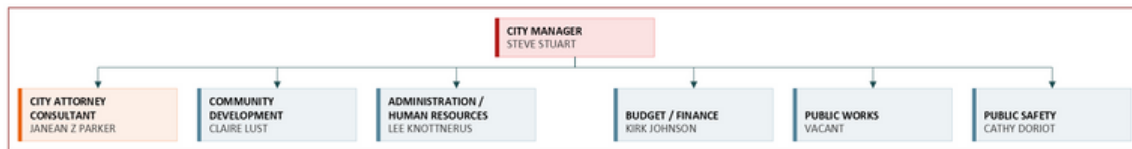
**Steve Stuart**  
City Manager

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

## Key Objectives

- Report and make recommendations to the Mayor and Council about the needs of the City.
- Administer and enforce all City ordinances, resolutions, franchise agreements, leases, contracts, permits, and other City business.
- Organize City department and administrative structure.
- Prepare and administer the annual City budget.
- Encourage and support regional and intergovernmental cooperation.
- Promote cooperation among the Council, staff and citizens 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 quality services to the community.
- Administer economic development programs for the City.

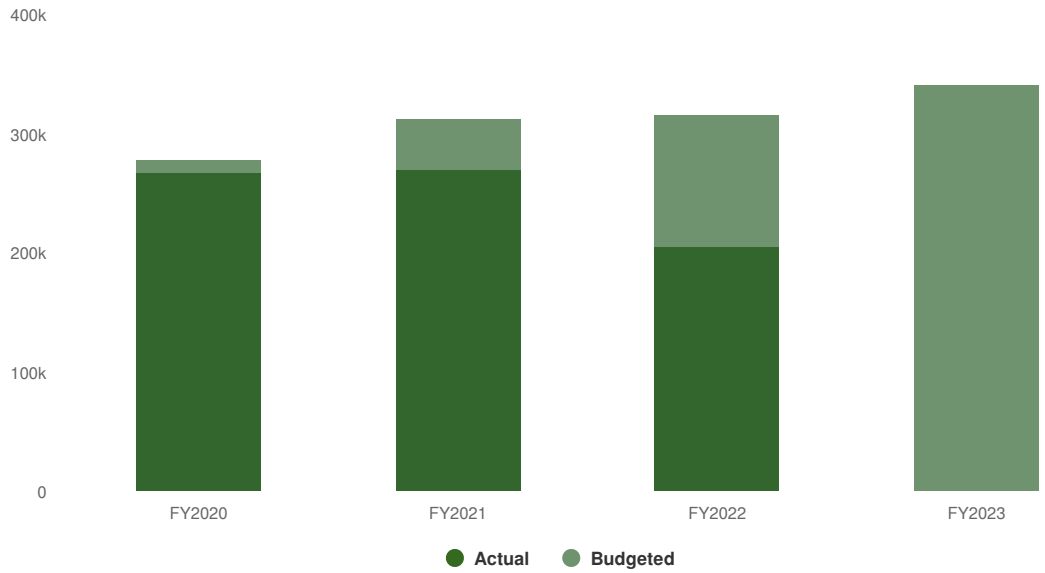
## Executive Organizational Chart



## Executive Expenditures Summary

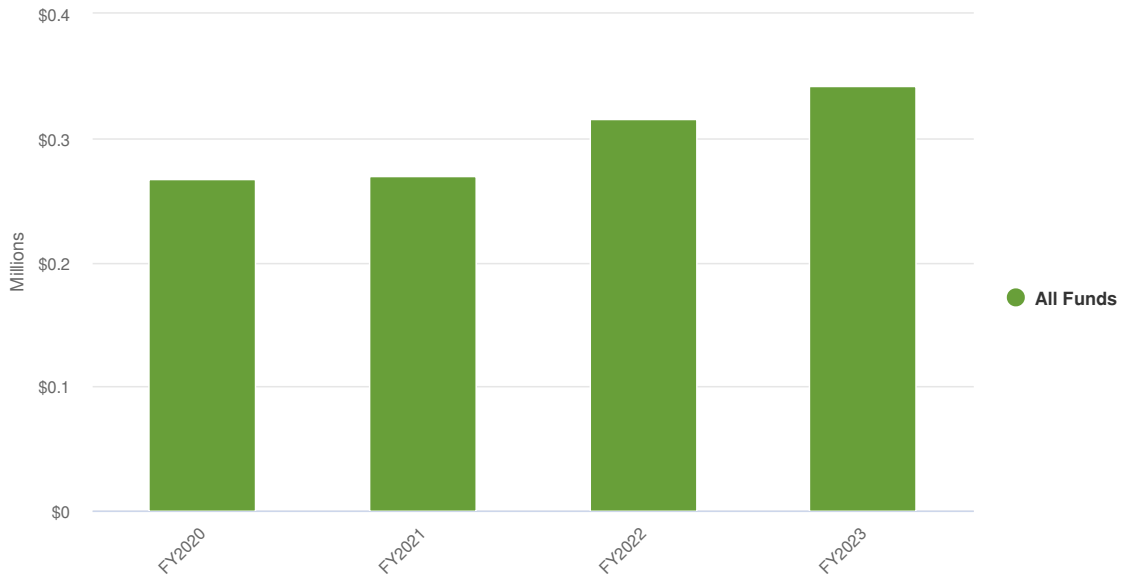
**\$341,500** **\$25,671**  
(8.13% vs. prior year)

### Executive Proposed and Historical Budget vs. Actual



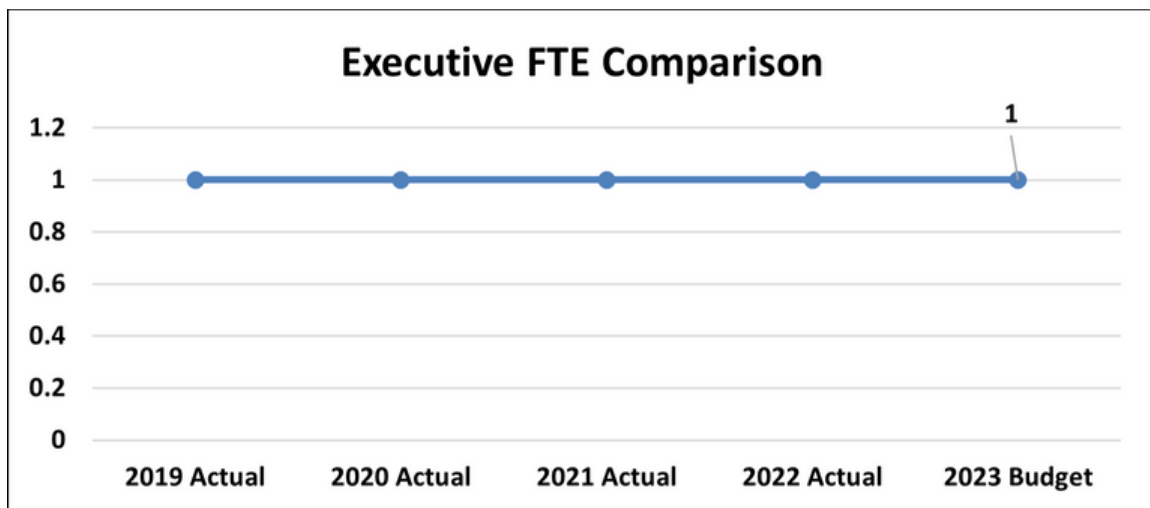
## 2023 Executive Expenditures

### 2023 Budgeted and Historical Executive Expenditures



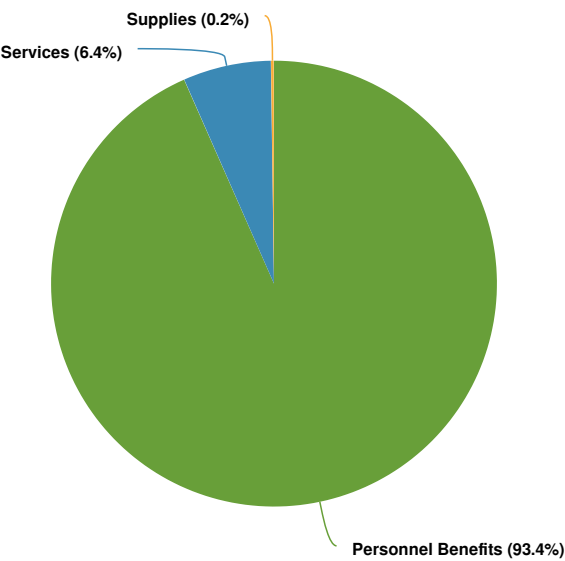
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds							
Government-wide Activities							
Governmental Funds							
General Fund							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>General Fund Budget</b>							
Salaries	\$188,459	\$198,160	\$203,853	\$224,662	\$153,516	\$239,500	6.6%
Medicare	\$2,688	\$2,853	\$2,914	\$3,258	\$2,222	\$3,500	7.4%
Workers Comp	\$240	\$240	\$220	\$226	\$176	\$500	121.2%
State Unemployment	\$388	\$407	\$438	\$449	\$315	\$500	11.4%
Pension	\$22,842	\$24,177	\$22,709	\$23,028	\$15,158	\$24,600	6.8%
Health Care	\$16,284	\$16,931	\$16,931	\$19,555	\$12,317	\$26,500	35.5%
Benefits	\$6,853	\$7,010	\$6,950	\$8,222	\$5,175	\$9,000	9.5%
Social Security	\$8,260	\$9,615	\$7,813	\$13,929	\$8,646	\$14,900	7%
Office Supplies	\$0	\$280	\$0	\$250	\$0	\$250	0%
Operational Supplies	\$482	\$481	\$89	\$500	\$0	\$500	0%
Communications	\$409	\$636	\$617	\$750	\$397	\$750	0%
Dues and Permits	\$315	\$1,295	\$325	\$1,500	\$889	\$1,500	0%
Registration/Training Costs	\$2,205	\$355	\$1,467	\$2,500	\$1,205	\$2,500	0%
Travel Expenses	\$12,329	\$4,595	\$4,631	\$12,000	\$5,633	\$12,000	0%
Professional Services	\$5,000	\$0	\$0	\$5,000	\$0	\$5,000	0%
<b>Total General Fund Budget:</b>	<b>\$266,751</b>	<b>\$267,035</b>	<b>\$268,955</b>	<b>\$315,829</b>	<b>\$205,650</b>	<b>\$341,500</b>	<b>8.1%</b>
<b>Total General Fund:</b>	<b>\$266,751</b>	<b>\$267,035</b>	<b>\$268,955</b>	<b>\$315,829</b>	<b>\$205,650</b>	<b>\$341,500</b>	<b>8.1%</b>
<b>Total Governmental Funds:</b>	<b>\$266,751</b>	<b>\$267,035</b>	<b>\$268,955</b>	<b>\$315,829</b>	<b>\$205,650</b>	<b>\$341,500</b>	<b>8.1%</b>
<b>Total Government-wide Activities:</b>	<b>\$266,751</b>	<b>\$267,035</b>	<b>\$268,955</b>	<b>\$315,829</b>	<b>\$205,650</b>	<b>\$341,500</b>	<b>8.1%</b>
<b>Total All Funds:</b>	<b>\$266,751</b>	<b>\$267,035</b>	<b>\$268,955</b>	<b>\$315,829</b>	<b>\$205,650</b>	<b>\$341,500</b>	<b>8.1%</b>

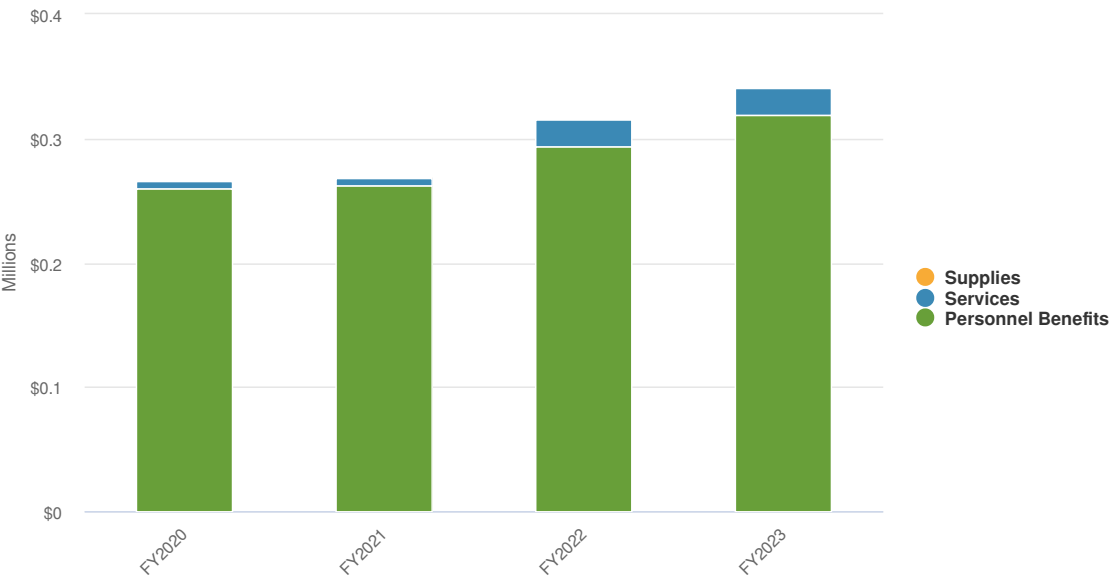


# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Salaries	\$188,458.85	\$198,160.31	\$203,852.90	\$224,662.00	\$153,515.94	\$239,500.00	6.6%
Medicare	\$2,687.68	\$2,853.35	\$2,913.85	\$3,258.00	\$2,222.33	\$3,500.00	7.4%
Workers Comp	\$240.48	\$239.59	\$220.35	\$226.00	\$176.12	\$500.00	121.2%
State Unemployment	\$387.60	\$406.96	\$438.23	\$449.00	\$314.62	\$500.00	11.4%
Pension	\$22,841.62	\$24,177.49	\$22,708.72	\$23,028.00	\$15,157.81	\$24,600.00	6.8%
Health Care	\$16,284.44	\$16,930.80	\$16,930.80	\$19,555.00	\$12,317.04	\$26,500.00	35.5%
Benefits	\$6,852.67	\$7,010.48	\$6,949.60	\$8,222.00	\$5,175.45	\$9,000.00	9.5%
Social Security	\$8,259.50	\$9,614.89	\$7,812.55	\$13,929.00	\$8,646.47	\$14,900.00	7%
<b>Total Personnel Benefits:</b>	<b>\$246,012.84</b>	<b>\$259,393.87</b>	<b>\$261,827.00</b>	<b>\$293,329.00</b>	<b>\$197,525.78</b>	<b>\$319,000.00</b>	<b>8.8%</b>
<b>Supplies</b>							
Office Supplies	\$0.00	\$279.66	\$0.00	\$250.00	\$0.00	\$250.00	0%
Operational Supplies	\$481.79	\$480.58	\$88.72	\$500.00	\$0.00	\$500.00	0%
<b>Total Supplies:</b>	<b>\$481.79</b>	<b>\$760.24</b>	<b>\$88.72</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>\$750.00</b>	<b>0%</b>
<b>Services</b>							
Communications	\$408.66	\$635.59	\$616.70	\$750.00	\$397.46	\$750.00	0%
Dues and Permits	\$315.00	\$1,294.90	\$324.99	\$1,500.00	\$888.95	\$1,500.00	0%
Registration/Training Costs	\$2,204.52	\$355.00	\$1,466.88	\$2,500.00	\$1,205.00	\$2,500.00	0%
Travel Expenses	\$12,328.67	\$4,595.33	\$4,630.83	\$12,000.00	\$5,633.10	\$12,000.00	0%
Professional Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0%
<b>Total Services:</b>	<b>\$20,256.85</b>	<b>\$6,880.82</b>	<b>\$7,039.40</b>	<b>\$21,750.00</b>	<b>\$8,124.51</b>	<b>\$21,750.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$266,751.48</b>	<b>\$267,034.93</b>	<b>\$268,955.12</b>	<b>\$315,829.00</b>	<b>\$205,650.29</b>	<b>\$341,500.00</b>	<b>8.1%</b>

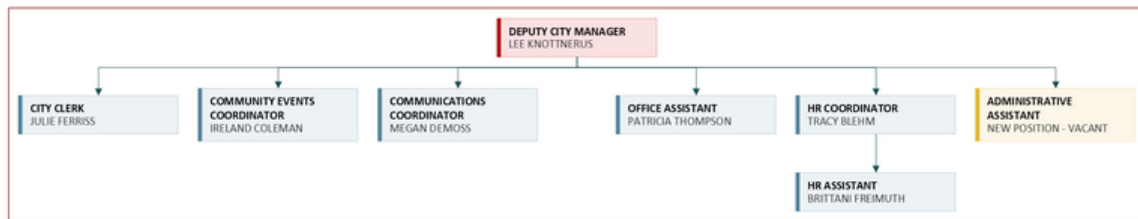
# City of Ridgefield Administration / Human Resources Department



**Lee Knottnerus**  
Deputy City Manager

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

## Administration / Human Resources Organizational Chart



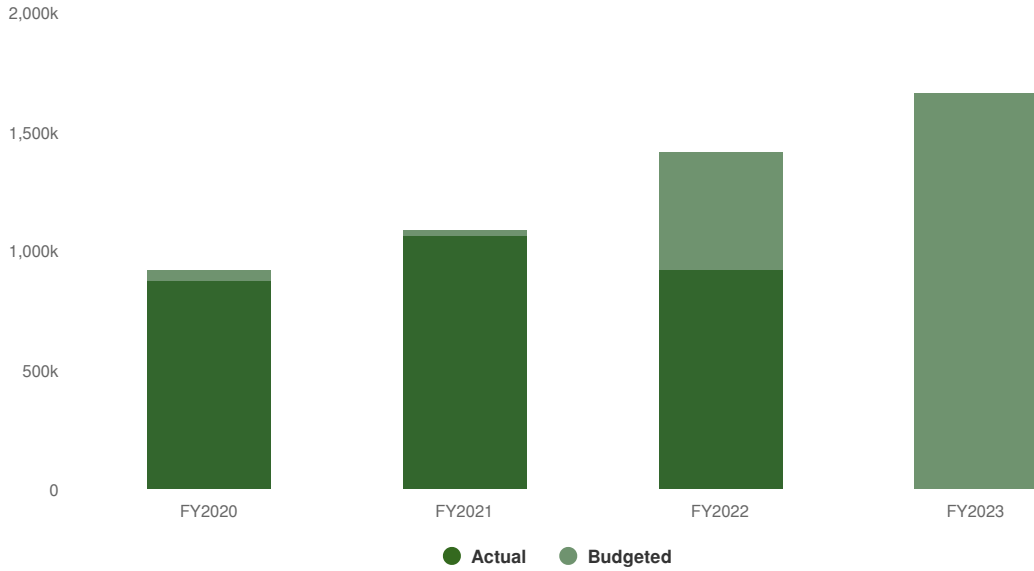
## Administration / Human Resources: Priorities, Accomplishments & Metrics

2023 Budget Priorities					
➔	Provide an average of 63.9 hours of training hours per employee per year				
➔	Update brand messaging				
➔	Enhance and update website including improved navigation system.				
➔	Update and improve CRM				
➔	Update and expand Special Event Permit Process, integrate with park reservations				
➔	Establish structured offboarding process for employees leaving employment				
Accomplishments for 2022					
✓	Implemented new HRIS system				
✓	Developed an on-line performance evaluation process				
✓	Developed a more comprehensive career development program				
✓	Established an onboarding process for new employees and supervisors				
✓	Expanded training opportunities focused on inclusive and effective work culture				
✗	Completed a Disaster Preparedness Plan for City employees and residents (in progress, complete Spring 2023)				
✓	Created Payroll Efficiencies including automation of the quarterly and WA State retirement payroll reporting, transitioning payroll related payments to external organizations to ACH payment methods; reminders for pay periods and deadlines for approvals				
✓	Enhanced public engagement through mass communication system, interpretive signage, community video series, and on-line portal access to City documents				
✓	Enhanced and provided a variety of community events and recreational activities diverse in theme and activity to: revitalize the downtown area, provide events/activities of interest to different populations of the City, and provide a welcoming atmosphere for all residents and visitors				
Department Metrics					
Measure	2019	2020	2021	2022	2023 Target
% of employees who participate in Wellness	N/A	47%	38%	53%	National Average 50%
Number of Grievances, ULPs, Internal Complaints	2	0	1	3	0
Workers' Compensation Claims	3	3	1	0	0
Public Volunteer Hours	362	100	142	156 (as of 9/30)	Increase by 5%
Public Website engagement	88,544	87,119	100,075	114,594 (as of 9/30)	Increase by 5%
Avg. Time to Respond to Records Request in Days	4	6	6	5	5
Public Social Media engagements	N/A	74,373	94,593	115,436 (as of 9/30)	Increase by 5%
Activity	2019	2020	2021	2022	2023
Job Vacancies Filled (not temps)	N/A	N/A	16	25 (as of 10/20)	N/A
Job Vacancies Filled by Promotion	2	5	3	6	N/A
Number Public Records Requests	61	39	65	73 (as of 10/20)	N/A
Percentage of First Saturday Vendor Spots Filled	N/A	Virtual events only.	47%	83%	90%
First Saturday Vendor Attendance	76	19	197	361	N/A

## Administration and Human Resources Expenditures Summary

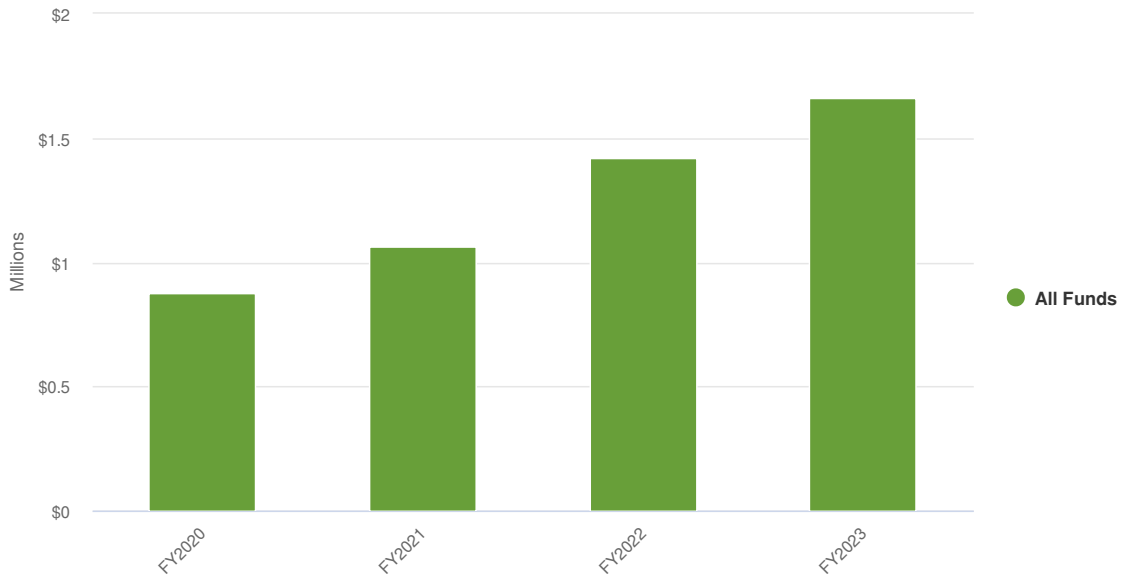
**\$1,660,575**    **\$243,163**  
(17.16% vs. prior year)

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



## 2023 Administration and Human Resources Expenditures

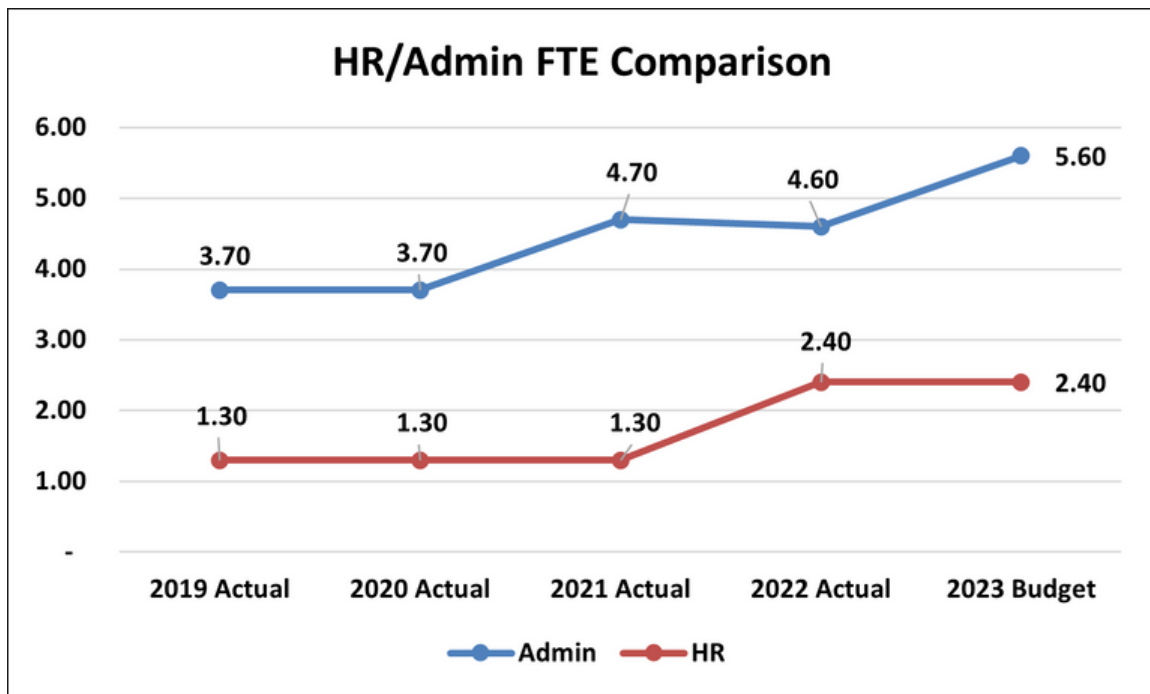
### 2023 Budgeted and Historical Administration and Human Resources Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds							
Government-wide Activities							

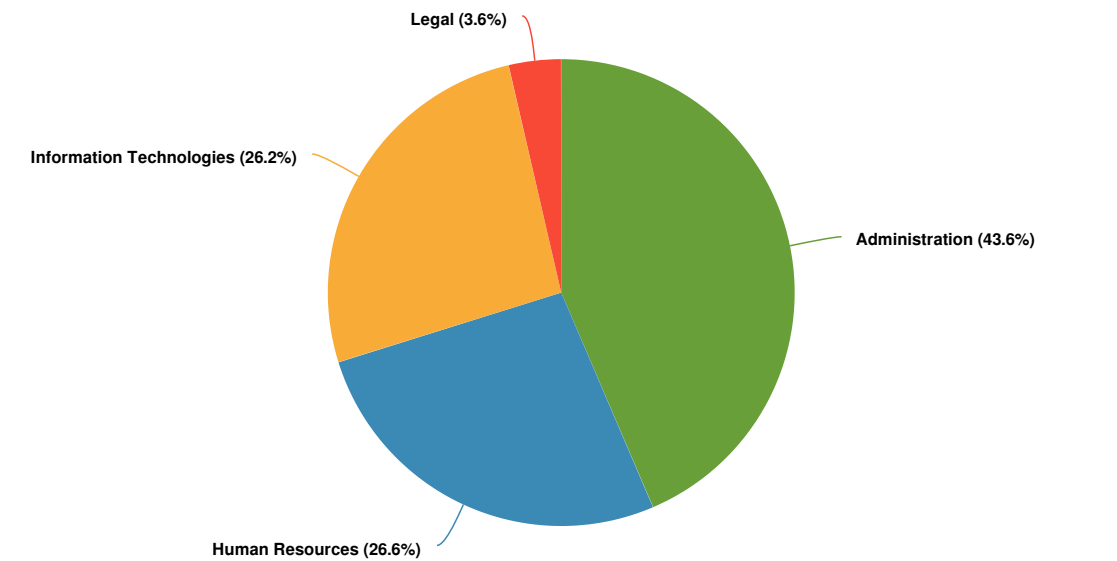
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Governmental Funds</b>							
<b>General Fund</b>							
<b>General Fund Budget</b>							
Salaries	\$122,545.32	\$127,338.57	\$138,936.50	\$200,947.00	\$141,546.51	\$230,900.00	14.9%
Overtime	\$4,272.85	\$2,590.04	\$2,182.58	\$6,000.00	\$887.30	\$6,000.00	0%
Medicare	\$1,771.92	\$1,811.68	\$1,977.36	\$3,028.00	\$1,976.70	\$3,500.00	15.6%
Workers Comp	\$317.75	\$310.81	\$281.95	\$485.00	\$353.69	\$1,200.00	147.4%
State Unemployment	\$254.71	\$260.58	\$282.59	\$529.00	\$285.17	\$500.00	-5.5%
Pension	\$16,163.33	\$16,411.88	\$15,781.46	\$21,250.00	\$14,377.95	\$24,300.00	14.4%
Health Care	\$21,523.41	\$22,334.20	\$22,334.21	\$41,436.00	\$26,510.57	\$56,700.00	36.8%
Benefits	\$1,517.09	\$1,602.65	\$1,640.60	\$2,615.00	\$1,790.48	\$3,700.00	41.5%
Social Security	\$7,576.16	\$7,745.93	\$8,306.17	\$12,871.00	\$8,451.97	\$14,700.00	14.2%
Salaries	\$261,641.31	\$295,246.45	\$360,837.96	\$386,343.00	\$258,818.13	\$470,300.00	21.7%
Overtime	\$12,787.27	\$6,374.40	\$12,846.71	\$10,000.00	\$6,612.49	\$10,000.00	0%
Medicare	\$3,880.12	\$4,237.04	\$5,259.17	\$5,747.00	\$3,738.18	\$7,050.00	22.7%
Workers Comp	\$896.77	\$966.70	\$1,008.94	\$1,119.00	\$777.30	\$2,650.00	136.8%
State Unemployment	\$550.79	\$604.70	\$749.10	\$793.00	\$531.74	\$1,000.00	26.1%
Pension	\$33,878.85	\$36,549.48	\$36,633.56	\$40,625.00	\$22,950.23	\$46,700.00	15%
Health Care	\$56,545.57	\$63,023.00	\$79,905.69	\$83,554.00	\$55,571.52	\$119,900.00	43.5%
Benefits	\$3,498.05	\$3,952.66	\$4,652.34	\$6,597.00	\$3,588.23	\$7,975.00	20.9%
Social Security	\$16,590.92	\$17,846.18	\$22,264.48	\$24,573.00	\$15,984.04	\$29,900.00	21.7%
Office Supplies				\$0.00	\$362.32	\$1,000.00	N/A
Operational Supplies				\$0.00	\$684.50	\$1,500.00	N/A
Office Supplies	\$814.51	\$78.89	\$299.92	\$500.00	\$95.46	\$500.00	0%
Operational Supplies	\$262.21	\$1,998.92	\$293.66	\$2,500.00	\$2,310.81	\$7,500.00	200%
Legal Services	\$26,523.26	\$38,471.46	\$34,640.75	\$40,000.00	\$32,100.00	\$50,000.00	25%
Labor/Employee Relations	\$1,000.00	\$0.00	\$0.00	\$10,000.00	\$1,250.00	\$10,000.00	0%
Dues and Permits	\$534.00	\$1,269.00	\$521.40	\$1,000.00	\$1,481.75	\$2,000.00	100%
Registration/Training Costs	\$993.16	\$1,046.92	\$752.78	\$2,000.00	\$1,155.32	\$3,000.00	50%
Travel Expenses	\$2,980.69	-\$5.13	\$1,462.92	\$2,000.00	\$1,031.93	\$3,000.00	50%
Classification/Comp Study			\$28,500.00			\$0.00	N/A
Wellness Program	\$7,994.47	\$16,946.97	\$38,161.46	\$24,700.00	\$27,575.85	\$40,000.00	61.9%
Professional Services	\$3,600.00	\$0.00	\$0.00	\$3,000.00	\$350.00	\$3,000.00	0%
Recruitment	\$4,419.51	\$1,555.12	\$3,318.83	\$3,500.00	\$2,128.88	\$5,000.00	42.9%
Employee Relations	\$9,706.61	\$7,637.30	\$12,976.85	\$20,900.00	\$7,899.69	\$32,000.00	53.1%
Tuition Reimbursement	\$0.00	\$0.00	\$6,033.90	\$10,000.00	\$1,347.00	\$10,000.00	0%
Advertising		\$0.00	\$90.22	\$100.00	\$0.00	\$100.00	0%
Communications	\$408.67	\$376.43	\$742.66	\$1,000.00	\$2,395.21	\$2,500.00	150%
Computer Equip/Software	\$303.15					\$0.00	N/A
Dues and Permits	\$869.00	\$235.00	\$1,163.60	\$1,000.00	\$805.00	\$2,000.00	100%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Registration/Training Costs	\$245.30	\$1,223.20	\$1,913.96	\$4,000.00	\$2,485.50	\$5,000.00	25%
Other Operations/Maintenance	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0%
Travel Expenses	\$1,508.84	\$783.81	\$1,920.07	\$4,000.00	\$1,294.37	\$5,000.00	25%
Professional Services	\$0.00	\$0.00	\$0.00	\$5,000.00	\$40.00	\$5,000.00	0%
Computer Equip/Hardware	\$95,666.98	\$105,982.94	\$125,974.17	\$47,500.00	\$23,674.69	\$90,000.00	89.5%
Website Updates	\$7,270.50	\$11,160.00	\$2,414.92	\$7,500.00	\$7,670.95	\$15,000.00	100%
Professional Services			\$13,015.45	\$40,000.00	\$0.00	\$40,000.00	0%
Computer Software				\$227,200.00	\$180,942.58	\$190,000.00	-16.4%
Computer Maint/Service	\$35,534.17	\$55,144.18	\$73,352.27	\$111,000.00	\$55,528.62	\$100,000.00	-9.9%
LaserFiche Document Management	\$7,498.75	\$21,050.52				\$0.00	N/A
Accela Asset Management	\$108.40					\$0.00	N/A
Fiber Install City Office RSD	\$2,493.28					\$0.00	N/A
<b>Total General Fund Budget:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>
<b>Total General Fund:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>
<b>Total Governmental Funds:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>
<b>Total Government-wide Activities:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>
<b>Total All Funds:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>

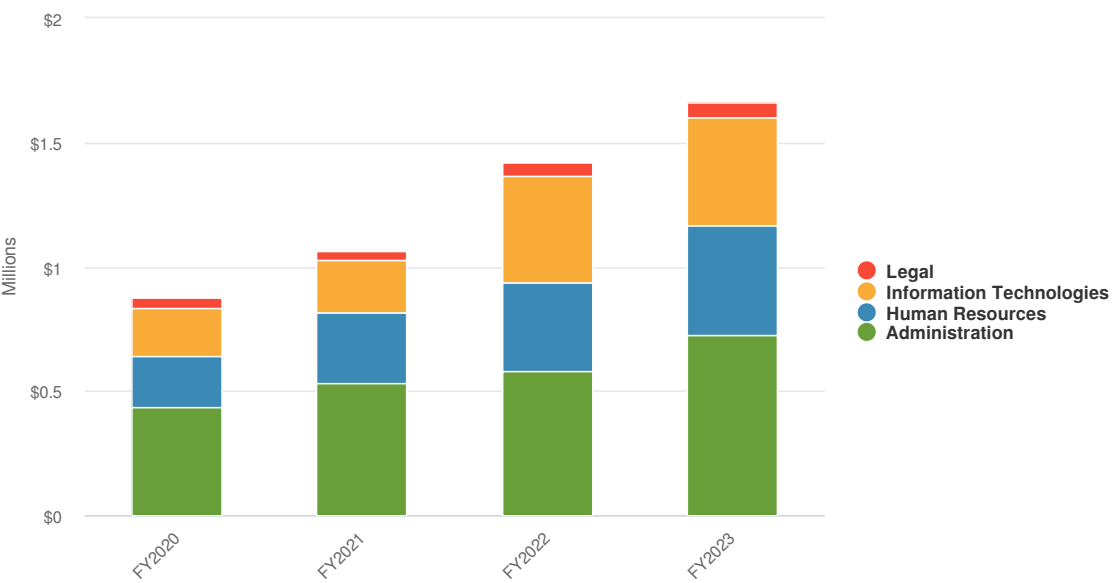


# Expenditures by Function

2023 Budgeted Expenditures by Function



2023 Budgeted and Historical Expenditures by Function



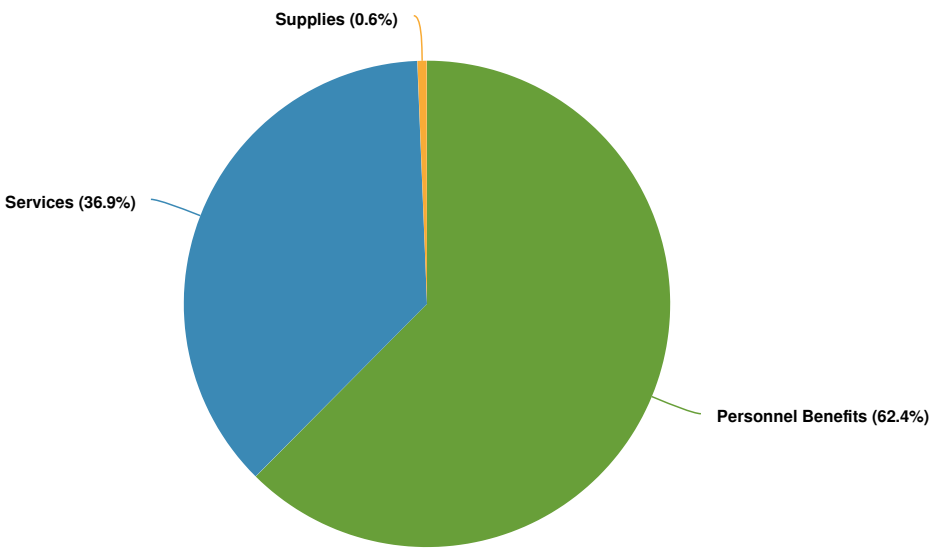
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Legal</b>							
<b>Legal Activities</b>							
Legal Services	\$26,523.26	\$38,471.46	\$34,640.75	\$40,000.00	\$32,100.00	\$50,000.00	25%
Labor/Employee Relations	\$1,000.00	\$0.00	\$0.00	\$10,000.00	\$1,250.00	\$10,000.00	0%
<b>Total Legal Activities:</b>	<b>\$27,523.26</b>	<b>\$38,471.46</b>	<b>\$34,640.75</b>	<b>\$50,000.00</b>	<b>\$33,350.00</b>	<b>\$60,000.00</b>	<b>20%</b>
<b>Total Legal:</b>	<b>\$27,523.26</b>	<b>\$38,471.46</b>	<b>\$34,640.75</b>	<b>\$50,000.00</b>	<b>\$33,350.00</b>	<b>\$60,000.00</b>	<b>20%</b>
<b>Human Resources</b>							
<b>Centralized Services</b>							
Salaries	\$122,545.32	\$127,338.57	\$138,936.50	\$200,947.00	\$141,546.51	\$230,900.00	14.9%
Overtime	\$4,272.85	\$2,590.04	\$2,182.58	\$6,000.00	\$887.30	\$6,000.00	0%
Medicare	\$1,771.92	\$1,811.68	\$1,977.36	\$3,028.00	\$1,976.70	\$3,500.00	15.6%
Workers Comp	\$317.75	\$310.81	\$281.95	\$485.00	\$353.69	\$1,200.00	147.4%
State Unemployment	\$254.71	\$260.58	\$282.59	\$529.00	\$285.17	\$500.00	-5.5%
Pension	\$16,163.33	\$16,411.88	\$15,781.46	\$21,250.00	\$14,377.95	\$24,300.00	14.4%
Health Care	\$21,523.41	\$22,334.20	\$22,334.21	\$41,436.00	\$26,510.57	\$56,700.00	36.8%
Benefits	\$1,517.09	\$1,602.65	\$1,640.60	\$2,615.00	\$1,790.48	\$3,700.00	41.5%
Social Security	\$7,576.16	\$7,745.93	\$8,306.17	\$12,871.00	\$8,451.97	\$14,700.00	14.2%
Office Supplies				\$0.00	\$362.32	\$1,000.00	N/A
Operational Supplies				\$0.00	\$684.50	\$1,500.00	N/A
Dues and Permits	\$534.00	\$1,269.00	\$521.40	\$1,000.00	\$1,481.75	\$2,000.00	100%
Registration/Training Costs	\$993.16	\$1,046.92	\$752.78	\$2,000.00	\$1,155.32	\$3,000.00	50%
Travel Expenses	\$2,980.69	-\$5.13	\$1,462.92	\$2,000.00	\$1,031.93	\$3,000.00	50%
Classification/Comp Study			\$28,500.00			\$0.00	N/A
Wellness Program	\$7,994.47	\$16,946.97	\$38,161.46	\$24,700.00	\$27,575.85	\$40,000.00	61.9%
Professional Services	\$3,600.00	\$0.00	\$0.00	\$3,000.00	\$350.00	\$3,000.00	0%
Recruitment	\$4,419.51	\$1,555.12	\$3,318.83	\$3,500.00	\$2,128.88	\$5,000.00	42.9%
Employee Relations	\$9,706.61	\$7,637.30	\$12,976.85	\$20,900.00	\$7,899.69	\$32,000.00	53.1%
Tuition Reimbursement	\$0.00	\$0.00	\$6,033.90	\$10,000.00	\$1,347.00	\$10,000.00	0%
<b>Total Centralized Services:</b>	<b>\$206,170.98</b>	<b>\$208,856.52</b>	<b>\$283,451.56</b>	<b>\$356,261.00</b>	<b>\$240,197.58</b>	<b>\$442,000.00</b>	<b>24.1%</b>
<b>Total Human Resources:</b>	<b>\$206,170.98</b>	<b>\$208,856.52</b>	<b>\$283,451.56</b>	<b>\$356,261.00</b>	<b>\$240,197.58</b>	<b>\$442,000.00</b>	<b>24.1%</b>
<b>Administration</b>							
<b>Centralized Services</b>							
Salaries	\$261,641.31	\$295,246.45	\$360,837.96	\$386,343.00	\$258,818.13	\$470,300.00	21.7%
Overtime	\$12,787.27	\$6,374.40	\$12,846.71	\$10,000.00	\$6,612.49	\$10,000.00	0%
Medicare	\$3,880.12	\$4,237.04	\$5,259.17	\$5,747.00	\$3,738.18	\$7,050.00	22.7%
Workers Comp	\$896.77	\$966.70	\$1,008.94	\$1,119.00	\$777.30	\$2,650.00	136.8%
State Unemployment	\$550.79	\$604.70	\$749.10	\$793.00	\$531.74	\$1,000.00	26.1%
Pension	\$33,878.85	\$36,549.48	\$36,633.56	\$40,625.00	\$22,950.23	\$46,700.00	15%
Health Care	\$56,545.57	\$63,023.00	\$79,905.69	\$83,554.00	\$55,571.52	\$119,900.00	43.5%
Benefits	\$3,498.05	\$3,952.66	\$4,652.34	\$6,597.00	\$3,588.23	\$7,975.00	20.9%

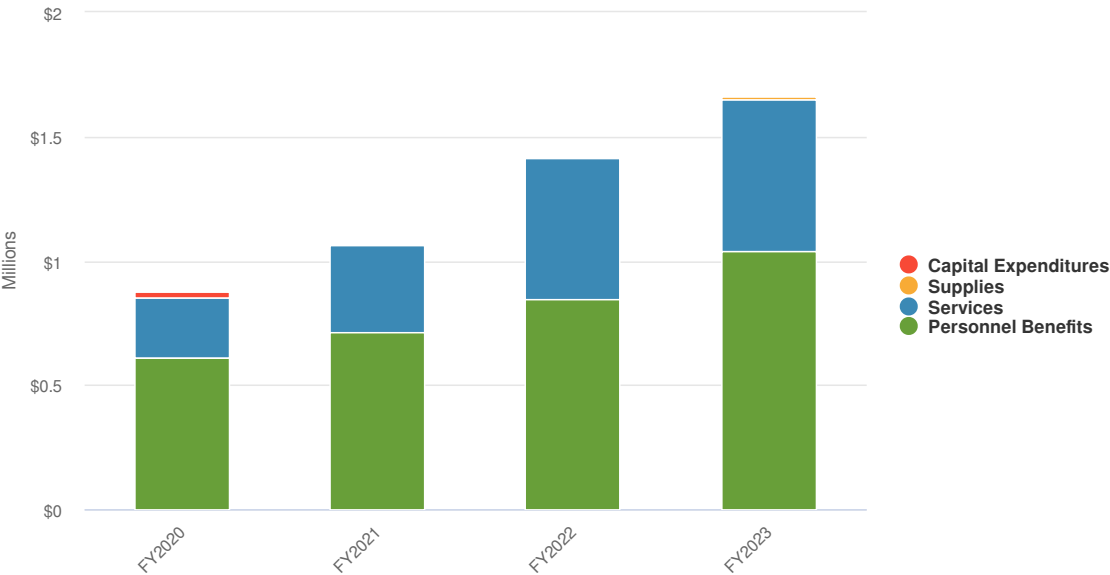
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Social Security	\$16,590.92	\$17,846.18	\$22,264.48	\$24,573.00	\$15,984.04	\$29,900.00	21.7%
Office Supplies	\$814.51	\$78.89	\$299.92	\$500.00	\$95.46	\$500.00	0%
Operational Supplies	\$262.21	\$1,998.92	\$293.66	\$2,500.00	\$2,310.81	\$7,500.00	200%
Advertising		\$0.00	\$90.22	\$100.00	\$0.00	\$100.00	0%
Communications	\$408.67	\$376.43	\$742.66	\$1,000.00	\$2,395.21	\$2,500.00	150%
Computer Equip/Software	\$303.15					\$0.00	N/A
Dues and Permits	\$869.00	\$235.00	\$1,163.60	\$1,000.00	\$805.00	\$2,000.00	100%
Registration/Training Costs	\$245.30	\$1,223.20	\$1,913.96	\$4,000.00	\$2,485.50	\$5,000.00	25%
Other Operations/Maintenance	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0%
Travel Expenses	\$1,508.84	\$783.81	\$1,920.07	\$4,000.00	\$1,294.37	\$5,000.00	25%
Professional Services	\$0.00	\$0.00	\$0.00	\$5,000.00	\$40.00	\$5,000.00	0%
<b>Total Centralized Services:</b>	<b>\$394,681.33</b>	<b>\$433,496.86</b>	<b>\$530,582.04</b>	<b>\$577,951.00</b>	<b>\$377,998.21</b>	<b>\$723,575.00</b>	<b>25.2%</b>
<b>Total Administration:</b>	<b>\$394,681.33</b>	<b>\$433,496.86</b>	<b>\$530,582.04</b>	<b>\$577,951.00</b>	<b>\$377,998.21</b>	<b>\$723,575.00</b>	<b>25.2%</b>
<b>Information Technologies</b>							
<b>Centralized Services</b>							
Computer Equip/Hardware	\$95,666.98	\$105,982.94	\$125,974.17	\$47,500.00	\$23,674.69	\$90,000.00	89.5%
Website Updates	\$7,270.50	\$11,160.00	\$2,414.92	\$7,500.00	\$7,670.95	\$15,000.00	100%
Professional Services			\$13,015.45	\$40,000.00	\$0.00	\$40,000.00	0%
Computer Software				\$227,200.00	\$180,942.58	\$190,000.00	-16.4%
Computer Maint/Service	\$35,534.17	\$55,144.18	\$73,352.27	\$111,000.00	\$55,528.62	\$100,000.00	-9.9%
LaserFiche Document Management	\$7,498.75	\$21,050.52				\$0.00	N/A
Accela Asset Management	\$108.40					\$0.00	N/A
<b>Total Centralized Services:</b>	<b>\$146,078.80</b>	<b>\$193,337.64</b>	<b>\$214,756.81</b>	<b>\$433,200.00</b>	<b>\$267,816.84</b>	<b>\$435,000.00</b>	<b>0.4%</b>
<b>Capital Expenditures</b>							
Fiber Install City Office RSD	\$2,493.28					\$0.00	N/A
<b>Total Capital Expenditures:</b>	<b>\$2,493.28</b>					<b>\$0.00</b>	<b>N/A</b>
<b>Total Information Technologies:</b>	<b>\$148,572.08</b>	<b>\$193,337.64</b>	<b>\$214,756.81</b>	<b>\$433,200.00</b>	<b>\$267,816.84</b>	<b>\$435,000.00</b>	<b>0.4%</b>
<b>Total Expenditures:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Personnel Benefits</b>							
Salaries	\$122,545.32	\$127,338.57	\$138,936.50	\$200,947.00	\$141,546.51	\$230,900.00	14.9%
Overtime	\$4,272.85	\$2,590.04	\$2,182.58	\$6,000.00	\$887.30	\$6,000.00	0%
Medicare	\$1,771.92	\$1,811.68	\$1,977.36	\$3,028.00	\$1,976.70	\$3,500.00	15.6%
Workers Comp	\$317.75	\$310.81	\$281.95	\$485.00	\$353.69	\$1,200.00	147.4%
State Unemployment	\$254.71	\$260.58	\$282.59	\$529.00	\$285.17	\$500.00	-5.5%
Pension	\$16,163.33	\$16,411.88	\$15,781.46	\$21,250.00	\$14,377.95	\$24,300.00	14.4%
Health Care	\$21,523.41	\$22,334.20	\$22,334.21	\$41,436.00	\$26,510.57	\$56,700.00	36.8%
Benefits	\$1,517.09	\$1,602.65	\$1,640.60	\$2,615.00	\$1,790.48	\$3,700.00	41.5%
Social Security	\$7,576.16	\$7,745.93	\$8,306.17	\$12,871.00	\$8,451.97	\$14,700.00	14.2%
Salaries	\$261,641.31	\$295,246.45	\$360,837.96	\$386,343.00	\$258,818.13	\$470,300.00	21.7%
Overtime	\$12,787.27	\$6,374.40	\$12,846.71	\$10,000.00	\$6,612.49	\$10,000.00	0%
Medicare	\$3,880.12	\$4,237.04	\$5,259.17	\$5,747.00	\$3,738.18	\$7,050.00	22.7%
Workers Comp	\$896.77	\$966.70	\$1,008.94	\$1,119.00	\$777.30	\$2,650.00	136.8%
State Unemployment	\$550.79	\$604.70	\$749.10	\$793.00	\$531.74	\$1,000.00	26.1%
Pension	\$33,878.85	\$36,549.48	\$36,633.56	\$40,625.00	\$22,950.23	\$46,700.00	15%
Health Care	\$56,545.57	\$63,023.00	\$79,905.69	\$83,554.00	\$55,571.52	\$119,900.00	43.5%
Benefits	\$3,498.05	\$3,952.66	\$4,652.34	\$6,597.00	\$3,588.23	\$7,975.00	20.9%
Social Security	\$16,590.92	\$17,846.18	\$22,264.48	\$24,573.00	\$15,984.04	\$29,900.00	21.7%
<b>Total Personnel Benefits:</b>	<b>\$566,212.19</b>	<b>\$609,206.95</b>	<b>\$715,881.37</b>	<b>\$848,512.00</b>	<b>\$564,752.20</b>	<b>\$1,036,975.00</b>	<b>22.2%</b>
<b>Supplies</b>							
Office Supplies				\$0.00	\$362.32	\$1,000.00	N/A
Operational Supplies				\$0.00	\$684.50	\$1,500.00	N/A
Office Supplies	\$814.51	\$78.89	\$299.92	\$500.00	\$95.46	\$500.00	0%
Operational Supplies	\$262.21	\$1,998.92	\$293.66	\$2,500.00	\$2,310.81	\$7,500.00	200%
<b>Total Supplies:</b>	<b>\$1,076.72</b>	<b>\$2,077.81</b>	<b>\$593.58</b>	<b>\$3,000.00</b>	<b>\$3,453.09</b>	<b>\$10,500.00</b>	<b>250%</b>
<b>Services</b>							
Legal Services	\$26,523.26	\$38,471.46	\$34,640.75	\$40,000.00	\$32,100.00	\$50,000.00	25%
Labor/Employee Relations	\$1,000.00	\$0.00	\$0.00	\$10,000.00	\$1,250.00	\$10,000.00	0%
Dues and Permits	\$534.00	\$1,269.00	\$521.40	\$1,000.00	\$1,481.75	\$2,000.00	100%
Registration/Training Costs	\$993.16	\$1,046.92	\$752.78	\$2,000.00	\$1,155.32	\$3,000.00	50%
Travel Expenses	\$2,980.69	-\$5.13	\$1,462.92	\$2,000.00	\$1,031.93	\$3,000.00	50%
Classification/Comp Study			\$28,500.00			\$0.00	N/A
Wellness Program	\$7,994.47	\$16,946.97	\$38,161.46	\$24,700.00	\$27,575.85	\$40,000.00	61.9%
Professional Services	\$3,600.00	\$0.00	\$0.00	\$3,000.00	\$350.00	\$3,000.00	0%
Recruitment	\$4,419.51	\$1,555.12	\$3,318.83	\$3,500.00	\$2,128.88	\$5,000.00	42.9%
Employee Relations	\$9,706.61	\$7,637.30	\$12,976.85	\$20,900.00	\$7,899.69	\$32,000.00	53.1%
Tuition Reimbursement	\$0.00	\$0.00	\$6,033.90	\$10,000.00	\$1,347.00	\$10,000.00	0%
Advertising		\$0.00	\$90.22	\$100.00	\$0.00	\$100.00	0%
Communications	\$408.67	\$376.43	\$742.66	\$1,000.00	\$2,395.21	\$2,500.00	150%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Computer Equip/Software	\$303.15					\$0.00	N/A
Dues and Permits	\$869.00	\$235.00	\$1,163.60	\$1,000.00	\$805.00	\$2,000.00	100%
Registration/Training Costs	\$245.30	\$1,223.20	\$1,913.96	\$4,000.00	\$2,485.50	\$5,000.00	25%
Other Operations/Maintenance	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0%
Travel Expenses	\$1,508.84	\$783.81	\$1,920.07	\$4,000.00	\$1,294.37	\$5,000.00	25%
Professional Services	\$0.00	\$0.00	\$0.00	\$5,000.00	\$40.00	\$5,000.00	0%
Computer Equip/Hardware	\$95,666.98	\$105,982.94	\$125,974.17	\$47,500.00	\$23,674.69	\$90,000.00	89.5%
Website Updates	\$7,270.50	\$11,160.00	\$2,414.92	\$7,500.00	\$7,670.95	\$15,000.00	100%
Professional Services			\$13,015.45	\$40,000.00	\$0.00	\$40,000.00	0%
Computer Software				\$227,200.00	\$180,942.58	\$190,000.00	-16.4%
Computer Maint/Service	\$35,534.17	\$55,144.18	\$73,352.27	\$111,000.00	\$55,528.62	\$100,000.00	-9.9%
<b>Total Services:</b>	<b>\$199,558.31</b>	<b>\$241,827.20</b>	<b>\$346,956.21</b>	<b>\$565,900.00</b>	<b>\$351,157.34</b>	<b>\$613,100.00</b>	<b>8.3%</b>
<b>Capital Expenditures</b>							
LaserFiche Document Management	\$7,498.75	\$21,050.52				\$0.00	N/A
Accela Asset Management	\$108.40					\$0.00	N/A
Fiber Install City Office RSD	\$2,493.28					\$0.00	N/A
<b>Total Capital Expenditures:</b>	<b>\$10,100.43</b>	<b>\$21,050.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$776,947.65</b>	<b>\$874,162.48</b>	<b>\$1,063,431.16</b>	<b>\$1,417,412.00</b>	<b>\$919,362.63</b>	<b>\$1,660,575.00</b>	<b>17.2%</b>

# City of Ridgefield Budget / Finance Department



**Kirk Johnson**

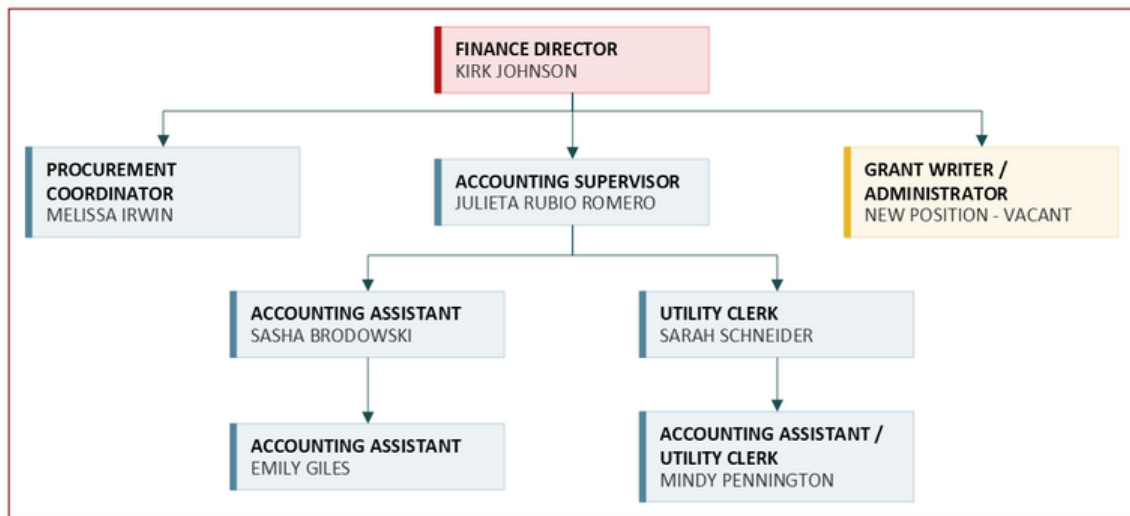
Finance and Budget Director

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

## Key Objectives

- Ensure City financial policies and procedures are implemented and carried out.
- Assist department management and staff to provide financial and budgetary support.
- Support and oversee the development of the annual budget.
- Contract and grant management support.
- Procurement services.
- 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.
- Process payroll services for City staff accurately and timely.
- Create an efficient process for utility billing and receipting of payments.
- Perform phone and walk-in customer service and support.

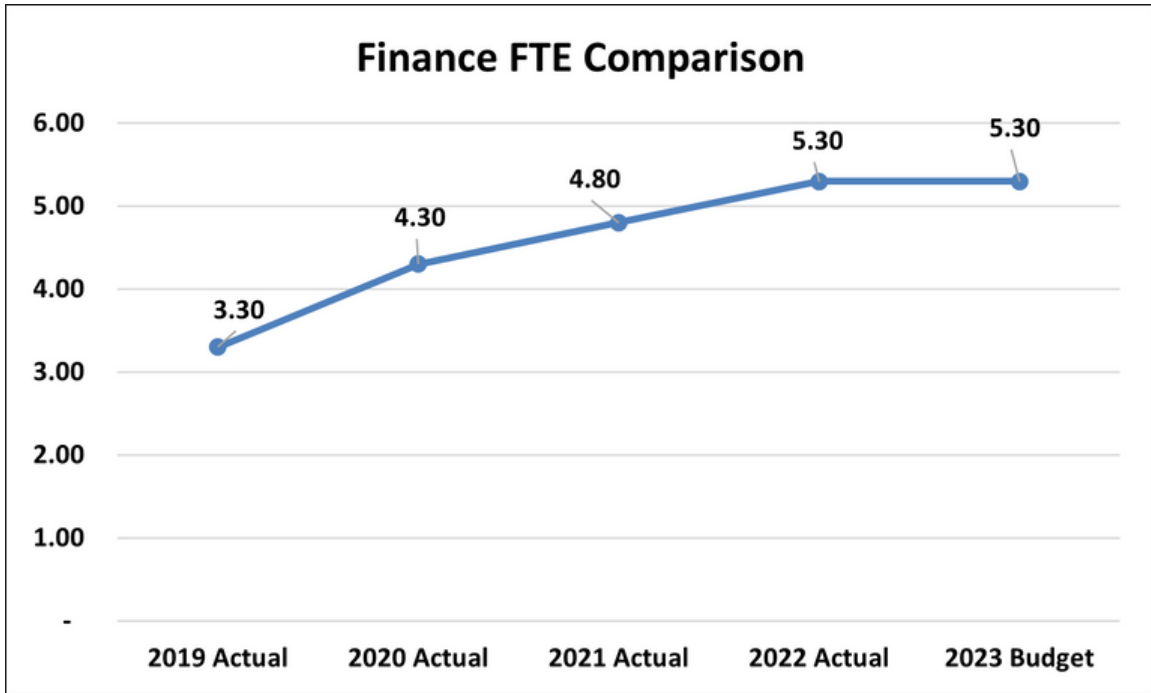
## Finance Organizational Chart



# Finance Department: Priorities, Accomplishments & Metrics

## Finance Department: Priorities, Accomplishments & Metrics

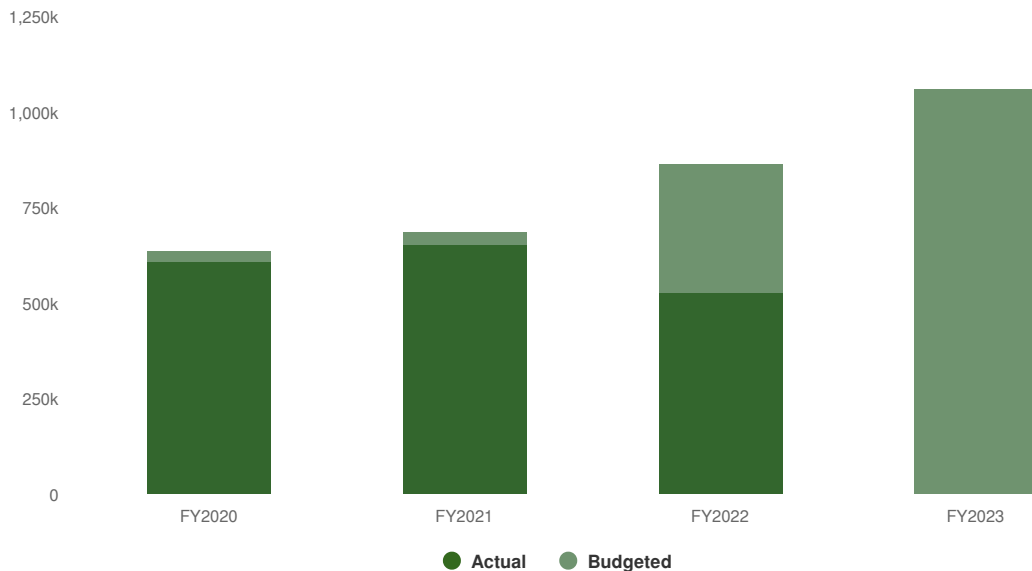
2023 Budget Priorities					
➔	Wells Fargo new credit card system implementation and user training				
➔	Complete Impact Fee Credits monthly GL balancing process and procedures				
➔	Establish a Collections Policy				
➔	Budget Billing education efforts and increase program users				
➔	Increase online account service users – by percentage 5%				
➔	Water conservation education efforts and programs (rebates, rates, discounts)				
➔	Complete the transfer of physical contract files into electronic folders in Laserfiche				
➔	Update the Cash Policy				
Accomplishments for 2022					
✓	Completed collections Kaizen and implemented process into billing cycle workflow				
✓	Reviewed and updated Finance procedures				
✓	Implemented on-line application for conservation rate and low-income utility assistance				
✓	Promoted availability of conservation rate and low-income assistance program				
✓	Compiled a list of resources for customer assistance and made available on-line				
✓	Transitioned cycle billing paperwork online to reduce paper output and create efficiency in records retention				
✓	Procurement coordinator completed 34.5 hours of training				
✓	Integrated contract bids, admin and awards posted through ProcureNow for all Service and Public Works projects at				
✓	Integrated and transferred Purchase Orders' documents and folders into a Laserfiche program				
✓	Streamlined Purchase Orders' requests and issuance documentation retention through Laserfiche program				
✓	Completed update of Contract Master List workbook to make it more useful to Public Works and Accounts Payable				
✓	Payroll Clerk position was transition to the Admin/HR department along with related 2022 goals				
Department Metrics					
Measure	2019	2020	2021	2022	2023 Target
Electronic Utility Payments	72.85%	77.14%	77.32%	82.37%	70%
Electronic Invoice Payment to Vendors	17.89%	34.51%	51.15%	58.68%	50%
Water Service Shut-off percentage	1.60%	0.40%	0.33%	0.84%	Not to exceed 1.5%
AP turnaround time	23.76	24.65	24.29	26.00	Net 30
Activity	2019	2020	2021	2022	2023
Amount of invoices	3,627	3,519	3,815	3,454	N/A
Utility new accounts	434	595	934	948	N/A
Number of contracts and PO's	91	91	78	91	N/A



### Finance Expenditures Summary

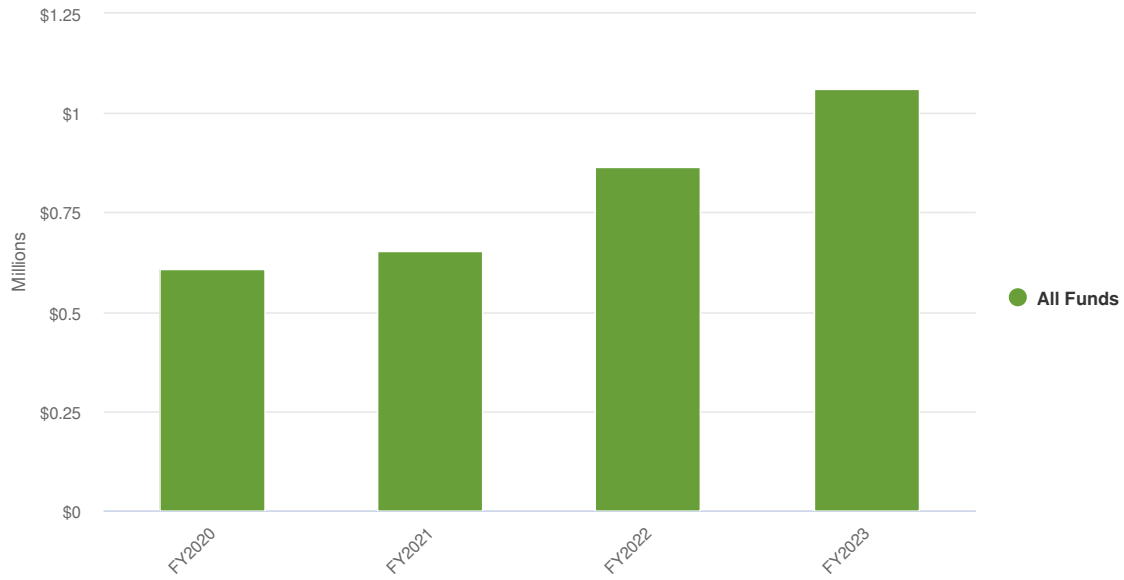
**\$1,061,095**    **\$195,129**  
 (22.53% vs. prior year)

#### Finance Proposed and Historical Budget vs. Actual



### 2023 Expenditures

## 2023 Budgeted and Historical Finance Expenditures

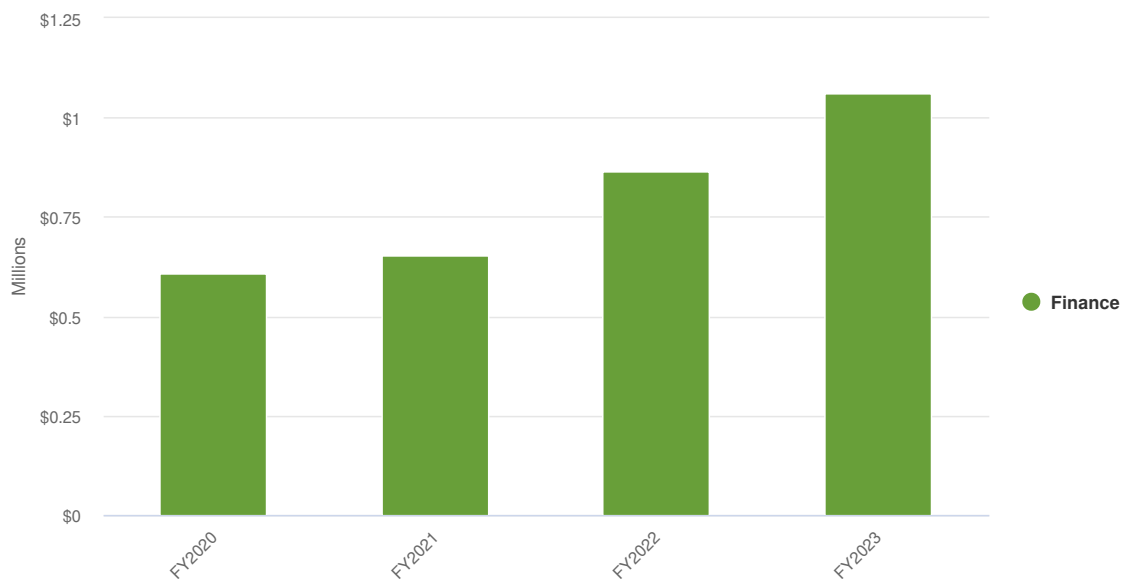


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds							
Government-wide Activities							
Governmental Funds							
General Fund							
General Fund Budget							
Salaries	\$252,155.87	\$359,618.86	\$396,005.09	\$461,306.00	\$303,546.72	\$552,100.00	19.7%
Overtime	\$7,318.66	\$3,138.00	\$10,879.29	\$8,000.00	\$5,360.24	\$10,000.00	25%
Medicare	\$3,558.93	\$4,964.68	\$5,621.69	\$6,805.00	\$4,274.26	\$8,200.00	20.5%
Workers Comp	\$804.29	\$1,028.35	\$1,042.66	\$1,314.00	\$903.79	\$2,850.00	116.9%
State Unemployment	\$520.06	\$726.54	\$814.80	\$1,047.00	\$618.64	\$1,150.00	9.8%
Pension	\$31,585.19	\$45,018.40	\$45,048.93	\$48,112.00	\$31,174.67	\$54,950.00	14.2%
Health Care	\$59,878.47	\$83,443.38	\$84,179.73	\$103,642.00	\$66,865.45	\$143,270.00	38.2%
Benefits	\$2,995.83	\$4,278.41	\$4,370.51	\$6,432.00	\$4,047.36	\$9,025.00	40.3%
Social Security	\$15,217.42	\$20,814.71	\$24,037.92	\$28,608.00	\$18,276.33	\$34,200.00	19.5%
Office Supplies	\$569.65	\$1,164.19	\$776.13	\$1,000.00	\$373.21	\$1,000.00	0%
Operational Supplies	\$465.59	\$771.91	\$193.60	\$3,000.00	\$1,579.54	\$7,500.00	150%
Advertising	\$0.00	\$122.40	\$252.00	\$100.00	\$45.00	\$250.00	150%
Communications	\$408.65	\$376.45	\$1,054.52	\$1,000.00	\$397.46	\$1,000.00	0%
Dues and Permits	\$495.00	\$770.00	\$1,314.99	\$1,500.00	\$1,579.97	\$2,000.00	33.3%
Registration/Training Costs	\$1,695.00	\$1,425.44	\$1,420.00	\$6,000.00	\$195.75	\$7,500.00	25%
Other Operations/Maintenance	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0%
Travel Expenses	\$6,185.03	\$959.78	\$1,143.07	\$6,000.00	\$749.39	\$6,000.00	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Bank/Investment Fees	\$5,905.01	\$7,015.69	\$3,742.46	\$12,000.00	\$3,253.71	\$10,000.00	-16.7%
Professional Services	\$21,544.77	\$26,288.00	\$25,789.80	\$30,000.00	\$25,376.70	\$65,000.00	116.7%
Six-Year Capital Budget				\$75,000.00	\$0.00	\$75,000.00	0%
State Auditor	\$40,952.13	\$46,484.10	\$44,968.56	\$65,000.00	\$58,701.99	\$70,000.00	7.7%
<b>Total General Fund Budget:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>
<b>Total General Fund:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>
<b>Total Governmental Funds:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>
<b>Total Government-wide Activities:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>
<b>Total All Funds:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>

## Expenditures by Function

### 2023 Budgeted and Historical Expenditures by Function

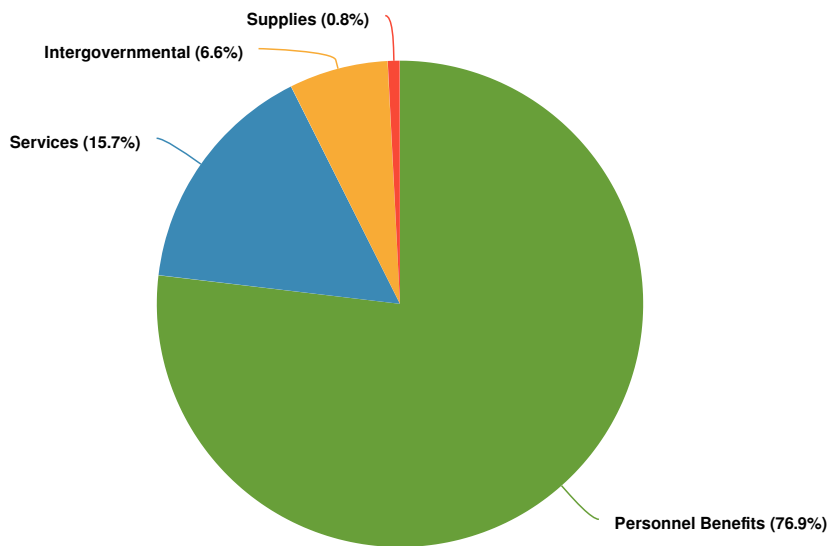


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>							
<b>Finance</b>							
<b>Financial, Recrdg and Election Activities</b>							
Salaries	\$252,155.87	\$359,618.86	\$396,005.09	\$461,306.00	\$303,546.72	\$552,100.00	19.7%
Overtime	\$7,318.66	\$3,138.00	\$10,879.29	\$8,000.00	\$5,360.24	\$10,000.00	25%
Medicare	\$3,558.93	\$4,964.68	\$5,621.69	\$6,805.00	\$4,274.26	\$8,200.00	20.5%

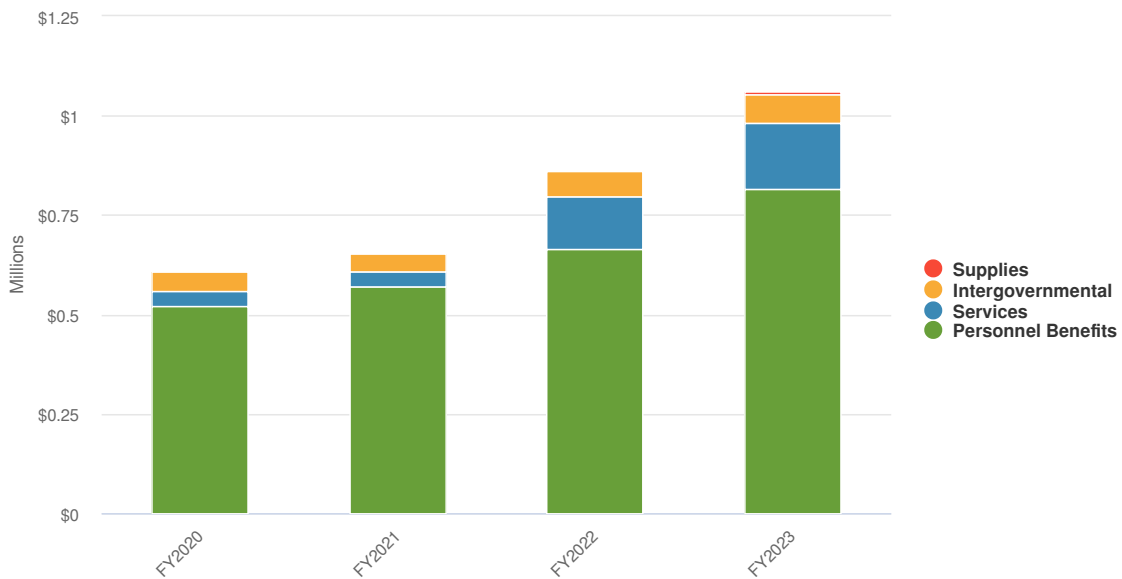
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Workers Comp	\$804.29	\$1,028.35	\$1,042.66	\$1,314.00	\$903.79	\$2,850.00	116.9%
State Unemployment	\$520.06	\$726.54	\$814.80	\$1,047.00	\$618.64	\$1,150.00	9.8%
Pension	\$31,585.19	\$45,018.40	\$45,048.93	\$48,112.00	\$31,174.67	\$54,950.00	14.2%
Health Care	\$59,878.47	\$83,443.38	\$84,179.73	\$103,642.00	\$66,865.45	\$143,270.00	38.2%
Benefits	\$2,995.83	\$4,278.41	\$4,370.51	\$6,432.00	\$4,047.36	\$9,025.00	40.3%
Social Security	\$15,217.42	\$20,814.71	\$24,037.92	\$28,608.00	\$18,276.33	\$34,200.00	19.5%
Office Supplies	\$569.65	\$1,164.19	\$776.13	\$1,000.00	\$373.21	\$1,000.00	0%
Operational Supplies	\$465.59	\$771.91	\$193.60	\$3,000.00	\$1,579.54	\$7,500.00	150%
Advertising	\$0.00	\$122.40	\$252.00	\$100.00	\$45.00	\$250.00	150%
Communications	\$408.65	\$376.45	\$1,054.52	\$1,000.00	\$397.46	\$1,000.00	0%
Dues and Permits	\$495.00	\$770.00	\$1,314.99	\$1,500.00	\$1,579.97	\$2,000.00	33.3%
Registration/Training Costs	\$1,695.00	\$1,425.44	\$1,420.00	\$6,000.00	\$195.75	\$7,500.00	25%
Other Operations/Maintenance	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0%
Travel Expenses	\$6,185.03	\$959.78	\$1,143.07	\$6,000.00	\$749.39	\$6,000.00	0%
Bank/Investment Fees	\$5,905.01	\$7,015.69	\$3,742.46	\$12,000.00	\$3,253.71	\$10,000.00	-16.7%
Professional Services	\$21,544.77	\$26,288.00	\$25,789.80	\$30,000.00	\$25,376.70	\$65,000.00	116.7%
Six-Year Capital Budget				\$75,000.00	\$0.00	\$75,000.00	0%
State Auditor	\$40,952.13	\$46,484.10	\$44,968.56	\$65,000.00	\$58,701.99	\$70,000.00	7.7%
<b>Total Financial, Recrdg and Election Activities:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>
<b>Total Finance:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>
<b>Total Expenditures:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Salaries	\$252,155.87	\$359,618.86	\$396,005.09	\$461,306.00	\$303,546.72	\$552,100.00	19.7%
Overtime	\$7,318.66	\$3,138.00	\$10,879.29	\$8,000.00	\$5,360.24	\$10,000.00	25%
Medicare	\$3,558.93	\$4,964.68	\$5,621.69	\$6,805.00	\$4,274.26	\$8,200.00	20.5%
Workers Comp	\$804.29	\$1,028.35	\$1,042.66	\$1,314.00	\$903.79	\$2,850.00	116.9%
State Unemployment	\$520.06	\$726.54	\$814.80	\$1,047.00	\$618.64	\$1,150.00	9.8%
Pension	\$31,585.19	\$45,018.40	\$45,048.93	\$48,112.00	\$31,174.67	\$54,950.00	14.2%
Health Care	\$59,878.47	\$83,443.38	\$84,179.73	\$103,642.00	\$66,865.45	\$143,270.00	38.2%
Benefits	\$2,995.83	\$4,278.41	\$4,370.51	\$6,432.00	\$4,047.36	\$9,025.00	40.3%
Social Security	\$15,217.42	\$20,814.71	\$24,037.92	\$28,608.00	\$18,276.33	\$34,200.00	19.5%
<b>Total Personnel Benefits:</b>	<b>\$374,034.72</b>	<b>\$523,031.33</b>	<b>\$572,000.62</b>	<b>\$665,266.00</b>	<b>\$435,067.46</b>	<b>\$815,745.00</b>	<b>22.6%</b>
<b>Supplies</b>							
Office Supplies	\$569.65	\$1,164.19	\$776.13	\$1,000.00	\$373.21	\$1,000.00	0%
Operational Supplies	\$465.59	\$771.91	\$193.60	\$3,000.00	\$1,579.54	\$7,500.00	150%
<b>Total Supplies:</b>	<b>\$1,035.24</b>	<b>\$1,936.10</b>	<b>\$969.73</b>	<b>\$4,000.00</b>	<b>\$1,952.75</b>	<b>\$8,500.00</b>	<b>112.5%</b>
<b>Services</b>							
Advertising	\$0.00	\$122.40	\$252.00	\$100.00	\$45.00	\$250.00	150%
Communications	\$408.65	\$376.45	\$1,054.52	\$1,000.00	\$397.46	\$1,000.00	0%
Dues and Permits	\$495.00	\$770.00	\$1,314.99	\$1,500.00	\$1,579.97	\$2,000.00	33.3%
Registration/Training Costs	\$1,695.00	\$1,425.44	\$1,420.00	\$6,000.00	\$195.75	\$7,500.00	25%
Other Operations/Maintenance	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0%
Travel Expenses	\$6,185.03	\$959.78	\$1,143.07	\$6,000.00	\$749.39	\$6,000.00	0%
Bank/Investment Fees	\$5,905.01	\$7,015.69	\$3,742.46	\$12,000.00	\$3,253.71	\$10,000.00	-16.7%
Professional Services	\$21,544.77	\$26,288.00	\$25,789.80	\$30,000.00	\$25,376.70	\$65,000.00	116.7%
Six-Year Capital Budget				\$75,000.00	\$0.00	\$75,000.00	0%
<b>Total Services:</b>	<b>\$36,233.46</b>	<b>\$36,957.76</b>	<b>\$34,716.84</b>	<b>\$131,700.00</b>	<b>\$31,597.98</b>	<b>\$166,850.00</b>	<b>26.7%</b>
<b>Intergovernmental</b>							
State Auditor	\$40,952.13	\$46,484.10	\$44,968.56	\$65,000.00	\$58,701.99	\$70,000.00	7.7%
<b>Total Intergovernmental:</b>	<b>\$40,952.13</b>	<b>\$46,484.10</b>	<b>\$44,968.56</b>	<b>\$65,000.00</b>	<b>\$58,701.99</b>	<b>\$70,000.00</b>	<b>7.7%</b>
<b>Total Expense Objects:</b>	<b>\$452,255.55</b>	<b>\$608,409.29</b>	<b>\$652,655.75</b>	<b>\$865,966.00</b>	<b>\$527,320.18</b>	<b>\$1,061,095.00</b>	<b>22.5%</b>

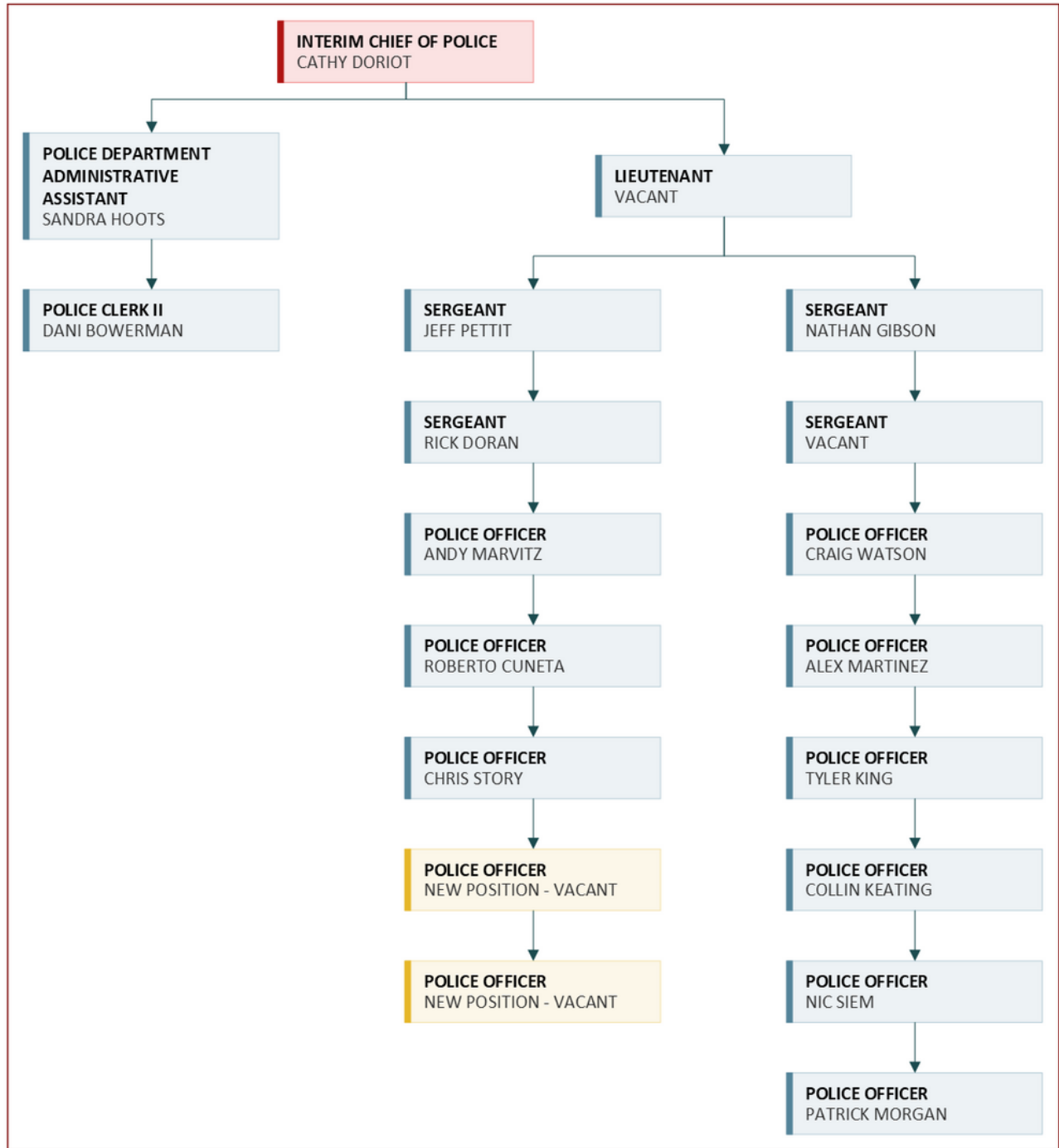
## City of Ridgefield Public Safety Department



**Cathy Doriot**  
Interim Chief of Police

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

## Public Safety Organizational Chart



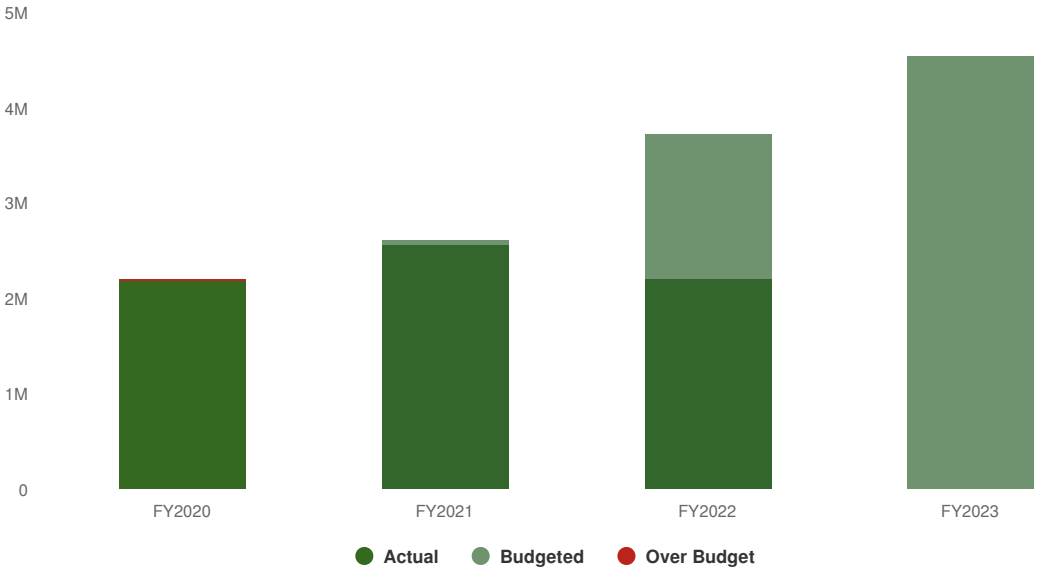
## Public Safety: Priorities, Accomplishments & Metrics

2023 Budget Priorities					
➔	Relocate the Police Department to new building				
➔	Promote one detective				
➔	Promote a fourth sergeant				
➔	Hire and train two new officers				
➔	Lexipol Policy Adoption				
Accomplishments for 2022					
✓	Promoted two Sergeants				
✓	Hired and trained two new officers				
✓	Completed and implemented police staffing study				
✗	Promote one detective - this goal has been carried over to 2023				
Department Metrics					
Measure	2019	2020	2021	2022	2023 Target
Crime Rate	-5%	55%	43.80%	31.20%	43.20%
Response Time to Priority Calls	6:09	5:57	6:08	6:13	6:10
Average Calls for Service per Officer	487	375	602	469	530
Activity	2019	2020	2021	2022	2023
Volunteer Hours	362	100	652	848.5	N/A
Concealed Pistol License	N/A	153	305	243 as of 10/30	N/A
Firearm transfers	N/A	290	410	516 as of 10/30	N/A
Case management	747	1038	1190	954 as of 10/30	N/A
Public Disclosure releases	123*	141	188	202 as of 10/30	N/A
Dog Licenses	162	37	55	99 as of 10/30	N/A

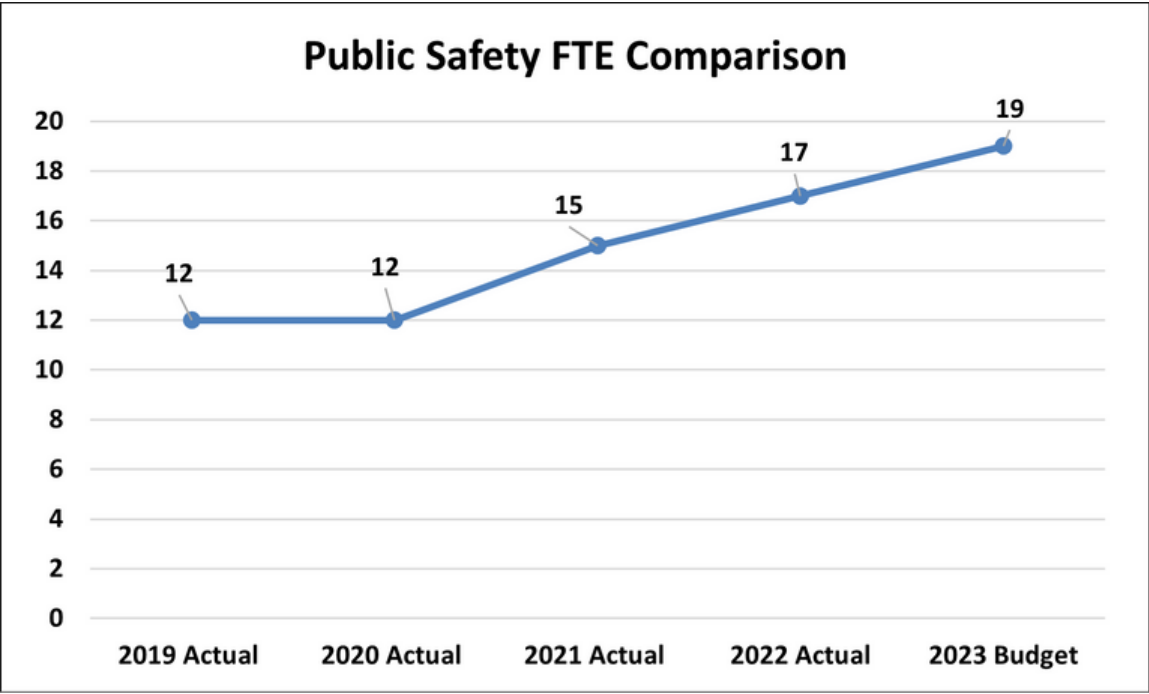
## Public Safety Expenditures Summary

**\$4,540,725** **\$806,458**  
(21.60% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

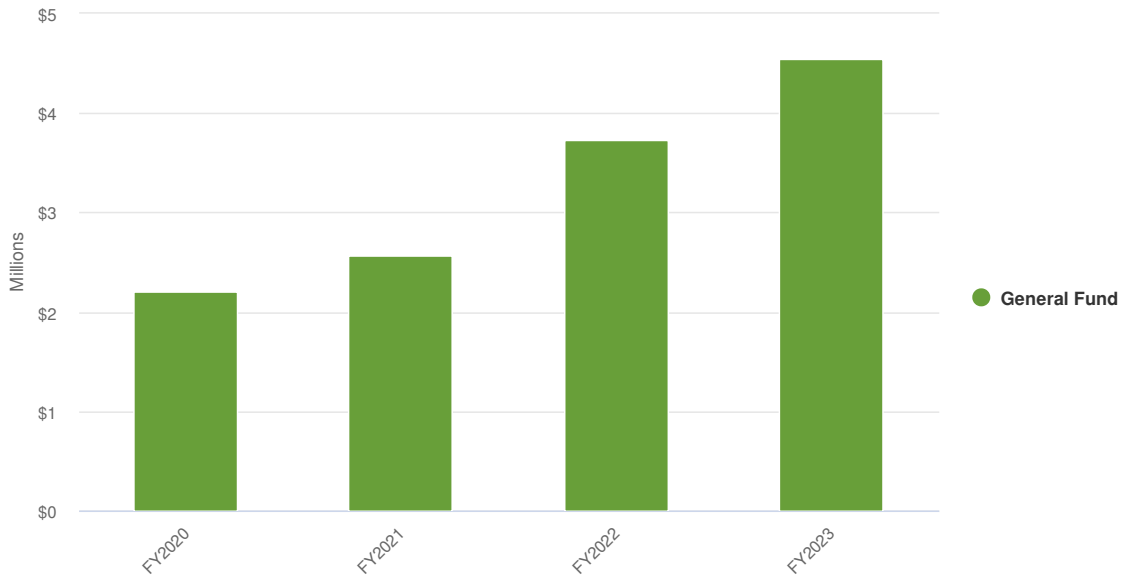


Public Safety FTE Comparison



2023 Expenditures by Fund

## 2023 Budgeted and Historical Public Safety Expenditures by Fund

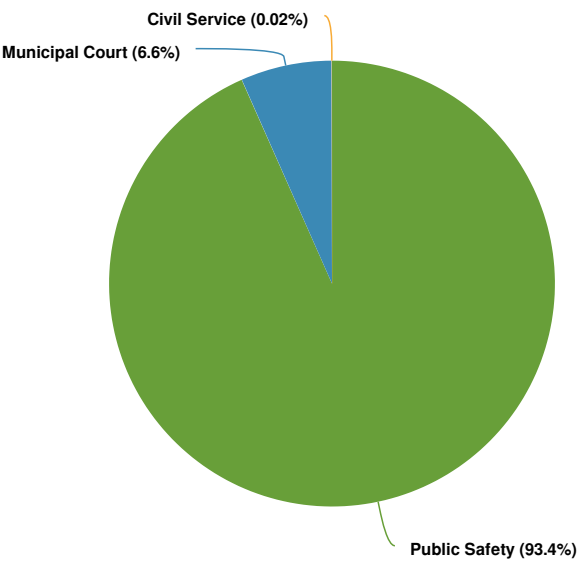


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>General Fund</b>							
<b>General Fund Budget</b>							
Salaries	\$1,042,466	\$1,072,916	\$1,275,991	\$1,583,615	\$1,082,678	\$1,934,900	22.2%
Overtime	\$68,660	\$122,630	\$119,093	\$100,000	\$117,408	\$150,000	50%
Medicare	\$16,313	\$17,497	\$20,391	\$23,846	\$17,472	\$30,100	26.2%
Workers Comp	\$23,141	\$27,103	\$25,038	\$38,437	\$24,234	\$62,700	63.1%
State Unemployment	\$2,252	\$2,422	\$2,828	\$3,670	\$2,549	\$4,225	15.1%
Pension	\$59,883	\$74,104	\$79,757	\$110,422	\$69,884	\$149,800	35.7%
Health Care	\$166,637	\$161,004	\$210,284	\$276,981	\$183,256	\$420,800	51.9%
Benefits	\$25,682	\$26,643	\$32,389	\$40,398	\$31,520	\$63,900	58.2%
Social Security	\$69,728	\$74,221	\$86,746	\$101,898	\$74,707	\$128,350	26%
Office Supplies	\$1,265	\$1,104	\$1,490	\$2,000	\$1,727	\$2,500	25%
Operational Supplies	\$13,191	\$20,433	\$19,891	\$75,000	\$22,509	\$40,000	-46.7%
Small Tools & Equipment	\$9,214	\$12,248	\$28,695	\$25,000	\$30,408	\$99,000	296%
Fuel	\$25,209	\$17,699	\$28,585	\$30,000	\$27,731	\$40,000	33.3%
Operational Supplies	\$0	\$0	\$0	\$100	\$0	\$100	0%
Interpreter/Indigent Defense	\$24,524	\$25,176	\$30,475	\$35,000	\$19,161	\$35,000	0%
Advertising	\$0	\$0	\$0	\$100	\$0	\$100	0%
Communications	\$17,049	\$19,069	\$22,495	\$23,000	\$16,008	\$25,000	8.7%
Computer Equip/Hardware	\$12,522	\$43,188	\$32,895	\$54,000	\$46,732	\$20,000	-63%
Dues and Permits	\$555	\$785	\$700	\$1,500	\$3,145	\$2,500	66.7%
Facilities	\$1,171	\$1,843	\$1,730	\$2,000	\$619	\$2,000	0%
Postage	\$433	\$304	\$594	\$400	\$287	\$500	25%
Registration/Training Costs	\$8,460	\$11,851	\$7,632	\$25,000	\$12,667	\$43,000	72%

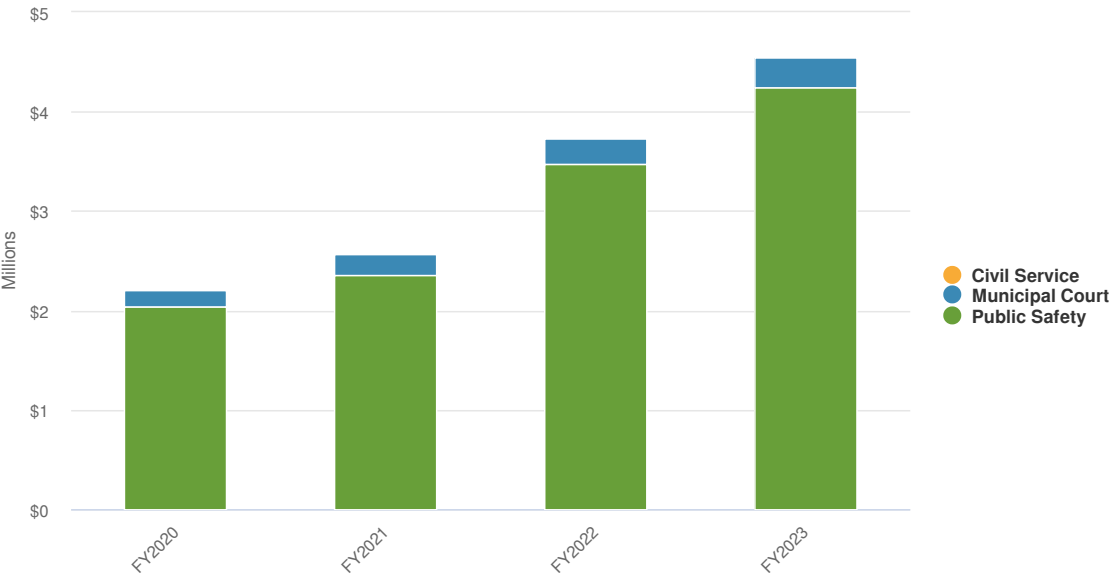
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Electricity	\$2,550	\$2,611	\$2,190	\$6,000	\$1,970	\$6,000	0%
Natural Gas	\$507	\$535	\$616	\$1,000	\$437	\$1,000	0%
Sewer	\$565	\$558	\$550	\$1,000	\$382	\$1,000	0%
Storm Water	\$433	\$457	\$472	\$1,000	\$325	\$1,000	0%
Water	\$341	\$353	\$382	\$1,000	\$283	\$1,000	0%
Photocopy Machine	\$2,168	\$2,147	\$1,593	\$2,500	\$856	\$2,500	0%
Other Operations/Maintenance	\$1,745	\$606	\$5,020	\$2,000	\$1,819	\$5,000	150%
Travel Expenses	\$10,361	\$1,519	\$2,189	\$5,000	\$9,978	\$20,000	300%
Uniforms	\$13,026	\$14,425	\$13,402	\$15,000	\$8,639	\$20,000	33.3%
Volunteer Program		\$257	\$2,269	\$2,500	\$0	\$2,500	0%
Vehicle/Equipment Maintenance	\$14,519	\$9,441	\$18,553	\$25,000	\$9,799	\$25,000	0%
Professional Services	\$36,666	\$11,052	\$17,346	\$20,000	\$16,426	\$40,000	100%
Recruitment	\$0	\$0	\$0	\$1,000	\$0	\$1,000	0%
Janitorial	\$3,090	\$4,177	\$5,192	\$4,000	\$5,200	\$8,000	100%
Staffing Study				\$40,000	\$34,800	\$0	-100%
Computer Software				\$7,500	\$19,171	\$26,000	246.7%
Computer Maint/Service	\$37,149	\$52,295	\$65,902	\$95,000	\$47,249	\$85,000	-10.5%
Registration/Training Costs	\$0	\$0	\$0	\$350	\$0	\$350	0%
Travel Expenses	\$0	\$0	\$0	\$350	\$0	\$350	0%
Professional Services	\$80	\$92	\$118	\$200	\$156	\$200	0%
Court Costs & Services-BG- CC	\$108,153	\$144,069	\$168,981	\$228,000	\$126,708	\$265,000	16.2%
CCSO Evidence Handling		\$7,900	\$7,900	\$9,000	\$7,900	\$10,000	11.1%
Animal Control	\$675	\$0	\$3,600	\$4,900	\$2,450	\$5,400	10.2%
CRESA	\$81,159	\$72,873	\$79,724	\$100,000	\$73,916	\$115,000	15%
Emergency Service-CC	\$8,553	\$9,873	\$10,356	\$12,500	\$9,190	\$15,200	21.6%
CCSO Records - NCIC			\$5,762	\$12,800	\$11,524	\$12,750	-0.4%
Jail Beds	\$12,667	\$17,643	\$44,398	\$20,000	\$11,213	\$25,000	25%
Clark County Children's Justice Ctr						\$5,000	N/A
Mutual Aid Agreements	\$13,172	\$15,893	\$16,249	\$19,300	\$18,807	\$22,000	14%
Patrol Vehicle		\$64,112				\$0	N/A
Pub Safety Tenant Improvements			\$0	\$225,000	\$0	\$235,000	4.4%
Police Vehicle/Outfit			\$62,577	\$130,000	\$0	\$140,000	7.7%
Capital Lease Building - Princ			\$0	\$190,000	\$0	\$190,000	0%
Transf to Debt Service - CRESA	\$20,224	\$40,448	\$0			\$0	N/A
<b>Total General Fund Budget:</b>	<b>\$1,956,161</b>	<b>\$2,205,578</b>	<b>\$2,563,042</b>	<b>\$3,734,267</b>	<b>\$2,203,898</b>	<b>\$4,540,725</b>	<b>21.6%</b>
<b>Total General Fund:</b>	<b>\$1,956,161</b>	<b>\$2,205,578</b>	<b>\$2,563,042</b>	<b>\$3,734,267</b>	<b>\$2,203,898</b>	<b>\$4,540,725</b>	<b>21.6%</b>

# Expenditures by Function

## 2023 Budgeted Expenditures by Function



## 2023 Budgeted and Historical Expenditures by Function



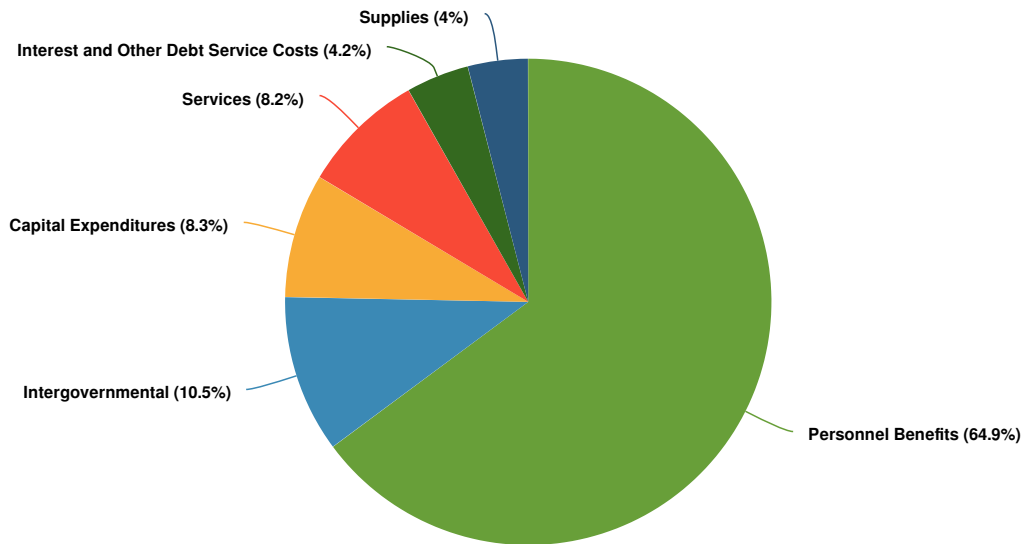
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Judicial Activities</b>							
Interpreter/Indigent Defense	\$24,524	\$25,176	\$30,475	\$35,000	\$19,161	\$35,000	0%
Court Costs & Services-BG- CC	\$108,153	\$144,069	\$168,981	\$228,000	\$126,708	\$265,000	16.2%
<b>Total Judicial Activities:</b>	<b>\$132,677</b>	<b>\$169,244</b>	<b>\$199,456</b>	<b>\$263,000</b>	<b>\$145,869</b>	<b>\$300,000</b>	<b>14.1%</b>
<b>Total Municipal Court:</b>	<b>\$132,677</b>	<b>\$169,244</b>	<b>\$199,456</b>	<b>\$263,000</b>	<b>\$145,869</b>	<b>\$300,000</b>	<b>14.1%</b>
<b>Public Safety</b>							
<b>Law Enforcement Activities</b>							
Salaries	\$1,042,466	\$1,072,916	\$1,275,991	\$1,583,615	\$1,082,678	\$1,934,900	22.2%
Overtime	\$68,660	\$122,630	\$119,093	\$100,000	\$117,408	\$150,000	50%
Medicare	\$16,313	\$17,497	\$20,391	\$23,846	\$17,472	\$30,100	26.2%
Workers Comp	\$23,141	\$27,103	\$25,038	\$38,437	\$24,234	\$62,700	63.1%
State Unemployment	\$2,252	\$2,422	\$2,828	\$3,670	\$2,549	\$4,225	15.1%
Pension	\$59,883	\$74,104	\$79,757	\$110,422	\$69,884	\$149,800	35.7%
Health Care	\$166,637	\$161,004	\$210,284	\$276,981	\$183,256	\$420,800	51.9%
Benefits	\$25,682	\$26,643	\$32,389	\$40,398	\$31,520	\$63,900	58.2%
Social Security	\$69,728	\$74,221	\$86,746	\$101,898	\$74,707	\$128,350	26%
Office Supplies	\$1,265	\$1,104	\$1,490	\$2,000	\$1,727	\$2,500	25%
Operational Supplies	\$13,191	\$20,433	\$19,891	\$75,000	\$22,509	\$40,000	-46.7%
Small Tools & Equipment	\$9,214	\$12,248	\$28,695	\$25,000	\$30,408	\$99,000	296%
Fuel	\$25,209	\$17,699	\$28,585	\$30,000	\$27,731	\$40,000	33.3%
Advertising	\$0	\$0	\$0	\$100	\$0	\$100	0%
Communications	\$17,049	\$19,069	\$22,495	\$23,000	\$16,008	\$25,000	8.7%
Computer Equip/Hardware	\$12,522	\$43,188	\$32,895	\$54,000	\$46,732	\$20,000	-63%
Dues and Permits	\$555	\$785	\$700	\$1,500	\$3,145	\$2,500	66.7%
Facilities	\$1,171	\$1,843	\$1,730	\$2,000	\$619	\$2,000	0%
Postage	\$433	\$304	\$594	\$400	\$287	\$500	25%
Registration/Training Costs	\$8,460	\$11,851	\$7,632	\$25,000	\$12,667	\$43,000	72%
Electricity	\$2,550	\$2,611	\$2,190	\$6,000	\$1,970	\$6,000	0%
Natural Gas	\$507	\$535	\$616	\$1,000	\$437	\$1,000	0%
Sewer	\$565	\$558	\$550	\$1,000	\$382	\$1,000	0%
Storm Water	\$433	\$457	\$472	\$1,000	\$325	\$1,000	0%
Water	\$341	\$353	\$382	\$1,000	\$283	\$1,000	0%
Photocopy Machine	\$2,168	\$2,147	\$1,593	\$2,500	\$856	\$2,500	0%
Other Operations/Maintenance	\$1,745	\$606	\$5,020	\$2,000	\$1,819	\$5,000	150%
Travel Expenses	\$10,361	\$1,519	\$2,189	\$5,000	\$9,978	\$20,000	300%
Uniforms	\$13,026	\$14,425	\$13,402	\$15,000	\$8,639	\$20,000	33.3%
Volunteer Program		\$257	\$2,269	\$2,500	\$0	\$2,500	0%
Vehicle/Equipment Maintenance	\$14,519	\$9,441	\$18,553	\$25,000	\$9,799	\$25,000	0%
Professional Services	\$36,666	\$11,052	\$17,346	\$20,000	\$16,426	\$40,000	100%

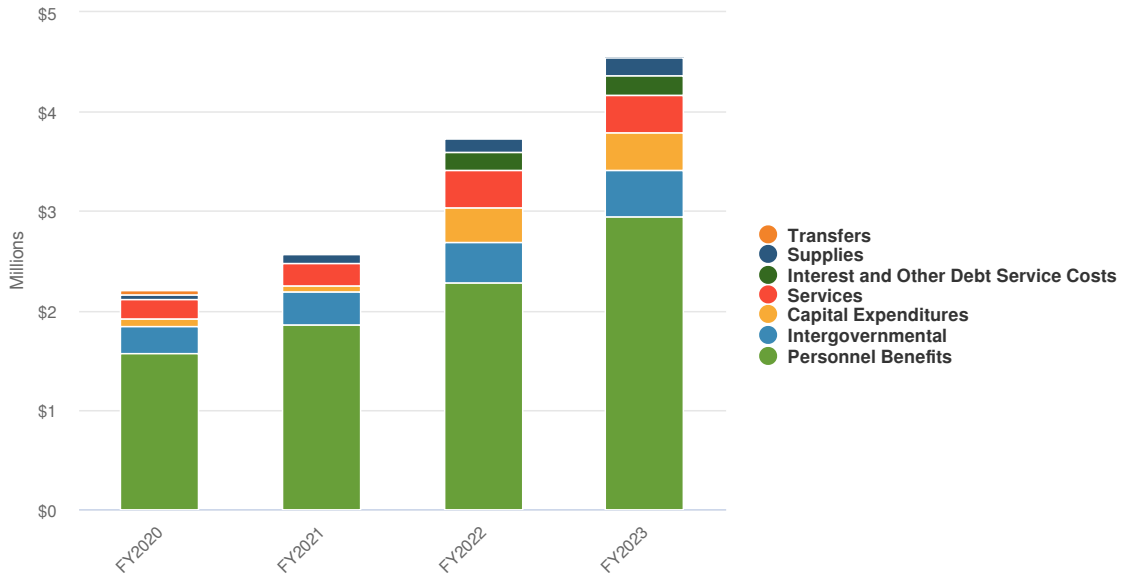
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Recruitment	\$0	\$0	\$0	\$1,000	\$0	\$1,000	0%
Janitorial	\$3,090	\$4,177	\$5,192	\$4,000	\$5,200	\$8,000	100%
Staffing Study				\$40,000	\$34,800	\$0	-100%
Computer Software				\$7,500	\$19,171	\$26,000	246.7%
Computer Maint/Service	\$37,149	\$52,295	\$65,902	\$95,000	\$47,249	\$85,000	-10.5%
CCSO Evidence Handling		\$7,900	\$7,900	\$9,000	\$7,900	\$10,000	11.1%
Animal Control	\$675	\$0	\$3,600	\$4,900	\$2,450	\$5,400	10.2%
CRESA	\$81,159	\$72,873	\$79,724	\$100,000	\$73,916	\$115,000	15%
Emergency Service-CC	\$8,553	\$9,873	\$10,356	\$12,500	\$9,190	\$15,200	21.6%
CCSO Records - NCIC			\$5,762	\$12,800	\$11,524	\$12,750	-0.4%
Jail Beds	\$12,667	\$17,643	\$44,398	\$20,000	\$11,213	\$25,000	25%
Clark County Children's Justice Ctr						\$5,000	N/A
Mutual Aid Agreements	\$13,172	\$15,893	\$16,249	\$19,300	\$18,807	\$22,000	14%
Patrol Vehicle		\$64,112				\$0	N/A
Pub Safety Tenant Improvements			\$0	\$225,000	\$0	\$235,000	4.4%
Police Vehicle/Outfit			\$62,577	\$130,000	\$0	\$140,000	7.7%
<b>Total Law Enforcement Activities:</b>	<b>\$1,803,180</b>	<b>\$1,995,793</b>	<b>\$2,363,468</b>	<b>\$3,280,267</b>	<b>\$2,057,872</b>	<b>\$4,049,725</b>	<b>23.5%</b>
<b>Redemption of Long-Term Debt</b>							
Capital Lease Building - Princ			\$0	\$190,000	\$0	\$190,000	0%
<b>Total Redemption of Long- Term Debt:</b>			<b>\$0</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$190,000</b>	<b>0%</b>
<b>Transfers</b>							
Transf to Debt Service - CRESA	\$20,224	\$40,448	\$0			\$0	N/A
<b>Total Transfers:</b>	<b>\$20,224</b>	<b>\$40,448</b>	<b>\$0</b>			<b>\$0</b>	<b>N/A</b>
<b>Total Public Safety:</b>	<b>\$1,823,404</b>	<b>\$2,036,241</b>	<b>\$2,363,468</b>	<b>\$3,470,267</b>	<b>\$2,057,872</b>	<b>\$4,239,725</b>	<b>22.2%</b>
<b>Civil Service</b>							
<b>Law Enforcement Activities</b>							
Operational Supplies	\$0	\$0	\$0	\$100	\$0	\$100	0%
Registration/Training Costs	\$0	\$0	\$0	\$350	\$0	\$350	0%
Travel Expenses	\$0	\$0	\$0	\$350	\$0	\$350	0%
Professional Services	\$80	\$92	\$118	\$200	\$156	\$200	0%
<b>Total Law Enforcement Activities:</b>	<b>\$80</b>	<b>\$92</b>	<b>\$118</b>	<b>\$1,000</b>	<b>\$156</b>	<b>\$1,000</b>	<b>0%</b>
<b>Total Civil Service:</b>	<b>\$80</b>	<b>\$92</b>	<b>\$118</b>	<b>\$1,000</b>	<b>\$156</b>	<b>\$1,000</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$1,956,161</b>	<b>\$2,205,578</b>	<b>\$2,563,042</b>	<b>\$3,734,267</b>	<b>\$2,203,898</b>	<b>\$4,540,725</b>	<b>21.6%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Salaries	\$1,042,466	\$1,072,916	\$1,275,991	\$1,583,615	\$1,082,678	\$1,934,900	22.2%
Overtime	\$68,660	\$122,630	\$119,093	\$100,000	\$117,408	\$150,000	50%
Medicare	\$16,313	\$17,497	\$20,391	\$23,846	\$17,472	\$30,100	26.2%
Workers Comp	\$23,141	\$27,103	\$25,038	\$38,437	\$24,234	\$62,700	63.1%
State Unemployment	\$2,252	\$2,422	\$2,828	\$3,670	\$2,549	\$4,225	15.1%
Pension	\$59,883	\$74,104	\$79,757	\$110,422	\$69,884	\$149,800	35.7%
Health Care	\$166,637	\$161,004	\$210,284	\$276,981	\$183,256	\$420,800	51.9%
Benefits	\$25,682	\$26,643	\$32,389	\$40,398	\$31,520	\$63,900	58.2%
Social Security	\$69,728	\$74,221	\$86,746	\$101,898	\$74,707	\$128,350	26%
<b>Total Personnel Benefits:</b>	<b>\$1,474,761</b>	<b>\$1,578,541</b>	<b>\$1,852,518</b>	<b>\$2,279,267</b>	<b>\$1,603,707</b>	<b>\$2,944,775</b>	<b>29.2%</b>
<b>Supplies</b>							
Office Supplies	\$1,265	\$1,104	\$1,490	\$2,000	\$1,727	\$2,500	25%
Operational Supplies	\$13,191	\$20,433	\$19,891	\$75,000	\$22,509	\$40,000	-46.7%
Small Tools & Equipment	\$9,214	\$12,248	\$28,695	\$25,000	\$30,408	\$99,000	296%
Fuel	\$25,209	\$17,699	\$28,585	\$30,000	\$27,731	\$40,000	33.3%
Operational Supplies	\$0	\$0	\$0	\$100	\$0	\$100	0%
<b>Total Supplies:</b>	<b>\$48,880</b>	<b>\$51,484</b>	<b>\$78,661</b>	<b>\$132,100</b>	<b>\$82,374</b>	<b>\$181,600</b>	<b>37.5%</b>
<b>Services</b>							
Interpreter/Indigent Defense	\$24,524	\$25,176	\$30,475	\$35,000	\$19,161	\$35,000	0%
Advertising	\$0	\$0	\$0	\$100	\$0	\$100	0%
Communications	\$17,049	\$19,069	\$22,495	\$23,000	\$16,008	\$25,000	8.7%
Computer Equip/Hardware	\$12,522	\$43,188	\$32,895	\$54,000	\$46,732	\$20,000	-63%
Dues and Permits	\$555	\$785	\$700	\$1,500	\$3,145	\$2,500	66.7%
Facilities	\$1,171	\$1,843	\$1,730	\$2,000	\$619	\$2,000	0%
Postage	\$433	\$304	\$594	\$400	\$287	\$500	25%
Registration/Training Costs	\$8,460	\$11,851	\$7,632	\$25,000	\$12,667	\$43,000	72%
Electricity	\$2,550	\$2,611	\$2,190	\$6,000	\$1,970	\$6,000	0%
Natural Gas	\$507	\$535	\$616	\$1,000	\$437	\$1,000	0%
Sewer	\$565	\$558	\$550	\$1,000	\$382	\$1,000	0%
Storm Water	\$433	\$457	\$472	\$1,000	\$325	\$1,000	0%
Water	\$341	\$353	\$382	\$1,000	\$283	\$1,000	0%
Photocopy Machine	\$2,168	\$2,147	\$1,593	\$2,500	\$856	\$2,500	0%
Other Operations/Maintenance	\$1,745	\$606	\$5,020	\$2,000	\$1,819	\$5,000	150%
Travel Expenses	\$10,361	\$1,519	\$2,189	\$5,000	\$9,978	\$20,000	300%
Uniforms	\$13,026	\$14,425	\$13,402	\$15,000	\$8,639	\$20,000	33.3%
Volunteer Program		\$257	\$2,269	\$2,500	\$0	\$2,500	0%
Vehicle/Equipment Maintenance	\$14,519	\$9,441	\$18,553	\$25,000	\$9,799	\$25,000	0%
Professional Services	\$36,666	\$11,052	\$17,346	\$20,000	\$16,426	\$40,000	100%
Recruitment	\$0	\$0	\$0	\$1,000	\$0	\$1,000	0%
Janitorial	\$3,090	\$4,177	\$5,192	\$4,000	\$5,200	\$8,000	100%
Staffing Study				\$40,000	\$34,800	\$0	-100%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Computer Software				\$7,500	\$19,171	\$26,000	246.7%
Computer Maint/Service	\$37,149	\$52,295	\$65,902	\$95,000	\$47,249	\$85,000	-10.5%
Registration/Training Costs	\$0	\$0	\$0	\$350	\$0	\$350	0%
Travel Expenses	\$0	\$0	\$0	\$350	\$0	\$350	0%
Professional Services	\$80	\$92	\$118	\$200	\$156	\$200	0%
<b>Total Services:</b>	<b>\$187,916</b>	<b>\$202,742</b>	<b>\$232,316</b>	<b>\$371,400</b>	<b>\$256,109</b>	<b>\$374,000</b>	<b>0.7%</b>
<b>Intergovernmental</b>							
Court Costs & Services-BG-CC	\$108,153	\$144,069	\$168,981	\$228,000	\$126,708	\$265,000	16.2%
CCSO Evidence Handling		\$7,900	\$7,900	\$9,000	\$7,900	\$10,000	11.1%
Animal Control	\$675	\$0	\$3,600	\$4,900	\$2,450	\$5,400	10.2%
CRESA	\$81,159	\$72,873	\$79,724	\$100,000	\$73,916	\$115,000	15%
Emergency Service-CC	\$8,553	\$9,873	\$10,356	\$12,500	\$9,190	\$15,200	21.6%
CCSO Records - NCIC			\$5,762	\$12,800	\$11,524	\$12,750	-0.4%
Jail Beds	\$12,667	\$17,643	\$44,398	\$20,000	\$11,213	\$25,000	25%
Clark County Children's Justice Ctr						\$5,000	N/A
Mutual Aid Agreements	\$13,172	\$15,893	\$16,249	\$19,300	\$18,807	\$22,000	14%
<b>Total Intergovernmental:</b>	<b>\$224,379</b>	<b>\$268,251</b>	<b>\$336,970</b>	<b>\$406,500</b>	<b>\$261,707</b>	<b>\$475,350</b>	<b>16.9%</b>
<b>Capital Expenditures</b>							
Patrol Vehicle		\$64,112				\$0	N/A
Pub Safety Tenant Improvements			\$0	\$225,000	\$0	\$235,000	4.4%
Police Vehicle/Outfit			\$62,577	\$130,000	\$0	\$140,000	7.7%
<b>Total Capital Expenditures:</b>		<b>\$64,112</b>	<b>\$62,577</b>	<b>\$355,000</b>	<b>\$0</b>	<b>\$375,000</b>	<b>5.6%</b>
<b>Interest and Other Debt Service Costs</b>							
Capital Lease Building - Princ			\$0	\$190,000	\$0	\$190,000	0%
<b>Total Interest and Other Debt Service Costs:</b>			<b>\$0</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$190,000</b>	<b>0%</b>
<b>Transfers</b>							
Transf to Debt Service - CRESA	\$20,224	\$40,448	\$0			\$0	N/A
<b>Total Transfers:</b>	<b>\$20,224</b>	<b>\$40,448</b>	<b>\$0</b>			<b>\$0</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$1,956,161</b>	<b>\$2,205,578</b>	<b>\$2,563,042</b>	<b>\$3,734,267</b>	<b>\$2,203,898</b>	<b>\$4,540,725</b>	<b>21.6%</b>

# City of Ridgefield Community Development Department

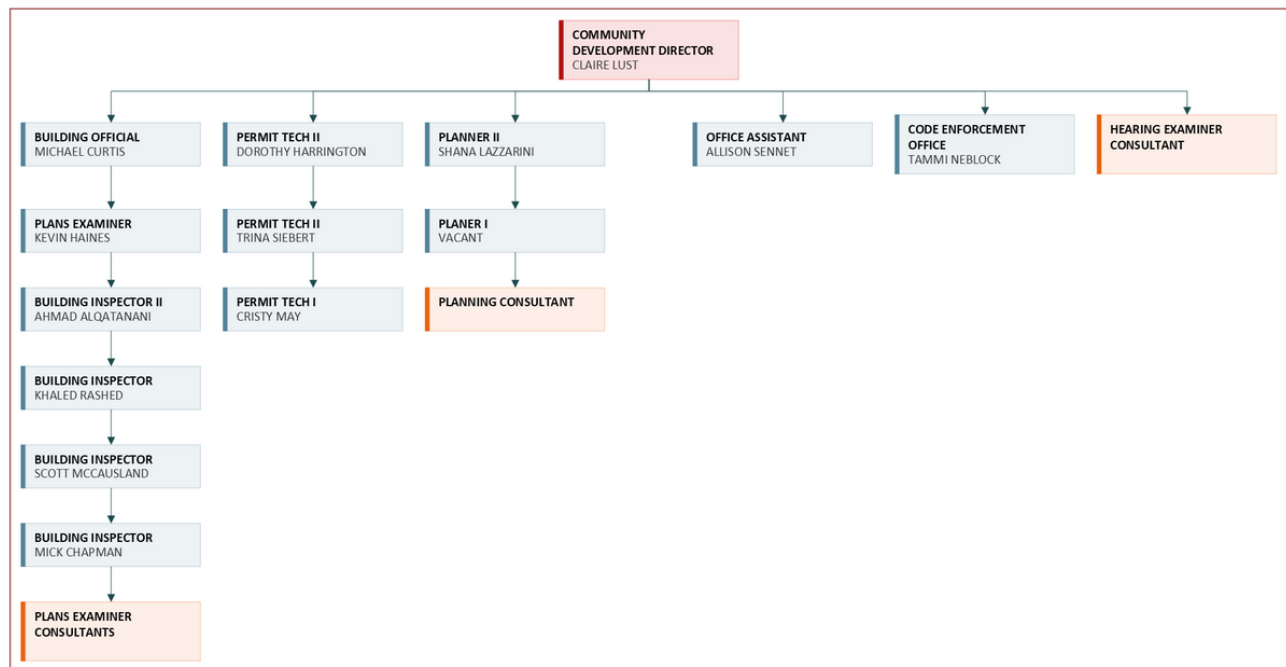


**Claire Lust**  
Community Development Director

## 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



## Community Development: Priorities, Accomplishments & Metrics

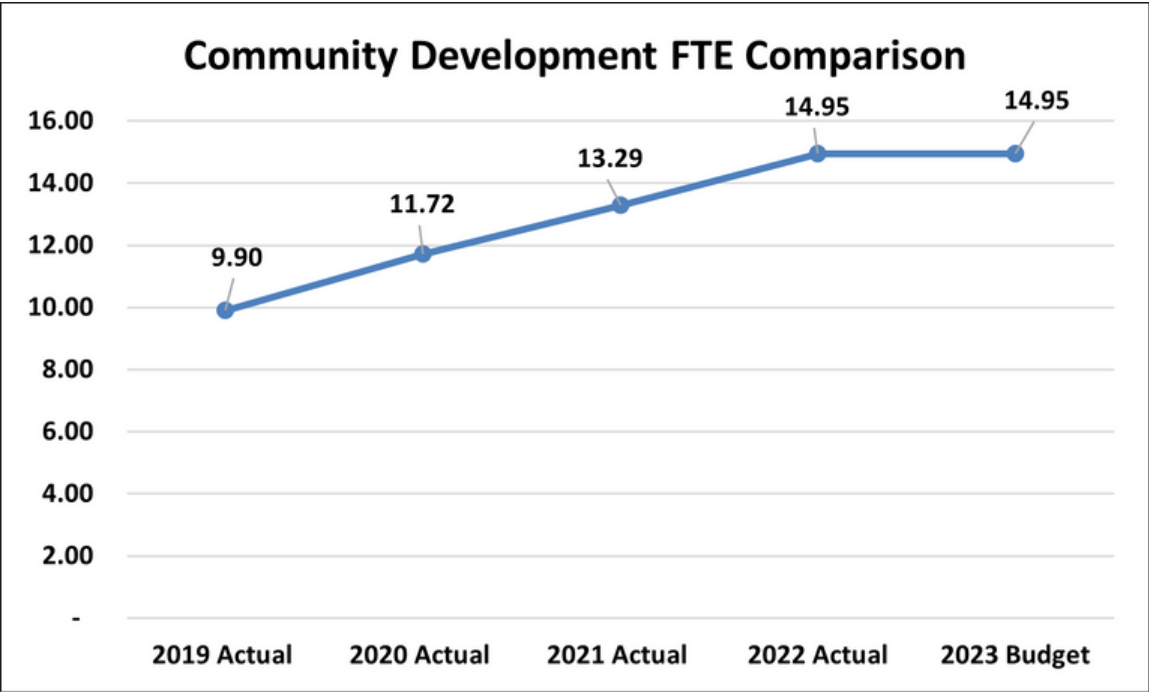
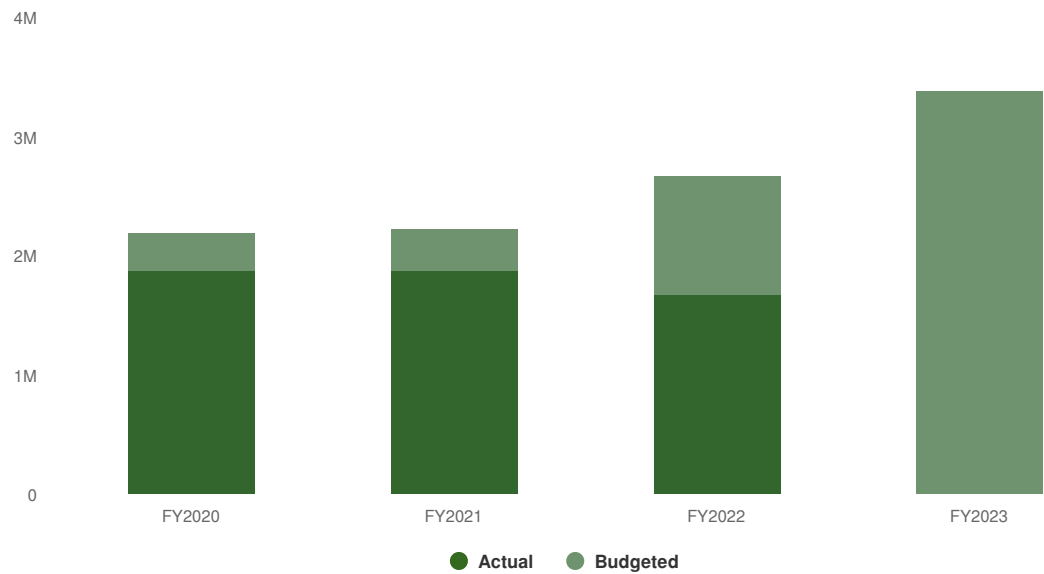
2023 Budget Priorities					
➔	Select a consultant and begin work on the 2025 Comprehensive Plan				
➔	Improve efficiency in commercial development review process				
➔	Update waterfront development code				
➔	Document standard operating procedures for planning processes				
Accomplishments for 2022					
✓	Complete implementation of SmartGov online permit submittal and review system				
✓	Reduce residential building permit review times to an average of five weeks from submittal to approval				
✓	Complete periodic updates to the Ridgefield Development Code to address housekeeping updates, minor policy changes, and major policy changes, including provisions for short term rentals				
✓	Continue to manage growth in a sustainable way, to include in 2022 completing the Carty Road Subarea Plan				
Department Metrics					
Measure	2019	2020	2021	2022	2023 Target
Avg SFR review time, weeks	8.5	5.6	11.5	4	5
Avg COM review time, weeks	38.5	11.1	9.5	8	10
Single-family detached share of new units	0.75	0.68	0.76	0.67	0.75

Activity	2019	2020	2021	2022	2023
Inspections - Average per Day	74	117	155	117	N/A
New commercial and industrial space, SQFT	316,744	201,643	122,672	1,312	N/A
New single-family detached residential units	289	481	610	339	N/A
New single-family attached (townhouse) residential units	18	4	65	91	N/A
Single-family attached share of new units	0.05	0.01	0.08	0.18	N/A
New multifamily residential units	80	220	123	72	N/A
Multifamily share of new units	0.21	0.31	0.15	0.14	N/A

## Community Development Expenditures Summary

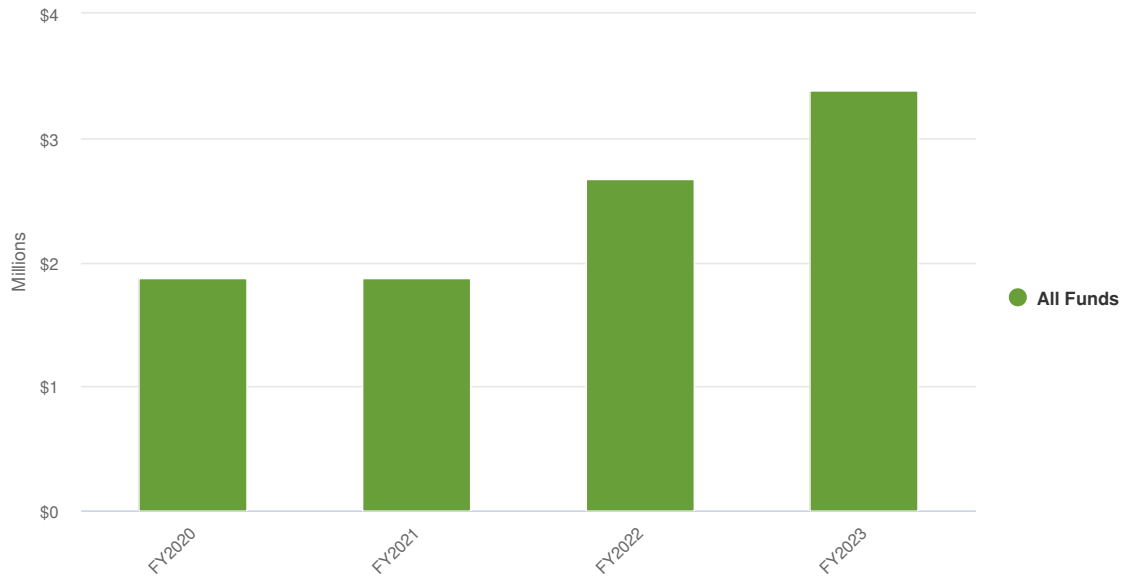
**\$3,388,355** **\$721,970**  
(27.08% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Community Development Expenditures

## 2023 Budgeted and Historical Community Development Expenditures



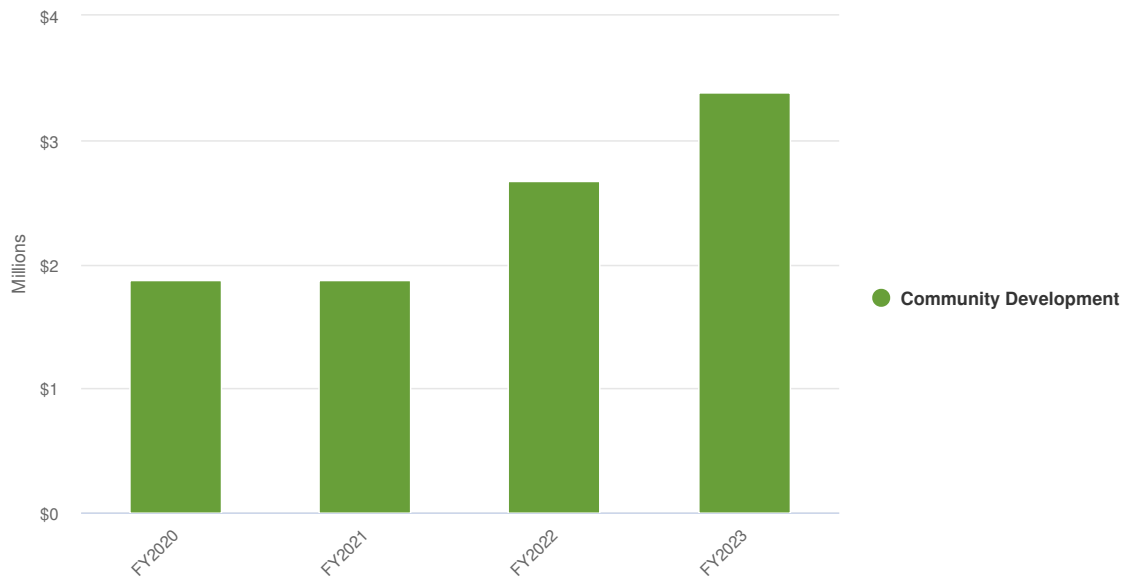
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds							
Government-wide Activities							
Governmental Funds							
General Fund							
General Fund Budget							
Salaries	\$747,997	\$789,517	\$884,870	\$1,225,940	\$770,247	\$1,188,300	-3.1%
Overtime	\$6,260	\$6,933	\$5,726	\$7,500	\$3,247	\$7,500	0%
Medicare	\$10,689	\$11,294	\$12,425	\$17,869	\$10,922	\$17,400	-2.6%
Workers Comp	\$13,366	\$13,528	\$10,830	\$31,801	\$10,389	\$47,700	50%
State Unemployment	\$1,509	\$1,597	\$1,760	\$2,880	\$1,647	\$2,400	-16.7%
Pension	\$88,795	\$99,807	\$98,358	\$123,819	\$76,028	\$120,000	-3.1%
Health Care	\$156,146	\$180,498	\$193,337	\$270,751	\$170,693	\$327,600	21%
Benefits	\$7,426	\$9,850	\$8,931	\$15,730	\$8,806	\$18,200	15.7%
Social Security	\$45,707	\$47,650	\$53,129	\$76,430	\$46,700	\$74,200	-2.9%
Office Supplies	\$4,958	\$1,965	\$2,595	\$4,000	\$1,124	\$4,000	0%
Operational Supplies	\$9,063	\$9,224	\$9,316	\$16,000	\$8,704	\$16,000	0%
Small Tools & Equipment	\$91	\$234	\$700	\$1,000	\$239	\$1,000	0%
Fuel	\$8,165	\$4,541	\$5,401	\$10,000	\$5,058	\$10,000	0%
Advertising	\$7,315	\$3,197	\$4,791	\$7,000	\$2,048	\$7,000	0%
Communications	\$8,259	\$10,117	\$11,876	\$13,000	\$9,258	\$15,000	15.4%
Computer Equip/Hardware	\$45,851	\$43,759	\$45,821	\$15,000	\$12,257	\$40,000	166.7%
Dues and Permits	\$364	\$1,522	\$1,302	\$2,500	\$1,863	\$3,000	20%
Facilities	\$299	\$3,474	\$169	\$1,000	\$6,495	\$2,500	150%
Postage	\$587	\$492	\$2,315	\$3,500	\$436	\$3,500	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Registration/Training Costs	\$3,071	\$2,131	\$2,435	\$5,000	\$2,134	\$5,000	0%
Legal Services	\$30,891	\$11,286	\$15,164	\$35,000	\$10,063	\$35,000	0%
Electricity	\$5,176	\$10,491	\$8,746	\$11,000	\$10,136	\$15,000	36.4%
Natural Gas				\$0	\$52	\$500	N/A
Sewer	\$745	\$626	\$506	\$1,000	\$389	\$1,000	0%
Storm Water	\$108	\$73	\$46	\$1,000	\$380	\$1,000	0%
Water	\$325	\$1,261	\$1,935	\$2,500	\$1,457	\$2,500	0%
Photocopy Machine	\$3,343	\$3,329	\$4,004	\$5,000	\$3,666	\$6,000	20%
Other Operations/Maintenance	\$2,195	\$1,793	\$2,513	\$3,500	\$3,223	\$5,000	42.9%
Travel Expenses	\$3,710	\$702	\$94	\$5,000	\$813	\$5,000	0%
Uniforms	\$978	\$1,178	\$995	\$2,000	\$1,010	\$2,500	25%
Vehicle/Equipment Maintenance	\$4,361	\$1,394	\$7,101	\$10,000	\$13,630	\$20,000	100%
Building & Planning Fee Review	\$43,408	\$4,918				\$0	N/A
Business Recruitment	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	0%
Plans Checks and Inspections	\$15,139	\$21,918	\$47,202	\$25,000	\$29,721	\$50,000	100%
Building & Land Use Scanning	\$2,914			\$0	\$0	\$0	0%
Professional Services	\$64,290	\$27,720	\$64,162	\$160,000	\$132,178	\$160,000	0%
Carty Road Subarea Plan	\$13,920	\$61,313		\$35,000	\$10,170	\$0	-100%
Janitorial	\$9,251	\$9,993	\$10,641	\$12,000	\$5,697	\$15,000	25%
HB1923 Code Updates		\$31,719	\$18,321			\$0	N/A
Planning Comm- Travel/Training	\$0	\$0	\$0	\$500	\$0	\$500	0%
Planning Consultant	\$108,991	\$63,350	\$56,551	\$110,000	\$44,325	\$100,000	-9.1%
VRMS Operating	\$4,141	\$0				\$0	N/A
Engineering Development	\$65,183	\$14,703	\$21,577	\$60,000	\$5,512	\$50,000	-16.7%
Comp Plan Update						\$50,000	N/A
Hearings Examiner	\$17,408	-\$922	\$2,710	\$25,000	\$2,570	\$25,000	0%
Computer Software				\$45,200	\$30,250	\$15,500	-65.7%
Computer Maint/Service	\$17,359	\$20,864	\$31,125	\$49,750	\$25,197	\$43,000	-13.6%
Structural Engineering	\$44,068	\$68,732	\$36,086	\$60,000	\$29,640	\$75,000	25%
Internet Services				\$0	\$814	\$2,000	N/A
Interfund Admin Services						\$614,755	N/A
Permits - State Agencies	\$3,835	\$4,084	\$4,714	\$5,300	\$5,275	\$6,600	24.5%
ERF Capital Purchase	\$1,843					\$0	N/A
Dev Inspector Vehicle		\$23,919				\$0	N/A
Vehicle - Bldg Inspector		\$26,626	\$29,959			\$33,000	N/A
Furniture - RSD Transition	\$35,323					\$0	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
PortExchange Software	\$71,494					\$0	N/A
Online Permitting Portal		\$93,303	\$11,083			\$0	N/A
Fiber Install City Office RSD	\$5,958					\$0	N/A
Capital Lease RACC- Principal	\$65,476	\$40,447	\$41,863	\$57,520	\$57,517	\$53,835	-6.4%
Capital Lease RACC- Interest		\$25,024	\$23,609	\$29,395	\$29,395	\$24,765	-15.8%
Transfer to Equip Replacement				\$30,000	\$22,500	\$30,600	2%
<b>Total General Fund Budget:</b>	<b>\$1,837,751</b>	<b>\$1,841,175</b>	<b>\$1,831,795</b>	<b>\$2,666,385</b>	<b>\$1,658,876</b>	<b>\$3,388,355</b>	<b>27.1%</b>
<b>Total General Fund:</b>	<b>\$1,837,751</b>	<b>\$1,841,175</b>	<b>\$1,831,795</b>	<b>\$2,666,385</b>	<b>\$1,658,876</b>	<b>\$3,388,355</b>	<b>27.1%</b>
<b>Total Governmental Funds:</b>	<b>\$1,837,751</b>	<b>\$1,841,175</b>	<b>\$1,831,795</b>	<b>\$2,666,385</b>	<b>\$1,658,876</b>	<b>\$3,388,355</b>	<b>27.1%</b>
<b>Total Government-wide Activities:</b>	<b>\$1,837,751</b>	<b>\$1,841,175</b>	<b>\$1,831,795</b>	<b>\$2,666,385</b>	<b>\$1,658,876</b>	<b>\$3,388,355</b>	<b>27.1%</b>
<b>Component Units</b>							
<b>Unclassified</b>							
Depreciation - Economic Env		\$18,003	\$20,835	\$0	\$16,979		N/A
Comp Adsence Adj - Econ Envir	-\$10,060	\$12,153	\$15,610				N/A
Capital Lease RACC- Interest		-\$1,416					N/A
<b>Total Unclassified:</b>	<b>-\$10,060</b>	<b>\$28,740</b>	<b>\$36,445</b>	<b>\$0</b>	<b>\$16,979</b>		<b>N/A</b>
<b>Total Component Units:</b>	<b>-\$10,060</b>	<b>\$28,740</b>	<b>\$36,445</b>	<b>\$0</b>	<b>\$16,979</b>		<b>N/A</b>
<b>Total All Funds:</b>	<b>\$1,827,691</b>	<b>\$1,869,914</b>	<b>\$1,868,240</b>	<b>\$2,666,385</b>	<b>\$1,675,855</b>	<b>\$3,388,355</b>	<b>27.1%</b>

## Expenditures by Function

## 2023 Budgeted and Historical Expenditures by Function



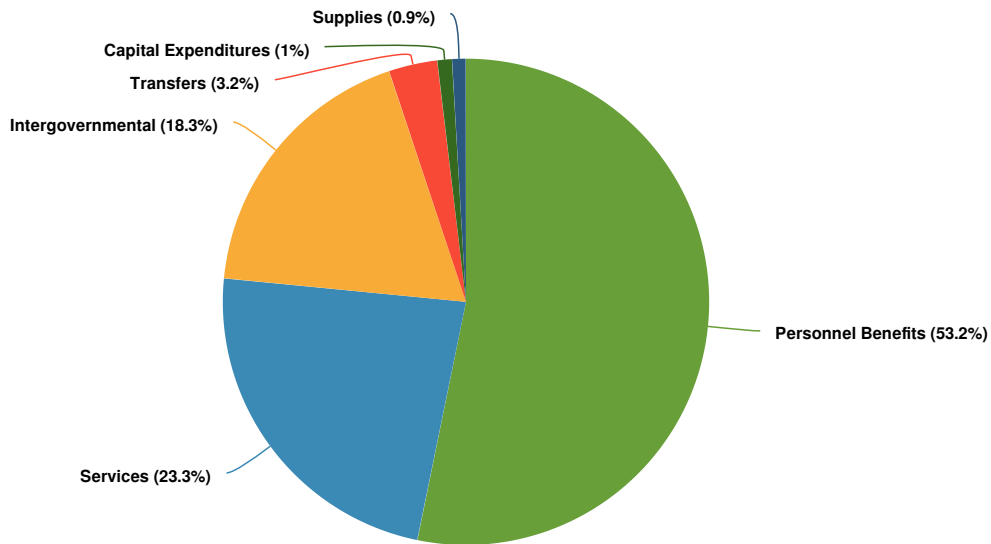
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>							
<b>Community Development</b>							
Redemption of Long-Term Debt							
Capital Lease RACC-Principal	\$65,476	\$40,447	\$41,863	\$57,520	\$57,517	\$53,835	-6.4%
<b>Total Redemption of Long-Term Debt:</b>	<b>\$65,476</b>	<b>\$40,447</b>	<b>\$41,863</b>	<b>\$57,520</b>	<b>\$57,517</b>	<b>\$53,835</b>	<b>-6.4%</b>
<b>Centralized Services</b>							
Depreciation - Economic Env		\$18,003	\$20,835	\$0	\$16,979		N/A
<b>Total Centralized Services:</b>		<b>\$18,003</b>	<b>\$20,835</b>	<b>\$0</b>	<b>\$16,979</b>		<b>N/A</b>
<b>Interest and Other Debt Service Costs</b>							
Capital Lease RACC-Interest		\$25,024	\$23,609	\$29,395	\$29,395	\$24,765	-15.8%
Capital Lease RACC-Interest		-\$1,416					N/A
<b>Total Interest and Other Debt Service Costs:</b>		<b>\$23,609</b>	<b>\$23,609</b>	<b>\$29,395</b>	<b>\$29,395</b>	<b>\$24,765</b>	<b>-15.8%</b>
<b>Capital Expenditures</b>							
Fiber Install City Office RSD	\$5,958					\$0	N/A
Comp Adsence Adj - Econ Envir	-\$10,060	\$12,153	\$15,610				N/A
<b>Total Capital Expenditures:</b>	<b>-\$4,102</b>	<b>\$12,153</b>	<b>\$15,610</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Community Planning and Economic Development</b>							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Salaries	\$747,997	\$789,517	\$884,870	\$1,225,940	\$770,247	\$1,188,300	-3.1%
Overtime	\$6,260	\$6,933	\$5,726	\$7,500	\$3,247	\$7,500	0%
Medicare	\$10,689	\$11,294	\$12,425	\$17,869	\$10,922	\$17,400	-2.6%
Workers Comp	\$13,366	\$13,528	\$10,830	\$31,801	\$10,389	\$47,700	50%
State Unemployment	\$1,509	\$1,597	\$1,760	\$2,880	\$1,647	\$2,400	-16.7%
Pension	\$88,795	\$99,807	\$98,358	\$123,819	\$76,028	\$120,000	-3.1%
Health Care	\$156,146	\$180,498	\$193,337	\$270,751	\$170,693	\$327,600	21%
Benefits	\$7,426	\$9,850	\$8,931	\$15,730	\$8,806	\$18,200	15.7%
Social Security	\$45,707	\$47,650	\$53,129	\$76,430	\$46,700	\$74,200	-2.9%
Office Supplies	\$4,958	\$1,965	\$2,595	\$4,000	\$1,124	\$4,000	0%
Operational Supplies	\$9,063	\$9,224	\$9,316	\$16,000	\$8,704	\$16,000	0%
Small Tools & Equipment	\$91	\$234	\$700	\$1,000	\$239	\$1,000	0%
Fuel	\$8,165	\$4,541	\$5,401	\$10,000	\$5,058	\$10,000	0%
Advertising	\$7,315	\$3,197	\$4,791	\$7,000	\$2,048	\$7,000	0%
Communications	\$8,259	\$10,117	\$11,876	\$13,000	\$9,258	\$15,000	15.4%
Computer Equip/Hardware	\$45,851	\$43,759	\$45,821	\$15,000	\$12,257	\$40,000	166.7%
Dues and Permits	\$364	\$1,522	\$1,302	\$2,500	\$1,863	\$3,000	20%
Facilities	\$299	\$3,474	\$169	\$1,000	\$6,495	\$2,500	150%
Postage	\$587	\$492	\$2,315	\$3,500	\$436	\$3,500	0%
Registration/Training Costs	\$3,071	\$2,131	\$2,435	\$5,000	\$2,134	\$5,000	0%
Legal Services	\$30,891	\$11,286	\$15,164	\$35,000	\$10,063	\$35,000	0%
Electricity	\$5,176	\$10,491	\$8,746	\$11,000	\$10,136	\$15,000	36.4%
Natural Gas				\$0	\$52	\$500	N/A
Sewer	\$745	\$626	\$506	\$1,000	\$389	\$1,000	0%
Storm Water	\$108	\$73	\$46	\$1,000	\$380	\$1,000	0%
Water	\$325	\$1,261	\$1,935	\$2,500	\$1,457	\$2,500	0%
Photocopy Machine	\$3,343	\$3,329	\$4,004	\$5,000	\$3,666	\$6,000	20%
Other Operations/Maintenance	\$2,195	\$1,793	\$2,513	\$3,500	\$3,223	\$5,000	42.9%
Travel Expenses	\$3,710	\$702	\$94	\$5,000	\$813	\$5,000	0%
Uniforms	\$978	\$1,178	\$995	\$2,000	\$1,010	\$2,500	25%
Vehicle/Equipment Maintenance	\$4,361	\$1,394	\$7,101	\$10,000	\$13,630	\$20,000	100%
Building & Planning Fee Review	\$43,408	\$4,918				\$0	N/A
Business Recruitment	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	0%
Plans Checks and Inspections	\$15,139	\$21,918	\$47,202	\$25,000	\$29,721	\$50,000	100%
Building & Land Use Scanning	\$2,914			\$0	\$0	\$0	0%
Professional Services	\$64,290	\$27,720	\$64,162	\$160,000	\$132,178	\$160,000	0%
Carty Road Subarea Plan	\$13,920	\$61,313		\$35,000	\$10,170	\$0	-100%
Janitorial	\$9,251	\$9,993	\$10,641	\$12,000	\$5,697	\$15,000	25%
HB1923 Code Updates		\$31,719	\$18,321			\$0	N/A
Planning Comm-Travel/Training	\$0	\$0	\$0	\$500	\$0	\$500	0%
Planning Consultant	\$108,991	\$63,350	\$56,551	\$110,000	\$44,325	\$100,000	-9.1%
VRMS Operating	\$4,141	\$0				\$0	N/A

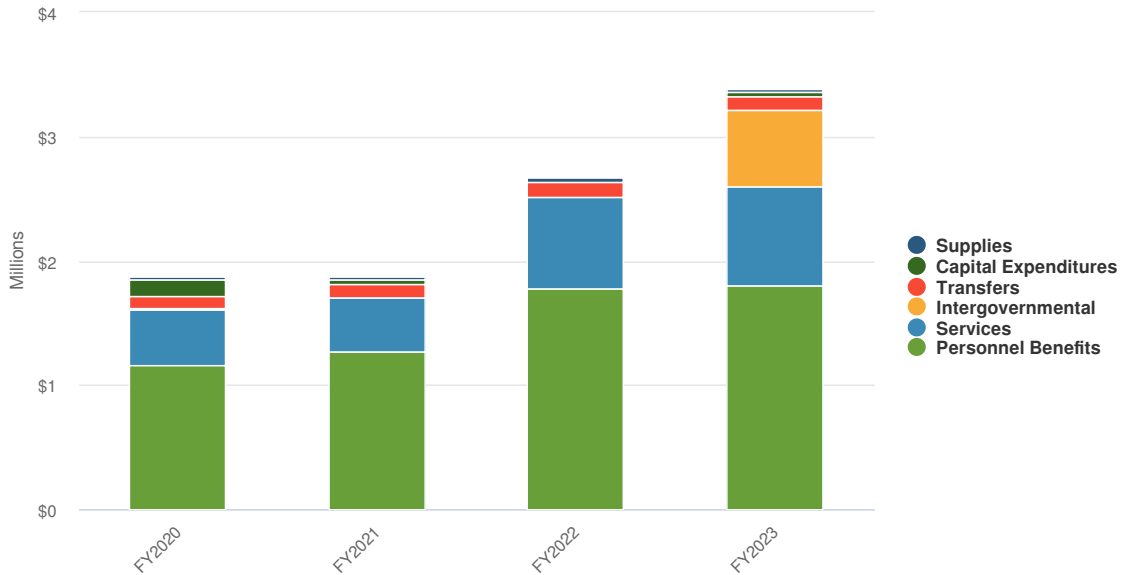
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Engineering Development	\$65,183	\$14,703	\$21,577	\$60,000	\$5,512	\$50,000	-16.7%
Comp Plan Update						\$50,000	N/A
Hearings Examiner	\$17,408	-\$922	\$2,710	\$25,000	\$2,570	\$25,000	0%
Computer Software				\$45,200	\$30,250	\$15,500	-65.7%
Computer Maint/Service	\$17,359	\$20,864	\$31,125	\$49,750	\$25,197	\$43,000	-13.6%
Structural Engineering	\$44,068	\$68,732	\$36,086	\$60,000	\$29,640	\$75,000	25%
Internet Services				\$0	\$814	\$2,000	N/A
Interfund Admin Services						\$614,755	N/A
Permits - State Agencies	\$3,835	\$4,084	\$4,714	\$5,300	\$5,275	\$6,600	24.5%
ERF Capital Purchase	\$1,843					\$0	N/A
Dev Inspector Vehicle		\$23,919				\$0	N/A
Vehicle - Bldg Inspector		\$26,626	\$29,959			\$33,000	N/A
Furniture - RSD Transition	\$35,323					\$0	N/A
PortExchange Software	\$71,494					\$0	N/A
Online Permitting Portal		\$93,303	\$11,083			\$0	N/A
<b>Total Community Planning and Economic Development:</b>	<b>\$1,766,317</b>	<b>\$1,775,703</b>	<b>\$1,766,323</b>	<b>\$2,549,470</b>	<b>\$1,549,464</b>	<b>\$3,279,155</b>	<b>28.6%</b>
<b>Transfers</b>							
Transfer to Equip Replacement				\$30,000	\$22,500	\$30,600	2%
<b>Total Transfers:</b>				<b>\$30,000</b>	<b>\$22,500</b>	<b>\$30,600</b>	<b>2%</b>
<b>Total Community Development:</b>	<b>\$1,827,691</b>	<b>\$1,869,914</b>	<b>\$1,868,240</b>	<b>\$2,666,385</b>	<b>\$1,675,855</b>	<b>\$3,388,355</b>	<b>27.1%</b>
<b>Total Expenditures:</b>	<b>\$1,827,691</b>	<b>\$1,869,914</b>	<b>\$1,868,240</b>	<b>\$2,666,385</b>	<b>\$1,675,855</b>	<b>\$3,388,355</b>	<b>27.1%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Salaries	\$747,997	\$789,517	\$884,870	\$1,225,940	\$770,247	\$1,188,300	-3.1%
Overtime	\$6,260	\$6,933	\$5,726	\$7,500	\$3,247	\$7,500	0%
Medicare	\$10,689	\$11,294	\$12,425	\$17,869	\$10,922	\$17,400	-2.6%
Workers Comp	\$13,366	\$13,528	\$10,830	\$31,801	\$10,389	\$47,700	50%
State Unemployment	\$1,509	\$1,597	\$1,760	\$2,880	\$1,647	\$2,400	-16.7%
Pension	\$88,795	\$99,807	\$98,358	\$123,819	\$76,028	\$120,000	-3.1%
Health Care	\$156,146	\$180,498	\$193,337	\$270,751	\$170,693	\$327,600	21%
Benefits	\$7,426	\$9,850	\$8,931	\$15,730	\$8,806	\$18,200	15.7%
Social Security	\$45,707	\$47,650	\$53,129	\$76,430	\$46,700	\$74,200	-2.9%
<b>Total Personnel Benefits:</b>	<b>\$1,077,894</b>	<b>\$1,160,675</b>	<b>\$1,269,367</b>	<b>\$1,772,720</b>	<b>\$1,098,680</b>	<b>\$1,803,300</b>	<b>1.7%</b>
<b>Supplies</b>							
Office Supplies	\$4,958	\$1,965	\$2,595	\$4,000	\$1,124	\$4,000	0%
Operational Supplies	\$9,063	\$9,224	\$9,316	\$16,000	\$8,704	\$16,000	0%
Small Tools & Equipment	\$91	\$234	\$700	\$1,000	\$239	\$1,000	0%
Fuel	\$8,165	\$4,541	\$5,401	\$10,000	\$5,058	\$10,000	0%
<b>Total Supplies:</b>	<b>\$22,277</b>	<b>\$15,964</b>	<b>\$18,013</b>	<b>\$31,000</b>	<b>\$15,124</b>	<b>\$31,000</b>	<b>0%</b>
<b>Services</b>							
Advertising	\$7,315	\$3,197	\$4,791	\$7,000	\$2,048	\$7,000	0%
Communications	\$8,259	\$10,117	\$11,876	\$13,000	\$9,258	\$15,000	15.4%
Computer Equip/Hardware	\$45,851	\$43,759	\$45,821	\$15,000	\$12,257	\$40,000	166.7%
Dues and Permits	\$364	\$1,522	\$1,302	\$2,500	\$1,863	\$3,000	20%
Facilities	\$299	\$3,474	\$169	\$1,000	\$6,495	\$2,500	150%
Postage	\$587	\$492	\$2,315	\$3,500	\$436	\$3,500	0%
Registration/Training Costs	\$3,071	\$2,131	\$2,435	\$5,000	\$2,134	\$5,000	0%
Legal Services	\$30,891	\$11,286	\$15,164	\$35,000	\$10,063	\$35,000	0%
Electricity	\$5,176	\$10,491	\$8,746	\$11,000	\$10,136	\$15,000	36.4%
Natural Gas				\$0	\$52	\$500	N/A
Sewer	\$745	\$626	\$506	\$1,000	\$389	\$1,000	0%
Storm Water	\$108	\$73	\$46	\$1,000	\$380	\$1,000	0%
Water	\$325	\$1,261	\$1,935	\$2,500	\$1,457	\$2,500	0%
Photocopy Machine	\$3,343	\$3,329	\$4,004	\$5,000	\$3,666	\$6,000	20%
Other Operations/Maintenance	\$2,195	\$1,793	\$2,513	\$3,500	\$3,223	\$5,000	42.9%
Travel Expenses	\$3,710	\$702	\$94	\$5,000	\$813	\$5,000	0%
Uniforms	\$978	\$1,178	\$995	\$2,000	\$1,010	\$2,500	25%
Vehicle/Equipment Maintenance	\$4,361	\$1,394	\$7,101	\$10,000	\$13,630	\$20,000	100%
Building & Planning Fee Review	\$43,408	\$4,918				\$0	N/A
Business Recruitment	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	0%
Plans Checks and Inspections	\$15,139	\$21,918	\$47,202	\$25,000	\$29,721	\$50,000	100%

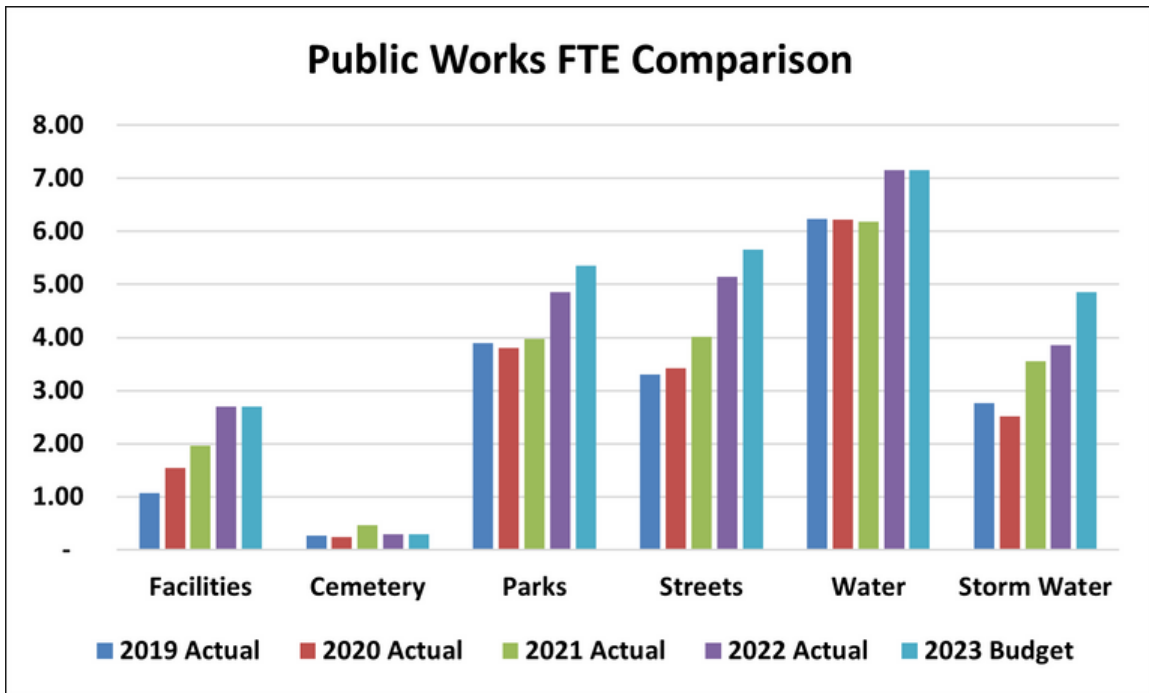
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Building & Land Use Scanning	\$2,914			\$0	\$0	\$0	0%
Professional Services	\$64,290	\$27,720	\$64,162	\$160,000	\$132,178	\$160,000	0%
Carty Road Subarea Plan	\$13,920	\$61,313		\$35,000	\$10,170	\$0	-100%
Janitorial	\$9,251	\$9,993	\$10,641	\$12,000	\$5,697	\$15,000	25%
HB1923 Code Updates		\$31,719	\$18,321			\$0	N/A
Planning Comm- Travel/Training	\$0	\$0	\$0	\$500	\$0	\$500	0%
Planning Consultant	\$108,991	\$63,350	\$56,551	\$110,000	\$44,325	\$100,000	-9.1%
VRMS Operating	\$4,141	\$0				\$0	N/A
Engineering Development	\$65,183	\$14,703	\$21,577	\$60,000	\$5,512	\$50,000	-16.7%
Comp Plan Update						\$50,000	N/A
Hearings Examiner	\$17,408	-\$922	\$2,710	\$25,000	\$2,570	\$25,000	0%
Computer Software				\$45,200	\$30,250	\$15,500	-65.7%
Computer Maint/Service	\$17,359	\$20,864	\$31,125	\$49,750	\$25,197	\$43,000	-13.6%
Structural Engineering	\$44,068	\$68,732	\$36,086	\$60,000	\$29,640	\$75,000	25%
Internet Services				\$0	\$814	\$2,000	N/A
<b>Total Services:</b>	<b>\$553,651</b>	<b>\$451,133</b>	<b>\$433,188</b>	<b>\$740,450</b>	<b>\$430,384</b>	<b>\$790,500</b>	<b>6.8%</b>
<b>Intergovernmental</b>							
Interfund Admin Services						\$614,755	N/A
Permits - State Agencies	\$3,835	\$4,084	\$4,714	\$5,300	\$5,275	\$6,600	24.5%
<b>Total Intergovernmental:</b>	<b>\$3,835</b>	<b>\$4,084</b>	<b>\$4,714</b>	<b>\$5,300</b>	<b>\$5,275</b>	<b>\$621,355</b>	<b>11,623.7%</b>
<b>Capital Expenditures</b>							
Fiber Install City Office RSD	\$5,958					\$0	N/A
ERF Capital Purchase	\$1,843					\$0	N/A
Dev Inspector Vehicle		\$23,919				\$0	N/A
Vehicle - Bldg Inspector		\$26,626	\$29,959			\$33,000	N/A
Furniture - RSD Transition	\$35,323					\$0	N/A
PortExchange Software	\$71,494					\$0	N/A
Online Permitting Portal		\$93,303	\$11,083			\$0	N/A
<b>Total Capital Expenditures:</b>	<b>\$114,618</b>	<b>\$143,848</b>	<b>\$41,041</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,000</b>	<b>N/A</b>
<b>Transfers</b>							
Capital Lease RACC- Principal	\$65,476	\$40,447	\$41,863	\$57,520	\$57,517	\$53,835	-6.4%
Depreciation - Economic Env		\$18,003	\$20,835	\$0	\$16,979		N/A
Capital Lease RACC- Interest		\$25,024	\$23,609	\$29,395	\$29,395	\$24,765	-15.8%
Capital Lease RACC- Interest		-\$1,416					N/A
Comp Adsence Adj - Econ Envir	-\$10,060	\$12,153	\$15,610				N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Transfer to Equip Replacement				\$30,000	\$22,500	\$30,600	2%
<b>Total Transfers:</b>	<b>\$55,416</b>	<b>\$94,211</b>	<b>\$101,916</b>	<b>\$116,915</b>	<b>\$126,391</b>	<b>\$109,200</b>	<b>-6.6%</b>
<b>Total Expense Objects:</b>	<b>\$1,827,691</b>	<b>\$1,869,914</b>	<b>\$1,868,240</b>	<b>\$2,666,385</b>	<b>\$1,675,855</b>	<b>\$3,388,355</b>	<b>27.1%</b>



# Public Works: Priorities, Accomplishments & Metrics

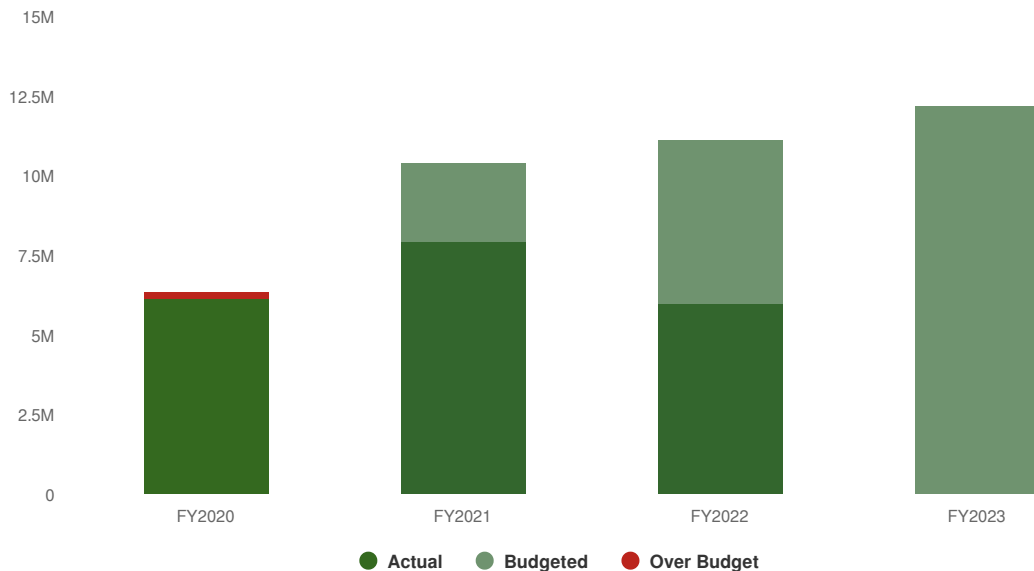
2023 Budget Priorities					
➔	Implement Project Management Software				
➔	Design Pioneer Street Widening				
➔	Construct Pioneer Street Widening				
➔	Design Pioneer Street East Extension and Roundabout				
➔	Construct Pioneer Street East Extension and Roundabout				
➔	Pave 5th Street - From Union Ridge Pkwy to 85th Ave & 10th Ave				
➔	Final Design and ROW for Royle Road South				
➔	Construct S Royle Rd - Fieldcrest to 3rd Way Segment				
➔	Construct Royle Rd Roundabout at 15th and 19th				
➔	Design Ridgefield Access at 219th and I-5 Interchange South				
➔	Install I-5 Overpass Safety Screen/Art				
➔	Design Boyse Park				
➔	Design Teal Crest to Taverner Trail				
➔	Design Horns Corner Park and Phase 1 Construction				
➔	Design Mayor's Meadow Trail/Bridge				
➔	Design Refuge Park and Phase 1 Construction				
➔	Construct Onslow Nature Play Area				
➔	Construct Overlook Splash Pad				
➔	Complete Public Works Department Staffing Study				
➔	Hire a new Facilities Maintenance worker				
➔	Hire a new Stormwater Maintenance worker				
Accomplishments for 2022					
✓	Complete move to new Public Works Operations Facility				
✓	Expand water source capacity to meet growth by adding a new well				
✗	Complete design for Pioneer Street widening and other improvements				
✗	Begin Construction of Pioneer Street widening				
Water and Stormwater - Department Metrics					
Measure	2019	2020	2021	2022	2023 Target
Culverts Inspected	55%	100%	100%	95%	95%
Private Stormwater Treatment Facilities Inspected	100%	100%	100%	100%	100%
City Stormwater Treatment Facilities Inspected	100%	100%	100%	10%	95%
Catch Basins Inspected	100%	100%	57%	50%	50%
Water loss	5.90%	9.10%	3.90%	4.90%	Less than 1.0%
Activity	2019	2020	2021	2022	2023
Public Stormwater Treatment Facilities Maintained	40	80	96	111	N/A
City Stormwater Treatment Facilities	111	189	233	366	N/A
Catch Basins	1329	1454	1585	1800	N/A
Number of illicit discharge response - oil spills	9	4	2	6	N/A
Water main breaks	0	0	2	0	N/A
Water Meters Installed	338	600	625	267	N/A
Facilities - Department Metrics					
Measure	2019	2020	2021	2022	2023 Target
Street Sweeping - Curb Miles	N/A	N/A	N/A	N/A	280 Curb Miles
Street resurfacing (miles)	2.46	2.05	17.2	15.1	13.83
Activity	2019	2020	2021	2022	2023
Parks Acreage	151	151	158	165	N/A
Playgrounds	10	11.5	14	15	N/A
# of work orders completed	232	216	445	527	N/A



## 2023 Public Works Expenditures Summary

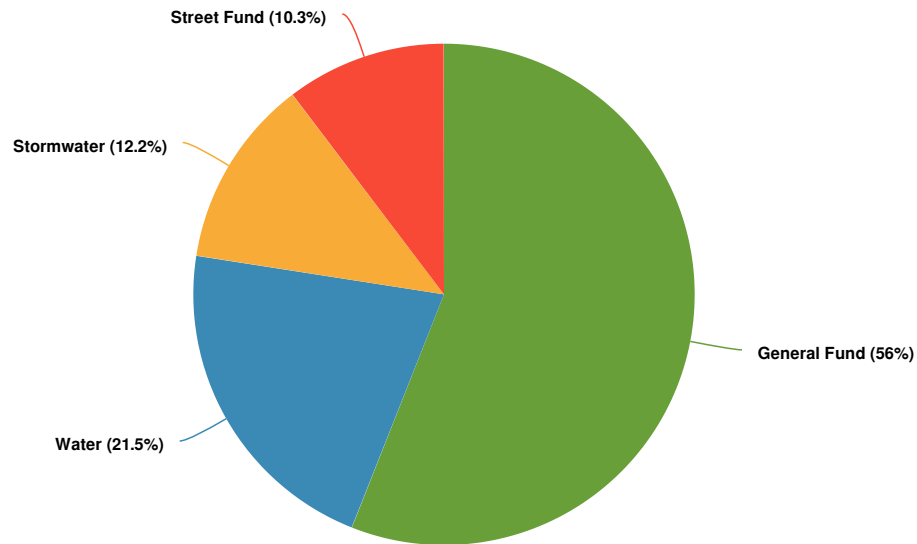
\$12,216,156
\$1,091,911  
(9.82% vs. prior year)

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

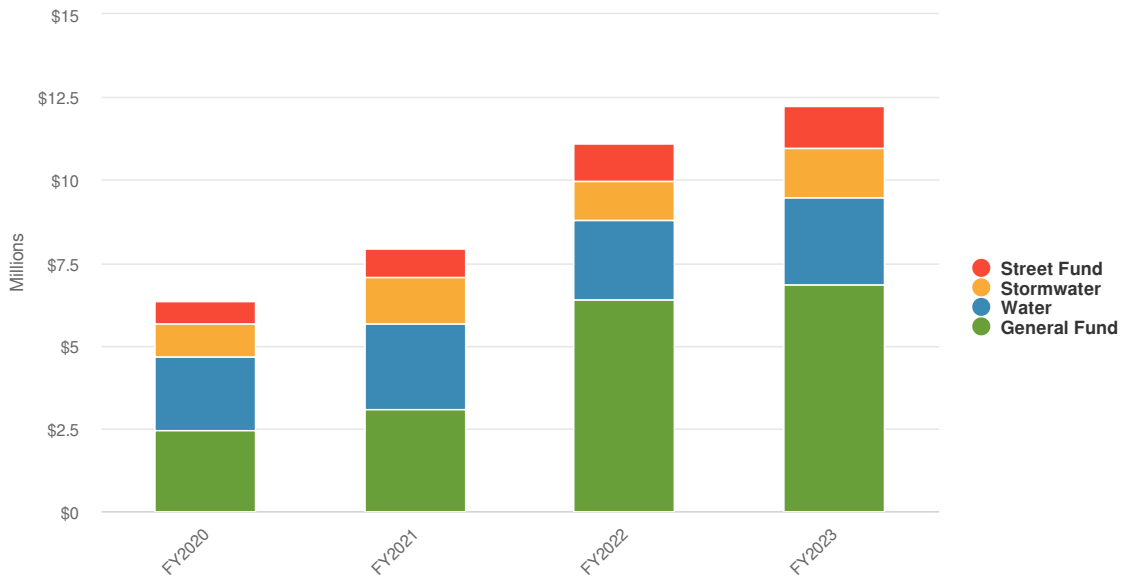


## 2023 Expenditures by Fund

### 2023 Public Works Expenditures by Fund



### 2023 Budgeted and Historical Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund							
General Fund Budget							
Salaries	\$77,094	\$120,691	\$182,639	\$237,177	\$142,609	\$217,300	-8.4%
Overtime	\$3,439	\$2,068	\$1,703	\$3,500	\$2,945	\$5,000	42.9%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Medicare	\$1,133	\$1,727	\$2,596	\$3,487	\$2,056	\$3,300	-5.4%
Workers Comp	\$1,605	\$2,236	\$2,807	\$4,212	\$2,649	\$5,800	37.7%
State Unemployment	\$161	\$249	\$430	\$663	\$438	\$500	-24.6%
Pension	\$9,982	\$15,759	\$21,734	\$24,671	\$14,331	\$22,800	-7.6%
Health Care	\$16,263	\$26,273	\$40,960	\$57,880	\$31,067	\$57,400	-0.8%
Benefits	\$1,685	\$2,805	\$3,489	\$3,228	\$2,665	\$3,500	8.4%
Social Security	\$4,843	\$7,225	\$11,100	\$14,925	\$8,791	\$13,800	-7.5%
Salaries	\$21,103	\$30,391	\$15,072	\$31,260	\$10,201	\$20,300	-35.1%
Overtime	\$1,184	\$387	\$243	\$1,000	\$581	\$1,000	0%
Medicare	\$313	\$434	\$215	\$467	\$151	\$400	-14.3%
Workers Comp	\$437	\$554	\$217	\$1,019	\$203	\$1,000	-1.9%
State Unemployment	\$44	\$62	\$31	\$77	\$22	\$100	29.9%
Pension	\$2,805	\$3,820	\$1,616	\$3,308	\$1,064	\$2,200	-33.5%
Health Care	\$4,355	\$6,646	\$3,902	\$8,371	\$2,609	\$6,300	-24.7%
Benefits	\$222	\$329	\$156	\$453	\$128	\$400	-11.7%
Social Security	\$1,340	\$1,819	\$920	\$2,000	\$646	\$1,400	-30%
Salaries	\$204,253	\$224,813	\$231,488	\$360,213	\$214,299	\$526,200	46.1%
Overtime	\$7,020	\$3,018	\$5,306	\$5,000	\$8,465	\$10,000	100%
Medicare	\$2,949	\$3,213	\$3,325	\$5,296	\$3,137	\$7,800	47.3%
Workers Comp	\$6,152	\$5,851	\$4,338	\$11,141	\$4,799	\$18,315	64.4%
State Unemployment	\$423	\$456	\$473	\$968	\$446	\$1,160	19.8%
Pension	\$26,488	\$26,253	\$26,252	\$34,800	\$21,236	\$51,000	46.6%
Health Care	\$51,480	\$50,391	\$59,316	\$93,126	\$46,225	\$105,950	13.8%
Benefits	\$2,020	\$2,206	\$2,257	\$4,298	\$2,454	\$8,850	105.9%
Social Security	\$12,610	\$13,221	\$14,217	\$22,604	\$13,413	\$33,275	47.2%
Office Supplies	\$3,426	\$2,760	\$2,139	\$4,000	\$1,217	\$4,000	0%
Operational Supplies	\$11,344	\$68,399	\$15,947	\$24,250	\$7,236	\$25,000	3.1%
Small Tools & Equipment	\$376	\$123	\$473	\$1,000	\$212	\$1,000	0%
Fuel	\$2,760	\$2,900	\$3,886	\$5,000	\$3,422	\$6,000	20%
Safety Education & Supplies		\$7,445	\$10,701	\$10,000	\$9,988	\$10,000	0%
Office Supplies	\$50	\$10	\$27	\$50	\$20	\$50	0%
Operational Supplies	\$472	\$331	\$723	\$1,000	\$475	\$1,000	0%
Small Tools & Equipment	\$207	\$22	\$250	\$1,000	\$60	\$1,000	0%
Fuel	\$756	\$586	\$1,450	\$1,500	\$1,132	\$2,000	33.3%
Office Supplies	\$163	\$139	\$171	\$250	\$251	\$500	100%
Operational Supplies	\$36,903	\$24,817	\$28,203	\$32,250	\$18,986	\$45,000	39.5%
Community Garden Supplies	\$683	\$36	\$44	\$500	\$150	\$500	0%
Small Tools & Equipment	\$2,030	\$2,321	\$9,204	\$6,000	\$3,273	\$8,500	41.7%
Fuel	\$10,084	\$9,272	\$12,656	\$13,000	\$12,526	\$20,000	53.8%
Advertising	\$1,465	\$688	\$735	\$1,500	\$720	\$2,000	33.3%
Communications	\$11,614	\$3,273	\$5,364	\$7,500	\$5,978	\$10,000	33.3%
Dues and Permits	\$11,273	\$12,483	\$13,133	\$17,500	\$12,609	\$20,000	14.3%
Facilities	\$3,100	\$11,611	\$13,589	\$7,500	\$19,458	\$65,000	766.7%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Postage	\$4,660	\$5,855	\$7,561	\$8,000	\$11,298	\$10,000	25%
Registration/Training Costs	\$449	\$541	\$343	\$2,000	\$2,634	\$2,500	25%
Electricity	\$3,207	\$4,714	\$5,525	\$6,500	\$4,506	\$10,000	53.8%
Natural Gas	\$1,651	\$1,795	\$2,159	\$2,500	\$1,421	\$3,000	20%
Sewer	\$1,995	\$1,917	\$3,844	\$3,500	\$2,843	\$3,500	0%
Storm Water	\$1,083	\$1,143	\$1,179	\$1,300	\$978	\$1,500	15.4%
Water	\$3,456	\$2,834	\$3,733	\$3,750	\$3,321	\$3,800	1.3%
Liability Insurance	\$260,591	\$260,543	\$278,328	\$330,000	\$329,477	\$430,000	30.3%
Photocopy Machine	\$2,392	\$4,929	\$2,157	\$14,000	\$8,849	\$14,000	0%
Other Operations/Maintenance	\$140,810	\$7,304	\$37,476	\$50,000	\$27,663	\$50,000	0%
Travel Expenses	\$2,225	\$396	\$266	\$2,000	\$584	\$2,000	0%
Uniforms	\$386	\$466	\$675	\$750	\$679	\$1,000	33.3%
Vehicle/Equipment Maintenance	\$927	\$17,082	\$2,846	\$20,000	\$1,447	\$20,000	0%
City Partners	\$4,800	\$4,800	\$6,300	\$6,000	\$4,800	\$30,000	400%
Codification	\$6,220	\$5,423	\$7,752	\$10,000	\$1,573	\$10,000	0%
Professional Services	\$9,245	\$6,466	\$10,042	\$10,000	\$1,391	\$10,000	0%
Janitorial	\$7,643	\$16,082	\$15,721	\$15,000	\$8,971	\$20,000	33.3%
PW Staffing Study						\$25,000	N/A
Community Events	\$102,206	\$47,310	\$136,720	\$100,000	\$84,695	\$100,000	0%
Community Survey	\$8,493	\$1,575		\$15,000	\$0	\$0	-100%
Council Retreat	\$1,706					\$0	N/A
City Newsletter	\$1,499	\$4,441	\$10,429	\$10,000	\$6,839	\$15,000	50%
VRMS Operating	\$1,146	\$0	\$0			\$0	N/A
Park Laundry - Prof Serv	\$47,295	\$8,136	\$12,037	\$20,000	\$8,368	\$50,000	150%
ICMA Production Video	\$18,970					\$0	N/A
Economic Development	\$12,500	\$5,000	\$5,000	\$5,000	\$15,000	\$5,000	0%
Fleet Management Study			\$61,337			\$0	N/A
Lobbyists	\$92,667	\$92,573	\$87,400	\$93,000	\$52,600	\$105,000	12.9%
Watershed Engage/Plantings				\$50,000	\$0	\$50,000	0%
Tourism	\$2,500	\$0	\$0	\$2,500	\$0	\$2,500	0%
Internet Services	\$7,278	\$8,367	\$8,294	\$11,000	\$5,199	\$10,000	-9.1%
Records Management	\$12,524	\$12,431	\$12,395	\$15,000	\$13,272	\$16,000	6.7%
COVID-19 Expenditures		\$150,520	\$157,490	\$0	\$9,388	\$0	0%
Communications	\$222	\$277	\$679	\$500	\$649	\$1,000	100%
Dues and Permits	\$7	\$8	\$64	\$100	\$35	\$100	0%
Facilities				\$0	\$284	\$250	N/A
Postage				\$0	\$1		N/A
Registration/Training Costs	\$83	\$51	\$4	\$250	\$57	\$250	0%
Electricity				\$0	\$126	\$250	N/A
Natural Gas				\$0	\$19	\$250	N/A
Sewer				\$0	\$11	\$250	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Storm Water				\$0	\$55	\$250	N/A
Water	\$281	\$285	\$285	\$300	\$200	\$500	66.7%
Photocopy Machine	\$40	\$71	\$122	\$150	\$129	\$250	66.7%
Other Operations/Maintenance	\$1,037	\$180	\$1,164	\$2,500	\$320	\$2,500	0%
Travel Expenses	\$5	\$7	\$3	\$50	\$4	\$50	0%
Uniforms	\$154	\$152	\$237	\$300	\$196	\$500	66.7%
Vehicle/Equipment Maintenance	\$239	\$1,324	\$3,257	\$5,000	\$384	\$5,000	0%
Professional Services	\$76	\$5	\$83	\$1,000	\$13	\$1,000	0%
Janitorial				\$0	\$601	\$1,000	N/A
Communications	\$4,049	\$4,218	\$5,880	\$5,000	\$7,347	\$10,000	100%
Dues and Permits	\$411	\$449	\$248	\$1,500	\$876	\$2,500	66.7%
Facilities	\$10,171	\$4,019	\$2,085	\$5,000	\$3,481	\$5,000	0%
Postage				\$0	\$13	\$50	N/A
Registration/Training Costs	\$1,662	\$783	\$993	\$6,000	\$2,469	\$7,500	25%
Electricity	\$5,170	\$5,398	\$5,684	\$7,500	\$5,066	\$15,000	100%
Natural Gas	\$277	\$342	\$470	\$500	\$319	\$1,000	100%
Sewer	\$3,534	\$2,390	\$2,202	\$4,000	\$1,730	\$3,000	-25%
Storm Water	\$4,017	\$3,919	\$4,199	\$5,000	\$3,704	\$5,000	0%
Water	\$21,118	\$17,550	\$28,474	\$30,000	\$13,976	\$40,000	33.3%
Photocopy Machine				\$0	\$828	\$2,000	N/A
Other Operations/Maintenance	\$14,832	\$21,863	\$22,616	\$45,000	\$35,607	\$50,000	11.1%
Travel Expenses	\$951	\$89	\$51	\$1,000	\$458	\$2,500	150%
Uniforms	\$1,287	\$1,920	\$2,351	\$2,200	\$1,530	\$3,000	36.4%
Trails Maintenance	\$2,119		\$0	\$5,000	\$0	\$5,000	0%
Vehicle/Equipment Maintenance	\$9,690	\$6,100	\$17,853	\$20,000	\$6,544	\$20,000	0%
Larch Corrections Services	\$5,899	\$2,212	\$1,477	\$6,000	\$908	\$6,000	0%
Professional Services	\$19,007	\$5,500	\$3,823	\$10,000	\$21,049	\$10,000	0%
Janitorial				\$0	\$6,648	\$15,000	N/A
Park Signs	\$456	\$515	\$0	\$20,000	\$0	\$20,000	0%
Picnic Tables / Equipment	\$676	\$3,609	\$0	\$2,000	\$0	\$2,000	0%
RORC Operations & Maintenance	\$60,616	\$57,590	\$16,853	\$75,000	\$26,403	\$100,000	33.3%
Park Comp Plan Update	\$24,836	\$6,897				\$0	N/A
Community Garden Water	\$343	\$370	\$384	\$500	\$253	\$500	0%
2% Liquor Tax-Drug/Alcohol Prg	\$1,924	\$2,551	\$2,929	\$2,500	\$0	\$2,500	0%
Other Prof Svcs-Intergov	\$150	\$0	\$150	\$1,000	\$0	\$1,000	0%
Code Enforcement Vehicle		\$7,973		\$35,000	\$0	\$0	-100%
Facilities Vehicle			\$41,949			\$0	N/A
Furniture - RSD Transition	\$14,688					\$0	N/A
Infrastructure Study	\$116,510	\$19,986				\$0	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Traffic Control Equipment			\$21,948			\$0	N/A
ERF Capital Purchase	\$21,069	\$0	\$0			\$0	N/A
PW Ops Fencing				\$0	\$12,726	\$0	0%
Skid Steer w/Attachments		\$54,200				\$0	N/A
Capital Lease - RACC	\$1,369,215					\$0	N/A
Capital Lease Outlay - Equipmt	\$31,121		\$56,412			\$0	N/A
Snow Plow		\$7,786	\$9,585			\$0	N/A
Dump Truck - Vancouver Surplus			\$12,058			\$0	N/A
Sonetics Communications System			\$10,211			\$0	N/A
PW Shipping Container Storage			\$5,203			\$0	N/A
Sander/Deicer Unit Hook Truck						\$91,000	N/A
5054 Pioneer Demo	\$9,891					\$0	N/A
CDD Building Demo	\$0		\$55,054			\$0	N/A
Events Box Truck				\$30,000	\$0	\$0	-100%
ERF Capital Purchase	\$3,951	\$0				\$0	N/A
ERF Capital Purchase	\$29,253	\$0	\$0			\$0	N/A
Caretaker Residence Roof Rplc		\$29,306				\$0	N/A
Overlook Park Electrical Work	\$28,044					\$0	N/A
Overlook Security Camera		\$651				\$0	N/A
Brush Mower			\$5,794			\$0	N/A
Trail Head Signage			\$0			\$25,000	N/A
10k Capacity Dump Trailer				\$13,000	\$14,148	\$0	-100%
7x12 Flatbed Trailer				\$5,000	\$3,954	\$0	-100%
John Deere Gator				\$30,000	\$28,172	\$0	-100%
Facilities Vehicle						\$34,000	N/A
Bad Debt Expense		\$25,787	-\$8,314			\$0	N/A
School Impact Fees - RSD	\$5,069,251	\$0				\$0	N/A
Capital Lease Equip- Principal	\$6,148	\$6,273	\$9,266			\$0	N/A
Cap Lease Vac Truck- Principal				\$15,000	\$14,463	\$12,200	-18.7%
Capital Lease RACC- Principal	\$49,386	\$30,513	\$31,581	\$18,500	\$18,497	\$24,850	34.3%
Capital Lease Sweeper- Principal						\$50,000	N/A
Capital Lease Equip-Interest	\$899	\$774	\$773			\$0	N/A
Cap Lease Vac Truck- Interest				\$5,000	\$582	\$2,900	-42%
Capital Lease RACC-Interest		\$18,878	\$17,810	\$9,455	\$9,453	\$11,450	21.1%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Capital Lease Sweeper- Interest						\$12,000	N/A
Transfer to Utility Assistance Acct				\$0		\$10,000	N/A
Transfer to Equip Replacement	\$0	\$101,312	\$114,840	\$400,000	\$300,000	\$340,000	-15%
Transfer to Storm Capital				\$850,000	\$0	\$850,000	0%
Transfer to Storm Ops				\$0		\$200,000	N/A
Transfer to Water Capital				\$1,500,000	\$0	\$0	-100%
Transfer to Street Fund	\$328,125	\$401,850	\$624,438	\$737,167	\$432,876	\$800,000	8.5%
Transfer to Cap - Streets	\$194,581	\$214,901	\$302,568	\$446,000	\$0	\$1,690,000	278.9%
Transfer to Capital - Parks	\$17,384		\$0	\$160,000	\$181,045	\$0	-100%
<b>Total General Fund Budget:</b>	<b>\$8,803,488</b>	<b>\$2,443,591</b>	<b>\$3,068,301</b>	<b>\$6,394,716</b>	<b>\$2,401,347</b>	<b>\$6,841,750</b>	<b>7%</b>
<b>Total General Fund:</b>	<b>\$8,803,488</b>	<b>\$2,443,591</b>	<b>\$3,068,301</b>	<b>\$6,394,716</b>	<b>\$2,401,347</b>	<b>\$6,841,750</b>	<b>7%</b>
<b>Street Fund</b>							
Salaries	\$202,466	\$241,262	\$311,823	\$349,950	\$238,736	\$441,700	26.2%
Overtime	\$8,635	\$4,665	\$29,966	\$10,000	\$12,898	\$25,000	150%
Medicare	\$2,963	\$3,457	\$4,803	\$5,218	\$3,535	\$6,800	30.3%
Workers Comp	\$5,327	\$5,225	\$5,632	\$11,261	\$4,966	\$18,815	67.1%
State Unemployment	\$422	\$492	\$684	\$748	\$534	\$960	28.3%
Pension	\$26,362	\$30,534	\$38,143	\$34,335	\$24,751	\$43,900	27.9%
Health Care	\$52,777	\$61,135	\$84,424	\$83,622	\$55,857	\$121,950	45.8%
Benefits	\$2,221	\$2,793	\$3,610	\$4,588	\$2,934	\$7,350	60.2%
Social Security	\$12,669	\$14,359	\$20,537	\$22,319	\$15,116	\$28,975	29.8%
Office Supplies	\$155	\$121	\$163	\$250	\$196	\$300	20%
Operational Supplies	\$21,040	\$14,285	\$15,118	\$22,250	\$19,473	\$25,000	12.4%
Small Tools & Equipment	\$1,943	\$1,813	\$3,741	\$5,000	\$2,331	\$7,500	50%
Fuel	\$8,063	\$8,815	\$12,742	\$12,000	\$11,320	\$15,000	25%
Advertising	\$36	\$832	\$1,478	\$1,500	\$43	\$1,500	0%
Communications	\$4,118	\$5,214	\$7,555	\$6,000	\$7,535	\$10,000	66.7%
Computer Equip/Hardware	\$2,710	\$1,191	\$3,512	\$3,250	\$2,669	\$1,000	-69.2%
Dues and Permits	\$73	\$1,672	\$379	\$2,500	\$10,773	\$5,000	100%
Facilities	\$548	\$374	\$512	\$500	\$2,893	\$1,000	100%
Postage				\$0	\$16	\$25	N/A
Registration/Training Costs	\$2,896	\$1,122	\$1,052	\$5,000	\$753	\$5,000	0%
Electricity	\$3,883	\$3,009	\$3,732	\$4,000	\$5,292	\$5,000	25%
Natural Gas	\$223	\$276	\$379	\$400	\$288	\$1,000	150%
Sewer	\$330	\$260	\$202	\$400	\$215	\$500	25%
Storm Water	\$1,536	\$1,622	\$1,789	\$1,700	\$1,766	\$2,500	47.1%
Water	\$3,260	\$5,422	\$6,741	\$5,000	\$2,750	\$7,500	50%
Street Lights - CPU Service	\$84,967	\$121,965	\$108,229	\$125,000	\$68,336	\$125,000	0%
Street Lights Install/Repairs		\$6,338	\$8,898	\$35,000	\$46,680	\$50,000	42.9%
Photocopy Machine	\$874	\$1,017	\$1,136	\$1,500	\$1,209	\$2,500	66.7%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Other Operations/Maintenance	\$8,719	\$9,411	\$71,909	\$115,000	\$59,724	\$50,000	-56.5%
Travel Expenses	\$880	\$100	\$340	\$600	\$85	\$600	0%
Uniforms	\$1,148	\$1,316	\$2,646	\$1,500	\$2,143	\$3,000	100%
Vehicle/Equipment Maintenance	\$8,542	\$11,049	\$20,073	\$20,000	\$17,586	\$25,000	25%
Street Sweeping		\$610				\$0	N/A
Larch Corrections Services	\$1,222	\$0	\$1,887	\$2,000	\$5,201	\$5,000	150%
Professional Services	\$465	\$66	\$11,024	\$5,000	\$7,456	\$5,000	0%
Janitorial	\$955	\$1,485	\$1,698	\$1,500	\$6,008	\$5,000	233.3%
Roads	\$0	\$2,710	\$13,727	\$10,000	\$0	\$10,000	0%
Pavement Condition IndexUpdate		\$14,680		\$5,000	\$0	\$5,000	0%
Traffic Calming Program	\$77	\$10,657	\$4,614	\$20,000	\$3,008	\$20,000	0%
VRMS Operating	\$230	\$0	\$0			\$0	N/A
Computer Software				\$3,000	\$6,438	\$11,000	266.7%
Signing and Striping	\$29,541	\$6,764	\$6,630	\$70,000	\$14,781	\$50,000	-28.6%
Computer Maint/Service	\$3,727	\$6,593	\$10,685	\$15,000	\$7,183	\$15,000	0%
Trees	\$912	\$650	\$870	\$5,000	\$4,352	\$10,000	100%
ERF Capital Purchase	\$30,291	\$0	\$0			\$0	N/A
Accela Asset Management	\$108					\$0	N/A
Furniture - RSD Transition	\$1,768					\$0	N/A
Flashing Ped Crossing Signs	\$33,687					\$0	N/A
Solar Powered Crossing Signals		\$66,478				\$0	N/A
Fiber Install City Office RSD	\$300					\$0	N/A
Street Sweeper	\$37,765					\$0	N/A
Hillhurst Crossing Signals				\$80,000	\$22,471	\$0	-100%
Facilities Vehicles						\$34,000	N/A
Transfer to Equip Replacement	\$0	\$21,740	\$33,175	\$50,000	\$37,500	\$51,000	2%
<b>Total Street Fund:</b>	<b>\$610,833</b>	<b>\$693,579</b>	<b>\$856,257</b>	<b>\$1,156,891</b>	<b>\$737,802</b>	<b>\$1,260,375</b>	<b>8.9%</b>
<b>Water</b>							
<b>Water Operating Fund</b>							
Salaries	\$428,898	\$455,859	\$478,567	\$520,344	\$386,001	\$599,500	15.2%
Overtime	\$32,728	\$39,677	\$42,585	\$40,000	\$34,620	\$50,000	25%
Medicare	\$6,544	\$7,048	\$7,409	\$8,117	\$5,979	\$9,500	17%
Workers Comp	\$6,726	\$6,746	\$4,897	\$13,396	\$4,295	\$23,200	73.2%
State Unemployment	\$924	\$991	\$1,042	\$1,217	\$881	\$1,300	6.8%
Pension	-\$10,735	\$13,752	-\$92,973	\$57,446	\$40,329	\$66,600	15.9%
Health Care	\$95,792	\$101,141	\$107,244	\$107,144	\$82,549	\$150,400	40.4%
Benefits	\$4,519	\$5,100	\$5,687	\$7,548	\$4,659	\$10,000	32.5%
Social Security	\$27,983	\$29,553	\$31,679	\$34,742	\$25,568	\$40,300	16%
Office Supplies	\$923	\$283	\$725	\$1,000	\$239	\$1,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Operational Supplies	\$28,570	\$19,828	\$37,792	\$32,000	\$31,785	\$40,000	25%
Small Tools & Equipment	\$9,183	\$2,233	\$7,434	\$10,000	\$5,494	\$10,000	0%
Fuel	\$16,017	\$13,573	\$20,716	\$20,000	\$12,695	\$25,000	25%
Chemicals	\$10,697	\$10,774	\$11,954	\$12,000	\$9,811	\$15,000	25%
Water Meters	\$103,736	\$253,266	\$258,169	\$275,000	\$99,443	\$275,000	0%
Advertising	\$45	\$284	\$0	\$100	\$37	\$100	0%
Communications	\$6,339	\$6,237	\$10,095	\$7,000	\$8,577	\$12,000	71.4%
Computer Equip/Hardware	\$9,855	\$10,634	\$21,427	\$10,000	\$2,243	\$5,000	-50%
Dues and Permits	\$1,768	\$1,882	\$1,249	\$2,500	\$1,655	\$3,000	20%
Facilities	\$1,203	\$591	\$791	\$2,500	\$3,474	\$3,000	20%
Interfund Admin Services	\$355,401	\$323,551	\$371,077	\$423,046	\$317,284	\$463,370	9.5%
Postage	\$5,638	\$6,816	\$7,744	\$7,000	\$5,717	\$7,500	7.1%
Registration/Training Costs	\$3,528	\$1,576	\$2,169	\$10,000	\$1,378	\$10,000	0%
Legal Services	\$0	\$250	\$656	\$500	\$0	\$500	0%
Interfund Lease Pmt - RACC	\$11,300	\$11,300	\$11,300			\$0	N/A
Electricity	\$75,748	\$82,970	\$88,587	\$100,000	\$59,261	\$100,000	0%
Natural Gas	\$555	\$687	\$942	\$1,000	\$323	\$1,000	0%
Sewer	\$1,294	\$1,117	\$969	\$1,300	\$698	\$1,200	-7.7%
Storm Water	\$2,235	\$2,058	\$2,259	\$2,600	\$2,190	\$2,600	0%
Water	\$23,814	\$66,132	\$185,392	\$150,000	\$86,609	\$150,000	0%
Interfund Capital Indirect	\$7,251	\$0	\$0			\$14,000	N/A
Photocopy Machine	\$1,935	\$1,579	\$1,750	\$5,000	\$1,555	\$5,000	0%
Other Operations/Maintenance	\$19,079	\$51,392	\$8,958	\$25,000	\$17,408	\$25,000	0%
Travel Expenses	\$2,984	\$1,490	\$286	\$3,000	\$347	\$3,000	0%
Uniforms	\$2,677	\$2,197	\$1,797	\$2,800	\$1,789	\$3,000	7.1%
Vehicle/Equipment Maintenance	\$16,799	\$4,182	\$19,059	\$20,000	\$1,136	\$20,000	0%
Telemetry Annual Maintenance	\$5,959	\$9,672	\$11,852	\$15,000	\$17,239	\$20,000	33.3%
Well Maintenance/Repair	\$15,647	\$20,031	\$21,734	\$25,000	\$43,494	\$50,000	100%
Professional Services	\$8,204	\$10,536	\$6,816	\$15,000	\$7,682	\$15,000	0%
Water System Plan Update	\$36,113	\$12,163	\$8,890	\$10,000	\$0	\$0	-100%
Janitorial	\$2,182	\$2,215	\$3,090	\$5,000	\$6,736	\$7,500	50%
PW Staffing Study						\$12,500	N/A
VRMS Operating	\$506	\$0	\$0			\$0	N/A
Hydrant Repair & Replacement	-\$1,047	\$333	\$0	\$20,000	\$3,746	\$20,000	0%
Lab Analysis	\$8,663	\$6,580	\$8,007	\$10,000	\$5,396	\$10,000	0%
Emergency Response Plan			\$53,111			\$0	N/A
Utility Rate Study						\$30,000	N/A
Computer Software				\$6,000	\$25,183	\$32,500	441.7%
Computer Maint/ Service	\$11,332	\$13,580	\$17,271	\$24,000	\$10,159	\$25,000	4.2%
Utility Pmt - CC/ACH Fees	\$14,690	\$17,885	\$24,492	\$25,000	\$17,907	\$30,000	20%

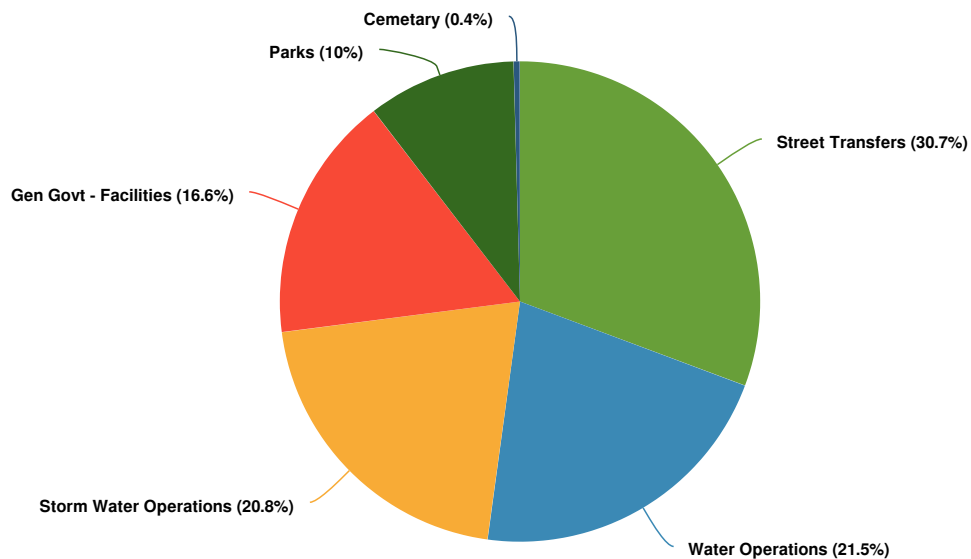
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Statement Mailing	\$5,418	\$5,835	\$6,101	\$6,500	\$3,413	\$6,500	0%
Excise Tax	\$85,966	\$99,732	\$127,114	\$130,000	\$69,906	\$130,000	0%
Permits - State Agencies	\$3,641	\$4,297	\$5,207	\$6,000	\$6,042	\$7,000	16.7%
Accela Asset Management	\$108					\$0	N/A
Vehicle Gateway Base Station		\$21,138				\$0	N/A
Utility Pickup				\$45,000	\$0	\$0	-100%
Principal DWSRF Junction Well	\$61,425	\$61,425	\$982,793			\$0	N/A
Principal DWSRF Junc Reservoir	\$96,767	\$96,767	\$1,548,271			\$0	N/A
Interest DWSRF Junction Well	\$16,354	\$15,433	\$9,178			\$0	N/A
Interest DWSRF Junc Reservoir	\$25,764	\$24,313	\$14,459			\$0	N/A
Depreciation - Water	\$356,413	\$391,102	\$456,129	\$0	\$347,519	\$0	0%
Amortization Expense		\$5,357	\$5,357			\$0	N/A
Bad Debt Expense	\$454	\$4,761	-\$2,068			\$0	N/A
DWSRF Loan Offset Account	-\$158,191	-\$158,191	-\$2,531,063			\$0	N/A
Water Tower Lease - Principal			\$424	\$440	\$439	\$455	3.4%
Cap Lease Vac Truck- Principal				\$25,000	\$21,695	\$18,300	-26.8%
Water Tower Lease-Interest			\$1,376	\$1,360	\$1,361	\$1,345	-1.1%
Cap Lease Vac Truck- Interest				\$5,000	\$873	\$4,300	-14%
Transfer to Utility Capital	\$0	\$0	\$128,542	\$72,500	\$0	\$15,000	-79.3%
Transfer to Equip Replacement	\$0	\$36,775	\$45,011	\$45,915	\$34,436	\$41,900	-8.7%
<b>Total Water Operating Fund:</b>	<b>\$1,908,322</b>	<b>\$2,238,483</b>	<b>\$2,611,528</b>	<b>\$2,406,015</b>	<b>\$1,879,256</b>	<b>\$2,623,370</b>	<b>9%</b>
<b>Total Water:</b>	<b>\$1,908,322</b>	<b>\$2,238,483</b>	<b>\$2,611,528</b>	<b>\$2,406,015</b>	<b>\$1,879,256</b>	<b>\$2,623,370</b>	<b>9%</b>
<b>Stormwater</b>							
<b>Stormwater Operating Fund</b>							
Salaries	\$183,860	\$219,954	\$243,787	\$370,316	\$200,872	\$487,500	31.6%
Overtime	\$6,651	\$3,259	\$4,927	\$7,000	\$7,319	\$7,000	0%
Medicare	\$2,688	\$3,154	\$3,531	\$5,470	\$2,964	\$7,250	32.5%
Workers Comp	\$3,981	\$4,372	\$3,349	\$9,376	\$3,729	\$16,725	78.4%
State Unemployment	\$381	\$447	\$498	\$810	\$440	\$1,025	26.5%
Pension	\$25,103	\$1,886	-\$32,880	\$33,560	\$18,925	\$42,800	27.5%
Health Care	\$39,471	\$40,060	\$51,259	\$65,420	\$36,529	\$103,800	58.7%
Benefits	\$1,862	\$2,081	\$2,646	\$4,503	\$2,126	\$7,775	72.7%
Social Security	\$11,494	\$12,939	\$15,096	\$23,394	\$12,674	\$30,700	31.2%
Office Supplies	\$505	\$308	\$642	\$600	\$417	\$600	0%
Operational Supplies	\$10,627	\$8,501	\$16,289	\$14,750	\$10,598	\$16,000	8.5%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Small Tools & Equipment	\$3,423	\$5,866	\$4,419	\$15,000	\$11,385	\$20,000	33.3%
Fuel	\$7,273	\$7,181	\$11,124	\$12,000	\$8,358	\$15,000	25%
PW Staffing Study						\$12,500	N/A
Advertising	\$45	\$49	\$47	\$500	\$66	\$500	0%
Communications	\$2,774	\$3,017	\$5,464	\$3,500	\$4,998	\$6,000	71.4%
Computer Equip/Hardware	\$3,478	\$3,979	\$14,285	\$3,250	\$2,307	\$5,000	53.8%
Dues and Permits	\$202	\$355	\$168	\$500	\$147	\$500	0%
Facilities	\$509	\$254	\$453	\$500	\$2,136	\$500	0%
Interfund Admin Services	\$182,329	\$155,316	\$179,691	\$195,874	\$146,905	\$283,486	44.7%
Postage	\$5,420	\$6,632	\$7,092	\$7,000	\$4,908	\$7,500	7.1%
Registration/Training Costs	\$2,961	\$996	\$1,316	\$5,000	\$856	\$5,000	0%
Legal Services	\$2,000	\$1,650	\$63	\$2,500	\$250	\$2,500	0%
Interfund Lease Pmt - RACC	\$5,260	\$5,260	\$5,260			\$0	N/A
Electricity	\$3,513	\$3,771	\$2,877	\$4,000	\$2,581	\$4,000	0%
Natural Gas	\$227	\$281	\$385	\$500	\$213	\$500	0%
Sewer	\$337	\$266	\$207	\$500	\$190	\$500	0%
Storm Water	\$488	\$439	\$517	\$500	\$726	\$500	0%
Water	\$176	\$105	\$241	\$300	\$190	\$500	66.7%
Interfund Capital Indirect	\$11,062	\$0	\$0			\$39,000	N/A
Photocopy Machine	\$815	\$1,054	\$978	\$1,200	\$962	\$2,000	66.7%
Other Operations/Maintenance	\$9,548	\$6,493	\$20,724	\$15,000	\$13,320	\$20,000	33.3%
Travel Expenses	\$1,009	\$145	\$131	\$1,000	\$80	\$1,000	0%
Uniforms	\$1,098	\$1,239	\$1,753	\$2,000	\$1,169	\$3,000	50%
Storm Ditch Maintenance	\$0	\$5,803	\$3,966	\$7,500	\$0	\$7,500	0%
Vehicle/Equipment Maintenance	\$10,369	\$13,448	\$19,074	\$20,000	\$18,388	\$20,000	0%
Street Sweeping	\$78	\$610				\$0	N/A
Larch Corrections Services	\$4,834	\$800	\$1,560	\$6,000	\$2,600	\$6,000	0%
Professional Services	\$9,693	\$3,504	\$5,983	\$10,000	\$6,665	\$10,000	0%
Janitorial	\$991	\$1,025	\$1,378	\$1,300	\$4,435	\$5,000	284.6%
Vactor Services		\$13,621	\$25,555			\$0	N/A
VRMS Operating	\$251	\$0	\$0			\$0	N/A
Filter Vault Maintenance		\$5,398	\$3,740	\$10,000	\$4,134	\$10,000	0%
Utility Rate Study						\$30,000	N/A
Computer Software				\$6,000	\$10,066	\$16,000	166.7%
Computer Maint/ Service	\$3,324	\$4,912	\$8,083	\$12,500	\$5,993	\$14,000	12%
Utility Pmt - CC/ACH Fees	\$14,690	\$17,885	\$24,492	\$25,000	\$17,907	\$30,000	20%
Statement Mailing	\$5,418	\$5,835	\$6,101	\$6,500	\$3,413	\$6,500	0%
Excise Tax	\$9,467	\$12,582	\$16,452	\$17,000	\$12,346	\$20,000	17.6%
Maintenance - Clark County	\$7,135		\$0			\$0	N/A
Permits - State Agencies	\$3,093	\$1,414	\$1,299	\$3,000	\$0	\$3,000	0%
Storm Truck			\$50,584			\$50,000	N/A
Accela Asset Management	\$108					\$0	N/A

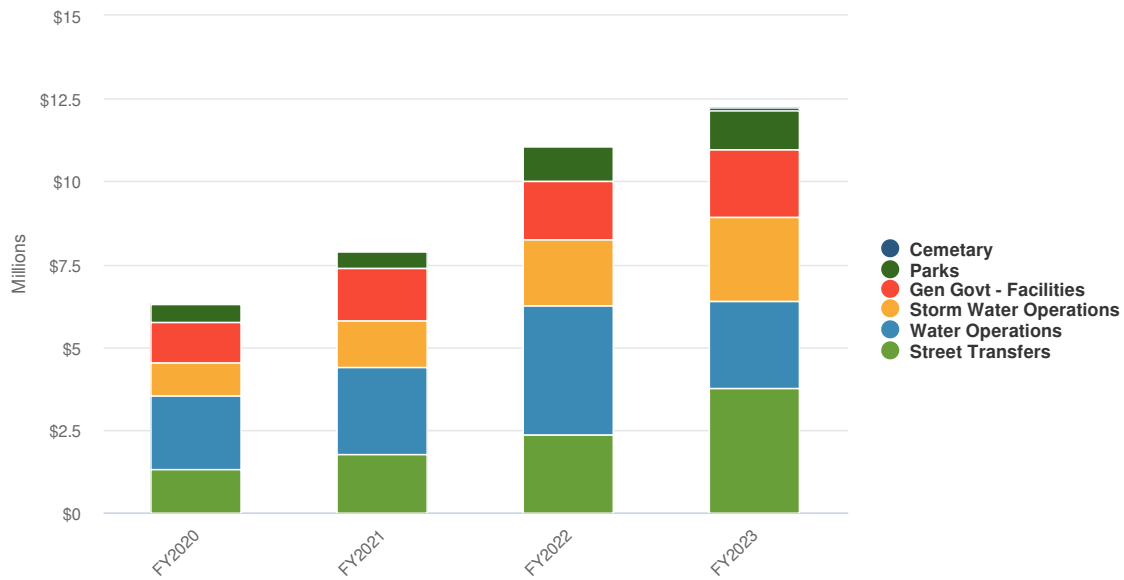
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Street Sweeper	\$37,765					\$0	N/A
Confined Space Entry Equip				\$17,000	\$14,890	\$0	-100%
6 x 12 Dump Trailer						\$14,000	N/A
Principal DT Stormwater Design			\$31,736	\$50,000	\$15,423	\$15,500	-69%
Interest DT Stormwater Design		\$251	\$2,232	\$15,000	\$3,397	\$7,200	-52%
Depreciation - Storm	\$184,888	\$235,173	\$273,409	\$0	\$218,145	\$0	0%
Bad Debt Expense	\$138	\$1,082	-\$434			\$0	N/A
Loan Offset Account		\$126,943	\$150,673			\$0	N/A
Cap Lease Vac Truck- Principal				\$40,000	\$36,159	\$30,500	-23.7%
Cap Lease Vac Truck- Interest				\$10,000	\$1,456	\$4,200	-58%
Transfer to Utility Capital			\$165,663	\$25,000	\$22,360	\$0	-100%
Transfer to Equip Replacement	\$0	\$30,261	\$25,866	\$79,000	\$59,250	\$40,600	-48.6%
<b>Total Stormwater Operating Fund:</b>	<b>\$822,815</b>	<b>\$981,856</b>	<b>\$1,383,747</b>	<b>\$1,166,623</b>	<b>\$955,368</b>	<b>\$1,490,661</b>	<b>27.8%</b>
<b>Total Stormwater:</b>	<b>\$822,815</b>	<b>\$981,856</b>	<b>\$1,383,747</b>	<b>\$1,166,623</b>	<b>\$955,368</b>	<b>\$1,490,661</b>	<b>27.8%</b>
<b>Total:</b>	<b>\$12,145,457</b>	<b>\$6,357,508</b>	<b>\$7,919,833</b>	<b>\$11,124,245</b>	<b>\$5,973,773</b>	<b>\$12,216,156</b>	<b>9.8%</b>

## Expenditures by Function

### 2023 Budgeted Expenditures by Function



## 2023 Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>							
<b>Gen Govt - Facilities</b>							
<b>Redemption of Long-Term Debt</b>							
Capital Lease Equip-Principal	\$6,148	\$6,273	\$9,266			\$0	N/A
Cap Lease Vac Truck-Principal				\$15,000	\$14,463	\$12,200	-18.7%
Capital Lease RACC-Principal	\$49,386	\$30,513	\$31,581	\$18,500	\$18,497	\$24,850	34.3%
Capital Lease Sweeper-Principal						\$50,000	N/A
<b>Total Redemption of Long-Term Debt:</b>	<b>\$55,534</b>	<b>\$36,786</b>	<b>\$40,847</b>	<b>\$33,500</b>	<b>\$32,960</b>	<b>\$87,050</b>	<b>159.9%</b>
<b>Transfers</b>							
Transfer to Utility Assistance Acct				\$0		\$10,000	N/A
Transfer to Equip Replacement	\$0	\$101,312	\$114,840	\$400,000	\$300,000	\$340,000	-15%
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$101,312</b>	<b>\$114,840</b>	<b>\$400,000</b>	<b>\$300,000</b>	<b>\$350,000</b>	<b>-12.5%</b>
<b>Centralized Services</b>							
Salaries	\$77,094	\$120,691	\$182,639	\$237,177	\$142,609	\$217,300	-8.4%
Overtime	\$3,439	\$2,068	\$1,703	\$3,500	\$2,945	\$5,000	42.9%
Medicare	\$1,133	\$1,727	\$2,596	\$3,487	\$2,056	\$3,300	-5.4%
Workers Comp	\$1,605	\$2,236	\$2,807	\$4,212	\$2,649	\$5,800	37.7%
State Unemployment	\$161	\$249	\$430	\$663	\$438	\$500	-24.6%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Pension	\$9,982	\$15,759	\$21,734	\$24,671	\$14,331	\$22,800	-7.6%
Health Care	\$16,263	\$26,273	\$40,960	\$57,880	\$31,067	\$57,400	-0.8%
Benefits	\$1,685	\$2,805	\$3,489	\$3,228	\$2,665	\$3,500	8.4%
Social Security	\$4,843	\$7,225	\$11,100	\$14,925	\$8,791	\$13,800	-7.5%
Office Supplies	\$3,426	\$2,760	\$2,139	\$4,000	\$1,217	\$4,000	0%
Operational Supplies	\$11,344	\$68,399	\$15,947	\$24,250	\$7,236	\$25,000	3.1%
Small Tools & Equipment	\$376	\$123	\$473	\$1,000	\$212	\$1,000	0%
Fuel	\$2,760	\$2,900	\$3,886	\$5,000	\$3,422	\$6,000	20%
Safety Education & Supplies		\$7,445	\$10,701	\$10,000	\$9,988	\$10,000	0%
Advertising	\$1,465	\$688	\$735	\$1,500	\$720	\$2,000	33.3%
Communications	\$11,614	\$3,273	\$5,364	\$7,500	\$5,978	\$10,000	33.3%
Dues and Permits	\$11,273	\$12,483	\$13,133	\$17,500	\$12,609	\$20,000	14.3%
Facilities	\$3,100	\$11,611	\$13,589	\$7,500	\$19,458	\$65,000	766.7%
Postage	\$4,660	\$5,855	\$7,561	\$8,000	\$11,298	\$10,000	25%
Registration/Training Costs	\$449	\$541	\$343	\$2,000	\$2,634	\$2,500	25%
Electricity	\$3,207	\$4,714	\$5,525	\$6,500	\$4,506	\$10,000	53.8%
Natural Gas	\$1,651	\$1,795	\$2,159	\$2,500	\$1,421	\$3,000	20%
Sewer	\$1,995	\$1,917	\$3,844	\$3,500	\$2,843	\$3,500	0%
Storm Water	\$1,083	\$1,143	\$1,179	\$1,300	\$978	\$1,500	15.4%
Water	\$3,456	\$2,834	\$3,733	\$3,750	\$3,321	\$3,800	1.3%
Liability Insurance	\$260,591	\$260,543	\$278,328	\$330,000	\$329,477	\$430,000	30.3%
Photocopy Machine	\$2,392	\$4,929	\$2,157	\$14,000	\$8,849	\$14,000	0%
Other Operations/Maintenance	\$140,810	\$7,304	\$37,476	\$50,000	\$27,663	\$50,000	0%
Travel Expenses	\$2,225	\$396	\$266	\$2,000	\$584	\$2,000	0%
Uniforms	\$386	\$466	\$675	\$750	\$679	\$1,000	33.3%
Vehicle/Equipment Maintenance	\$927	\$17,082	\$2,846	\$20,000	\$1,447	\$20,000	0%
City Partners	\$4,800	\$4,800	\$6,300	\$6,000	\$4,800	\$30,000	400%
Codification	\$6,220	\$5,423	\$7,752	\$10,000	\$1,573	\$10,000	0%
Professional Services	\$9,245	\$6,466	\$10,042	\$10,000	\$1,391	\$10,000	0%
Janitorial	\$7,643	\$16,082	\$15,721	\$15,000	\$8,971	\$20,000	33.3%
PW Staffing Study						\$25,000	N/A
Community Events	\$102,206	\$47,310	\$136,720	\$100,000	\$84,695	\$100,000	0%
Community Survey	\$8,493	\$1,575		\$15,000	\$0	\$0	-100%
Council Retreat	\$1,706					\$0	N/A
City Newsletter	\$1,499	\$4,441	\$10,429	\$10,000	\$6,839	\$15,000	50%
VRMS Operating	\$1,146	\$0	\$0			\$0	N/A
Park Laundry - Prof Serv	\$47,295	\$8,136	\$12,037	\$20,000	\$8,368	\$50,000	150%
ICMA Production Video	\$18,970					\$0	N/A
Economic Development	\$12,500	\$5,000	\$5,000	\$5,000	\$15,000	\$5,000	0%
Fleet Management Study			\$61,337			\$0	N/A
Lobbyists	\$92,667	\$92,573	\$87,400	\$93,000	\$52,600	\$105,000	12.9%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Watershed Engage/Plantings				\$50,000	\$0	\$50,000	0%
Tourism	\$2,500	\$0	\$0	\$2,500	\$0	\$2,500	0%
Internet Services	\$7,278	\$8,367	\$8,294	\$11,000	\$5,199	\$10,000	-9.1%
Records Management	\$12,524	\$12,431	\$12,395	\$15,000	\$13,272	\$16,000	6.7%
COVID-19 Expenditures		\$150,520	\$157,490	\$0	\$9,388	\$0	0%
2% Liquor Tax-Drug/Alcohol Prg	\$1,924	\$2,551	\$2,929	\$2,500	\$0	\$2,500	0%
Other Prof Svcs-Intergov	\$150	\$0	\$150	\$1,000	\$0	\$1,000	0%
Code Enforcement Vehicle		\$7,973		\$35,000	\$0	\$0	-100%
Facilities Vehicle			\$41,949			\$0	N/A
Furniture - RSD Transition	\$14,688					\$0	N/A
Infrastructure Study	\$116,510	\$19,986				\$0	N/A
Traffic Control Equipment			\$21,948			\$0	N/A
<b>Total Centralized Services:</b>	<b>\$1,055,359</b>	<b>\$991,866</b>	<b>\$1,277,409</b>	<b>\$1,273,293</b>	<b>\$876,185</b>	<b>\$1,475,700</b>	<b>15.9%</b>
<b>Interest and Other Debt Service Costs</b>							
Capital Lease Equip-Interest	\$899	\$774	\$773			\$0	N/A
Cap Lease Vac Truck- Interest				\$5,000	\$582	\$2,900	-42%
Capital Lease RACC-Interest		\$18,878	\$17,810	\$9,455	\$9,453	\$11,450	21.1%
Capital Lease Sweeper- Interest						\$12,000	N/A
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$899</b>	<b>\$19,652</b>	<b>\$18,583</b>	<b>\$14,455</b>	<b>\$10,035</b>	<b>\$26,350</b>	<b>82.3%</b>
<b>Capital Expenditures</b>							
ERF Capital Purchase	\$21,069	\$0	\$0			\$0	N/A
PW Ops Fencing				\$0	\$12,726	\$0	0%
Skid Steer w/Attachments		\$54,200				\$0	N/A
Capital Lease - RACC	\$1,369,215					\$0	N/A
Capital Lease Outlay - Equipmt	\$31,121		\$56,412			\$0	N/A
Snow Plow		\$7,786	\$9,585			\$0	N/A
Dump Truck - Vancouver Surplus			\$12,058			\$0	N/A
Sonetics Communications System			\$10,211			\$0	N/A
PW Shipping Container Storage			\$5,203			\$0	N/A
Sander/Deicer Unit Hook Truck						\$91,000	N/A
5054 Pioneer Demo	\$9,891					\$0	N/A
CDD Building Demo	\$0		\$55,054			\$0	N/A
Events Box Truck				\$30,000	\$0	\$0	-100%
Bad Debt Expense		\$25,787	-\$8,314			\$0	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
School Impact Fees - RSD	\$5,069,251	\$0				\$0	N/A
<b>Total Capital Expenditures:</b>	<b>\$6,500,547</b>	<b>\$87,773</b>	<b>\$140,209</b>	<b>\$30,000</b>	<b>\$12,726</b>	<b>\$91,000</b>	<b>203.3%</b>
<b>Total Gen Govt - Facilities:</b>	<b>\$7,612,340</b>	<b>\$1,237,389</b>	<b>\$1,591,887</b>	<b>\$1,751,248</b>	<b>\$1,231,906</b>	<b>\$2,030,100</b>	<b>15.9%</b>
<b>Cemetery</b>							
<b>536</b>							
Salaries	\$21,103	\$30,391	\$15,072	\$31,260	\$10,201	\$20,300	-35.1%
Overtime	\$1,184	\$387	\$243	\$1,000	\$581	\$1,000	0%
Medicare	\$313	\$434	\$215	\$467	\$151	\$400	-14.3%
Workers Comp	\$437	\$554	\$217	\$1,019	\$203	\$1,000	-1.9%
State Unemployment	\$44	\$62	\$31	\$77	\$22	\$100	29.9%
Pension	\$2,805	\$3,820	\$1,616	\$3,308	\$1,064	\$2,200	-33.5%
Health Care	\$4,355	\$6,646	\$3,902	\$8,371	\$2,609	\$6,300	-24.7%
Benefits	\$222	\$329	\$156	\$453	\$128	\$400	-11.7%
Social Security	\$1,340	\$1,819	\$920	\$2,000	\$646	\$1,400	-30%
Office Supplies	\$50	\$10	\$27	\$50	\$20	\$50	0%
Operational Supplies	\$472	\$331	\$723	\$1,000	\$475	\$1,000	0%
Small Tools & Equipment	\$207	\$22	\$250	\$1,000	\$60	\$1,000	0%
Fuel	\$756	\$586	\$1,450	\$1,500	\$1,132	\$2,000	33.3%
Communications	\$222	\$277	\$679	\$500	\$649	\$1,000	100%
Dues and Permits	\$7	\$8	\$64	\$100	\$35	\$100	0%
Facilities				\$0	\$284	\$250	N/A
Postage				\$0	\$1		N/A
Registration/Training Costs	\$83	\$51	\$4	\$250	\$57	\$250	0%
Electricity				\$0	\$126	\$250	N/A
Natural Gas				\$0	\$19	\$250	N/A
Sewer				\$0	\$11	\$250	N/A
Storm Water				\$0	\$55	\$250	N/A
Water	\$281	\$285	\$285	\$300	\$200	\$500	66.7%
Photocopy Machine	\$40	\$71	\$122	\$150	\$129	\$250	66.7%
Other Operations/Maintenance	\$1,037	\$180	\$1,164	\$2,500	\$320	\$2,500	0%
Travel Expenses	\$5	\$7	\$3	\$50	\$4	\$50	0%
Uniforms	\$154	\$152	\$237	\$300	\$196	\$500	66.7%
Vehicle/Equipment Maintenance	\$239	\$1,324	\$3,257	\$5,000	\$384	\$5,000	0%
Professional Services	\$76	\$5	\$83	\$1,000	\$13	\$1,000	0%
Janitorial				\$0	\$601	\$1,000	N/A
ERF Capital Purchase	\$3,951	\$0				\$0	N/A
<b>Total 536:</b>	<b>\$39,382</b>	<b>\$47,751</b>	<b>\$30,720</b>	<b>\$61,655</b>	<b>\$20,377</b>	<b>\$50,550</b>	<b>-18%</b>
<b>Total Cemetery:</b>	<b>\$39,382</b>	<b>\$47,751</b>	<b>\$30,720</b>	<b>\$61,655</b>	<b>\$20,377</b>	<b>\$50,550</b>	<b>-18%</b>
<b>Street Transfers</b>							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Transfers</b>							
Transfer to Street Fund	\$328,125	\$401,850	\$624,438	\$737,167	\$432,876	\$800,000	8.5%
Transfer to Cap - Streets	\$194,581	\$214,901	\$302,568	\$446,000	\$0	\$1,690,000	278.9%
Transfer to Equip Replacement	\$0	\$21,740	\$33,175	\$50,000	\$37,500	\$51,000	2%
<b>Total Transfers:</b>	<b>\$522,706</b>	<b>\$638,491</b>	<b>\$960,181</b>	<b>\$1,233,167</b>	<b>\$470,376</b>	<b>\$2,541,000</b>	<b>106.1%</b>
<b>Capital Expenditures</b>							
Fiber Install City Office RSD	\$300					\$0	N/A
Street Sweeper	\$37,765					\$0	N/A
Hillhurst Crossing Signals				\$80,000	\$22,471	\$0	-100%
Facilities Vehicles						\$34,000	N/A
<b>Total Capital Expenditures:</b>	<b>\$38,065</b>	<b>\$0</b>		<b>\$80,000</b>	<b>\$22,471</b>	<b>\$34,000</b>	<b>-57.5%</b>
<b>Roads/Streets Ordinary Maintenance</b>							
Salaries	\$202,466	\$241,262	\$311,823	\$349,950	\$238,736	\$441,700	26.2%
Overtime	\$8,635	\$4,665	\$29,966	\$10,000	\$12,898	\$25,000	150%
Medicare	\$2,963	\$3,457	\$4,803	\$5,218	\$3,535	\$6,800	30.3%
Workers Comp	\$5,327	\$5,225	\$5,632	\$11,261	\$4,966	\$18,815	67.1%
State Unemployment	\$422	\$492	\$684	\$748	\$534	\$960	28.3%
Pension	\$26,362	\$30,534	\$38,143	\$34,335	\$24,751	\$43,900	27.9%
Health Care	\$52,777	\$61,135	\$84,424	\$83,622	\$55,857	\$121,950	45.8%
Benefits	\$2,221	\$2,793	\$3,610	\$4,588	\$2,934	\$7,350	60.2%
Social Security	\$12,669	\$14,359	\$20,537	\$22,319	\$15,116	\$28,975	29.8%
Office Supplies	\$155	\$121	\$163	\$250	\$196	\$300	20%
Operational Supplies	\$21,040	\$14,285	\$15,118	\$22,250	\$19,473	\$25,000	12.4%
Small Tools & Equipment	\$1,943	\$1,813	\$3,741	\$5,000	\$2,331	\$7,500	50%
Fuel	\$8,063	\$8,815	\$12,742	\$12,000	\$11,320	\$15,000	25%
Advertising	\$36	\$832	\$1,478	\$1,500	\$43	\$1,500	0%
Communications	\$4,118	\$5,214	\$7,555	\$6,000	\$7,535	\$10,000	66.7%
Computer Equip/Hardware	\$2,710	\$1,191	\$3,512	\$3,250	\$2,669	\$1,000	-69.2%
Dues and Permits	\$73	\$1,672	\$379	\$2,500	\$10,773	\$5,000	100%
Facilities	\$548	\$374	\$512	\$500	\$2,893	\$1,000	100%
Postage				\$0	\$16	\$25	N/A
Registration/Training Costs	\$2,896	\$1,122	\$1,052	\$5,000	\$753	\$5,000	0%
Electricity	\$3,883	\$3,009	\$3,732	\$4,000	\$5,292	\$5,000	25%
Natural Gas	\$223	\$276	\$379	\$400	\$288	\$1,000	150%
Sewer	\$330	\$260	\$202	\$400	\$215	\$500	25%
Storm Water	\$1,536	\$1,622	\$1,789	\$1,700	\$1,766	\$2,500	47.1%
Water	\$3,260	\$5,422	\$6,741	\$5,000	\$2,750	\$7,500	50%
Street Lights - CPU Service	\$84,967	\$121,965	\$108,229	\$125,000	\$68,336	\$125,000	0%
Street Lights Install/Repairs		\$6,338	\$8,898	\$35,000	\$46,680	\$50,000	42.9%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Photocopy Machine	\$874	\$1,017	\$1,136	\$1,500	\$1,209	\$2,500	66.7%
Other Operations/Maintenance	\$8,719	\$9,411	\$71,909	\$115,000	\$59,724	\$50,000	-56.5%
Travel Expenses	\$880	\$100	\$340	\$600	\$85	\$600	0%
Uniforms	\$1,148	\$1,316	\$2,646	\$1,500	\$2,143	\$3,000	100%
Vehicle/Equipment Maintenance	\$8,542	\$11,049	\$20,073	\$20,000	\$17,586	\$25,000	25%
Street Sweeping		\$610				\$0	N/A
Larch Corrections Services	\$1,222	\$0	\$1,887	\$2,000	\$5,201	\$5,000	150%
Professional Services	\$465	\$66	\$11,024	\$5,000	\$7,456	\$5,000	0%
Janitorial	\$955	\$1,485	\$1,698	\$1,500	\$6,008	\$5,000	233.3%
Roads	\$0	\$2,710	\$13,727	\$10,000	\$0	\$10,000	0%
Pavement Condition IndexUpdate		\$14,680		\$5,000	\$0	\$5,000	0%
Traffic Calming Program	\$77	\$10,657	\$4,614	\$20,000	\$3,008	\$20,000	0%
VRMS Operating	\$230	\$0	\$0			\$0	N/A
Computer Software				\$3,000	\$6,438	\$11,000	266.7%
Signing and Striping	\$29,541	\$6,764	\$6,630	\$70,000	\$14,781	\$50,000	-28.6%
Computer Maint/Service	\$3,727	\$6,593	\$10,685	\$15,000	\$7,183	\$15,000	0%
Trees	\$912	\$650	\$870	\$5,000	\$4,352	\$10,000	100%
ERF Capital Purchase	\$30,291	\$0	\$0			\$0	N/A
Accela Asset Management	\$108					\$0	N/A
Furniture - RSD Transition	\$1,768					\$0	N/A
Flashing Ped Crossing Signs	\$33,687					\$0	N/A
Solar Powered Crossing Signals		\$66,478				\$0	N/A
<b>Total Roads/Streets Ordinary Maintenance:</b>	<b>\$572,768</b>	<b>\$671,839</b>	<b>\$823,082</b>	<b>\$1,026,891</b>	<b>\$677,831</b>	<b>\$1,175,375</b>	<b>14.5%</b>
<b>Total Street Transfers:</b>	<b>\$1,133,539</b>	<b>\$1,310,330</b>	<b>\$1,783,263</b>	<b>\$2,340,058</b>	<b>\$1,170,678</b>	<b>\$3,750,375</b>	<b>60.3%</b>
<b>Parks</b>							
<b>Transfers</b>							
Transfer to Capital - Parks	\$17,384		\$0	\$160,000	\$181,045	\$0	-100%
<b>Total Transfers:</b>	<b>\$17,384</b>		<b>\$0</b>	<b>\$160,000</b>	<b>\$181,045</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital Expenditures</b>							
10k Capacity Dump Trailer				\$13,000	\$14,148	\$0	-100%
7x12 Flatbed Trailer				\$5,000	\$3,954	\$0	-100%
John Deere Gator				\$30,000	\$28,172	\$0	-100%
<b>Total Capital Expenditures:</b>				<b>\$48,000</b>	<b>\$46,274</b>	<b>\$0</b>	<b>-100%</b>
<b>Park Facilities</b>							
Salaries	\$204,253	\$224,813	\$231,488	\$360,213	\$214,299	\$526,200	46.1%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Overtime	\$7,020	\$3,018	\$5,306	\$5,000	\$8,465	\$10,000	100%
Medicare	\$2,949	\$3,213	\$3,325	\$5,296	\$3,137	\$7,800	47.3%
Workers Comp	\$6,152	\$5,851	\$4,338	\$11,141	\$4,799	\$18,315	64.4%
State Unemployment	\$423	\$456	\$473	\$968	\$446	\$1,160	19.8%
Pension	\$26,488	\$26,253	\$26,252	\$34,800	\$21,236	\$51,000	46.6%
Health Care	\$51,480	\$50,391	\$59,316	\$93,126	\$46,225	\$105,950	13.8%
Benefits	\$2,020	\$2,206	\$2,257	\$4,298	\$2,454	\$8,850	105.9%
Social Security	\$12,610	\$13,221	\$14,217	\$22,604	\$13,413	\$33,275	47.2%
Office Supplies	\$163	\$139	\$171	\$250	\$251	\$500	100%
Operational Supplies	\$36,903	\$24,817	\$28,203	\$32,250	\$18,986	\$45,000	39.5%
Community Garden Supplies	\$683	\$36	\$44	\$500	\$150	\$500	0%
Small Tools & Equipment	\$2,030	\$2,321	\$9,204	\$6,000	\$3,273	\$8,500	41.7%
Fuel	\$10,084	\$9,272	\$12,656	\$13,000	\$12,526	\$20,000	53.8%
Communications	\$4,049	\$4,218	\$5,880	\$5,000	\$7,347	\$10,000	100%
Dues and Permits	\$411	\$449	\$248	\$1,500	\$876	\$2,500	66.7%
Facilities	\$10,171	\$4,019	\$2,085	\$5,000	\$3,481	\$5,000	0%
Postage				\$0	\$13	\$50	N/A
Registration/Training Costs	\$1,662	\$783	\$993	\$6,000	\$2,469	\$7,500	25%
Electricity	\$5,170	\$5,398	\$5,684	\$7,500	\$5,066	\$15,000	100%
Natural Gas	\$277	\$342	\$470	\$500	\$319	\$1,000	100%
Sewer	\$3,534	\$2,390	\$2,202	\$4,000	\$1,730	\$3,000	-25%
Storm Water	\$4,017	\$3,919	\$4,199	\$5,000	\$3,704	\$5,000	0%
Water	\$21,118	\$17,550	\$28,474	\$30,000	\$13,976	\$40,000	33.3%
Photocopy Machine				\$0	\$828	\$2,000	N/A
Other Operations/Maintenance	\$14,832	\$21,863	\$22,616	\$45,000	\$35,607	\$50,000	11.1%
Travel Expenses	\$951	\$89	\$51	\$1,000	\$458	\$2,500	150%
Uniforms	\$1,287	\$1,920	\$2,351	\$2,200	\$1,530	\$3,000	36.4%
Trails Maintenance	\$2,119		\$0	\$5,000	\$0	\$5,000	0%
Vehicle/Equipment Maintenance	\$9,690	\$6,100	\$17,853	\$20,000	\$6,544	\$20,000	0%
Larch Corrections Services	\$5,899	\$2,212	\$1,477	\$6,000	\$908	\$6,000	0%
Professional Services	\$19,007	\$5,500	\$3,823	\$10,000	\$21,049	\$10,000	0%
Janitorial				\$0	\$6,648	\$15,000	N/A
Park Signs	\$456	\$515	\$0	\$20,000	\$0	\$20,000	0%
Picnic Tables / Equipment	\$676	\$3,609	\$0	\$2,000	\$0	\$2,000	0%
RORC Operations & Maintenance	\$60,616	\$57,590	\$16,853	\$75,000	\$26,403	\$100,000	33.3%
Park Comp Plan Update	\$24,836	\$6,897				\$0	N/A
Community Garden Water	\$343	\$370	\$384	\$500	\$253	\$500	0%
ERF Capital Purchase	\$29,253	\$0	\$0			\$0	N/A
Caretaker Residence Roof Rplc		\$29,306				\$0	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Overlook Park Electrical Work	\$28,044					\$0	N/A
Overlook Security Camera		\$651				\$0	N/A
Brush Mower			\$5,794			\$0	N/A
Trail Head Signage			\$0			\$25,000	N/A
Facilities Vehicle						\$34,000	N/A
<b>Total Park Facilities:</b>	<b>\$611,676</b>	<b>\$541,699</b>	<b>\$518,689</b>	<b>\$840,646</b>	<b>\$488,869</b>	<b>\$1,221,100</b>	<b>45.3%</b>
<b>Total Parks:</b>	<b>\$629,060</b>	<b>\$541,699</b>	<b>\$518,689</b>	<b>\$1,048,646</b>	<b>\$716,188</b>	<b>\$1,221,100</b>	<b>16.4%</b>
<b>Water Operations</b>							
<b>Water Utilities</b>							
<b>Centralized Services</b>							
Depreciation - Water	\$356,413	\$391,102	\$456,129	\$0	\$347,519	\$0	0%
Amortization Expense		\$5,357	\$5,357			\$0	N/A
<b>Total Centralized Services:</b>	<b>\$356,413</b>	<b>\$396,459</b>	<b>\$461,486</b>	<b>\$0</b>	<b>\$347,519</b>	<b>\$0</b>	<b>0%</b>
<b>Water Utilities</b>							
Salaries	\$428,898	\$455,859	\$478,567	\$520,344	\$386,001	\$599,500	15.2%
Overtime	\$32,728	\$39,677	\$42,585	\$40,000	\$34,620	\$50,000	25%
Medicare	\$6,544	\$7,048	\$7,409	\$8,117	\$5,979	\$9,500	17%
Workers Comp	\$6,726	\$6,746	\$4,897	\$13,396	\$4,295	\$23,200	73.2%
State Unemployment	\$924	\$991	\$1,042	\$1,217	\$881	\$1,300	6.8%
Pension	-\$10,735	\$13,752	-\$92,973	\$57,446	\$40,329	\$66,600	15.9%
Health Care	\$95,792	\$101,141	\$107,244	\$107,144	\$82,549	\$150,400	40.4%
Benefits	\$4,519	\$5,100	\$5,687	\$7,548	\$4,659	\$10,000	32.5%
Social Security	\$27,983	\$29,553	\$31,679	\$34,742	\$25,568	\$40,300	16%
Office Supplies	\$923	\$283	\$725	\$1,000	\$239	\$1,000	0%
Operational Supplies	\$28,570	\$19,828	\$37,792	\$32,000	\$31,785	\$40,000	25%
Small Tools & Equipment	\$9,183	\$2,233	\$7,434	\$10,000	\$5,494	\$10,000	0%
Fuel	\$16,017	\$13,573	\$20,716	\$20,000	\$12,695	\$25,000	25%
Chemicals	\$10,697	\$10,774	\$11,954	\$12,000	\$9,811	\$15,000	25%
Water Meters	\$103,736	\$253,266	\$258,169	\$275,000	\$99,443	\$275,000	0%
Advertising	\$45	\$284	\$0	\$100	\$37	\$100	0%
Communications	\$6,339	\$6,237	\$10,095	\$7,000	\$8,577	\$12,000	71.4%
Computer Equip/Hardware	\$9,855	\$10,634	\$21,427	\$10,000	\$2,243	\$5,000	-50%
Dues and Permits	\$1,768	\$1,882	\$1,249	\$2,500	\$1,655	\$3,000	20%
Facilities	\$1,203	\$591	\$791	\$2,500	\$3,474	\$3,000	20%
Interfund Admin Services	\$355,401	\$323,551	\$371,077	\$423,046	\$317,284	\$463,370	9.5%
Postage	\$5,638	\$6,816	\$7,744	\$7,000	\$5,717	\$7,500	7.1%
Registration/Training Costs	\$3,528	\$1,576	\$2,169	\$10,000	\$1,378	\$10,000	0%
Legal Services	\$0	\$250	\$656	\$500	\$0	\$500	0%
Interfund Lease Pmt - RACC	\$11,300	\$11,300	\$11,300			\$0	N/A
Electricity	\$75,748	\$82,970	\$88,587	\$100,000	\$59,261	\$100,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Natural Gas	\$555	\$687	\$942	\$1,000	\$323	\$1,000	0%
Sewer	\$1,294	\$1,117	\$969	\$1,300	\$698	\$1,200	-7.7%
Storm Water	\$2,235	\$2,058	\$2,259	\$2,600	\$2,190	\$2,600	0%
Water	\$23,814	\$66,132	\$185,392	\$150,000	\$86,609	\$150,000	0%
Interfund Capital Indirect	\$7,251	\$0	\$0			\$14,000	N/A
Photocopy Machine	\$1,935	\$1,579	\$1,750	\$5,000	\$1,555	\$5,000	0%
Other Operations/Maintenance	\$19,079	\$51,392	\$8,958	\$25,000	\$17,408	\$25,000	0%
Travel Expenses	\$2,984	\$1,490	\$286	\$3,000	\$347	\$3,000	0%
Uniforms	\$2,677	\$2,197	\$1,797	\$2,800	\$1,789	\$3,000	7.1%
Vehicle/Equipment Maintenance	\$16,799	\$4,182	\$19,059	\$20,000	\$1,136	\$20,000	0%
Telemetry Annual Maintenance	\$5,959	\$9,672	\$11,852	\$15,000	\$17,239	\$20,000	33.3%
Well Maintenance/Repair	\$15,647	\$20,031	\$21,734	\$25,000	\$43,494	\$50,000	100%
Professional Services	\$8,204	\$10,536	\$6,816	\$15,000	\$7,682	\$15,000	0%
Water System Plan Update	\$36,113	\$12,163	\$8,890	\$10,000	\$0	\$0	-100%
Janitorial	\$2,182	\$2,215	\$3,090	\$5,000	\$6,736	\$7,500	50%
PW Staffing Study						\$12,500	N/A
VRMS Operating	\$506	\$0	\$0			\$0	N/A
Hydrant Repair & Replacement	-\$1,047	\$333	\$0	\$20,000	\$3,746	\$20,000	0%
Lab Analysis	\$8,663	\$6,580	\$8,007	\$10,000	\$5,396	\$10,000	0%
Emergency Response Plan			\$53,111			\$0	N/A
Utility Rate Study						\$30,000	N/A
Computer Software				\$6,000	\$25,183	\$32,500	441.7%
Computer Maint/ Service	\$11,332	\$13,580	\$17,271	\$24,000	\$10,159	\$25,000	4.2%
Utility Pmt - CC/ACH Fees	\$14,690	\$17,885	\$24,492	\$25,000	\$17,907	\$30,000	20%
Statement Mailing	\$5,418	\$5,835	\$6,101	\$6,500	\$3,413	\$6,500	0%
Excise Tax	\$85,966	\$99,732	\$127,114	\$130,000	\$69,906	\$130,000	0%
Permits - State Agencies	\$3,641	\$4,297	\$5,207	\$6,000	\$6,042	\$7,000	16.7%
Accela Asset Management	\$108					\$0	N/A
Vehicle Gateway Base Station		\$21,138				\$0	N/A
<b>Total Water Utilities:</b>	<b>\$1,509,336</b>	<b>\$1,760,742</b>	<b>\$1,953,119</b>	<b>\$2,210,800</b>	<b>\$1,472,933</b>	<b>\$2,542,070</b>	<b>15%</b>
<b>Total Water Utilities:</b>	<b>\$1,865,749</b>	<b>\$2,157,201</b>	<b>\$2,414,605</b>	<b>\$2,210,800</b>	<b>\$1,820,452</b>	<b>\$2,542,070</b>	<b>15%</b>
<b>Redemption of Long-Term Debt</b>							
Principal DWSRF Junction Well	\$61,425	\$61,425	\$982,793			\$0	N/A
Principal DWSRF Junc Reservoir	\$96,767	\$96,767	\$1,548,271			\$0	N/A
Water Tower Lease - Principal			\$424	\$440	\$439	\$455	3.4%

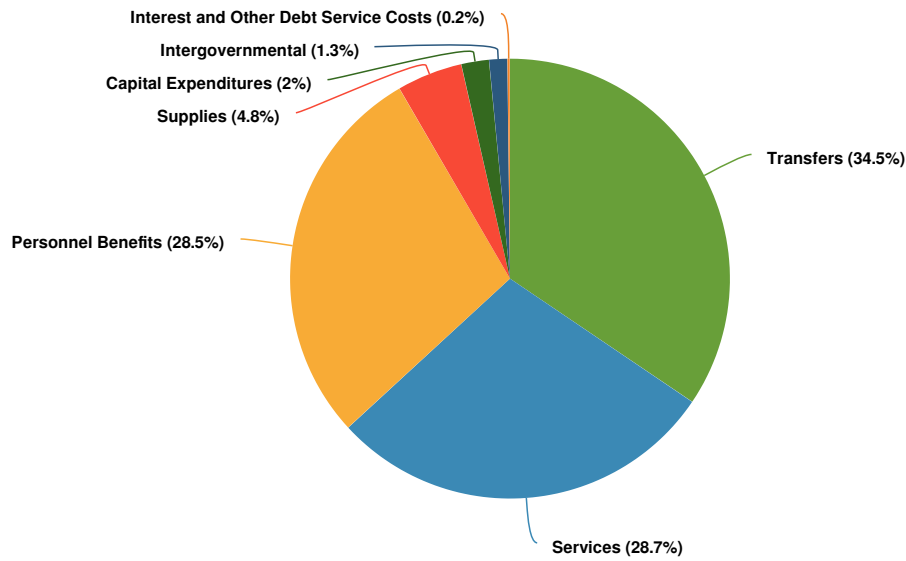
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Cap Lease Vac Truck- Principal				\$25,000	\$21,695	\$18,300	-26.8%
<b>Total Redemption of Long-Term Debt:</b>	<b>\$158,191</b>	<b>\$158,191</b>	<b>\$2,531,488</b>	<b>\$25,440</b>	<b>\$22,134</b>	<b>\$18,755</b>	<b>-26.3%</b>
<b>Transfers</b>							
Transfer to Water Capital				\$1,500,000	\$0	\$0	-100%
Transfer to Utility Capital	\$0	\$0	\$128,542	\$72,500	\$0	\$15,000	-79.3%
Transfer to Equip Replacement	\$0	\$36,775	\$45,011	\$45,915	\$34,436	\$41,900	-8.7%
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$36,775</b>	<b>\$173,553</b>	<b>\$1,618,415</b>	<b>\$34,436</b>	<b>\$56,900</b>	<b>-96.5%</b>
<b>Interest and Other Debt Service Costs</b>							
Interest DWSRF Junction Well	\$16,354	\$15,433	\$9,178			\$0	N/A
Interest DWSRF Junct Reservoir	\$25,764	\$24,313	\$14,459			\$0	N/A
Water Tower Lease-Interest			\$1,376	\$1,360	\$1,361	\$1,345	-1.1%
Cap Lease Vac Truck- Interest				\$5,000	\$873	\$4,300	-14%
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$42,118</b>	<b>\$39,746</b>	<b>\$25,013</b>	<b>\$6,360</b>	<b>\$2,234</b>	<b>\$5,645</b>	<b>-11.2%</b>
<b>Capital Expenditures</b>							
Utility Pickup				\$45,000	\$0	\$0	-100%
Bad Debt Expense	\$454	\$4,761	-\$2,068			\$0	N/A
DWSRF Loan Offset Account	-\$158,191	-\$158,191	-\$2,531,063			\$0	N/A
<b>Total Capital Expenditures:</b>	<b>-\$157,737</b>	<b>-\$153,430</b>	<b>-\$2,533,132</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Water Operations:</b>	<b>\$1,908,322</b>	<b>\$2,238,483</b>	<b>\$2,611,528</b>	<b>\$3,906,015</b>	<b>\$1,879,256</b>	<b>\$2,623,370</b>	<b>-32.8%</b>
<b>Storm Water Operations</b>							
<b>Capital Expenditure</b>							
Street Sweeper	\$37,765					\$0	N/A
Confined Space Entry Equip				\$17,000	\$14,890	\$0	-100%
Bad Debt Expense	\$138	\$1,082	-\$434			\$0	N/A
Loan Offset Account		\$126,943	\$150,673			\$0	N/A
<b>Total Capital Expenditure:</b>	<b>\$37,903</b>	<b>\$128,026</b>	<b>\$150,238</b>	<b>\$17,000</b>	<b>\$14,890</b>	<b>\$0</b>	<b>-100%</b>
<b>Storm Drainage Utilities</b>							
Salaries	\$183,860	\$219,954	\$243,787	\$370,316	\$200,872	\$487,500	31.6%
Overtime	\$6,651	\$3,259	\$4,927	\$7,000	\$7,319	\$7,000	0%
Medicare	\$2,688	\$3,154	\$3,531	\$5,470	\$2,964	\$7,250	32.5%
Workers Comp	\$3,981	\$4,372	\$3,349	\$9,376	\$3,729	\$16,725	78.4%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
State Unemployment	\$381	\$447	\$498	\$810	\$440	\$1,025	26.5%
Pension	\$25,103	\$1,886	-\$32,880	\$33,560	\$18,925	\$42,800	27.5%
Health Care	\$39,471	\$40,060	\$51,259	\$65,420	\$36,529	\$103,800	58.7%
Benefits	\$1,862	\$2,081	\$2,646	\$4,503	\$2,126	\$7,775	72.7%
Social Security	\$11,494	\$12,939	\$15,096	\$23,394	\$12,674	\$30,700	31.2%
Office Supplies	\$505	\$308	\$642	\$600	\$417	\$600	0%
Operational Supplies	\$10,627	\$8,501	\$16,289	\$14,750	\$10,598	\$16,000	8.5%
Small Tools & Equipment	\$3,423	\$5,866	\$4,419	\$15,000	\$11,385	\$20,000	33.3%
Fuel	\$7,273	\$7,181	\$11,124	\$12,000	\$8,358	\$15,000	25%
PW Staffing Study						\$12,500	N/A
Advertising	\$45	\$49	\$47	\$500	\$66	\$500	0%
Communications	\$2,774	\$3,017	\$5,464	\$3,500	\$4,998	\$6,000	71.4%
Computer Equip/Hardware	\$3,478	\$3,979	\$14,285	\$3,250	\$2,307	\$5,000	53.8%
Dues and Permits	\$202	\$355	\$168	\$500	\$147	\$500	0%
Facilities	\$509	\$254	\$453	\$500	\$2,136	\$500	0%
Interfund Admin Services	\$182,329	\$155,316	\$179,691	\$195,874	\$146,905	\$283,486	44.7%
Postage	\$5,420	\$6,632	\$7,092	\$7,000	\$4,908	\$7,500	7.1%
Registration/Training Costs	\$2,961	\$996	\$1,316	\$5,000	\$856	\$5,000	0%
Legal Services	\$2,000	\$1,650	\$63	\$2,500	\$250	\$2,500	0%
Interfund Lease Pmt - RACC	\$5,260	\$5,260	\$5,260			\$0	N/A
Electricity	\$3,513	\$3,771	\$2,877	\$4,000	\$2,581	\$4,000	0%
Natural Gas	\$227	\$281	\$385	\$500	\$213	\$500	0%
Sewer	\$337	\$266	\$207	\$500	\$190	\$500	0%
Storm Water	\$488	\$439	\$517	\$500	\$726	\$500	0%
Water	\$176	\$105	\$241	\$300	\$190	\$500	66.7%
Interfund Capital Indirect	\$11,062	\$0	\$0			\$39,000	N/A
Photocopy Machine	\$815	\$1,054	\$978	\$1,200	\$962	\$2,000	66.7%
Other Operations/Maintenance	\$9,548	\$6,493	\$20,724	\$15,000	\$13,320	\$20,000	33.3%
Travel Expenses	\$1,009	\$145	\$131	\$1,000	\$80	\$1,000	0%
Uniforms	\$1,098	\$1,239	\$1,753	\$2,000	\$1,169	\$3,000	50%
Storm Ditch Maintenance	\$0	\$5,803	\$3,966	\$7,500	\$0	\$7,500	0%
Vehicle/Equipment Maintenance	\$10,369	\$13,448	\$19,074	\$20,000	\$18,388	\$20,000	0%
Street Sweeping	\$78	\$610				\$0	N/A
Larch Corrections Services	\$4,834	\$800	\$1,560	\$6,000	\$2,600	\$6,000	0%
Professional Services	\$9,693	\$3,504	\$5,983	\$10,000	\$6,665	\$10,000	0%
Janitorial	\$991	\$1,025	\$1,378	\$1,300	\$4,435	\$5,000	284.6%
Vactor Services		\$13,621	\$25,555			\$0	N/A
VRMS Operating	\$251	\$0	\$0			\$0	N/A
Filter Vault Maintenance		\$5,398	\$3,740	\$10,000	\$4,134	\$10,000	0%
Utility Rate Study						\$30,000	N/A
Computer Software				\$6,000	\$10,066	\$16,000	166.7%

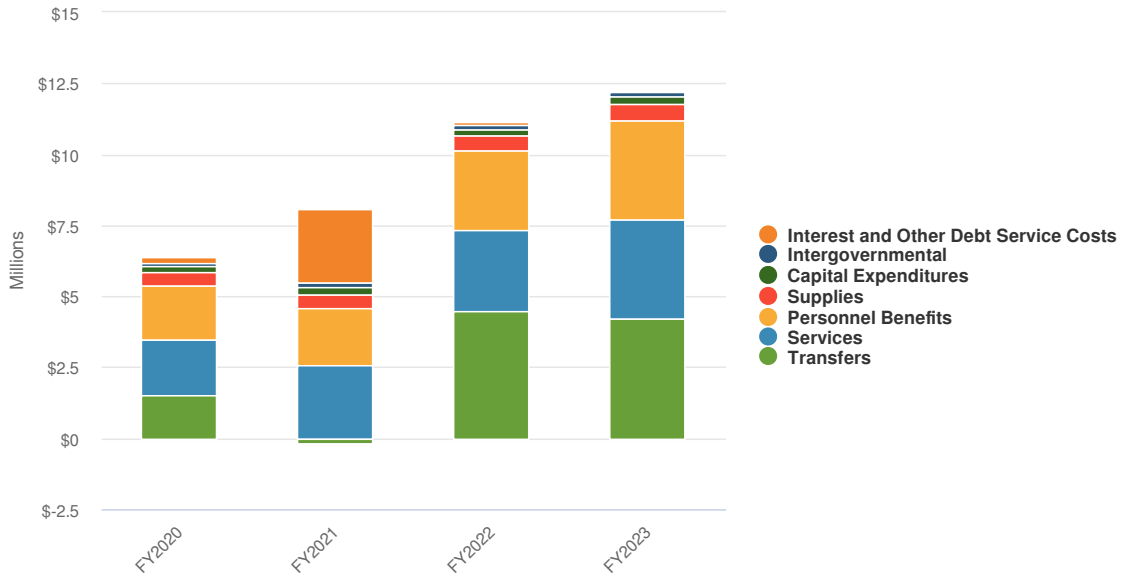
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Computer Maint/ Service	\$3,324	\$4,912	\$8,083	\$12,500	\$5,993	\$14,000	12%
Utility Pmt - CC/ACH Fees	\$14,690	\$17,885	\$24,492	\$25,000	\$17,907	\$30,000	20%
Statement Mailing	\$5,418	\$5,835	\$6,101	\$6,500	\$3,413	\$6,500	0%
Excise Tax	\$9,467	\$12,582	\$16,452	\$17,000	\$12,346	\$20,000	17.6%
Maintenance - Clark County	\$7,135		\$0			\$0	N/A
Permits - State Agencies	\$3,093	\$1,414	\$1,299	\$3,000	\$0	\$3,000	0%
Storm Truck			\$50,584			\$50,000	N/A
Accela Asset Management	\$108					\$0	N/A
6 x 12 Dump Trailer						\$14,000	N/A
Depreciation - Storm	\$184,888	\$235,173	\$273,409	\$0	\$218,145	\$0	0%
<b>Total Storm Drainage Utilities:</b>	<b>\$784,912</b>	<b>\$823,318</b>	<b>\$1,008,013</b>	<b>\$930,623</b>	<b>\$802,433</b>	<b>\$1,392,661</b>	<b>49.6%</b>
<b>Redemption of Long-Term Debt</b>							
Principal DT Stormwater Design			\$31,736	\$50,000	\$15,423	\$15,500	-69%
Cap Lease Vac Truck-Principal				\$40,000	\$36,159	\$30,500	-23.7%
<b>Total Redemption of Long-Term Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,736</b>	<b>\$90,000</b>	<b>\$51,582</b>	<b>\$46,000</b>	<b>-48.9%</b>
<b>Transfers</b>							
Transfer to Storm Capital				\$850,000	\$0	\$850,000	0%
Transfer to Storm Ops				\$0		\$200,000	N/A
Transfer to Utility Capital			\$165,663	\$25,000	\$22,360	\$0	-100%
Transfer to Equip Replacement	\$0	\$30,261	\$25,866	\$79,000	\$59,250	\$40,600	-48.6%
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$30,261</b>	<b>\$191,529</b>	<b>\$954,000</b>	<b>\$81,610</b>	<b>\$1,090,600</b>	<b>14.3%</b>
<b>Interest and Other Debt Service Costs</b>							
Interest DT Stormwater Design		\$251	\$2,232	\$15,000	\$3,397	\$7,200	-52%
Cap Lease Vac Truck-Interest				\$10,000	\$1,456	\$4,200	-58%
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$0</b>	<b>\$251</b>	<b>\$2,232</b>	<b>\$25,000</b>	<b>\$4,853</b>	<b>\$11,400</b>	<b>-54.4%</b>
<b>Total Storm Water Operations:</b>	<b>\$822,815</b>	<b>\$981,856</b>	<b>\$1,383,747</b>	<b>\$2,016,623</b>	<b>\$955,368</b>	<b>\$2,540,661</b>	<b>26%</b>
<b>Total Expenditures:</b>	<b>\$12,145,457</b>	<b>\$6,357,508</b>	<b>\$7,919,833</b>	<b>\$11,124,245</b>	<b>\$5,973,773</b>	<b>\$12,216,156</b>	<b>9.8%</b>

# Expenditures by Expense Type

## 2023 Budgeted Expenditures by Expense Type



## 2023 Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Benefits							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Salaries	\$77,094	\$120,691	\$182,639	\$237,177	\$142,609	\$217,300	-8.4%
Overtime	\$3,439	\$2,068	\$1,703	\$3,500	\$2,945	\$5,000	42.9%
Medicare	\$1,133	\$1,727	\$2,596	\$3,487	\$2,056	\$3,300	-5.4%
Workers Comp	\$1,605	\$2,236	\$2,807	\$4,212	\$2,649	\$5,800	37.7%
State Unemployment	\$161	\$249	\$430	\$663	\$438	\$500	-24.6%
Pension	\$9,982	\$15,759	\$21,734	\$24,671	\$14,331	\$22,800	-7.6%
Health Care	\$16,263	\$26,273	\$40,960	\$57,880	\$31,067	\$57,400	-0.8%
Benefits	\$1,685	\$2,805	\$3,489	\$3,228	\$2,665	\$3,500	8.4%
Social Security	\$4,843	\$7,225	\$11,100	\$14,925	\$8,791	\$13,800	-7.5%
Salaries	\$21,103	\$30,391	\$15,072	\$31,260	\$10,201	\$20,300	-35.1%
Overtime	\$1,184	\$387	\$243	\$1,000	\$581	\$1,000	0%
Medicare	\$313	\$434	\$215	\$467	\$151	\$400	-14.3%
Workers Comp	\$437	\$554	\$217	\$1,019	\$203	\$1,000	-1.9%
State Unemployment	\$44	\$62	\$31	\$77	\$22	\$100	29.9%
Pension	\$2,805	\$3,820	\$1,616	\$3,308	\$1,064	\$2,200	-33.5%
Health Care	\$4,355	\$6,646	\$3,902	\$8,371	\$2,609	\$6,300	-24.7%
Benefits	\$222	\$329	\$156	\$453	\$128	\$400	-11.7%
Social Security	\$1,340	\$1,819	\$920	\$2,000	\$646	\$1,400	-30%
Salaries	\$202,466	\$241,262	\$311,823	\$349,950	\$238,736	\$441,700	26.2%
Overtime	\$8,635	\$4,665	\$29,966	\$10,000	\$12,898	\$25,000	150%
Medicare	\$2,963	\$3,457	\$4,803	\$5,218	\$3,535	\$6,800	30.3%
Workers Comp	\$5,327	\$5,225	\$5,632	\$11,261	\$4,966	\$18,815	67.1%
State Unemployment	\$422	\$492	\$684	\$748	\$534	\$960	28.3%
Pension	\$26,362	\$30,534	\$38,143	\$34,335	\$24,751	\$43,900	27.9%
Health Care	\$52,777	\$61,135	\$84,424	\$83,622	\$55,857	\$121,950	45.8%
Benefits	\$2,221	\$2,793	\$3,610	\$4,588	\$2,934	\$7,350	60.2%
Social Security	\$12,669	\$14,359	\$20,537	\$22,319	\$15,116	\$28,975	29.8%
Salaries	\$204,253	\$224,813	\$231,488	\$360,213	\$214,299	\$526,200	46.1%
Overtime	\$7,020	\$3,018	\$5,306	\$5,000	\$8,465	\$10,000	100%
Medicare	\$2,949	\$3,213	\$3,325	\$5,296	\$3,137	\$7,800	47.3%
Workers Comp	\$6,152	\$5,851	\$4,338	\$11,141	\$4,799	\$18,315	64.4%
State Unemployment	\$423	\$456	\$473	\$968	\$446	\$1,160	19.8%
Pension	\$26,488	\$26,253	\$26,252	\$34,800	\$21,236	\$51,000	46.6%
Health Care	\$51,480	\$50,391	\$59,316	\$93,126	\$46,225	\$105,950	13.8%
Benefits	\$2,020	\$2,206	\$2,257	\$4,298	\$2,454	\$8,850	105.9%
Social Security	\$12,610	\$13,221	\$14,217	\$22,604	\$13,413	\$33,275	47.2%
Salaries	\$428,898	\$455,859	\$478,567	\$520,344	\$386,001	\$599,500	15.2%
Overtime	\$32,728	\$39,677	\$42,585	\$40,000	\$34,620	\$50,000	25%
Medicare	\$6,544	\$7,048	\$7,409	\$8,117	\$5,979	\$9,500	17%
Workers Comp	\$6,726	\$6,746	\$4,897	\$13,396	\$4,295	\$23,200	73.2%
State Unemployment	\$924	\$991	\$1,042	\$1,217	\$881	\$1,300	6.8%
Pension	-\$10,735	\$13,752	-\$92,973	\$57,446	\$40,329	\$66,600	15.9%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Health Care	\$95,792	\$101,141	\$107,244	\$107,144	\$82,549	\$150,400	40.4%
Benefits	\$4,519	\$5,100	\$5,687	\$7,548	\$4,659	\$10,000	32.5%
Social Security	\$27,983	\$29,553	\$31,679	\$34,742	\$25,568	\$40,300	16%
Salaries	\$183,860	\$219,954	\$243,787	\$370,316	\$200,872	\$487,500	31.6%
Overtime	\$6,651	\$3,259	\$4,927	\$7,000	\$7,319	\$7,000	0%
Medicare	\$2,688	\$3,154	\$3,531	\$5,470	\$2,964	\$7,250	32.5%
Workers Comp	\$3,981	\$4,372	\$3,349	\$9,376	\$3,729	\$16,725	78.4%
State Unemployment	\$381	\$447	\$498	\$810	\$440	\$1,025	26.5%
Pension	\$25,103	\$1,886	-\$32,880	\$33,560	\$18,925	\$42,800	27.5%
Health Care	\$39,471	\$40,060	\$51,259	\$65,420	\$36,529	\$103,800	58.7%
Benefits	\$1,862	\$2,081	\$2,646	\$4,503	\$2,126	\$7,775	72.7%
Social Security	\$11,494	\$12,939	\$15,096	\$23,394	\$12,674	\$30,700	31.2%
<b>Total Personnel Benefits:</b>	<b>\$1,644,116</b>	<b>\$1,864,835</b>	<b>\$2,014,773</b>	<b>\$2,766,988</b>	<b>\$1,767,417</b>	<b>\$3,475,875</b>	<b>25.6%</b>
<b>Supplies</b>							
Office Supplies	\$3,426	\$2,760	\$2,139	\$4,000	\$1,217	\$4,000	0%
Operational Supplies	\$11,344	\$68,399	\$15,947	\$24,250	\$7,236	\$25,000	3.1%
Small Tools & Equipment	\$376	\$123	\$473	\$1,000	\$212	\$1,000	0%
Fuel	\$2,760	\$2,900	\$3,886	\$5,000	\$3,422	\$6,000	20%
Safety Education & Supplies		\$7,445	\$10,701	\$10,000	\$9,988	\$10,000	0%
Office Supplies	\$50	\$10	\$27	\$50	\$20	\$50	0%
Operational Supplies	\$472	\$331	\$723	\$1,000	\$475	\$1,000	0%
Small Tools & Equipment	\$207	\$22	\$250	\$1,000	\$60	\$1,000	0%
Fuel	\$756	\$586	\$1,450	\$1,500	\$1,132	\$2,000	33.3%
Office Supplies	\$155	\$121	\$163	\$250	\$196	\$300	20%
Operational Supplies	\$21,040	\$14,285	\$15,118	\$22,250	\$19,473	\$25,000	12.4%
Small Tools & Equipment	\$1,943	\$1,813	\$3,741	\$5,000	\$2,331	\$7,500	50%
Fuel	\$8,063	\$8,815	\$12,742	\$12,000	\$11,320	\$15,000	25%
Office Supplies	\$163	\$139	\$171	\$250	\$251	\$500	100%
Operational Supplies	\$36,903	\$24,817	\$28,203	\$32,250	\$18,986	\$45,000	39.5%
Community Garden Supplies	\$683	\$36	\$44	\$500	\$150	\$500	0%
Small Tools & Equipment	\$2,030	\$2,321	\$9,204	\$6,000	\$3,273	\$8,500	41.7%
Fuel	\$10,084	\$9,272	\$12,656	\$13,000	\$12,526	\$20,000	53.8%
Office Supplies	\$923	\$283	\$725	\$1,000	\$239	\$1,000	0%
Operational Supplies	\$28,570	\$19,828	\$37,792	\$32,000	\$31,785	\$40,000	25%
Small Tools & Equipment	\$9,183	\$2,233	\$7,434	\$10,000	\$5,494	\$10,000	0%
Fuel	\$16,017	\$13,573	\$20,716	\$20,000	\$12,695	\$25,000	25%
Chemicals	\$10,697	\$10,774	\$11,954	\$12,000	\$9,811	\$15,000	25%
Water Meters	\$103,736	\$253,266	\$258,169	\$275,000	\$99,443	\$275,000	0%
Office Supplies	\$505	\$308	\$642	\$600	\$417	\$600	0%
Operational Supplies	\$10,627	\$8,501	\$16,289	\$14,750	\$10,598	\$16,000	8.5%
Small Tools & Equipment	\$3,423	\$5,866	\$4,419	\$15,000	\$11,385	\$20,000	33.3%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Fuel	\$7,273	\$7,181	\$11,124	\$12,000	\$8,358	\$15,000	25%
<b>Total Supplies:</b>	<b>\$291,410</b>	<b>\$466,009</b>	<b>\$486,903</b>	<b>\$531,650</b>	<b>\$282,492</b>	<b>\$589,950</b>	<b>11%</b>
<b>Services</b>							
Advertising	\$1,465	\$688	\$735	\$1,500	\$720	\$2,000	33.3%
Communications	\$11,614	\$3,273	\$5,364	\$7,500	\$5,978	\$10,000	33.3%
Dues and Permits	\$11,273	\$12,483	\$13,133	\$17,500	\$12,609	\$20,000	14.3%
Facilities	\$3,100	\$11,611	\$13,589	\$7,500	\$19,458	\$65,000	766.7%
Postage	\$4,660	\$5,855	\$7,561	\$8,000	\$11,298	\$10,000	25%
Registration/Training Costs	\$449	\$541	\$343	\$2,000	\$2,634	\$2,500	25%
Electricity	\$3,207	\$4,714	\$5,525	\$6,500	\$4,506	\$10,000	53.8%
Natural Gas	\$1,651	\$1,795	\$2,159	\$2,500	\$1,421	\$3,000	20%
Sewer	\$1,995	\$1,917	\$3,844	\$3,500	\$2,843	\$3,500	0%
Storm Water	\$1,083	\$1,143	\$1,179	\$1,300	\$978	\$1,500	15.4%
Water	\$3,456	\$2,834	\$3,733	\$3,750	\$3,321	\$3,800	1.3%
Liability Insurance	\$260,591	\$260,543	\$278,328	\$330,000	\$329,477	\$430,000	30.3%
Photocopy Machine	\$2,392	\$4,929	\$2,157	\$14,000	\$8,849	\$14,000	0%
Other Operations/Maintenance	\$140,810	\$7,304	\$37,476	\$50,000	\$27,663	\$50,000	0%
Travel Expenses	\$2,225	\$396	\$266	\$2,000	\$584	\$2,000	0%
Uniforms	\$386	\$466	\$675	\$750	\$679	\$1,000	33.3%
Vehicle/Equipment Maintenance	\$927	\$17,082	\$2,846	\$20,000	\$1,447	\$20,000	0%
City Partners	\$4,800	\$4,800	\$6,300	\$6,000	\$4,800	\$30,000	400%
Codification	\$6,220	\$5,423	\$7,752	\$10,000	\$1,573	\$10,000	0%
Professional Services	\$9,245	\$6,466	\$10,042	\$10,000	\$1,391	\$10,000	0%
Janitorial	\$7,643	\$16,082	\$15,721	\$15,000	\$8,971	\$20,000	33.3%
PW Staffing Study						\$25,000	N/A
Community Events	\$102,206	\$47,310	\$136,720	\$100,000	\$84,695	\$100,000	0%
Community Survey	\$8,493	\$1,575		\$15,000	\$0	\$0	-100%
Council Retreat	\$1,706					\$0	N/A
City Newsletter	\$1,499	\$4,441	\$10,429	\$10,000	\$6,839	\$15,000	50%
VRMS Operating	\$1,146	\$0	\$0			\$0	N/A
Park Laundry - Prof Serv	\$47,295	\$8,136	\$12,037	\$20,000	\$8,368	\$50,000	150%
ICMA Production Video	\$18,970					\$0	N/A
Economic Development	\$12,500	\$5,000	\$5,000	\$5,000	\$15,000	\$5,000	0%
Fleet Management Study			\$61,337			\$0	N/A
Lobbyists	\$92,667	\$92,573	\$87,400	\$93,000	\$52,600	\$105,000	12.9%
Watershed Engage/Plantings				\$50,000	\$0	\$50,000	0%
Tourism	\$2,500	\$0	\$0	\$2,500	\$0	\$2,500	0%
Internet Services	\$7,278	\$8,367	\$8,294	\$11,000	\$5,199	\$10,000	-9.1%
Records Management	\$12,524	\$12,431	\$12,395	\$15,000	\$13,272	\$16,000	6.7%
COVID-19 Expenditures		\$150,520	\$157,490	\$0	\$9,388	\$0	0%
Communications	\$222	\$277	\$679	\$500	\$649	\$1,000	100%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Dues and Permits	\$7	\$8	\$64	\$100	\$35	\$100	0%
Facilities				\$0	\$284	\$250	N/A
Postage				\$0	\$1		N/A
Registration/Training Costs	\$83	\$51	\$4	\$250	\$57	\$250	0%
Electricity				\$0	\$126	\$250	N/A
Natural Gas				\$0	\$19	\$250	N/A
Sewer				\$0	\$11	\$250	N/A
Storm Water				\$0	\$55	\$250	N/A
Water	\$281	\$285	\$285	\$300	\$200	\$500	66.7%
Photocopy Machine	\$40	\$71	\$122	\$150	\$129	\$250	66.7%
Other Operations/Maintenance	\$1,037	\$180	\$1,164	\$2,500	\$320	\$2,500	0%
Travel Expenses	\$5	\$7	\$3	\$50	\$4	\$50	0%
Uniforms	\$154	\$152	\$237	\$300	\$196	\$500	66.7%
Vehicle/Equipment Maintenance	\$239	\$1,324	\$3,257	\$5,000	\$384	\$5,000	0%
Professional Services	\$76	\$5	\$83	\$1,000	\$13	\$1,000	0%
Janitorial				\$0	\$601	\$1,000	N/A
Advertising	\$36	\$832	\$1,478	\$1,500	\$43	\$1,500	0%
Communications	\$4,118	\$5,214	\$7,555	\$6,000	\$7,535	\$10,000	66.7%
Computer Equip/Hardware	\$2,710	\$1,191	\$3,512	\$3,250	\$2,669	\$1,000	-69.2%
Dues and Permits	\$73	\$1,672	\$379	\$2,500	\$10,773	\$5,000	100%
Facilities	\$548	\$374	\$512	\$500	\$2,893	\$1,000	100%
Postage				\$0	\$16	\$25	N/A
Registration/Training Costs	\$2,896	\$1,122	\$1,052	\$5,000	\$753	\$5,000	0%
Electricity	\$3,883	\$3,009	\$3,732	\$4,000	\$5,292	\$5,000	25%
Natural Gas	\$223	\$276	\$379	\$400	\$288	\$1,000	150%
Sewer	\$330	\$260	\$202	\$400	\$215	\$500	25%
Storm Water	\$1,536	\$1,622	\$1,789	\$1,700	\$1,766	\$2,500	47.1%
Water	\$3,260	\$5,422	\$6,741	\$5,000	\$2,750	\$7,500	50%
Street Lights - CPU Service	\$84,967	\$121,965	\$108,229	\$125,000	\$68,336	\$125,000	0%
Street Lights Install/Repairs		\$6,338	\$8,898	\$35,000	\$46,680	\$50,000	42.9%
Photocopy Machine	\$874	\$1,017	\$1,136	\$1,500	\$1,209	\$2,500	66.7%
Other Operations/Maintenance	\$8,719	\$9,411	\$71,909	\$115,000	\$59,724	\$50,000	-56.5%
Travel Expenses	\$880	\$100	\$340	\$600	\$85	\$600	0%
Uniforms	\$1,148	\$1,316	\$2,646	\$1,500	\$2,143	\$3,000	100%
Vehicle/Equipment Maintenance	\$8,542	\$11,049	\$20,073	\$20,000	\$17,586	\$25,000	25%
Street Sweeping		\$610				\$0	N/A
Larch Corrections Services	\$1,222	\$0	\$1,887	\$2,000	\$5,201	\$5,000	150%
Professional Services	\$465	\$66	\$11,024	\$5,000	\$7,456	\$5,000	0%
Janitorial	\$955	\$1,485	\$1,698	\$1,500	\$6,008	\$5,000	233.3%
Roads	\$0	\$2,710	\$13,727	\$10,000	\$0	\$10,000	0%
Pavement Condition IndexUpdate		\$14,680		\$5,000	\$0	\$5,000	0%
Traffic Calming Program	\$77	\$10,657	\$4,614	\$20,000	\$3,008	\$20,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
VRMS Operating	\$230	\$0	\$0			\$0	N/A
Computer Software				\$3,000	\$6,438	\$11,000	266.7%
Signing and Striping	\$29,541	\$6,764	\$6,630	\$70,000	\$14,781	\$50,000	-28.6%
Computer Maint/Service	\$3,727	\$6,593	\$10,685	\$15,000	\$7,183	\$15,000	0%
Trees	\$912	\$650	\$870	\$5,000	\$4,352	\$10,000	100%
Communications	\$4,049	\$4,218	\$5,880	\$5,000	\$7,347	\$10,000	100%
Dues and Permits	\$411	\$449	\$248	\$1,500	\$876	\$2,500	66.7%
Facilities	\$10,171	\$4,019	\$2,085	\$5,000	\$3,481	\$5,000	0%
Postage				\$0	\$13	\$50	N/A
Registration/Training Costs	\$1,662	\$783	\$993	\$6,000	\$2,469	\$7,500	25%
Electricity	\$5,170	\$5,398	\$5,684	\$7,500	\$5,066	\$15,000	100%
Natural Gas	\$277	\$342	\$470	\$500	\$319	\$1,000	100%
Sewer	\$3,534	\$2,390	\$2,202	\$4,000	\$1,730	\$3,000	-25%
Storm Water	\$4,017	\$3,919	\$4,199	\$5,000	\$3,704	\$5,000	0%
Water	\$21,118	\$17,550	\$28,474	\$30,000	\$13,976	\$40,000	33.3%
Photocopy Machine				\$0	\$828	\$2,000	N/A
Other Operations/Maintenance	\$14,832	\$21,863	\$22,616	\$45,000	\$35,607	\$50,000	11.1%
Travel Expenses	\$951	\$89	\$51	\$1,000	\$458	\$2,500	150%
Uniforms	\$1,287	\$1,920	\$2,351	\$2,200	\$1,530	\$3,000	36.4%
Trails Maintenance	\$2,119		\$0	\$5,000	\$0	\$5,000	0%
Vehicle/Equipment Maintenance	\$9,690	\$6,100	\$17,853	\$20,000	\$6,544	\$20,000	0%
Larch Corrections Services	\$5,899	\$2,212	\$1,477	\$6,000	\$908	\$6,000	0%
Professional Services	\$19,007	\$5,500	\$3,823	\$10,000	\$21,049	\$10,000	0%
Janitorial				\$0	\$6,648	\$15,000	N/A
Park Signs	\$456	\$515	\$0	\$20,000	\$0	\$20,000	0%
Picnic Tables / Equipment	\$676	\$3,609	\$0	\$2,000	\$0	\$2,000	0%
RORC Operations & Maintenance	\$60,616	\$57,590	\$16,853	\$75,000	\$26,403	\$100,000	33.3%
Park Comp Plan Update	\$24,836	\$6,897				\$0	N/A
Community Garden Water	\$343	\$370	\$384	\$500	\$253	\$500	0%
Advertising	\$45	\$284	\$0	\$100	\$37	\$100	0%
Communications	\$6,339	\$6,237	\$10,095	\$7,000	\$8,577	\$12,000	71.4%
Computer Equip/Hardware	\$9,855	\$10,634	\$21,427	\$10,000	\$2,243	\$5,000	-50%
Dues and Permits	\$1,768	\$1,882	\$1,249	\$2,500	\$1,655	\$3,000	20%
Facilities	\$1,203	\$591	\$791	\$2,500	\$3,474	\$3,000	20%
Interfund Admin Services	\$355,401	\$323,551	\$371,077	\$423,046	\$317,284	\$463,370	9.5%
Postage	\$5,638	\$6,816	\$7,744	\$7,000	\$5,717	\$7,500	7.1%
Registration/Training Costs	\$3,528	\$1,576	\$2,169	\$10,000	\$1,378	\$10,000	0%
Legal Services	\$0	\$250	\$656	\$500	\$0	\$500	0%
Interfund Lease Pmt - RACC	\$11,300	\$11,300	\$11,300			\$0	N/A
Electricity	\$75,748	\$82,970	\$88,587	\$100,000	\$59,261	\$100,000	0%
Natural Gas	\$555	\$687	\$942	\$1,000	\$323	\$1,000	0%
Sewer	\$1,294	\$1,117	\$969	\$1,300	\$698	\$1,200	-7.7%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Storm Water	\$2,235	\$2,058	\$2,259	\$2,600	\$2,190	\$2,600	0%
Water	\$23,814	\$66,132	\$185,392	\$150,000	\$86,609	\$150,000	0%
Interfund Capital Indirect	\$7,251	\$0	\$0			\$14,000	N/A
Photocopy Machine	\$1,935	\$1,579	\$1,750	\$5,000	\$1,555	\$5,000	0%
Other Operations/Maintenance	\$19,079	\$51,392	\$8,958	\$25,000	\$17,408	\$25,000	0%
Travel Expenses	\$2,984	\$1,490	\$286	\$3,000	\$347	\$3,000	0%
Uniforms	\$2,677	\$2,197	\$1,797	\$2,800	\$1,789	\$3,000	7.1%
Vehicle/Equipment Maintenance	\$16,799	\$4,182	\$19,059	\$20,000	\$1,136	\$20,000	0%
Telemetry Annual Maintenance	\$5,959	\$9,672	\$11,852	\$15,000	\$17,239	\$20,000	33.3%
Well Maintenance/Repair	\$15,647	\$20,031	\$21,734	\$25,000	\$43,494	\$50,000	100%
Professional Services	\$8,204	\$10,536	\$6,816	\$15,000	\$7,682	\$15,000	0%
Water System Plan Update	\$36,113	\$12,163	\$8,890	\$10,000	\$0	\$0	-100%
Janitorial	\$2,182	\$2,215	\$3,090	\$5,000	\$6,736	\$7,500	50%
PW Staffing Study						\$12,500	N/A
VRMS Operating	\$506	\$0	\$0			\$0	N/A
Hydrant Repair & Replacement	-\$1,047	\$333	\$0	\$20,000	\$3,746	\$20,000	0%
Lab Analysis	\$8,663	\$6,580	\$8,007	\$10,000	\$5,396	\$10,000	0%
Emergency Response Plan			\$53,111			\$0	N/A
Utility Rate Study						\$30,000	N/A
Computer Software				\$6,000	\$25,183	\$32,500	441.7%
Computer Maint/ Service	\$11,332	\$13,580	\$17,271	\$24,000	\$10,159	\$25,000	4.2%
Utility Pmt - CC/ACH Fees	\$14,690	\$17,885	\$24,492	\$25,000	\$17,907	\$30,000	20%
Statement Mailing	\$5,418	\$5,835	\$6,101	\$6,500	\$3,413	\$6,500	0%
PW Staffing Study						\$12,500	N/A
Advertising	\$45	\$49	\$47	\$500	\$66	\$500	0%
Communications	\$2,774	\$3,017	\$5,464	\$3,500	\$4,998	\$6,000	71.4%
Computer Equip/Hardware	\$3,478	\$3,979	\$14,285	\$3,250	\$2,307	\$5,000	53.8%
Dues and Permits	\$202	\$355	\$168	\$500	\$147	\$500	0%
Facilities	\$509	\$254	\$453	\$500	\$2,136	\$500	0%
Interfund Admin Services	\$182,329	\$155,316	\$179,691	\$195,874	\$146,905	\$283,486	44.7%
Postage	\$5,420	\$6,632	\$7,092	\$7,000	\$4,908	\$7,500	7.1%
Registration/Training Costs	\$2,961	\$996	\$1,316	\$5,000	\$856	\$5,000	0%
Legal Services	\$2,000	\$1,650	\$63	\$2,500	\$250	\$2,500	0%
Interfund Lease Pmt - RACC	\$5,260	\$5,260	\$5,260			\$0	N/A
Electricity	\$3,513	\$3,771	\$2,877	\$4,000	\$2,581	\$4,000	0%
Natural Gas	\$227	\$281	\$385	\$500	\$213	\$500	0%
Sewer	\$337	\$266	\$207	\$500	\$190	\$500	0%
Storm Water	\$488	\$439	\$517	\$500	\$726	\$500	0%
Water	\$176	\$105	\$241	\$300	\$190	\$500	66.7%
Interfund Capital Indirect	\$11,062	\$0	\$0			\$39,000	N/A
Photocopy Machine	\$815	\$1,054	\$978	\$1,200	\$962	\$2,000	66.7%
Other Operations/Maintenance	\$9,548	\$6,493	\$20,724	\$15,000	\$13,320	\$20,000	33.3%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Travel Expenses	\$1,009	\$145	\$131	\$1,000	\$80	\$1,000	0%
Uniforms	\$1,098	\$1,239	\$1,753	\$2,000	\$1,169	\$3,000	50%
Storm Ditch Maintenance	\$0	\$5,803	\$3,966	\$7,500	\$0	\$7,500	0%
Vehicle/Equipment Maintenance	\$10,369	\$13,448	\$19,074	\$20,000	\$18,388	\$20,000	0%
Street Sweeping	\$78	\$610				\$0	N/A
Larch Corrections Services	\$4,834	\$800	\$1,560	\$6,000	\$2,600	\$6,000	0%
Professional Services	\$9,693	\$3,504	\$5,983	\$10,000	\$6,665	\$10,000	0%
Janitorial	\$991	\$1,025	\$1,378	\$1,300	\$4,435	\$5,000	284.6%
Vactor Services		\$13,621	\$25,555			\$0	N/A
VRMS Operating	\$251	\$0	\$0			\$0	N/A
Filter Vault Maintenance		\$5,398	\$3,740	\$10,000	\$4,134	\$10,000	0%
Utility Rate Study						\$30,000	N/A
Computer Software				\$6,000	\$10,066	\$16,000	166.7%
Computer Maint/ Service	\$3,324	\$4,912	\$8,083	\$12,500	\$5,993	\$14,000	12%
Utility Pmt - CC/ACH Fees	\$14,690	\$17,885	\$24,492	\$25,000	\$17,907	\$30,000	20%
Statement Mailing	\$5,418	\$5,835	\$6,101	\$6,500	\$3,413	\$6,500	0%
<b>Total Services:</b>	<b>\$2,083,125</b>	<b>\$2,005,091</b>	<b>\$2,562,521</b>	<b>\$2,850,770</b>	<b>\$1,982,280</b>	<b>\$3,505,131</b>	<b>23%</b>
<b>Intergovernmental</b>							
2% Liquor Tax-Drug/Alcohol Prg	\$1,924	\$2,551	\$2,929	\$2,500	\$0	\$2,500	0%
Other Prof Svcs-Intergov	\$150	\$0	\$150	\$1,000	\$0	\$1,000	0%
Excise Tax	\$85,966	\$99,732	\$127,114	\$130,000	\$69,906	\$130,000	0%
Permits - State Agencies	\$3,641	\$4,297	\$5,207	\$6,000	\$6,042	\$7,000	16.7%
Excise Tax	\$9,467	\$12,582	\$16,452	\$17,000	\$12,346	\$20,000	17.6%
Maintenance - Clark County	\$7,135		\$0			\$0	N/A
Permits - State Agencies	\$3,093	\$1,414	\$1,299	\$3,000	\$0	\$3,000	0%
<b>Total Intergovernmental:</b>	<b>\$111,377</b>	<b>\$120,575</b>	<b>\$153,150</b>	<b>\$159,500</b>	<b>\$88,294</b>	<b>\$163,500</b>	<b>2.5%</b>
<b>Capital Expenditures</b>							
Code Enforcement Vehicle		\$7,973		\$35,000	\$0	\$0	-100%
Facilities Vehicle			\$41,949			\$0	N/A
Furniture - RSD Transition	\$14,688					\$0	N/A
Infrastructure Study	\$116,510	\$19,986				\$0	N/A
Traffic Control Equipment			\$21,948			\$0	N/A
ERF Capital Purchase	\$21,069	\$0	\$0			\$0	N/A
PW Ops Fencing				\$0	\$12,726	\$0	0%
Skid Steer w/Attachments		\$54,200				\$0	N/A
Capital Lease - RACC	\$1,369,215					\$0	N/A
Capital Lease Outlay - Equipmt	\$31,121		\$56,412			\$0	N/A
Snow Plow		\$7,786	\$9,585			\$0	N/A
Dump Truck - Vancouver Surplus			\$12,058			\$0	N/A
Sonetics Communications System			\$10,211			\$0	N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
PW Shipping Container Storage			\$5,203			\$0	N/A
Sander/Deicer Unit Hook Truck						\$91,000	N/A
5054 Pioneer Demo	\$9,891					\$0	N/A
CDD Building Demo	\$0		\$55,054			\$0	N/A
Events Box Truck				\$30,000	\$0	\$0	-100%
ERF Capital Purchase	\$3,951	\$0				\$0	N/A
Fiber Install City Office RSD	\$300					\$0	N/A
Street Sweeper	\$37,765					\$0	N/A
Hillhurst Crossing Signals				\$80,000	\$22,471	\$0	-100%
Facilities Vehicles						\$34,000	N/A
ERF Capital Purchase	\$30,291	\$0	\$0			\$0	N/A
Accela Asset Management	\$108					\$0	N/A
Furniture - RSD Transition	\$1,768					\$0	N/A
Flashing Ped Crossing Signs	\$33,687					\$0	N/A
Solar Powered Crossing Signals		\$66,478				\$0	N/A
10k Capacity Dump Trailer				\$13,000	\$14,148	\$0	-100%
7x12 Flatbed Trailer				\$5,000	\$3,954	\$0	-100%
John Deere Gator				\$30,000	\$28,172	\$0	-100%
ERF Capital Purchase	\$29,253	\$0	\$0			\$0	N/A
Caretaker Residence Roof Rplc		\$29,306				\$0	N/A
Overlook Park Electrical Work	\$28,044					\$0	N/A
Overlook Security Camera		\$651				\$0	N/A
Brush Mower			\$5,794			\$0	N/A
Trail Head Signage			\$0			\$25,000	N/A
Facilities Vehicle						\$34,000	N/A
Accela Asset Management	\$108					\$0	N/A
Vehicle Gateway Base Station		\$21,138				\$0	N/A
Utility Pickup				\$45,000	\$0	\$0	-100%
Street Sweeper	\$37,765					\$0	N/A
Confined Space Entry Equip				\$17,000	\$14,890	\$0	-100%
Storm Truck			\$50,584			\$50,000	N/A
Accela Asset Management	\$108					\$0	N/A
6 x 12 Dump Trailer						\$14,000	N/A
<b>Total Capital Expenditures:</b>	<b>\$1,765,644</b>	<b>\$207,518</b>	<b>\$268,797</b>	<b>\$255,000</b>	<b>\$96,361</b>	<b>\$248,000</b>	<b>-2.7%</b>
<b>Interest and Other Debt Service Costs</b>							
Principal DWSRF Junction Well	\$61,425	\$61,425	\$982,793			\$0	N/A
Principal DWSRF Junc Reservoir	\$96,767	\$96,767	\$1,548,271			\$0	N/A
Interest DWSRF Junction Well	\$16,354	\$15,433	\$9,178			\$0	N/A
Interest DWSRF Junc Reservoir	\$25,764	\$24,313	\$14,459			\$0	N/A
Principal DT Stormwater Design			\$31,736	\$50,000	\$15,423	\$15,500	-69%
Interest DT Stormwater Design		\$251	\$2,232	\$15,000	\$3,397	\$7,200	-52%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Interest and Other Debt Service Costs:</b>	<b>\$200,310</b>	<b>\$198,188</b>	<b>\$2,588,669</b>	<b>\$65,000</b>	<b>\$18,820</b>	<b>\$22,700</b>	<b>-65.1%</b>
<b>Transfers</b>							
Capital Lease Equip-Principal	\$6,148	\$6,273	\$9,266			\$0	N/A
Cap Lease Vac Truck-Principal				\$15,000	\$14,463	\$12,200	-18.7%
Capital Lease RACC-Principal	\$49,386	\$30,513	\$31,581	\$18,500	\$18,497	\$24,850	34.3%
Capital Lease Sweeper-Principal						\$50,000	N/A
Transfer to Utility Assistance Acct				\$0		\$10,000	N/A
Transfer to Equip Replacement	\$0	\$101,312	\$114,840	\$400,000	\$300,000	\$340,000	-15%
Capital Lease Equip-Interest	\$899	\$774	\$773			\$0	N/A
Cap Lease Vac Truck-Interest				\$5,000	\$582	\$2,900	-42%
Capital Lease RACC-Interest		\$18,878	\$17,810	\$9,455	\$9,453	\$11,450	21.1%
Capital Lease Sweeper-Interest						\$12,000	N/A
Bad Debt Expense		\$25,787	-\$8,314			\$0	N/A
School Impact Fees - RSD	\$5,069,251	\$0				\$0	N/A
Transfer to Street Fund	\$328,125	\$401,850	\$624,438	\$737,167	\$432,876	\$800,000	8.5%
Transfer to Cap - Streets	\$194,581	\$214,901	\$302,568	\$446,000	\$0	\$1,690,000	278.9%
Transfer to Equip Replacement	\$0	\$21,740	\$33,175	\$50,000	\$37,500	\$51,000	2%
Transfer to Capital - Parks	\$17,384		\$0	\$160,000	\$181,045	\$0	-100%
Depreciation - Water	\$356,413	\$391,102	\$456,129	\$0	\$347,519	\$0	0%
Amortization Expense		\$5,357	\$5,357			\$0	N/A
Water Tower Lease - Principal			\$424	\$440	\$439	\$455	3.4%
Cap Lease Vac Truck-Principal				\$25,000	\$21,695	\$18,300	-26.8%
Transfer to Water Capital				\$1,500,000	\$0	\$0	-100%
Transfer to Utility Capital	\$0	\$0	\$128,542	\$72,500	\$0	\$15,000	-79.3%
Transfer to Equip Replacement	\$0	\$36,775	\$45,011	\$45,915	\$34,436	\$41,900	-8.7%
Water Tower Lease-Interest			\$1,376	\$1,360	\$1,361	\$1,345	-1.1%
Cap Lease Vac Truck-Interest				\$5,000	\$873	\$4,300	-14%
Bad Debt Expense	\$454	\$4,761	-\$2,068			\$0	N/A
DWSRF Loan Offset Account	-\$158,191	-\$158,191	-\$2,531,063			\$0	N/A
Bad Debt Expense	\$138	\$1,082	-\$434			\$0	N/A
Loan Offset Account		\$126,943	\$150,673			\$0	N/A
Depreciation - Storm	\$184,888	\$235,173	\$273,409	\$0	\$218,145	\$0	0%
Cap Lease Vac Truck-Principal				\$40,000	\$36,159	\$30,500	-23.7%
Transfer to Storm Capital				\$850,000	\$0	\$850,000	0%
Transfer to Storm Ops				\$0		\$200,000	N/A
Transfer to Utility Capital			\$165,663	\$25,000	\$22,360	\$0	-100%
Transfer to Equip Replacement	\$0	\$30,261	\$25,866	\$79,000	\$59,250	\$40,600	-48.6%
Cap Lease Vac Truck-Interest				\$10,000	\$1,456	\$4,200	-58%
<b>Total Transfers:</b>	<b>\$6,049,475</b>	<b>\$1,495,292</b>	<b>-\$154,980</b>	<b>\$4,495,337</b>	<b>\$1,738,109</b>	<b>\$4,211,000</b>	<b>-6.3%</b>
<b>Total Expense Objects:</b>	<b>\$12,145,457</b>	<b>\$6,357,508</b>	<b>\$7,919,833</b>	<b>\$11,124,245</b>	<b>\$5,973,773</b>	<b>\$12,216,156</b>	<b>9.8%</b>

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# DEBT

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# Municipal Debt

## ***Debt Management Policies***

The City has a formal debt management policy adopted by the Council. The policy guides all aspects of the City's debt issuance and post-issuance compliance. The City added detailed post issuance compliance procedures in October 2017.

## ***Municipal Debt Capacity***

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

1. **General Purpose Councilmanic Debt:** The City Council may approve bond issues without voter approval of up to 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, councilmanic debt was available for lease-purchase contracts only (RCW 35.43.200). This statutory authority can be used for any municipal purpose now, including using the entire 1.5% for bonds. Councilmanic debt must be approved by a majority of the City Council and must be repaid from existing revenue sources. In July of 2017, the City Council authorized the issuance of bonds to construct the Ridgefield Outdoor Recreation Complex. In October 2017, the City issued \$9,455,000 in bonds that will be repaid over 30 years. In May of 2018, the City Council authorized the issuance of bonds totaling \$6,705,000 to complete construction of the Ridgefield Outdoor Recreation Complex. The bonds will be repaid over 20 years. On May 14, 2020, the City Council authorized the issuance of bonds up to \$4,400,000 to purchase land and a commercial building for a new Public Works Operations Center and complete needed tenant improvements and equipment purchases in 2021 and 2022. The final issuance up to the full amount of \$4,400,000 occurred in May 2021. The bonds will be repaid over 15 years. In April 2021 the City closed on a purchase of park land. The seller agreed to a private real estate contract for \$1,000,000 over four years at 0% interest. In January 2022, City Council approved a lease to own contract for a new Vacuum Excavation Truck for \$472,118. The contract is for 7 years. In 2023, the City Council could levy up to an estimated \$50,679,603, or 1.5%, of the City's estimated assessed value. Because the City currently has outstanding Councilmanic debt of \$19,662,118, the remaining Councilmanic Debt Capacity for 2023 is \$31,017,485.
2. **General Purpose Voted Debt:** As authorized by the Revised Code of Washington (RCW) 39.36.020(2), the public may vote to approve bond issues for the general government in an amount not to exceed 2.5% of the value of all taxable property within the City. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% from the last State general election. The debt would be repaid by an increase to the City's existing property tax levy. An amount up to 2.5% of the City's assessed value can be levied or an estimated \$84,466,004 for 2023. Because the City currently has outstanding Councilmanic debt of \$19,662,118 (as noted above), the remaining Voted Debt Capacity for 2023 is \$64,803,886.

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

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

1. **Parks and Open Space Debt:** The City is authorized to issue debt and increase the property tax levy for acquiring or developing open space and park facilities. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% from the last State general election. Debt is repaid by the increased property tax levy. An amount up to 2.5% of the City's estimated assessed value, less outstanding debt, can be levied at \$84,466,004 for 2023. The City has no outstanding voted Parks and Open Space Debt.
2. **Utility Purpose Debt:** The City is authorized to issue debt and increase the property tax levy for utility purposes if a utility is owned and controlled by the City. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% from the last State general election. Debt is repaid by the increased property tax levy. An amount up to 2.5% of the City's estimated assessed value, less outstanding debt, can be levied or \$84,466,004 for 2023. The City has no outstanding voted utility purpose debt.

The City's estimated legal debt margin for the fiscal year 2023 is calculated below:

<b>Estimated Legal Debt Margin Calculation for Fiscal Year 2023</b>	
Assessed Value	3,378,640,177
Debt limit (7.5% of total assessed value)	253,398,013
Debt applicable to limit:	
General obligation bonds	19,190,000
Less: Amount set aside for repayment of general obligation debt	-
Notes	472,118
Total net debt applicable to limit	19,662,118
<b>Legal Debt Margin</b>	<b>233,735,895</b>

## Long Term Debt

Total outstanding debt as of the end of 2022 was \$19.5 million with \$19.25 million of this debt associated with general government projects and \$262,193 associated with storm water utility projects. The City has a debt reserve policy requiring the City to set aside debt service payments for the following year in the amount of \$1,409,391 in General Government (Real Estate Excise Tax) and \$19,566 in storm water utility funds.

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

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

The City issued councilmanic General Obligation bonds in 2020 for up to \$4,400,000 to purchase land and a commercial building and complete needed tenant improvements for a new Public Works Operations Center. The City issued \$3,935,000 in 2020 for the purchase and took the final \$465,000 draw in May 2021. The City will complete tenant improvements and the purchase of equipment in 2022. The term of the bond is for 15 years.

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

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

The Water Utility Department obtained Drinking Water State Revolving Fund loans to fund two projects at the I-5 junction. The projects constructed a new well and transmission system and a 1-million-gallon reservoir to support the growth within the city. Debt service for both loans will be paid from Water System Development Charges. The City paid the loans off in 2021, fifteen years earlier than scheduled.

The Storm Water Utility Department obtained a Public Works Trust Fund (PWTF) loan to fund design and pre-construction for multiple storm treatment projects in the downtown core. The City completed the project in September 2021. The term of the contract is for 18 years.

The City entered into a long-term lease with the Ridgefield School District in 2019 to lease office space at the Ridgefield Administrative and Civic Center (RACC). The lease is for 30 years with the lease payments front loaded over the first 15 years. The annual lease payment through 2033 is \$114,862. The City will have no lease payment for the remaining term of the contract through 2047.

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

<b>Schedule of Debt Service</b>		
<i>Debt Type</i>	<i>Description</i>	<i>Budget Amount</i>
<b>General Government Debt Service</b>		
Parks	RORC General Obligation Bonds - 2017	\$ 531,825
Parks	RORC General Obligation Bonds - 2018	\$ 525,350
Parks	Boyse Park - Land Purchase	\$ 250,000
Facilities	PW Op Center General Obligation Bonds - 2020	\$ 351,819
Public Works	Vacuum Excavation Truck - Lease to Own Contract	\$ 75,229
<b>General Government Debt Service</b>		<b>\$ 1,734,223</b>
<b>Storm Water Drainage Utility Debt Service</b>		
Stormwater Utility	PWTF Loan Downtown Stormwater Enhancements Design	19,566
<b>Stormwater Utility Debt Service</b>		<b>\$ 19,566</b>
<b>Total 2023 Debt Service</b>		<b>\$ 1,753,789</b>

**2017 General Obligation Bonds – Ridgfield Outdoor Recreation Center**  
**Amortization Schedule:**

Year	Due Date	Principal		Interest Rate	Interest Pmt	Total Debt
		Amount	Balance			Service
2018	12/1/2018		\$ 9,455,000		\$ 388,757.78	\$ 388,757.78
2019	12/1/2019	195,000	9,260,000	3.00%	\$ 336,425.00	\$ 531,425.00
2020	12/1/2020	200,000	9,060,000	3.00%	\$ 330,575.00	\$ 530,575.00
2021	12/1/2021	210,000	8,850,000	3.00%	\$ 324,575.00	\$ 534,575.00
2022	12/1/2022	215,000	8,635,000	3.00%	\$ 318,275.00	\$ 533,275.00
2023	12/1/2023	220,000	8,415,000	3.00%	\$ 311,825.00	\$ 531,825.00
2024	12/1/2024	230,000	8,185,000	3.00%	\$ 305,225.00	\$ 535,225.00
2025	12/1/2025	235,000	7,950,000	4.00%	\$ 298,325.00	\$ 533,325.00
2026	12/1/2026	245,000	7,705,000	4.00%	\$ 288,925.00	\$ 533,925.00
2027	12/1/2027	255,000	7,450,000	4.00%	\$ 279,125.00	\$ 534,125.00
2028	12/1/2028	265,000	7,185,000	3.00%	\$ 268,925.00	\$ 533,925.00
2029	12/1/2029	270,000	6,915,000	3.00%	\$ 260,975.00	\$ 530,975.00
2030	12/1/2030	280,000	6,635,000	3.00%	\$ 252,875.00	\$ 532,875.00
2031	12/1/2031	290,000	6,345,000	3.00%	\$ 244,475.00	\$ 534,475.00
2032	12/1/2032	295,000	6,050,000	3.00%	\$ 235,775.00	\$ 530,775.00
2033	12/1/2033	305,000	5,745,000	3.00%	\$ 226,925.00	\$ 531,925.00
2034	12/1/2034	315,000	5,430,000	4.00%	\$ 217,775.00	\$ 532,775.00
2035	12/1/2035	330,000	5,100,000	4.00%	\$ 205,175.00	\$ 535,175.00
2036	12/1/2036	340,000	4,760,000	4.00%	\$ 191,975.00	\$ 531,975.00
2037	12/1/2037	355,000	4,405,000	4.00%	\$ 178,375.00	\$ 533,375.00
2038	12/1/2038	370,000	4,035,000	4.00%	\$ 164,175.00	\$ 534,175.00
2039	12/1/2039	385,000	3,650,000	4.00%	\$ 149,375.00	\$ 534,375.00
2040	12/1/2040	400,000	3,250,000	4.00%	\$ 133,975.00	\$ 533,975.00
2041	12/1/2041	415,000	2,835,000	4.00%	\$ 117,975.00	\$ 532,975.00
2042	12/1/2042	430,000	2,405,000	4.00%	\$ 101,375.00	\$ 531,375.00
2043	12/1/2043	450,000	1,955,000	3.50%	\$ 84,175.00	\$ 534,175.00
2044	12/1/2044	465,000	1,490,000	3.50%	\$ 68,425.00	\$ 533,425.00
2045	12/1/2045	480,000	1,010,000	3.50%	\$ 52,150.00	\$ 532,150.00
2046	12/1/2046	495,000	515,000	3.50%	\$ 35,350.00	\$ 530,350.00
2047	12/1/2047	515,000	-	3.50%	\$ 18,025.00	\$ 533,025.00
		\$ 9,455,000			\$ 6,390,282.78	\$ 15,845,282.78

**2018 General Obligation Bonds – Ridgfield Outdoor Recreation Center**  
**Amortization Schedule:**

Year	Due Date	Principal		Interest Rate	Interest Pmt	Total Debt
		Amount	Balance			Service
2018	12/1/2018		\$ 6,705,000		\$ 125,571.11	\$ 125,571.11
2019	12/1/2019	-	6,705,000		\$ 256,850.00	\$ 256,850.00
2020	12/1/2020	-	6,705,000		\$ 256,850.00	\$ 256,850.00
2021	12/1/2021	270,000	6,435,000	3.00%	\$ 256,850.00	\$ 526,850.00
2022	12/1/2022	280,000	6,155,000	3.00%	\$ 248,750.00	\$ 528,750.00
2023	12/1/2023	285,000	5,870,000	3.00%	\$ 240,350.00	\$ 525,350.00
2024	12/1/2024	295,000	5,575,000	4.00%	\$ 231,800.00	\$ 526,800.00
2025	12/1/2025	305,000	5,270,000	4.00%	\$ 220,000.00	\$ 525,000.00
2026	12/1/2026	320,000	4,950,000	4.00%	\$ 207,800.00	\$ 527,800.00
2027	12/1/2027	330,000	4,620,000	4.00%	\$ 195,000.00	\$ 525,000.00
2028	12/1/2028	345,000	4,275,000	4.00%	\$ 181,800.00	\$ 526,800.00
2029	12/1/2029	360,000	3,915,000	**%	\$ 168,000.00	\$ 528,000.00
2030	12/1/2030	370,000	3,545,000	4.00%	\$ 156,600.00	\$ 526,600.00
2031	12/1/2031	385,000	3,160,000	4.00%	\$ 141,800.00	\$ 526,800.00
2032	12/1/2032	400,000	2,760,000	4.00%	\$ 126,400.00	\$ 526,400.00
2033	12/1/2033	415,000	2,345,000	4.00%	\$ 110,400.00	\$ 525,400.00
2034	12/1/2034	435,000	1,910,000	4.00%	\$ 93,800.00	\$ 528,800.00
2035	12/1/2035	450,000	1,460,000	4.00%	\$ 76,400.00	\$ 526,400.00
2036	12/1/2036	470,000	990,000	4.00%	\$ 58,400.00	\$ 528,400.00
2037	12/1/2037	485,000	505,000	4.00%	\$ 39,600.00	\$ 524,600.00
2038	12/1/2038	505,000	-	4.00%	\$ 20,200.00	\$ 525,200.00
		\$ 6,705,000			\$ 3,413,221.11	\$ 10,118,221.11

**2020 General Obligation Bonds – Public Works Operations Center**  
**Amortization Schedule: The City made the final draw on the bond amount in May 2021 for a total bond of \$4,400,000:**

Year	Due Date	Principal Amount	Balance	Interest Rate	Interest Pmt	Total Debt Service
2020	12/1/2020		\$ 3,935,000	2.42%	\$ 3,722.76	\$ 3,722.76
2021	5/30/2021	(465,000)	\$ 4,400,000	2.42%	\$ -	\$ -
2021	6/1/2021	124,000	4,276,000	2.42%	\$ 47,613.50	\$ 171,613.50
2021	12/1/2021	123,000	4,153,000	2.42%	\$ 51,739.60	\$ 174,739.60
2022	6/1/2022	126,000	4,027,000	2.42%	\$ 50,251.30	\$ 176,251.30
2022	12/1/2022	127,000	3,900,000	2.42%	\$ 48,726.70	\$ 175,726.70
2023	6/1/2023	129,000	3,771,000	2.42%	\$ 47,190.00	\$ 176,190.00
2023	12/1/2023	130,000	3,641,000	2.42%	\$ 45,629.10	\$ 175,629.10
2024	6/1/2024	131,000	3,510,000	2.42%	\$ 44,056.10	\$ 175,056.10
2024	12/1/2024	134,000	3,376,000	2.42%	\$ 42,471.00	\$ 176,471.00
2025	6/1/2025	135,000	3,241,000	2.42%	\$ 40,849.60	\$ 175,849.60
2025	12/1/2025	136,000	3,105,000	2.42%	\$ 39,216.10	\$ 175,216.10
2026	6/1/2026	139,000	2,966,000	2.42%	\$ 37,570.50	\$ 176,570.50
2026	12/1/2026	139,000	2,827,000	2.42%	\$ 35,888.60	\$ 174,888.60
2027	6/1/2027	142,000	2,685,000	2.42%	\$ 34,206.70	\$ 176,206.70
2027	12/1/2027	143,000	2,542,000	2.42%	\$ 32,488.50	\$ 175,488.50
2028	6/1/2028	145,000	2,397,000	2.42%	\$ 30,758.20	\$ 175,758.20
2028	12/1/2028	146,000	2,251,000	2.42%	\$ 29,003.70	\$ 175,003.70
2029	6/1/2029	148,000	2,103,000	2.42%	\$ 27,237.10	\$ 175,237.10
2029	12/1/2029	150,000	1,953,000	2.42%	\$ 25,446.30	\$ 175,446.30
2030	6/1/2030	154,000	1,799,000	2.42%	\$ 23,631.30	\$ 177,631.30
2030	12/1/2030	153,000	1,646,000	2.42%	\$ 21,767.90	\$ 174,767.90
2031	6/1/2031	157,000	1,489,000	2.42%	\$ 19,916.60	\$ 176,916.60
2031	12/1/2031	157,000	1,332,000	2.42%	\$ 18,016.90	\$ 175,016.90
2032	6/1/2032	160,000	1,172,000	2.42%	\$ 16,117.20	\$ 176,117.20
2032	12/1/2032	161,000	1,011,000	2.42%	\$ 14,181.20	\$ 175,181.20
2033	6/1/2033	164,000	847,000	2.42%	\$ 12,233.10	\$ 176,233.10
2033	12/1/2033	165,000	682,000	2.42%	\$ 10,248.70	\$ 175,248.70
2034	6/1/2034	168,000	514,000	2.42%	\$ 8,252.20	\$ 176,252.20
2034	12/1/2034	169,000	345,000	2.42%	\$ 6,219.40	\$ 175,219.40
2035	6/1/2035	172,000	173,000	2.42%	\$ 4,174.50	\$ 176,174.50
2035	12/1/2035	173,000	-	2.42%	\$ 2,093.30	\$ 175,093.30
		\$ 4,400,000			\$ 870,917.66	\$ 5,270,917.66

**2021 Private Real Estate Contract – Boyse Park Purchase**  
**Amortization Schedule:**

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

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

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	

**2019 Public Works Trust Fund Loan – Downtown Stormwater Enhancements**  
**Amortization Schedule:**

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
		<b>\$ 309,351.55</b>	<b>\$ 41,182.00</b>	<b>\$ 41,182.00</b>	<b>\$ 350,533.55</b>	

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# **CAPITAL IMPROVEMENTS**

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## Capital Improvements: One-year Plan

The 2023 one-year capital plan includes multiple design and construction projects. The majority of the capital expenditures are for road improvements, including the Pioneer Street widening and roundabout construction project, the Pioneer Street east extension and roundabout construction project, and Royle Road construction from 3rd Way to Fieldcrest.

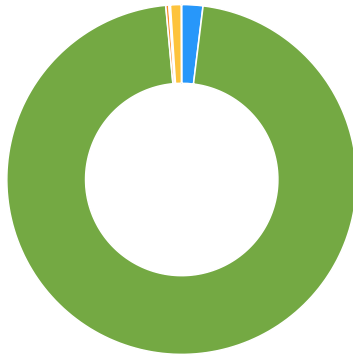
The 2023 capital plan includes a total of \$49.97 million in design, construction, vehicle and equipment, facility and professional service expenses. Street projects are \$40.7 million, parks and trails \$3.4 million, water system \$3.5 million, Storm Water \$915,000 and equipment and facility improvements \$1.24 million and professional service expenses at approximately \$200,000.

### Total Capital Requested

**\$49,972,100**

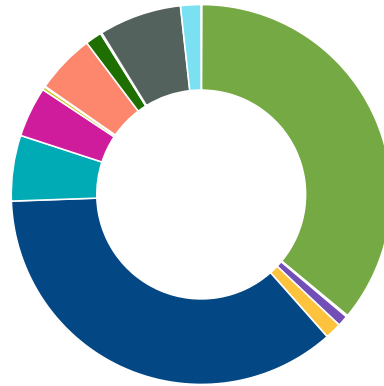
58 Capital Improvement Projects

## Total Funding Requested by Department



Capital Expenditure (2%)	\$979,000.00
Capital Expenditures (97%)	\$48,263,100.00
Centralized Services (0%)	\$145,000.00
Financial, Recrdg and Election Activities (0%)	\$75,000.00
Roads/Streets and Other Infr: Imp and Constr (1%)	\$500,000.00
Transfers (0%)	\$10,000.00
<b>TOTAL</b>	<b>\$49,972,100.00</b>

## Total Funding Requested by Source



CDD - Building Fees (0%)	\$33,000.00
Debt Issuance (36%)	\$17,950,000.00
Developer Fees (0%)	\$69,000.00
Equipment Replacement Fund (1%)	\$460,800.00
General Fund (1%)	\$699,220.00
Grant Funding (36%)	\$17,970,180.00
Park Impact Fees (6%)	\$2,787,000.00
Real Estate Excise Tax (4%)	\$2,142,900.00
Storm Water Fund (0%)	\$130,000.00
Street Fund (0%)	\$34,000.00
Traffic Impact Fees (5%)	\$2,530,000.00
Transportation Benefit District (1%)	\$700,000.00
Water Fund (0%)	\$50,000.00
Water SDC (7%)	\$3,515,000.00
Water SDC Fees (2%)	\$870,000.00
<b>TOTAL</b>	<b>\$49,941,100.00</b>

### Operating Fund Impacts:

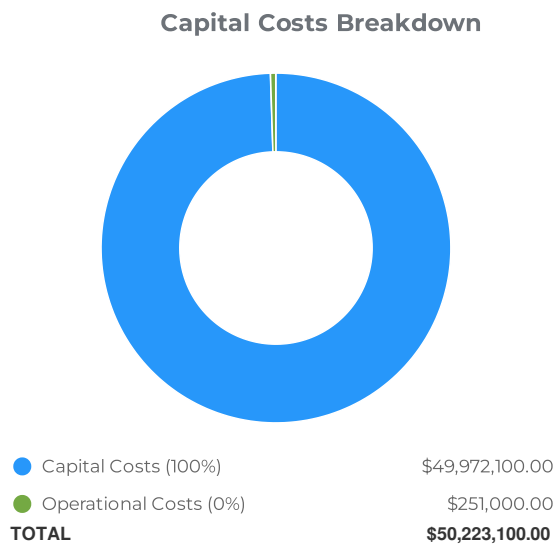
The City is projecting impacts on ongoing operating expenses for 2023 projects. The city is hiring two public works maintenance workers, one in facilities (parks and streets) and one in storm water in 2023 to assist with the additional parks and trails and storm water facilities added through development and construction of city facilities. The estimated additional personnel expense is \$85,000 for parks and streets and \$89,175 for storm water indexed annually for cost-of-living adjustments. Equipment is estimated to be an additional \$128,000 in one-time expenses.

Staff are expecting limited additional expenses in the near term related to the road projects. Additional expenses will occur around the 10-year term for pavement preservation. Staffing will be reallocated for right of way maintenance, mainly affecting FTE allocations to Ridgefield Cemetery. The additional parks projects will add to future needs for additional staffing as the city improves parkland at three additional sites in the city. The construction of the splash pad at Overlook Park will increase operating expenses by \$27,000 in the first year based on comparable facilities in neighboring cities. Additional maintenance expenses are expected but unknown at this time. Staff will review maintenance needs during the preparation of the updated 6-year business plan to determine the additional labor and supply implications. The City Council approved a plan to add two seasonal positions for facilities and storm maintenance. Seasonal staff will increase from four positions to six positions. The estimated increase is \$15,000 in the General Fund, \$15,000 in the Street Fund, and \$30,000 in the Storm Water Fund.

Limited additional expense is expected from the City's 2023 capital projects. As the City completes construction of new road projects, adding additional roads to the City, it is expected there will be costs in the 10-year maintenance cycle for pavement preservation, along with additional time spent on street sweeping, road maintenance and storm water system maintenance as projects are completed.

No additional personnel expense is expected in the water department related to the new Kennedy well field. The city has selected a contractor who will drill and outfit a test well to complete analysis of the well field in 2023. Initial estimates have not been calculated to date on increased energy costs as a result of the new well field. Staff are expecting an increase despite using energy efficient pumps for the project. Prior wells added in 2020 were estimated to increase energy cost by \$2,200 annually. The well fields are expected to be outfitted and placed into use in 2024-2025. Staff will need to add additional telemetry monitoring to the ongoing contract with our engineering contractor. The 2022 budget was increased \$5,000 annually to absorb the additional quarterly monitoring as the City was expected to begin construction in 2022. The Royle Road water main project is expected to improve water system reliability in the Royle Road area where significant development has occurred. This should reduce the need for on-call staff to work additional hours during the high usage months. Replacement of the water lines in the downtown area from 4" and 6" lines that are close or past their useful lives, to 8" lines will reduce maintenance and water leakage and add capacity for new development and fire flow, in an area that has the oldest remaining water lines in the city. The design of the reservoir on the eastside of I-5 will not result in additional ongoing expenses in 2023. Construction is expected to occur in 2024 - 2025.

Additional maintenance expense is expected on the junction regional storm water facility. The city as previously mentioned will be hiring an additional storm water maintenance worker along with increasing the seasonal positions from 2 to 3 in the 2023 budget cycle.



## Capital Expenditures Requests

### Itemized Requests for 2023

#### Ford Escape Hybrid - CDD

**\$33,000**

The request is to replace the 2016 Ford Focus SE with a new Ford Escape Hybrid. The Escape would better serve the department with a vehicle that is more suited to inspection work. In addition, the replacement of this older model meets a...

**Total: \$33,000**

## Capital Expenditures Requests

### Itemized Requests for 2023

#### Ballistic Helmets and 1 Ballistic Rifle Shield

**\$29,000**

Purchase ballistic equipment to replace older equipment that has reached the end of its useful life. The purchase will be funded through a \$20,000 grant from the Cowlitz Tribe and a \$7,500 grant from the Seventh Day Adventist that has been...

#### Police Station Tenant Improvements

**\$235,000**

Carry forward 2022 tenant improvements funding for a new downtown police station. Funding is from a state capital grant of \$120,280 and the General Fund \$114,720. \$35,000 is a request for additional funding not budgeted in 2022.

#### Replace 2014 Ford Explorer Patrol Vehicle

**\$73,500**

The replacement of a 2014 Ford Explorer gas powered patrol vehicle at the end of its useful life per the Equipment Replacement Model. The patrol vehicle will be replaced with a new Ford Explorer Hybrid model patrol vehicle. The transition to a...

#### Two new Ford Explorer Hybrid patrol vehicles

**\$147,000**

Request two new Ford Explorer Hybrid patrol vehicles to support equipment for new officer positions in 2023. The Public Safety Department has been transitioning their fleet to a hybrid patrol model to meet City Council's goal for a hybrid/EV...

**Total: \$484,500**

# Capital Expenditures Requests

## Itemized Requests for 2023

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<b>2023 Schwarze A9 Monsoon Street Sweeper</b>	<b>\$62,000</b>
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Purchase a 2023 Schwarze A7 Tornado TIER IV Street Sweeper. Purchase on a lease to own contract for 7 years at approximately \$62,000 annually. Total cost at \$432,290. Replaces a 2008 street Sweeper that has significant maintenance costs. Estimate...

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<b>New Ford F-150 Lightning pickup - Facilities</b>	<b>\$68,000</b>
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Request a new Ford F-150 Lightning EV pickup to support a new Facilities Maintenance position in 2023. The Facilities Department are looking at a trial purchase of a Ford F-150 Lightning electric model to meet City Council's goal for a...

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<b>Public Works Operations Center Deferred Maintenance</b>	<b>\$50,000</b>
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Funding to complete deferred maintenance projects at the Public Works Operations Center. The building was purchased in 2020 and is approximately 30 years old. Public Works will document deferred maintenance projects in 2023 to prepare a priority...

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<b>Replace 1998 Chevrolet 1500 pickup - Facilities</b>	<b>\$52,300</b>
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The replacement of a 1998 Chevrolet 1500 pickup at the end of its useful life per the Equipment Replacement Model. The pickup will be replaced with a new Ford Explorer Hybrid SUV that will become a Facilities supervisor vehicle. The...

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<b>Replace 2001 Chevrolet 1500 pickup - Facilities</b>	<b>\$50,000</b>
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The replacement of a 2001 Chevrolet 1500 pickup at the end of its useful life per the Equipment Replacement Model. The pickup will be replaced with a new Ford F150 Hybrid or EcoBoost depending on availability and model that meets the needs of the...

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<b>Replace 2012 Ford F-150 - Code Enforcement</b>	<b>\$68,000</b>
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The replacement of the current 2012 Ford F-150 pickup used by the Code Enforcement Officer. Replacement is requested one year earlier than the Equipment Replacement Model's end of useful life. The replacement is requested due to the ability to...

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<b>Sanding/Deicer Unit for Hook Truck</b>	<b>\$91,000</b>
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Purchase a 10 yard Henke sanding unit and deicer combo for the Kenworth Roll On Truck. The combo unit would add capacity with a larger sanding unit than currently in the City fleet and eliminate the need for two trucks, one sanding and one...

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**Total: \$441,300**

## Capital Expenditure Requests

### Itemized Requests for 2023

<b>6' x 12' Dump Trailer</b>	<b>\$14,000</b>
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Purchase of 6' x 12' dump trailer for storm water maintenance. Adds efficiency to loading and unloading of debris in trailer by adding dump feature instead of hand loading/unloading.

<b>I-5 Junction Subarea Regional Storm Water Facility</b>	<b>\$850,000</b>
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Complete design and construction of a regional stormwater facility in the NW section of the I-5 junction subarea.

<b>New Ford F-150 pickup - Storm Water Department</b>	<b>\$50,000</b>
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Request a new Ford F-150 Hybrid or EcoBoost pickup to support a new Storm Water Maintenance position in 2023. The purchase of either a hybrid or EcoBoost model will be determined by the availability of models and department needs. The purchase of...

<b>S 56th Place Storm Repair</b>	<b>\$65,000</b>
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Construction of storm pipe repair on S 56th Place. Design was completed in 2022. Construction will be completed as part of a joint project with Clark Regional Wastewater District.

**Total: \$979,000**

## Capital Expenditures Requests

### Itemized Requests for 2023

<b>Downtown Water Main Replacement Project - Design and Construction</b>	<b>\$930,000</b>
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Funding to complete design and construction of a water main replacement project in the downtown area. The project will replace and upsize the remaining legacy water mains downtown. This will improve capacity and fire flow in the area.

<b>Eastside Water Reservoir Design</b>	<b>\$1,500,000</b>
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Complete design and engineering for an elevated water storage tank or stand pipe located on City property on S 5th Street. Project was identified as a high priority in the existing water system plan.

<b>Hydrogeologist Study - Water Rights</b>	<b>\$165,000</b>
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Consultant expense to complete acquisition of the Kennedy water rights. The project includes construction management of the Kennedy well field and test well drilling.

<b>Kennedy Well Field</b>	<b>\$920,000</b>
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Construction expense for Kennedy well system test wells.

<b>Replace two 2011 Ford F-350 pickups - Water Fund</b>	<b>\$140,000</b>
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The replacement of two 2011 Ford F-350 pickups at the end of their useful life per the Equipment Replacement Model. The pickups will be replaced with new Ford F-350 diesel pickups due to hybrid models not being available in the F-350. The newer...

<b>Ridgefield High School Reservoir Lighting Replacement</b>	<b>\$15,000</b>
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Replacement project for safety and aviation lights on the high school reservoir. Lights were originally installed in 2002.

**Total: \$3,670,000**

# Capital Expenditures Requests

## Itemized Requests for 2023

### Boyse Park - Planning/Design/Construction \$250,000

Expense related to the planning and design of phase 1 park improvements. Contractor expense for phase 1 construction of park improvements.

### Boyse Park Land Purchase \$250,000

3rd of 4 annual payments for the purchase of land for Boyse Park.

### Gee Creek Trail North Segment \$335,000

Design and right of way acquisition for the Gee Creek Trail North segment from Heron Drive to Main Ave. The Federal Lands Access Program grant covers 86.5% of the design and construction and the City match is 13.5%. The City match includes 100% of...

### Horns Corner Park Design and Construction Phase 1 \$200,000

Funding for remaining contractual commitment for design consultant of \$99,600 and balance for phase 1 construction.

### Mayor's Meadow Trail/Bridge Design \$309,000

Expense for the remaining consultant contractual commitment to complete the design of the Mayor's Meadow to Reiman road trail and bridge design.

### Onslow Nature Play Area \$10,000

Purchase of additional equipment for the Onslow Nature Play Area at Abrams Park. The city received a Clark County Parks Foundation grant for the project.

### Overlook Park Splash Pad Construction \$825,000

Carry forward of contract amount for construction of splash pad located at Overlook Park.

### Refuge Park Design/Construction \$200,000

The Refuge Park project will complete phase 1 design and master planning along with phase 1 construction of park improvements.

### Replace 1997 John Deere Riding Lawn Mower - Facilities \$15,000

The replacement of a 1997 John Deere riding lawn mower at the end of its useful life per the Equipment Replacement Model. The mower will be replaced with a "stand on mower" more suited to current department needs. The newer mower will be...

### Replace 2003 Kubota Mower - Facilities \$62,000

The replacement of a 2003 Kubota mower for park maintenance past its useful life per the Equipment Replacement Model. The replacement request is for a Ventrac mower and trailer. The Ventrac mower will handle steep slopes in parks that current...

### S Timm Road Trail Connection - Design \$270,000

Design expense for a trail connection along South Timm Road along the Port of Ridgefield's property to the City Public Works building on S 56th Place. The request is a council initiative from the 2022 council retreat for the 2023...

### Skate Park Analysis \$75,000

Carry forward the \$75,000 budget approved for 2022. The city has entered an agreement with a consultant to do an alternative analysis for the downtown skate park.

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<b>Teal Crest to Taverner Trail Design - 60% Design</b>	<b>\$375,000</b>
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Complete design and engineering to 60% plans for a trail connection between the Teal Crest and Taverner subdivisions. This request was a 2022 City Council initiative to be added to the 2023 capital budget.

<b>Waterfront Park Master Planning</b>	<b>\$50,000</b>
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Estimated expense to begin master planning for the waterfront park.

<b>YMCA Site Plan and Design</b>	<b>\$178,000</b>
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Expense for the remaining contractual commitment for the consultant to complete site plan, design and permitting of the new Ridgefield YMCA.

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**Total: \$3,404,000**

## Centralized Services Requests

### Itemized Requests for 2023

<b>Public Works Staffing Study</b>	<b>\$50,000</b>
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Prepare a consultant led study of staffing needs for the Public Works Department. Review current staffing and forecast future needs. Benchmark City of Ridgefield Public Works against industry standards and comparable public entities.

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**Total: \$50,000**

## Transfers Requests

### Itemized Requests for 2023

<b>Establish a Utility Assistance Program</b>	<b>\$10,000</b>
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Establish a utility assistance program on a 2-year trial basis. The assistance program would be established to help low income or disadvantaged residential account holders with past due City of Ridgefield utility accounts for water and storm water...

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**Total: \$10,000**

## Financial, Recrdg and Election Activities Requests

### Itemized Requests for 2023

<b>Capital Budget</b>	<b>\$75,000</b>
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The City Council approved professional service funding for the 2022 budget to prepare and present a six-year capital budget. The consultant work is not expected to begin until 2023. Staff are requesting the adopted budget amount be carried over to...

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**Total: \$75,000**

## Centralized Services Requests

### Itemized Requests for 2023

#### Project Management Software

\$10,000

Implement project management software to aid staff in coordination of capital projects. General Fund 50%, Water and Storm Water Funds 25% each.

**Total: \$10,000**

## Centralized Services Requests

### Itemized Requests for 2023

#### Parks and Trail Signage

\$25,000

Expense for signage on the city trail network. The signs would be modeled after Sunriver Oregon signage. The request is a council initiative from the 2022 council retreat for the 2023 budget.

**Total: \$25,000**

# Capital Expenditures Requests

## Itemized Requests for 2023

### 10th Street Overpass - 30% Design

**\$950,000**

Consultant expense to complete 30% design and engineering of an overpass from 11th Street on the west side of I-5 to 10th Street on the east side of the freeway. With a 30% design, that allows the city to begin placing applications for grant...

### 5th Street Paving

**\$700,000**

Complete rebuild and paving of 5th Street from Union Ridge Parkway to 85th Avenue. The project is funded by the Transportation Benefit District as part of the 2023 pavement preservation work. The total pavement preservation budget for 2023 will...

### Gee Creek Loop Improvements - Design

**\$65,000**

Consultant expense to complete design and engineering for improvements to Gee Creek Loop including a safe crossing to Mayor's Meadows. The construction expense will be completed with Community Development Block Grant Funds and city match.

### I-5 Overpass Safety Screen and Art Installation

**\$403,300**

Construction funding to complete installation of artwork and a safety screen on the I-5 overpass along Pioneer Street/SR 501. The funding for the project is from a state capital grant.

### Pioneer Street East Extension - Construction

**\$5,812,000**

Construction expense for the Pioneer Street East extension and roundabout. Funding comes from a Federal Build grant appropriation.

### Pioneer Street East Extension - Design

**\$118,000**

Expense for remaining contract commitment for design, permitting and right of way acquisition for project.

### Pioneer Street Widening and 51st Place Roundabout Design

**\$462,000**

Design, engineering and permitting expense for the Pioneer Street widening project on the west side of I-5 from the 56th Place roundabout to the Discovery Ridge commercial center. The design and engineering includes construction of a roundabout at...

### Pioneer Street Widening Project - Construction

**\$20,000,000**

The construction cost to complete phase 1 of the widening and roundabout construction project. The project will build a roundabout at 51st Place and widen Pioneer Street to a 4 lane 2 lanes each west and east and a median strip between lanes....

### Royle Road South Final Design and Right of Way Acquisition

**\$1,000,000**

Remaining consultant contractual commitment to complete the final design from 19th to Hillhurst Road and acquire right of way for construction of improvements.

### S 11th Street and South Timm Road Safety Improvements

**\$380,000**

Safety improvements at the intersection of South 11th Street and South Timm Road.

### S Royle Road Construction - Fieldcrest to 3rd Way

**\$4,900,000**

Complete construction on the last unimproved segment of Royle Road between S 15th Street and Pioneer Street.

### Second Ridgefield Access from I-5 and 219th Street Interchange

**\$5,000,000**

Planning and design for a secondary access from I-5 is located at the existing 219 Street interchange. This project is grant dependent to move forward.

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**South 35th Ave Alternatives Analysis****\$80,000**

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Consultant contractual commitment for alternative analysis of roadway improvements along South 35th Avenue.

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**Systemic Horizontal Curve Safety Improvements****\$360,000**

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Safety improvements throughout the city using signage and traffic calming alternatives.

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**Total: \$40,230,300**

## Centralized Services Requests

### Itemized Requests for 2023

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**Update to Utility Rate Models****\$60,000**

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Per budget policies, the utility rate models require a review annually and an updated model every 5 to 6 years. The initiative request is to do a consultant led update on the water and storm water rate models. The update would include reviewing...

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**Total: \$60,000**

## Roads/Streets and Other Infr: Imp and Constr Requests

### Itemized Requests for 2023

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**Royle Road Roundabout Construction 15th to 19th****\$500,000**

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Carry forward the remaining construction budget for completion of roundabout and road construction from 15th to 19th along Royle Road.

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**Total: \$500,000**

## Capital Facility Plan Summaries

The City has Capital Facility Plans for water, storm water drainage, transportation, and parks and trails. Each plan is completed by the Public Works Department in coordination with a third-party consultant who specializes in the specific plan they work on. All procurement for consultant contractors is completed through a request for proposal process. These plans are updated every six years. The City has approximately \$126.3 million net investment in capital assets. The City is GAAP basis and has a formal capitalization policy (refer to financial policies). The City uses straight line depreciation to depreciate assets over their estimated life expectancy per the capitalization policy.

The City does not have a formal Facilities Capital Facility Plan currently. There has been discussion at the Council and Management level about facility needs over the next 20 years. The Public Works Department commissioned an operations center feasibility study in 2014 to assess the needs for a Public Works operations facility. Based on the needs identified in the feasibility study, the City has purchased a 5-acre property with office and shop space, which Public Works moved into in 2022. In 2018, the Council approved a lease for a new shared facility for the Community Development Department and Finance Department. In 2023 the City will move their police department to a new leased Public Safety building in the downtown core. These moves anticipate the continued growth in staffing to serve our community.

In 2023 - 2024, the Finance Department will work closely with the Public Works Department to complete a six-year capital budget to integrate with the capital facility plans and the financial sustainability model. Both departments identified this as a goal in their respective six-year business plan. Completion of the six-year capital budget will allow City Council and staff to have a more comprehensive look forward to critical infrastructure needs and effects on the budget.

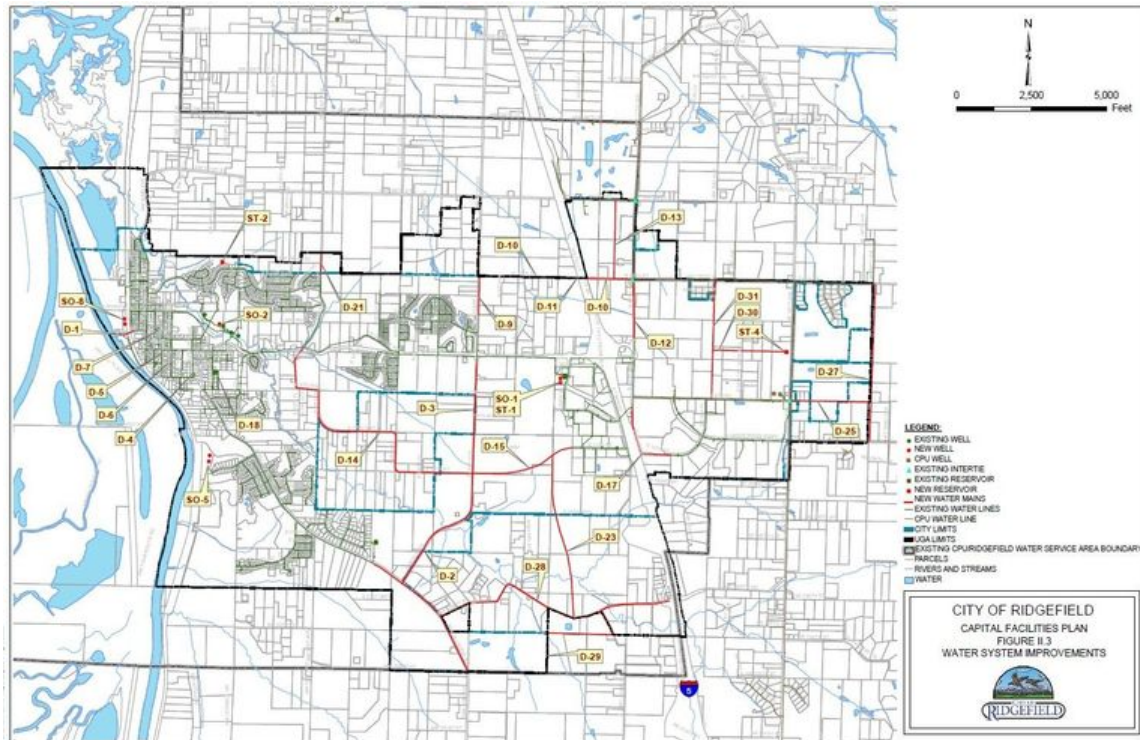
In 2021, Council sent a ballot proposition to the voters to adopt a 0.2% sales tax to fund the Ridgefield Transportation Benefit District (TBD). The voters approved the measure overwhelmingly. As a result of the vote, the Council repealed the previous TBD funding source for a vehicle licensing fee. The sales tax will fund street repair and maintenance projects included in the City's transportation capital facilities plan.

## Water Capital Facility Plan

The City last updated the Water System Capital Facility Plan in 2015. The plan includes a summary and description of the existing wells, storage facilities, service area, and interties with Clark Public Utilities. A source capacity analysis and comparison of existing water rights to future water demand is included. The capital improvement program which outlines planned improvements to the system is included with cost estimates and rough timetables. Several projects, most notably the Junction Reservoir and Well Improvement Project, have been completed since the 2015 update. The City is currently updating the Water Capital Facility Plan with an anticipated adoption in the fourth quarter of 2022 or the 1st quarter of 2023.

No.	Description	2016-2020	2021-2025	2026-2030	2031-2035
SO-1	Equip Junction Well	\$1,213,890			
SO-2	Replace Well No 7	\$271,000			
SO-3	Conduct Hydrogeologic Study	\$56,807			
SO-4	Obtain Additional Water Rights	\$1,420,182			
SO-5	Drill 2 New Wells (West of S. Hillhurst)	\$5,269,500			
SO-8	Drill 2 New Wells near Railroad			\$4,771,000	
ST-1	Junction Reservoir	\$1,938,000			
ST-2	New Heron Ridge/Bellwood reservoir		\$4,199,100		
ST-4	New 10 <sup>th</sup> Ave. Reservoir			\$4,478,000	
D-1	Mill Street - Railroad Avenue to West	\$98,771			
D-2	Royle Road - High School to Gee Creek		\$374,189		
D-3	45th Avenue - Gee Creek to Pioneer		\$222,163		
D-7	Mill Street - Main to 5th	\$188,942			
D-9	45th Avenue - Pioneer to N. 10th Street	\$229,238			
D-10	NW 279th - 45th Ave. to N. 65th Ave.			\$231,121	
D-11	NW 279th Street Boring			\$305,480	
D-12	N. 65 <sup>th</sup> Ave. - Pioneer St. to NW 279th	\$153,593			
D-13	Future Street, NW 279 <sup>th</sup> to NW 289 <sup>th</sup>	\$128,795			
D-14	Bertsinger Road - Pioneer to 45th Avenue			\$267,096	\$267,096
D-15	Future Street, S. 45 <sup>th</sup> Ave to 11 <sup>th</sup> St.		\$161,684		
D-17	East Side of I-5 - S. Dolan to S. 6th		\$118,031		
D-18	Cemetery Booster Station Upgrade	\$395,567			
D-21	NW 51st Ave - Heron Dr. to NW 281st St.		\$38,811		
D-23	Future Street to NW Carty Rd.		\$307,408		
D-25	S. 5th St. - NE 10th Ave. to NE 20th Ave.				\$178,566
D-27	Future Rd. - NE 259th to NE 279th				\$291,517
D-28	Carty Rd. - Hillhurst to I-5			\$561,880	
D-29	Hillhurst Rd. - NW 219th - Carty Rd. Lp.			\$607,243	
D-30	Future Street to New Reservoir			\$137,447	
D-31	Future Street - NW 279th to S. 5th St.			\$219,119	
D-32	High Priority Minor Distribution System Improvements	\$594,431.24			
D-33	Minor Distribution System Improvements				\$891,306
SU-1	Hydrant Replacement Program	\$85,211	\$85,211	\$85,211	\$85,211
SU-2	Water Meter Replacement Program	\$284,036	\$284,036	\$284,036	\$284,036
<b>Yearly Totals</b>		<b>\$12,327,962</b>	<b>\$5,790,632</b>	<b>\$11,947,633</b>	<b>\$1,997,732</b>

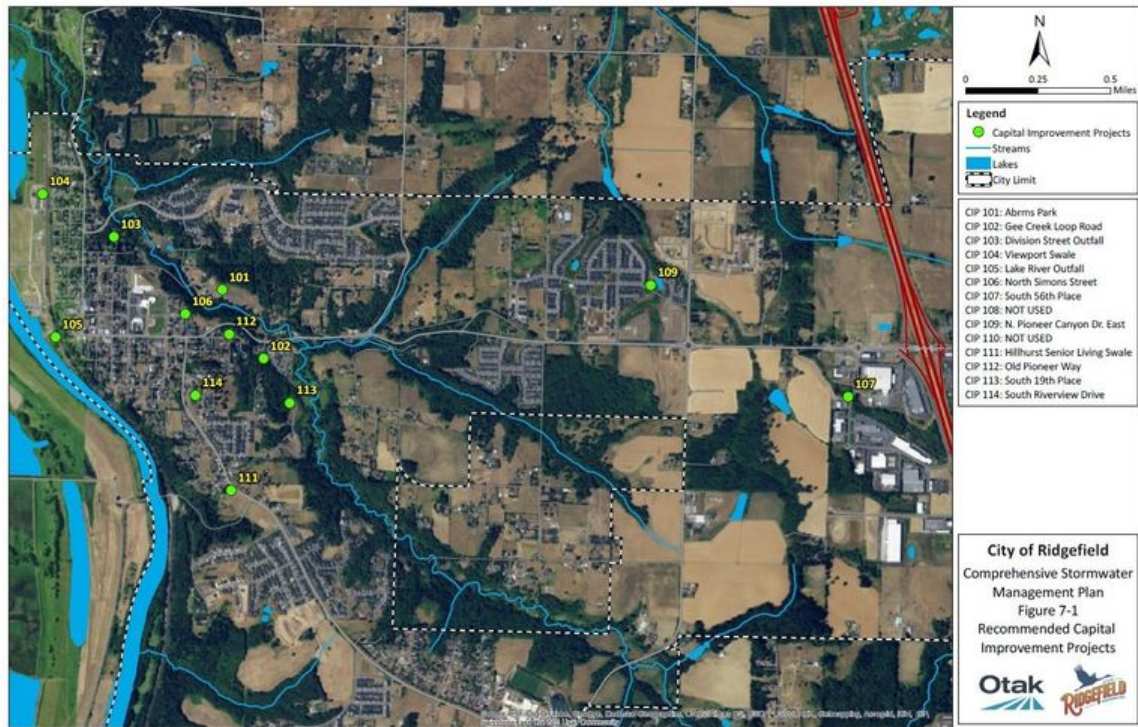
(1) This table is adapted from the 2013 Water System Plan, Tables 8-6 and 8-7, costs are converted to 2015 dollars in accordance with the ENR construction cost indices.



## Storm Water Capital Facility Plan

The City's current Storm Water Management Plan, which includes the Capital Facility Plan, was last updated in 2018. The purpose of this Plan is to characterize the drainage basins, identify existing and potential problems, develop alternative solutions for stormwater quantity and quality control, and recommend a stormwater management program and a plan for financing the recommended maintenance and improvement program.

Project ID	Project Name	Estimated Total Project Cost	Estimated Construction
1	Division Street Outfall - Completed	\$355,000	2018
2	Hillhurst Swale - Completed	\$197,100	2019
3	South 56 <sup>th</sup> Place - Scheduled 2023	\$38,500	2020
4	Old Pioneer Way – Design Complete	\$230,500	2020
5	South Riverview Drive – Design Complete	\$238,340	2023
6	North Pioneer Canyon Drive, East Culvert - Completed	\$60,000	2021
7	Viewpoint Swale – Design Complete	\$166,500	2021
8	North Simons St – Under Construction	\$165,000	2022
9	Gee Creek Loop – Design Complete	\$253,500	2024
10	Lake River Outfall – Design Complete	\$484,325	2025
11	Abrams Park – Design Complete	\$162,000	2027

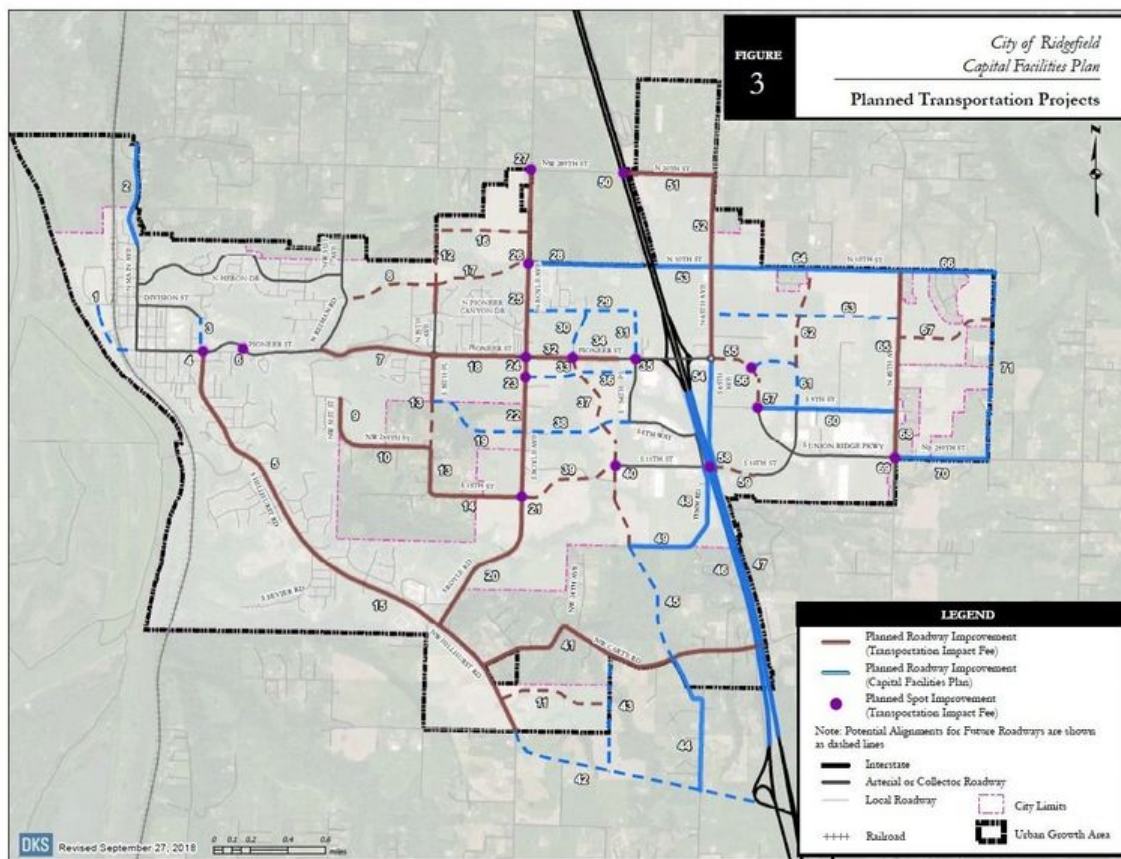


# Transportation Capital Facility Plan

The Transportation Capital Facilities Plan (CFP) is a long-range plan that sets the vision for a community's transportation system for the next 20 years. The 2018 plan prepares Ridgefield for accommodating traffic within its Urban Growth Area (UGA) in the best manner possible through 2040. The Transportation CFP's big picture view allows it to guide the City in developing and maintaining acceptable transportation network performance more efficiently than a piecemeal or unorganized approach.

The Transportation CFP embodies the community's vision for an equitable and efficient transportation system. It outlines strategies and projects that are important for protecting and enhancing mobility in Ridgefield through the next 20 years. The Transportation CFP is a collection of current inventory, forecasts, past and current project ideas, decisions, and standards into a single document. The City, Clark County, private developers, and state or federal agencies all have a role in implementing elements of the Transportation CFP.

By setting priorities for available and anticipated funds in the 20-year planning period, the Transportation CFP provides a foundation for budgeting, grant writing, and requiring public improvements with private development. The plan also identifies and advocates the projects and services that the City would like to implement but cannot reasonably expect to fund.



Project ID	Description	From	To	Estimated cost (2018 dollars)
1	Extend Pioneer Street (SR 501) to Port of Ridgefield as minor arterial (3 lanes)	Division Street	Main Street	\$14,660,000
2	Upgrade Main Avenue to minor arterial (3 lanes)	Depot Street	North UGB	\$450,000
3	Extend Division Street as collector (2 lanes)	Pioneer Street (SR 501)	N Abrams Park Road	\$4,650,000
4	Construct signal at Pioneer Street (SR 501) and Hillhurst Road (9th Avenue)	-	-	\$400,000
5	Widen Hillhurst Road to minor arterial (3 lanes)	Pioneer Street (SR 501)	Sevier Road	\$6,350,000
6	Replace Pioneer Street (SR 501) bridge over Gee Creek	-	-	\$3,130,000
7	Build bridge at Reiman and Pioneer Canyon Dr connection	Pioneer Canyon Dr	Reiman Road	\$2,000,000
8	Build Pioneer Canyon Dr as collector (2 lanes)	32nd Avenue	Reiman Road	\$3,480,000
9	Rebuild S 25th Place as collector (2 lanes)	S 10th Way	S 4th Way	\$1,020,000
10	Rebuild S 10th Way as collector (2 lanes)	S 35th Place	S 25th Place	\$3,610,000
11	Build new east-west collector (2 lanes)	Hillhurst Road	new rural minor collector roadway	\$4,300,000
12	Extend N 35th Avenue as collector (2 lanes)	N Pioneer Canyon Drive	N 14th Street	\$3,300,000
13	Build/Rebuild S 35th Ave as collector (3 lanes)	Pioneer Street (SR 501)	S 15th Street	\$7,420,000
14	Rebuild S 15th Street (2 lanes)	S Royle Road (45th Avenue)	S 35th Avenue	\$4,830,000
15	Upgrade Hillhurst Road to principal arterial (5 lanes)	Sevier Road	UGA/Williams Rd	\$10,000,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
16	Build N 14th Street as a collector (2 lanes)	N 35th Avenue	Royle Road (45th Avenue)	\$8,240,000
17	Build N 10th Street as collector (2 lanes)	Royle Road (45th Avenue)	35th Avenue	\$4,000,000
18	Widen Pioneer Street (SR 501) (4 lanes)	35th Avenue Roundabout	Royle Road (45th Avenue) Roundabout	\$4,140,000
19	Extend S 6th Way as collector (2 lanes)	Royle Road (45th Avenue)	35th Avenue	\$6,500,000
20	Widen S Royle Road to minor arterial (3 lanes)	Hillhurst Road	S 15th Street	\$3,500,000
21	Build a roundabout at Royle Road (45th Avenue) and S 15th Street	-	-	\$2,250,000
22	Widen Royle Road (45th Avenue) to minor arterial (3 lanes)	S 15th Street	Pioneer Street (SR 501)	\$4,200,000
23	Build roundabout at Royle Road (45th Avenue) and new collector south of Pioneer Street (SR 501)	-	-	\$2,250,000
24	Construct 2-lane roundabout at Pioneer Street (SR 501) at Royle Road (45th Avenue)	-	-	\$100,000
25	Widen Royle Road (45th Avenue) to minor arterial (3 lanes)	Pioneer Street (SR 501)	N 10th Street	\$3,300,000
26	Build a signal or roundabout at N 10th Street and Royle Road (45th Avenue)	-	-	\$2,250,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
27	Construct signal or roundabout at N 20th Street (NW 289th Street) and N Royle Road (45th Avenue)/NW 31st Avenue	-	-	\$1,030,000
28	Widen N 10th St to industrial/commercial collector (3 lanes)	Royle Road (45th Avenue)	west side of I-5	\$4,000,000
29	Build N 5th Street as industrial/commercial collector (3 lanes)	Royle Road (45th Avenue)	N 56th Place	\$3,700,000
30	Build N 51st Avenue as industrial/commercial collector (3 lanes)	Pioneer Street (SR 501)	N 5th Street	\$2,000,000
31	Build N 56th Avenue as industrial/commercial collector (3 lanes)	Pioneer Street (SR 501)	N 5th Street	\$1,590,000
32	Widen Pioneer Street (SR 501) (4 lanes)	Royle Road (45th Avenue) Roundabout	51st Avenue	\$2,570,000
33	Construct 2-lane roundabout at Pioneer Street (SR 501) at 51st Avenue	-	-	\$1,490,000
34	Widen Pioneer Street (SR 501) (4 lanes)	51st Avenue	56th Avenue	\$2,570,000
35	Build second northbound lane (right turn lane) at Pioneer Street (SR 501) and 56th Ave roundabout	-	-	\$800,000
36	Build new east-west collector roadway south of Pioneer Street (SR 501) (2 lanes)	Royle Road (45th Avenue)	56th Avenue	\$4,300,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
37	Build S 51st Avenue as minor arterial (3 lanes)	Pioneer Street (SR 501)	S 20th Way	\$5,150,000
38	Extend S 6th Way as industrial/commercial collector (3 lanes)	S 56th Place	Royle Road (45th Avenue)	\$5,250,000
39	Build S 15th St as a minor arterial (3 lanes)	S Royle Road (45th Avenue)	S 11th Street	\$4,570,000
40	Construct roundabout at S 11th Street and S 51st Avenue extension	-	-	\$1,030,000
41	Upgrade Carty Road to minor arterial (3 lanes)	Hillhurst Road	I-5	\$15,270,000
42	Extend NW 219th Street as rural major collector outside UGA (2 lanes)	I-5	NW 31st Avenue/Hillhurst Road	\$18,820,000
43	Build new north-south rural minor collector roadway outside UGA (2 lanes)	NW Carty Road	NW 219th Street	\$3,500,000
44	Upgrade Ecklund Road/NW 11th Ave to rural minor collector outside UGA (2 lanes)	NW Carty Road	NW 219th Street	\$4,000,000
45	Build S 51st Avenue as minor arterial (3 lanes)	S 20th Way	NW Carty Road	\$4,000,000
46	Construct SB auxiliary lane along I-5	Pioneer Street (SR 501)	219th Street	\$9,260,000
47	Construct NB auxiliary lane along I-5	219th Street	Pioneer Street (SR 501)	\$10,120,000
48	Widen Timm Road to industrial/commercial collector (3 lanes)	S 11th Street	S 20th Way	\$2,330,000
49	Widen S 20th Way to industrial/commercial collector (3 lanes)	Timm Road	S 51st Avenue	\$2,980,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
50	Build N 20th Street (NW 289th Street) overcrossing over I-5	-	-	\$12,180,000
51	Widen N 20th Street (NW 289th Street) to minor arterial (3 lanes)	I-5	N 65th Avenue (NW 11th Avenue)	\$2,860,000
52	Widen N 65th Avenue (NW 11th Avenue) to minor arterial (3 lanes)	Pioneer Street (SR 501)	N 20th Street (NW 289th Street)	\$3,130,000
53	Widen N 10th Street to collector (2 lanes)	east side of I-5	N 65th Avenue	\$1,460,000
54	Widen S 65th Avenue (NW 11th Avenue) to collector (2 lanes)	Pioneer Street (SR 501)	S 10th Street	\$2,350,000
55	Extend Pioneer Street (SR 501) to Union Ridge Parkway (4 lanes)	65th Avenue Roundabout	S 5th Street	\$9,000,000
56	Build a signal or roundabout at Union Ridge Parkway extension and 74th Place extension	-	-	\$2,500,000
57	Build a signal or roundabout at Union Ridge Parkway and S 5th Street	-	-	\$2,500,000
58	Build S 11th Street overcrossing over I-5 (3 lanes)	Timm Road	Dolan Road	\$17,150,000
59	Extend S 10th Street as minor arterial (3 lanes)	S 10th Street	I-5 overpass	\$2,290,000
60	Widen S 5th Street to collector (2 lanes)	Union Ridge Parkway	N 85th Avenue	\$3,080,000
61	Build new industrial/commercial collector (3 lanes)	Union Ridge Parkway	S 5th Street	\$7,820,000

Project ID	Description	From	To	Estimated cost (2018 dollars)
62	Build new north-south collector roadway (2 lanes)	N 10th Street	new collector extending 74th Place	\$4,000,000
63	Build new east-west industrial/commercial collector (3 lanes)	N 65th Avenue	N 85th Avenue	\$7,820,000
64	Upgrade N 10th Street to collector (2 lanes)	N 65th Avenue	N 85th Avenue	\$4,930,000
65	Widen 85th Avenue to minor arterial (3 lanes)	S 5th Street	NE 279th Street	\$4,230,000
66	Upgrade N 10th Street to collector (2 lanes)	N 85th Avenue	105th Ave (NE 20th Avenue)	\$4,700,000
67	Build new east-west collector roadway (2 lanes)	N 85th Avenue	new local roadway	\$4,100,000
68	Widen S 85th Avenue to minor arterial (3 lanes)	NE 259th Street	S 5th Street	\$1,090,000
69	Build a signal or roundabout at Union Ridge Parkway and 85th Avenue	-	-	\$2,500,000
70	Upgrade NE 259th Street to collector (2 lanes)	N 85th Avenue	105th Avenue (NE 20th Ave)	\$4,700,000
71	Build 105th Ave (NE 20th Avenue) as collector (2 lanes)	N 10th Street	NE 259th Street	\$7,050,000
72	Widen Pioneer Street (SR 501) (3 lanes)	Reiman Road	35th Avenue Roundabout	\$6,550,000

# Parks and Trails Capital Facility Plan

The City's Parks and Recreation Capital Facilities Plan was last updated in 2020. The plan summarizes the plans for the city's existing parks, which include 29 sites and almost 230 acres of public parkland and open space. The city system also includes approximately 6 miles of trails. The plan estimates future demand and includes a 6-year Capital Facilities Plan (CFP) to help the City meet future demand. The CFP includes cost estimates and estimated funding sources.

This Comprehensive Parks and Recreation Plan is a six-year guide and strategic plan for managing and enhancing park and recreation services in Ridgefield. It establishes a path forward to provide high quality, community-driven parks, trails, open spaces, and recreational opportunities. The Plan provides a vision for the City's park and recreation system, proposes updates to City service standards for parks and trails and addresses departmental goals, objectives, and other management considerations toward the continuation of quality recreation opportunities to benefit the residents of Ridgefield.

This plan was developed with the input and direction of Ridgefield residents. The Plan inventories and evaluates existing park and recreation areas, assesses the needs for acquisition, site development and operations and offers specific policies and recommendations to achieve the community's goals.

Ridgefield Parks 6-Year Capital Facilities Plan - Capacity Building Projects

ID#	Park Type	Park Site	Project Description	Activity	Priority	2020	2021	2022	2023	2024	2025	Sum
	Special Facility	Skate Park	Acquisition for future skate park location	A	2		\$450,000					\$450,000
	Special Facility	Waterfront Park	Design & construct park w/ non-motorized boat launch	D	2		\$50,000		\$1,950,000			\$2,000,000
	Community	C	Park Site Acquisition	A	1			\$100,000				\$100,000
	Neighborhood	B	Park Site Acquisition	A	2		\$100,000					\$100,000
	Neighborhood	G	Park Site Acquisition	A	3					\$800,000		\$800,000
	Neighborhood	F	Park Site Acquisition	A	2		\$200,000					\$200,000
	Trail	Gee Creek Trail	Abrams to Heron Drive	D	1	\$100,000						\$100,000
	Trail	Gee Creek Trail	Heron Drive to Refuge - secure access	A	1		\$850,000					\$850,000
	Trail	Gee Creek Trail	Abrams to RHS - secure access	A	2			\$150,000				\$150,000
	Trail	Gee Creek Trail	Abrams to Osprey Point - design & construction	D	3						\$350,000	\$350,000
	Trail	Flume Creek Trail	Trail extension to Flume Creek	D	1	\$100,000			\$400,000			\$500,000
	Trail	Smythe Road Trail	Trail along Smythe Road	D	1	\$100,000		\$100,000				\$600,000
	Community	Abrams Park	Implement master plan improvements	D	1					\$650,000		\$650,000
	Community	C	Park Site Development	D	2				\$500,000	\$500,000	\$500,000	\$1,500,000
	Community	Horns Corner	Park Site Development	D	1		\$2,000,000					\$2,000,000
	Neighborhood	NP-6	Park development - phase 1	D	1			\$900,000				\$900,000
	Neighborhood	B	Park Site Development	D	2					\$1,020,000		\$1,020,000
	Neighborhood	F	Park Site Development	D	3						\$1,190,000	\$1,190,000
	Pocket	Canyon Ridge #1 Park	Playground ramp	D	1	\$6,000						\$6,000
	Neighborhood	Cedar Creek Park	Playground ramp	D	1	\$6,000						\$6,000
	Pocket	Columbia Hills Park	Playground ramp	D	1	\$6,000						\$6,000
	Pocket	Columbia Hills Open Space	Picnic table on ADA route	D	2				\$8,000			\$8,000
	Pocket	Coyote Crest Park	Shade structure, playground ramp	D	1		\$18,000					\$18,000
	Pocket	Crows Nest Park	Shade structure, playground ramp	D	1		\$18,000					\$18,000
	Pocket	Eagle's View Park	New pathway pavement and picnic platforms	D	2		\$35,000					\$35,000
	Neighborhood	Davis Park	Paved pathway, playground ramp	D	2		\$25,000					\$25,000
	Special Facility	Dog Park	ADA parking and accessible route pavement	D	1	\$9,000						\$9,000
	Pocket	Goldfinch Park	Playground ramp	D	1	\$6,000						\$6,000
	Pocket	Lark Park	Small shelter, accessible route, playground ramp	D	2					\$45,000		\$45,000
	Pocket	Marsh Park	Shade structure, playground ramp	D	2				\$15,000			\$15,000
	Pocket	Osprey Pointe Park	Playground upgrade/enhancement, picnic table, bench, path	D	2			\$50,000				\$50,000
	Pocket	Ridgefield Woods Park	Playground addition and skate spot	D	2					\$65,000		\$65,000
	Neighborhood	Rose Homestead Park	Picnic shelter w/ paved path	D	2				\$60,000			\$60,000
						\$333,000	\$3,946,000	\$2,300,000	\$2,933,000	\$3,080,000	\$2,040,000	\$14,632,000

**NOTES:**

This CFP identifies planning-level cost estimates and does not assume the value of volunteer or other non-City contributions. Detailed costing may be necessary for projects noted.

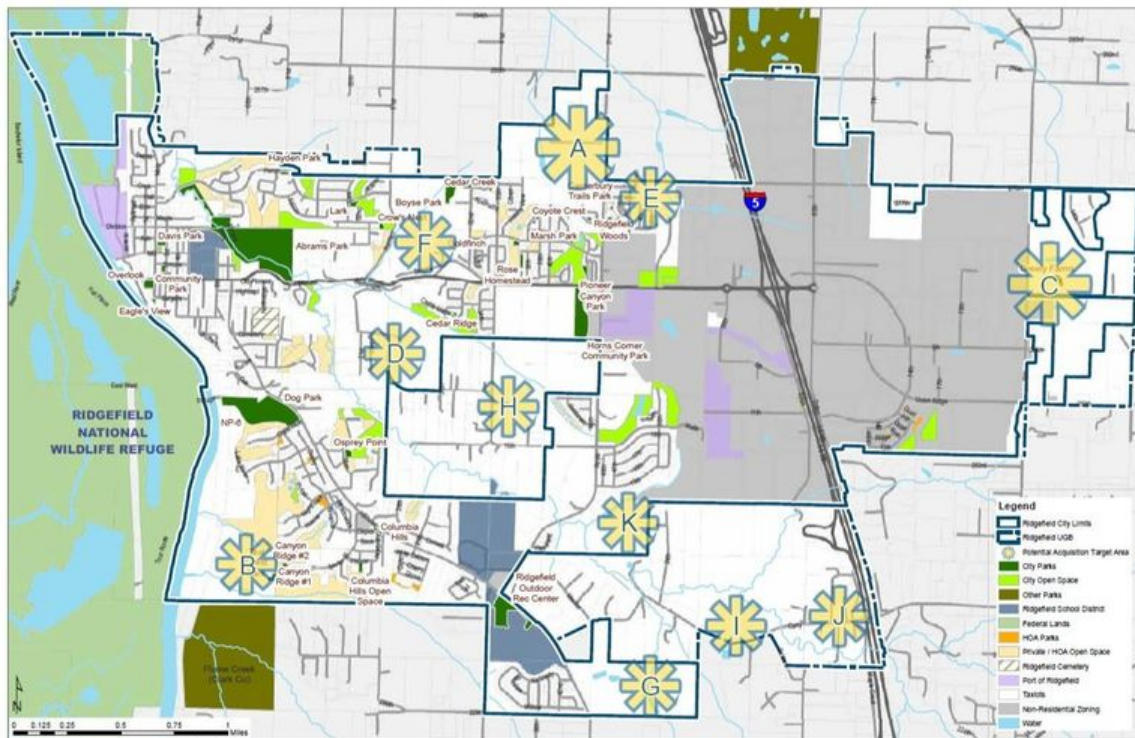
This CFP is not an official budget and intended as a guiding document for City staff in the preparation of departmental budgets.

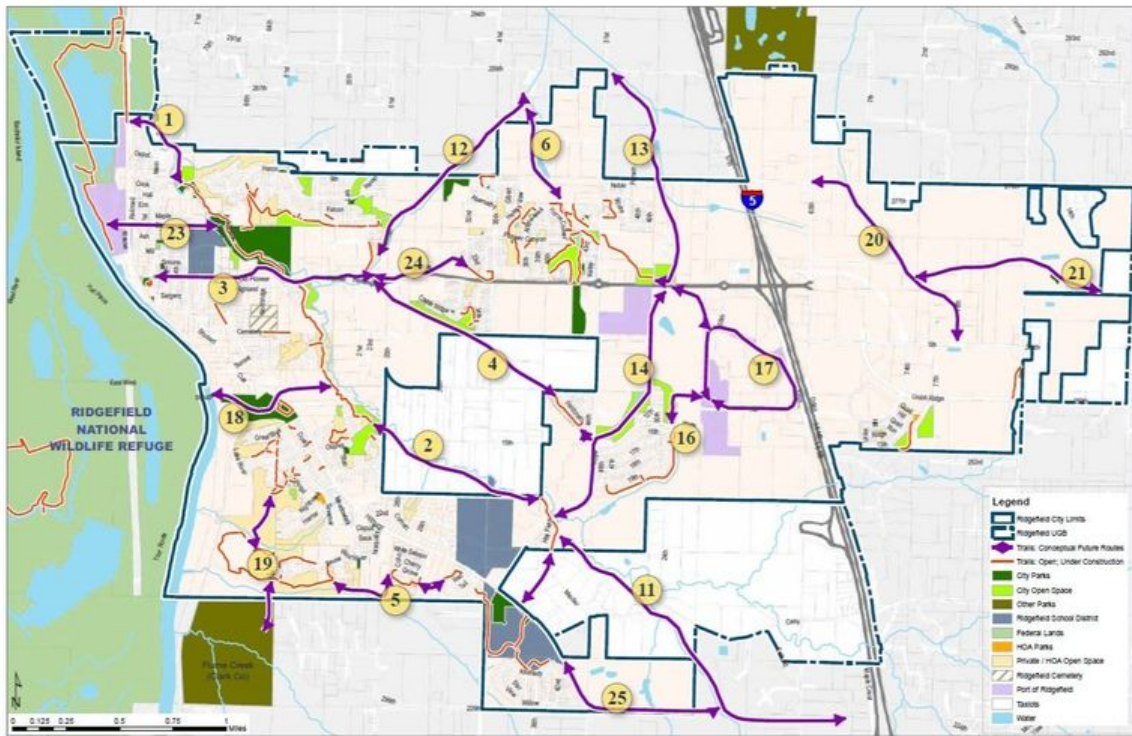
**Code Priority**

1 High Priority  
2 Moderate  
3 Long-term

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

ID#	Park Type	Park Site	Project Description	Activity	Priority	2020	2021	2022	2023	2024	2025	Sum
	Community	Abrams Park	Replace well house	R	1	\$10,000						\$10,000
	Community	Abrams Park	Renovate stage	R	1			\$15,000				\$15,000
	Community	Abrams Park	Paved pathway to wet playground	D	2			\$12,000				\$12,000
	Trail	Commence Center Loop Trail	Design & construct trail loop	D	2				\$12,000			\$12,000
	Pocket	Canyon Ridge #1 Park	Slope replanting, table top refresh/replace	R	1	\$8,000				\$800,000		\$800,000
	Neighborhood	Cedar Creek Park	Shade tree plantings, park id sign	D	1		\$7,000					\$7,000
	Pocket	Cedar Ridge/Horn Family Park	Shade tree plantings	D	2				\$4,000			\$4,000
	Special Facility	Community Park	Skate Park - replacement of mobile elements	R	1		\$80,000					\$80,000
	Pocket	Crows Nest Park	Shade tree plantings, park id sign	D	2			\$9,000				\$9,000
	Special Facility	Dog Park	Repair slope erosion	R	1	\$4,000						\$4,000
	Pocket	Eagle's View Park	Replace split rail fence	R	1	\$7,000						\$7,000
	Pocket	Goldilocks Park	Shade tree plantings	D	2			\$4,000				\$4,000
	Pocket	Lark Park	Shade tree plantings	D	2			\$4,000				\$4,000
	Pocket	Marsh Park	Shade tree plantings, park id sign	D	2			\$7,000				\$7,000
	Special Facility	Overlook Park	Add park id sign	D	1	\$6,000						\$6,000
	Pocket	Ridgefield Woods Park	Shade tree & native plantings	D	2			\$8,000				\$8,000
	Neighborhood	Rose Homestead Park	Shade tree plantings	D	2			\$6,000				\$6,000
	Varies	ADA Compliance Upgrades	Handicapped signs, barrier removal, site furnishings, etc.	R	1	\$11,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$63,500
	Varies	Minor Repairs & renovations	Systemwide	R	1	\$12,000	\$11,000	\$10,000	\$10,000	\$10,000	\$10,000	\$63,000
						\$42,500	\$104,000	\$79,000	\$52,000	\$820,000	\$20,000	\$1,117,500





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# APPENDIX

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# **CAPITAL EXPENDITURES REQUESTS**

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## Boyse Park - Planning/Design/Construction

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### Overview

Request Owner	Kirk Johnson
Est. Start Date	10/01/2022
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

### Description

Expense related to the planning and design of phase 1 park improvements. Contractor expense for phase 1 construction of park improvements.

---

### 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.

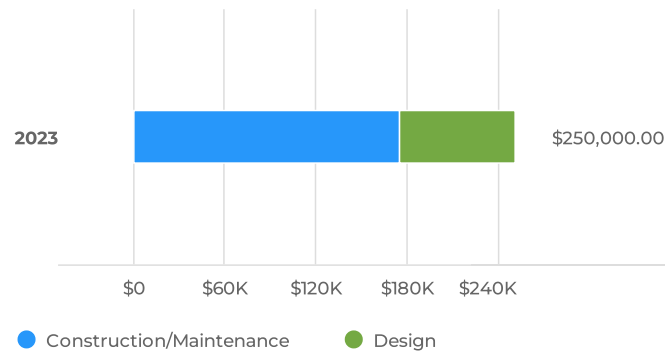
## Capital Cost

FY2023 Budget  
**\$250,000**

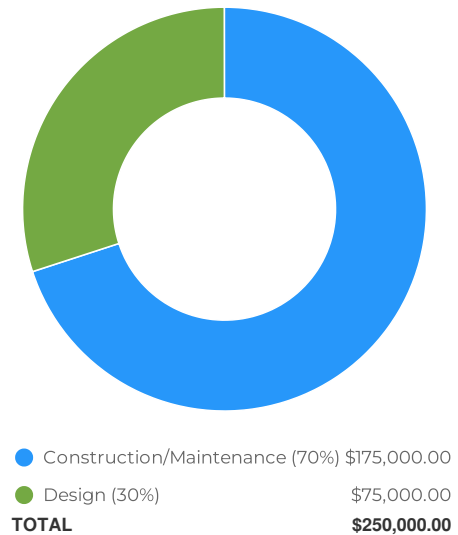
Total Budget (all years)  
**\$250K**

Project Total  
**\$250K**

Capital Cost by Year



Capital Cost for Budgeted Years



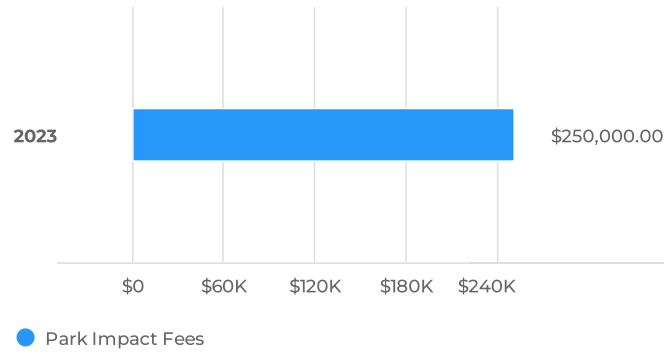
### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$75,000	\$75,000
Construction/Maintenance	\$175,000	\$175,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

## Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$250,000</b>	<b>\$250K</b>	<b>\$250K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

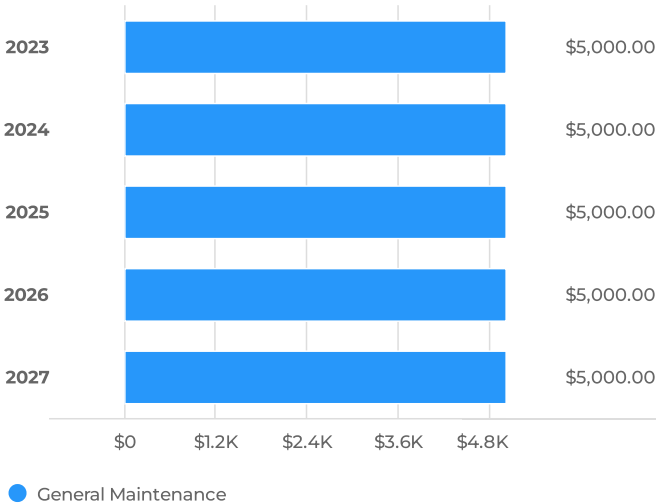
Operational Costs

FY2023 Budget  
**\$5,000**

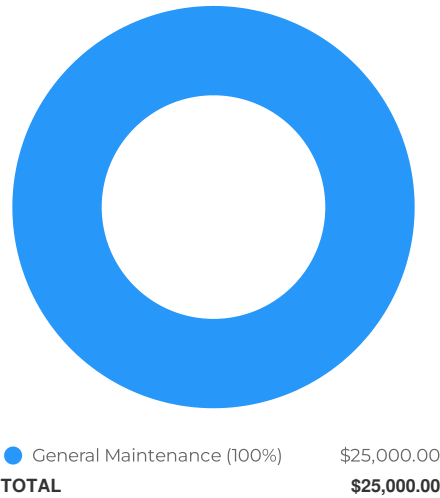
Total Budget (all years)  
**\$25K**

Project Total  
**\$25K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown						
Operational Costs	FY2023	FY2024	FY2025	FY2026	FY2027	Total
General Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

# Boyse Park Land Purchase

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	03/01/2023
Est. Completion Date	04/30/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

3rd of 4 annual payments for the purchase of land for Boyse Park.

---

## Details

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

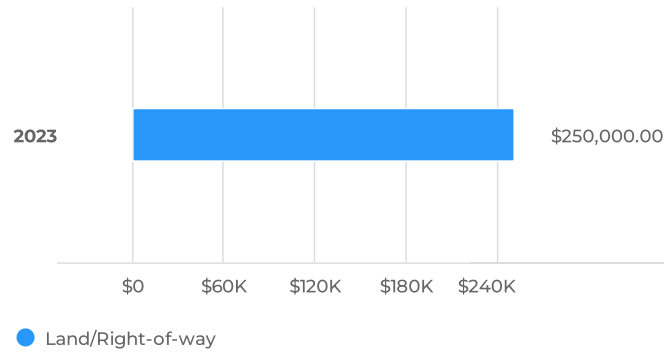
## Benefit to Community

The benefit of this park land purchase is a 10 acre park in a section of town without a community park.

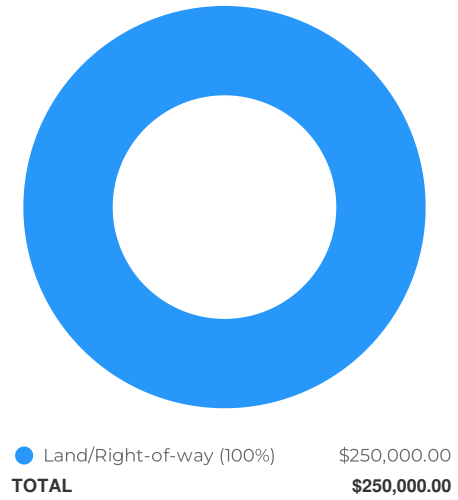
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$250,000</b>	<b>\$250K</b>	<b>\$250K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Land/Right-of-way	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

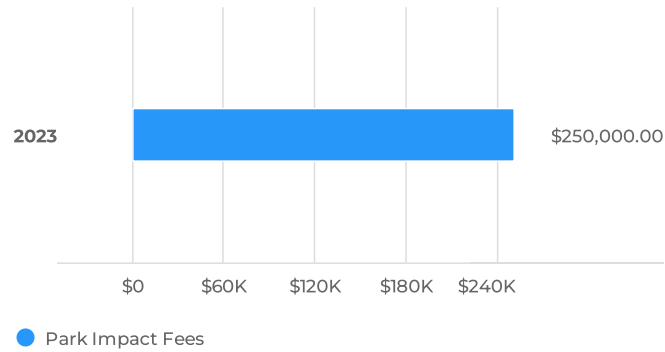
## Funding Sources

FY2023 Budget  
**\$250,000**

Total Budget (all years)  
**\$250K**

Project Total  
**\$250K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$250,000	\$250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>

# Gee Creek Trail North Segment

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	10/01/2022
Est. Completion Date	12/31/2026
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Design and right of way acquisition for the Gee Creek Trail North segment from Heron Drive to Main Ave. The Federal Lands Access Program grant covers 86.5% of the design and construction and the City match is 13.5%. The City match includes 100% of permitting and Right of Way acquisition.

---

## Details

Type of Project	Design
-----------------	--------

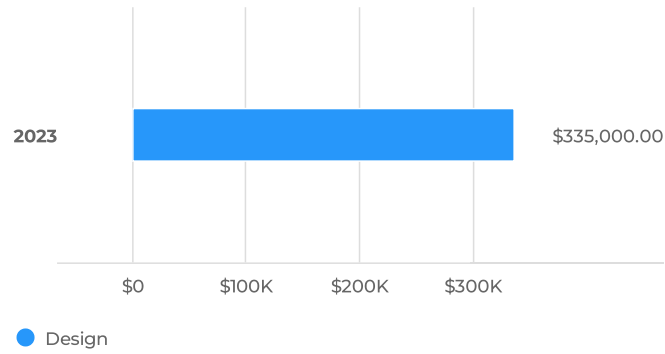
## Benefit to Community

The construction of the Gee Creek trail north segment completes one of the remaining trail connections in the city. The north segment connects the city's downtown core to the Ridgefield Wildlife Refuge and provides safe walking and biking from downtown to the Refuge.

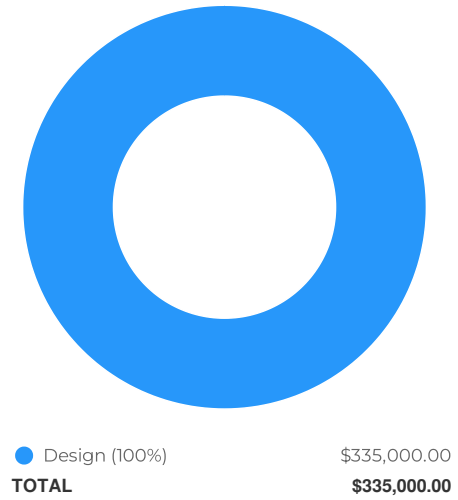
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$335,000</b>	<b>\$335K</b>	<b>\$335K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$335,000	\$335,000
<b>Total</b>	<b>\$335,000</b>	<b>\$335,000</b>

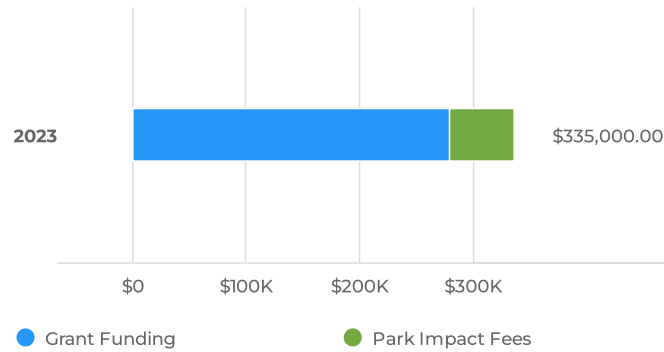
## Funding Sources

FY2023 Budget  
**\$335,000**

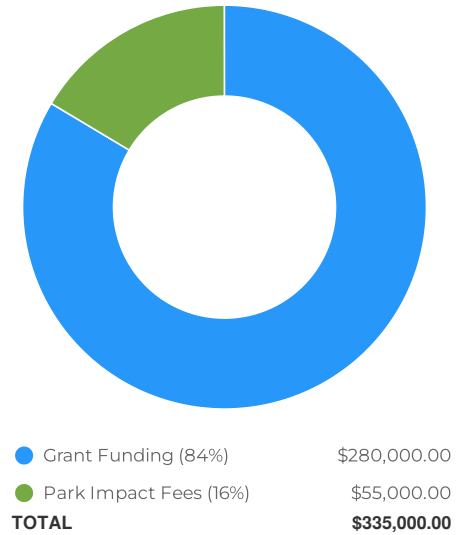
Total Budget (all years)  
**\$335K**

Project Total  
**\$335K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$55,000	\$55,000
Grant Funding	\$280,000	\$280,000
<b>Total</b>	<b>\$335,000</b>	<b>\$335,000</b>

# Horns Corner Park Design and Construction Phase 1

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Funding for remaining contractual commitment for design consultant of \$99,600 and balance for phase 1 construction.

---

## Details

Type of Project	Design
-----------------	--------

## Benefit to Community

Horns Corner Park is located on land donated by a developer in an area where significant multi family housing has been constructed. The parks facility plan identified this area as a location for a community park to serve residents in that area.

## Capital Cost

FY2023 Budget

**\$200,000**

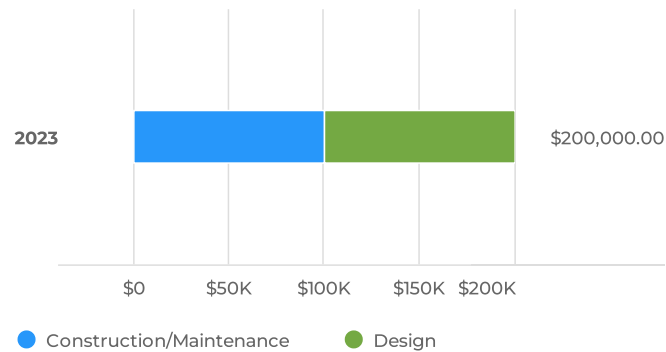
Total Budget (all years)

**\$200K**

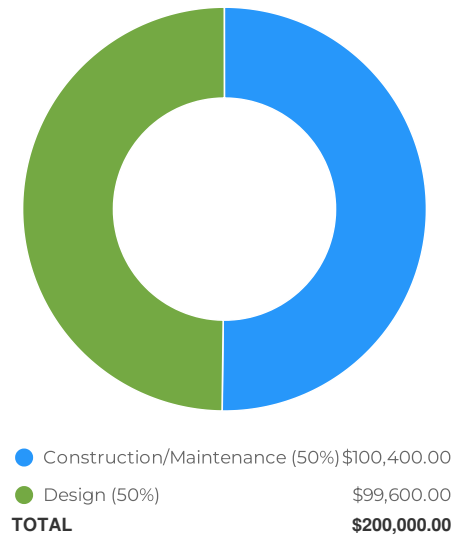
Project Total

**\$200K**

Capital Cost by Year



Capital Cost for Budgeted Years



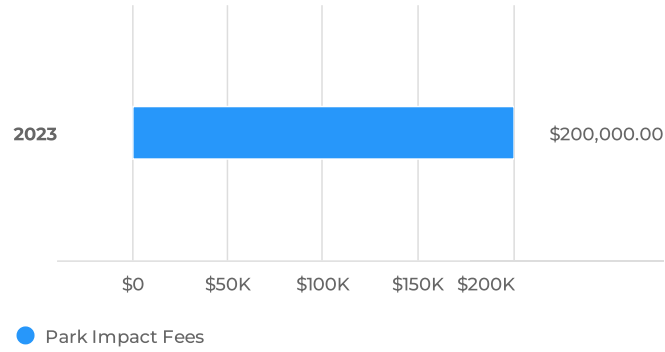
### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$99,600	\$99,600
Construction/Maintenance	\$100,400	\$100,400
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

## Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$200,000</b>	<b>\$200K</b>	<b>\$200K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$200,000	\$200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

# Mayor's Meadow Trail/Bridge Design

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Expense for the remaining consultant contractual commitment to complete the design of the Mayor's Meadow to Reiman road trail and bridge design.

---

## Details

Type of Project	Design
-----------------	--------

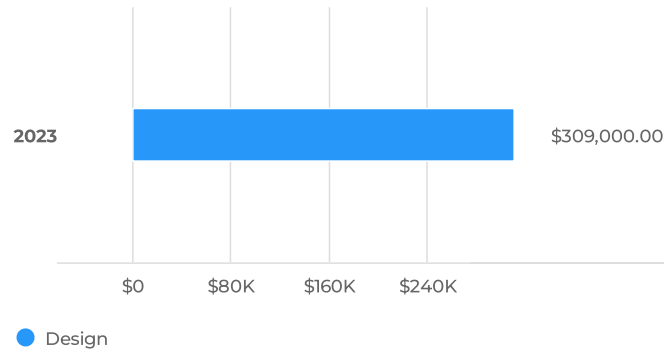
## Benefit to Community

The completion of the trail segment from Mayor's Meadow to Reiman Road would complete another missing segment of the Ridgefield trail network. In the area where the trail is proposed, walkers and bikers need to use a narrow bridge and walk along the road with significant traffic. The completion of this segment would add safety and widen the trail for better access for all.

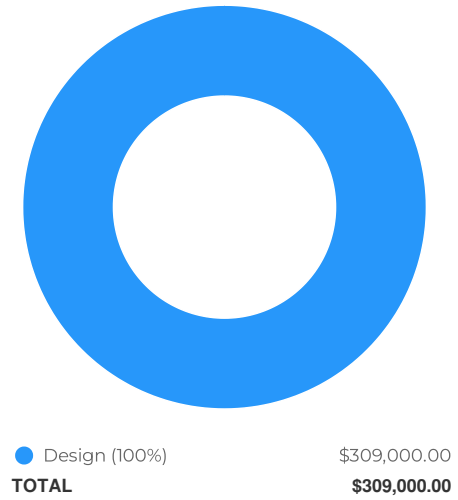
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$309,000</b>	<b>\$309K</b>	<b>\$309K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



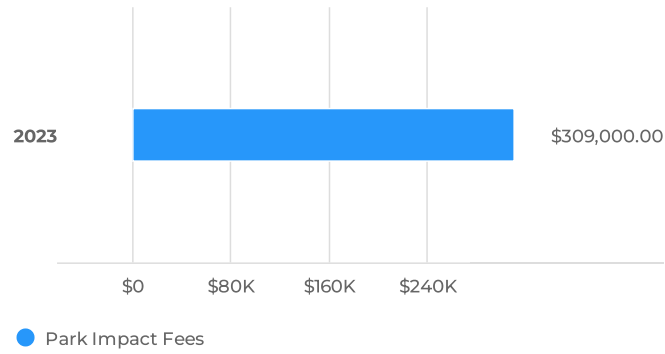
### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$309,000	\$309,000
<b>Total</b>	<b>\$309,000</b>	<b>\$309,000</b>

## Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$309,000</b>	<b>\$309K</b>	<b>\$309K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$309,000	\$309,000
<b>Total</b>	<b>\$309,000</b>	<b>\$309,000</b>

# Onslow Nature Play Area

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	05/01/2022
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Purchase of additional equipment for the Onslow Nature Play Area at Abrams Park. The city received a Clark County Parks Foundation grant for the project.

---

## Details

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

## Benefit to Community

The creation of the play area provides additional activities for kids in the community.

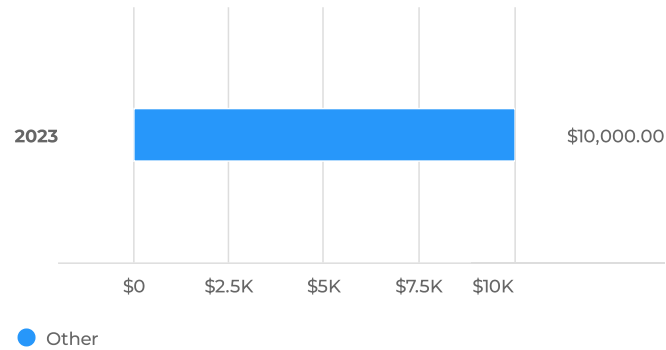
## Capital Cost

FY2023 Budget  
**\$10,000**

Total Budget (all years)  
**\$10K**

Project Total  
**\$10K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Other	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>

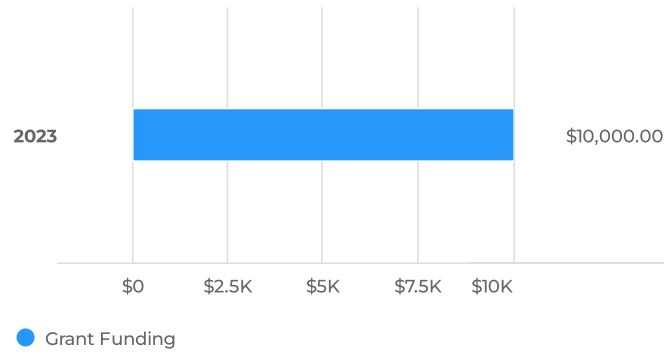
## Funding Sources

FY2023 Budget  
**\$10,000**

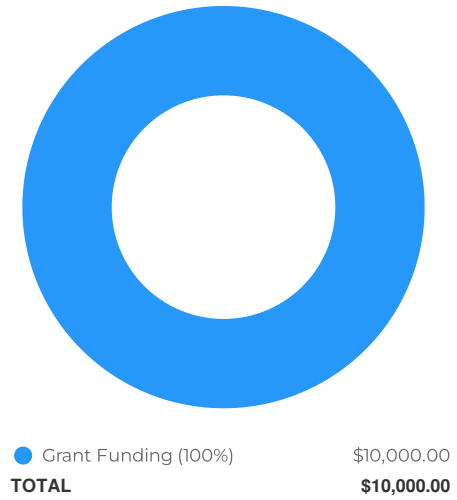
Total Budget (all years)  
**\$10K**

Project Total  
**\$10K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Grant Funding	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>

# Overlook Park Splash Pad Construction

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	12/01/2022
Est. Completion Date	04/30/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Carry forward of contract amount for construction of splash pad located at Overlook Park.

---

## Details

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

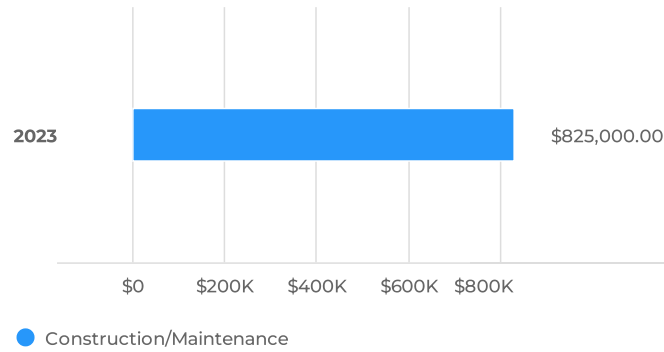
## Benefit to Community

The new splash pad will offer residents a place to gather and let their kids play while enjoying the views of the Ridgefield National Wildlife Refuge. The water feature is located at Overlook Park in the downtown core and will bring residents to the area and provide for local shopping and dining opportunities.

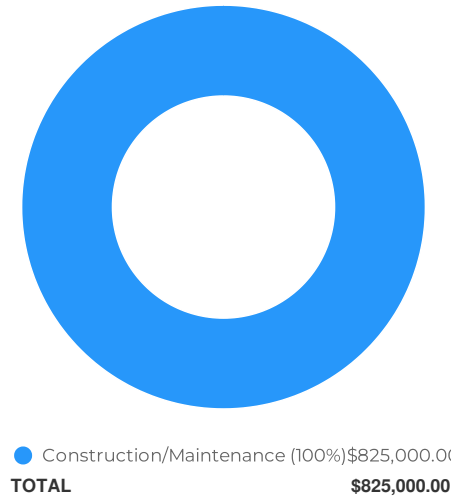
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$825,000</b>	<b>\$825K</b>	<b>\$825K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Construction/Maintenance	\$825,000	\$825,000
<b>Total</b>	<b>\$825,000</b>	<b>\$825,000</b>

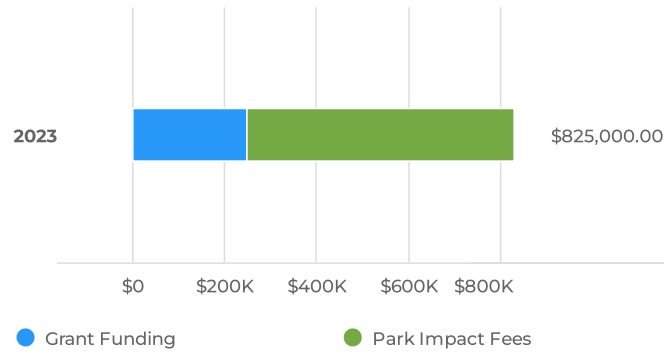
## Funding Sources

FY2023 Budget  
**\$825,000**

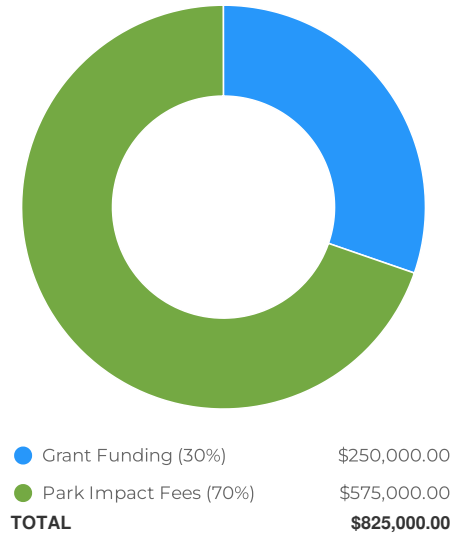
Total Budget (all years)  
**\$825K**

Project Total  
**\$825K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$575,000	\$575,000
Grant Funding	\$250,000	\$250,000
<b>Total</b>	<b>\$825,000</b>	<b>\$825,000</b>

# Refuge Park Design/Construction

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

The Refuge Park project will complete phase 1 design and master planning along with phase 1 construction of park improvements.

---

## Details

Type of Project	Design
-----------------	--------

## Benefit to Community

Refuge Park is located at the entrance to the driving tour of the Ridgefield National Wildlife Refuge. The park includes the city's only dog park. The project will include phase one design and master planning of the park. Construction will include phase 1 park improvements.

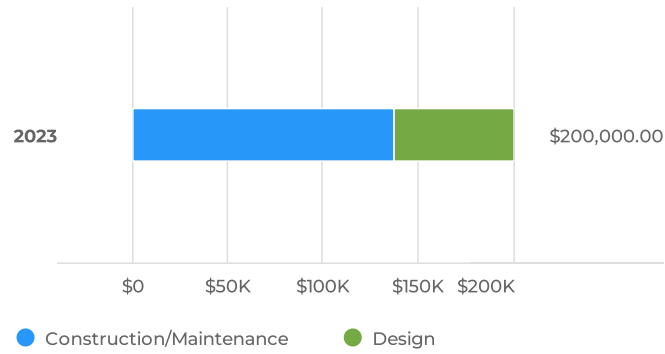
## Capital Cost

FY2023 Budget  
**\$200,000**

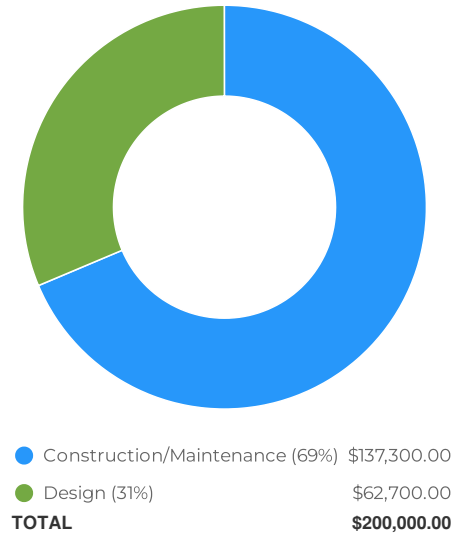
Total Budget (all years)  
**\$200K**

Project Total  
**\$200K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$62,700	\$62,700
Construction/Maintenance	\$137,300	\$137,300
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

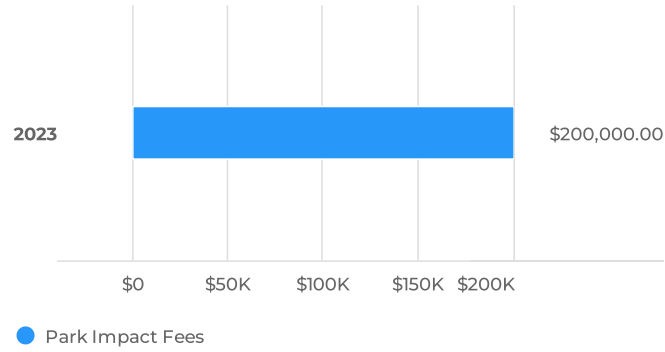
## Funding Sources

FY2023 Budget  
**\$200,000**

Total Budget (all years)  
**\$200K**

Project Total  
**\$200K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$200,000	\$200,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>

# Replace 1997 John Deere Riding Lawn Mower - Facilities

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## Overview

Request Owner	Kirk Johnson
Department	Capital Expenditures
Type	Capital Equipment

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## Description

The replacement of a 1997 John Deere riding lawn mower at the end of its useful life per the Equipment Replacement Model. The mower will be replaced with a "stand on mower" more suited to current department needs. The newer mower will be more efficient and provide flexibility the Facilities Department needs in their Parks and Trails maintenance. In addition, the replacement of this older model mower meets a recent fleet study recommendation to reduce the average age of the current city fleet. The replacement will reduce current maintenance and fuel costs ongoing.

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## Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

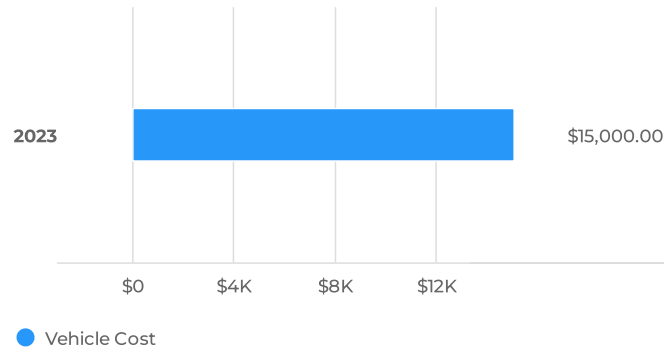
## Capital Cost

FY2023 Budget  
**\$15,000**

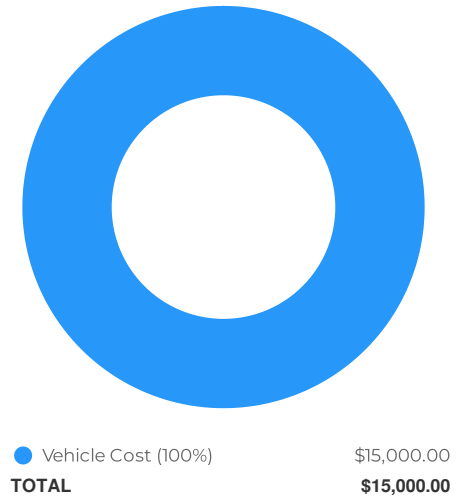
Total Budget (all years)  
**\$15K**

Project Total  
**\$15K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Vehicle Cost	\$15,000	\$15,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>

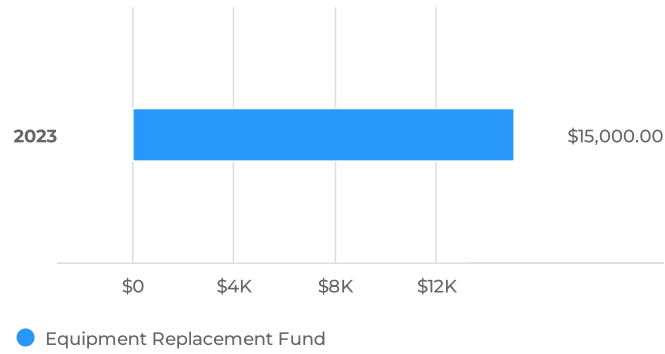
## Funding Sources

FY2023 Budget  
**\$15,000**

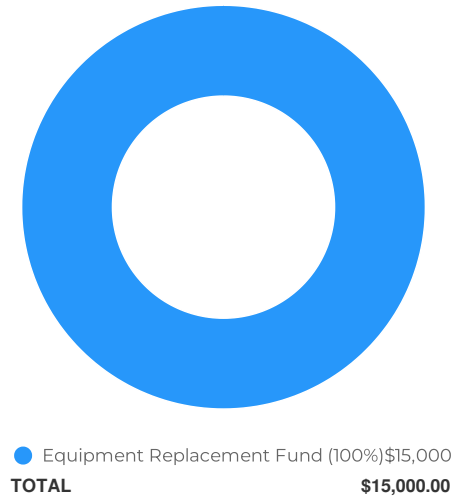
Total Budget (all years)  
**\$15K**

Project Total  
**\$15K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Equipment Replacement Fund	\$15,000	\$15,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>

# Replace 2003 Kubota Mower - Facilities

---

## Overview

Request Owner	Kirk Johnson
Department	Capital Expenditures
Type	Capital Equipment

---

## Description

The replacement of a 2003 Kubota mower for park maintenance past its useful life per the Equipment Replacement Model. The replacement request is for a Ventrac mower and trailer. The Ventrac mower will handle steep slopes in parks that current mowers are not able to manage. The trailer is required to tow the wider deck mower and the City does not currently have a trailer with the capacity to tow a Ventrac. Options considered include outsourcing the work to a landscaping company. Quotes were for approximately \$120,000 annually. In addition, the replacement of this older model mower meets a recent fleet study recommendation to reduce the average age of the current city fleet. The replacement will reduce current maintenance and fuel costs ongoing.

---

## Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

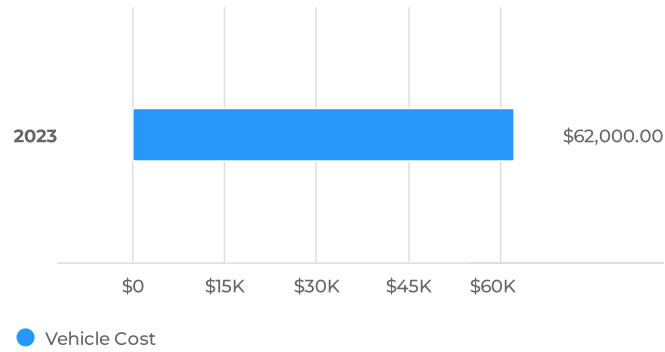
## Capital Cost

FY2023 Budget  
**\$62,000**

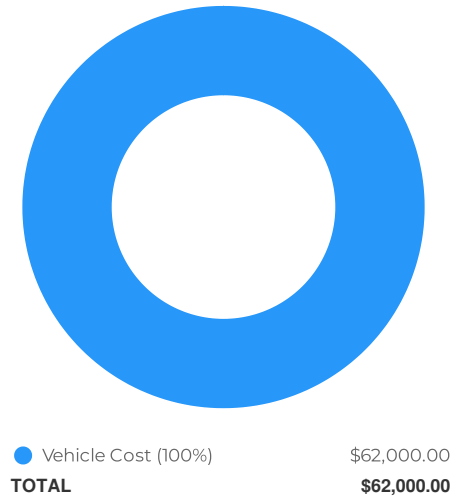
Total Budget (all years)  
**\$62K**

Project Total  
**\$62K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Vehicle Cost	\$62,000	\$62,000
<b>Total</b>	<b>\$62,000</b>	<b>\$62,000</b>

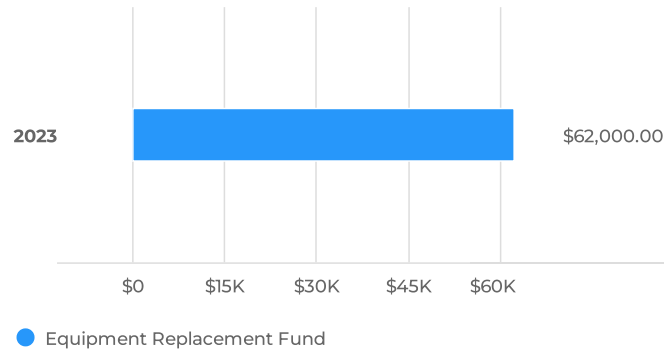
## Funding Sources

FY2023 Budget  
**\$62,000**

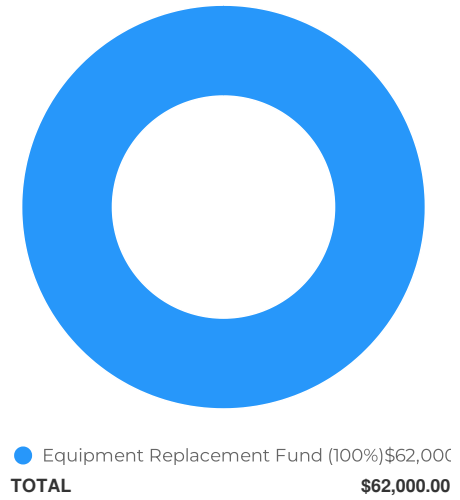
Total Budget (all years)  
**\$62K**

Project Total  
**\$62K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Equipment Replacement Fund	\$62,000	\$62,000
<b>Total</b>	<b>\$62,000</b>	<b>\$62,000</b>

# S Timm Road Trail Connection - Design

---

## Overview

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

---

## Description

Design expense for a trail connection along South Timm Road along the Port of Ridgefield's property to the City Public Works building on S 56th Place. The request is a council initiative from the 2022 council retreat for the 2023 budget.

---

## Details

Type of Project	Design
-----------------	--------

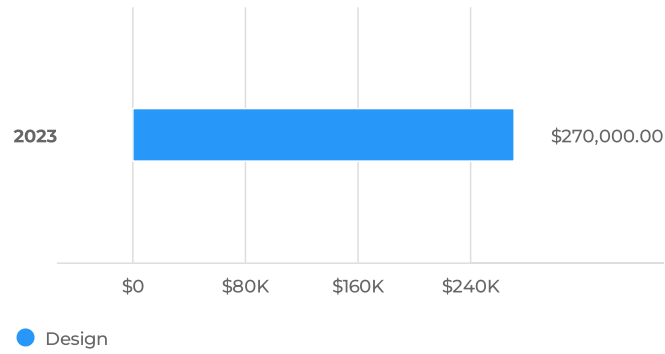
## Benefit to Community

The design and eventual construction would add another segment to the City trail network.

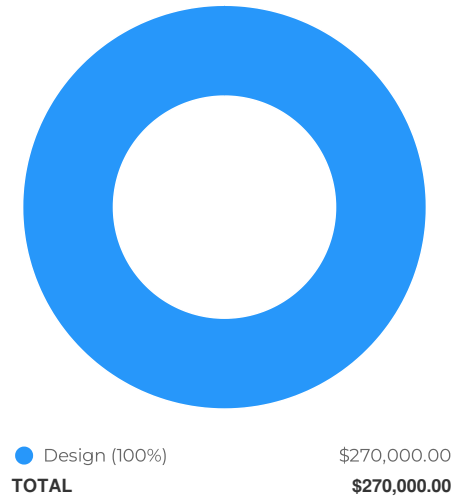
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$270,000</b>	<b>\$270K</b>	<b>\$270K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



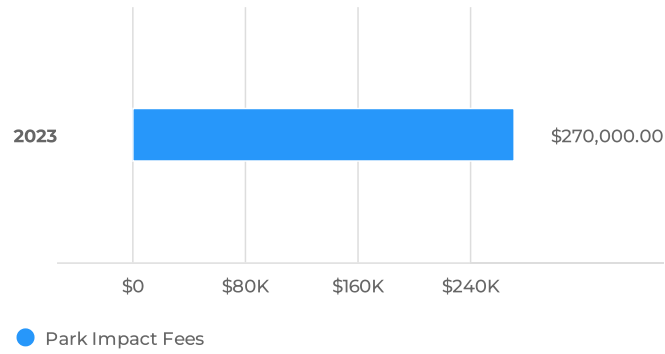
### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$270,000	\$270,000
<b>Total</b>	<b>\$270,000</b>	<b>\$270,000</b>

## Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$270,000</b>	<b>\$270K</b>	<b>\$270K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$270,000	\$270,000
<b>Total</b>	<b>\$270,000</b>	<b>\$270,000</b>

# Skate Park Analysis

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	12/01/2022
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Carry forward the \$75,000 budget approved for 2022. The city has entered an agreement with a consultant to do an alternative analysis for the downtown skate park.

---

## Details

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

## Benefit to Community

The current skate park is located downtown on Simons and 3rd Street. The park has limited features for skate boarding and half court basketball. The analysis will review the future needs for a park and alternative locations if moved from the current location.

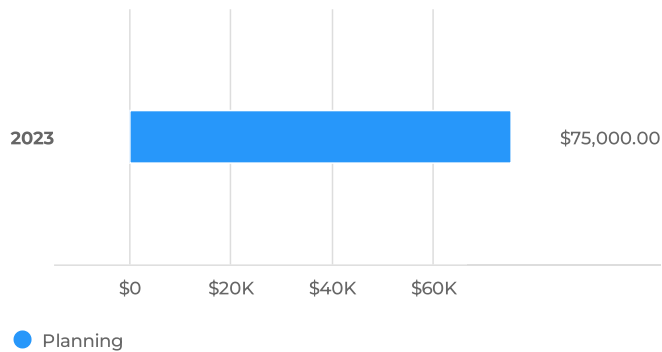
## Capital Cost

FY2023 Budget  
**\$75,000**

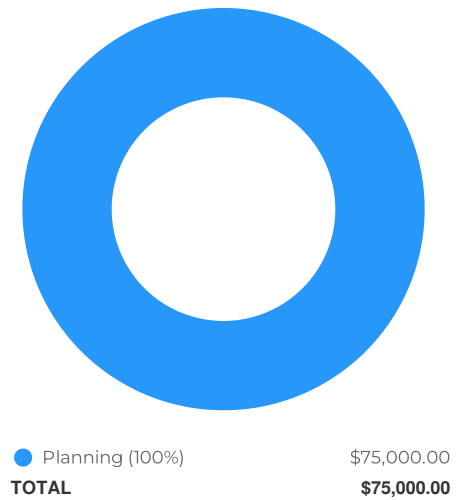
Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Planning	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

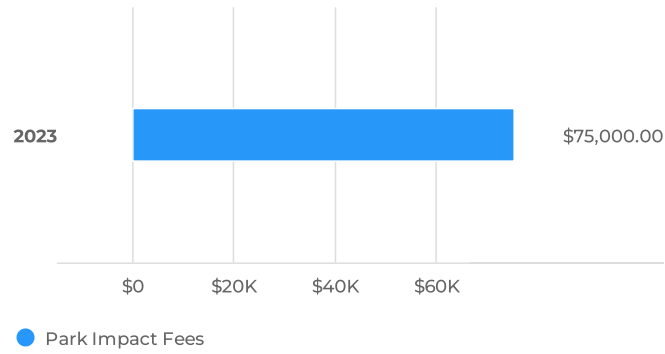
## Funding Sources

FY2023 Budget  
**\$75,000**

Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

# Teal Crest to Taverner Trail Design - 60% Design

---

## Overview

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

---

## Description

Complete design and engineering to 60% plans for a trail connection between the Teal Crest and Taverner subdivisions. This request was a 2022 City Council initiative to be added to the 2023 capital budget.

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## Details

Type of Project	Design
-----------------	--------

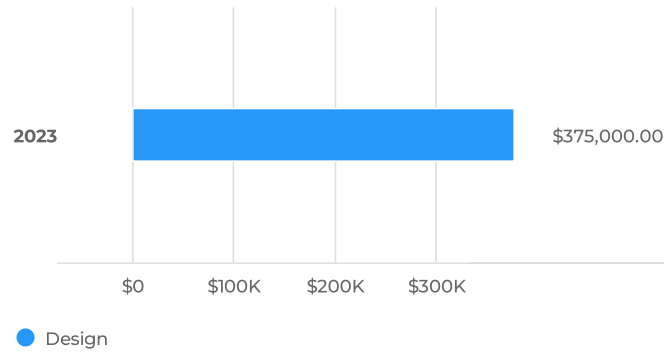
## Benefit to Community

The design and eventual construction addresses another missing connection in the Ridgefield trail system. The trail system, when completed, provides interconnected walking and biking trails throughout the city

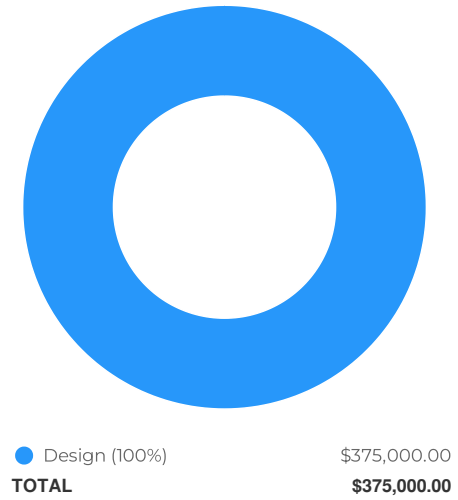
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$375,000</b>	<b>\$375K</b>	<b>\$375K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$375,000	\$375,000
<b>Total</b>	<b>\$375,000</b>	<b>\$375,000</b>

## Funding Sources

FY2023 Budget

**\$375,000**

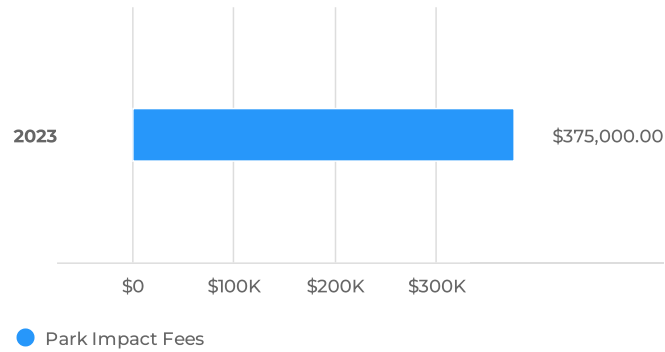
Total Budget (all years)

**\$375K**

Project Total

**\$375K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$375,000	\$375,000
<b>Total</b>	<b>\$375,000</b>	<b>\$375,000</b>

# Waterfront Park Master Planning

---

## Overview

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

---

## Description

Estimated expense to begin master planning for the waterfront park.

---

## Details

Type of Project	Design
-----------------	--------

## Benefit to Community

The Port of Ridgefield is beginning planning discussions for the waterfront area. The master planning for the park will be part of the long term planning for the area.

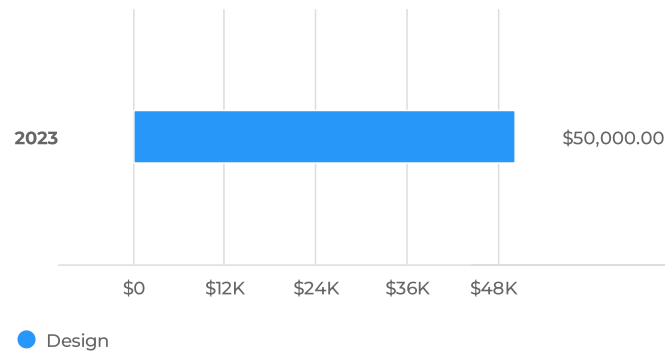
## Capital Cost

FY2023 Budget  
**\$50,000**

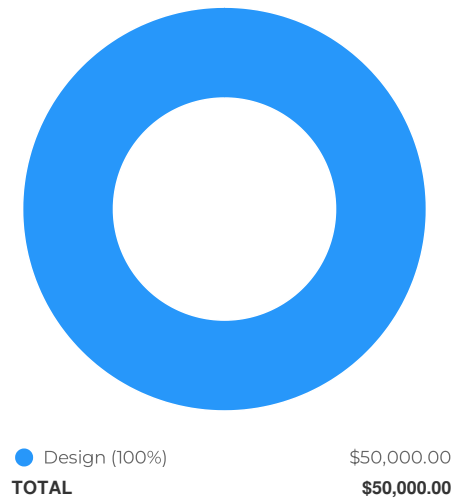
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

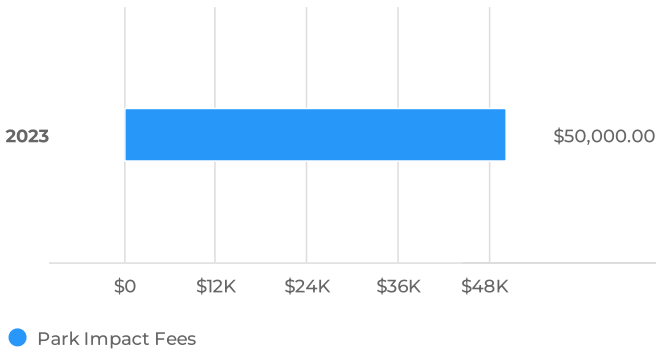
Funding Sources

FY2023 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Park Impact Fees	\$50,000	\$50,000
Total	\$50,000	\$50,000

# YMCA Site Plan and Design

---

## Overview

Request Owner	Kirk Johnson
Est. Start Date	06/01/2021
Est. Completion Date	12/31/2023
Department	Capital Expenditures
Type	Capital Improvement

---

## Description

Expense for the remaining contractual commitment for the consultant to complete site plan, design and permitting of the new Ridgefield YMCA.

---

## Details

Type of Project	Design
-----------------	--------

## Benefit to Community

The YMCA is a partnership project between the city, YMCA and private developers to build a full-service YMCA facility in Ridgefield. The facility will provide additional services to residents not currently available in the Ridgefield community.

## Capital Cost

FY2023 Budget

**\$178,000**

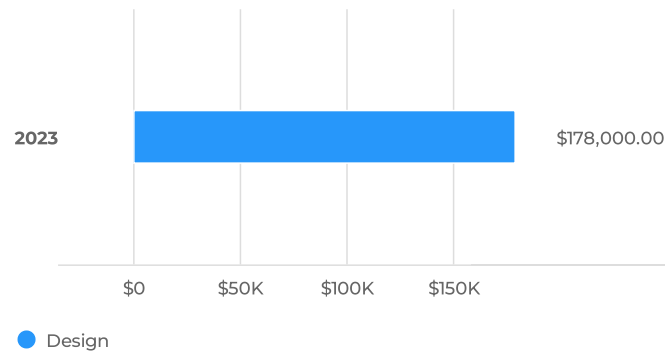
Total Budget (all years)

**\$178K**

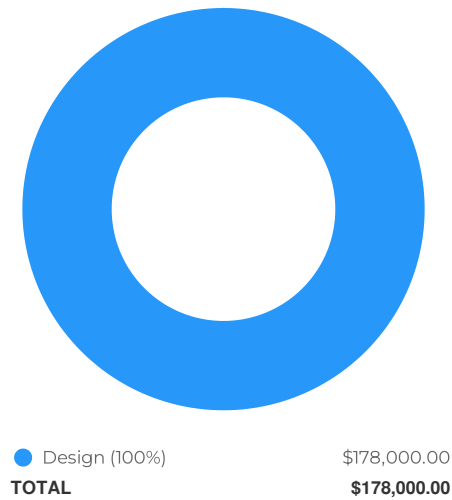
Project Total

**\$178K**

Capital Cost by Year



Capital Cost for Budgeted Years



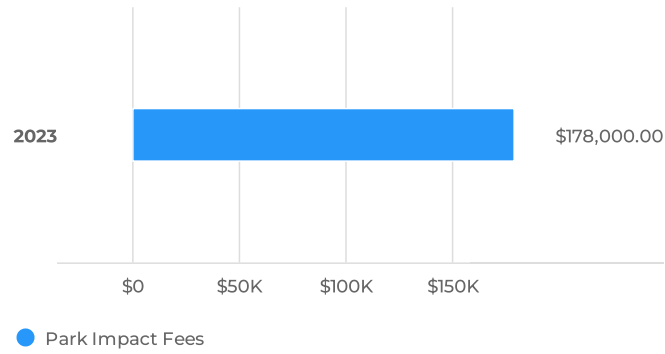
### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$178,000	\$178,000
<b>Total</b>	<b>\$178,000</b>	<b>\$178,000</b>

## Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$178,000</b>	<b>\$178K</b>	<b>\$178K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Park Impact Fees	\$178,000	\$178,000
<b>Total</b>	<b>\$178,000</b>	<b>\$178,000</b>

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# **CAPITAL EXPENDITURE REQUESTS**

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# 6' x 12' Dump Trailer

## Overview

Request Owner	Kirk Johnson
Department	Capital Expenditure
Type	Capital Equipment

## Description

Purchase of 6' x 12' dump trailer for storm water maintenance. Adds efficiency to loading and unloading of debris in trailer by adding dump feature instead of hand loading/unloading.

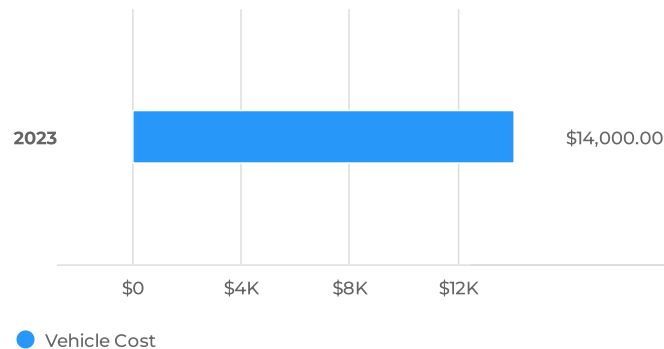
## Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

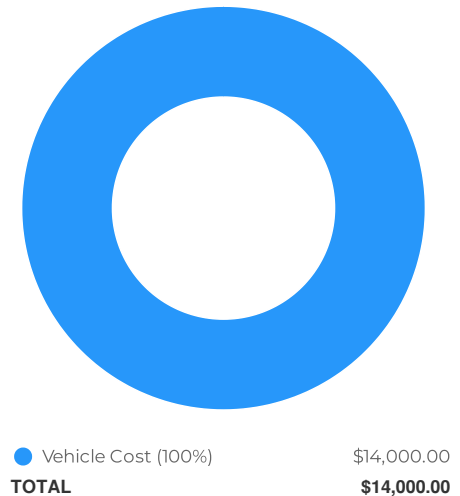
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$14,000</b>	<b>\$14K</b>	<b>\$14K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



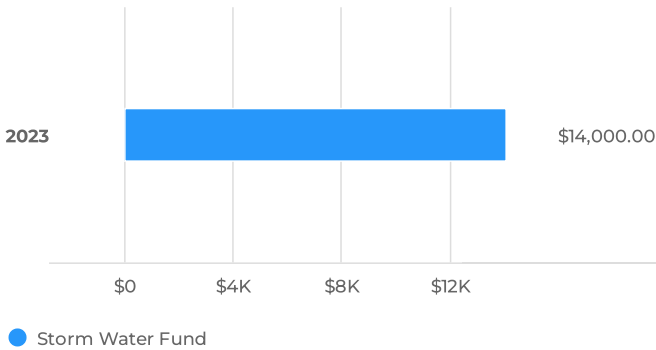
## Capital Cost Breakdown

Capital Cost	FY2023	Total
Vehicle Cost	\$14,000	\$14,000
<b>Total</b>	<b>\$14,000</b>	<b>\$14,000</b>

Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
\$14,000	\$14K	\$14K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Storm Water Fund	\$14,000	\$14,000
Total	\$14,000	\$14,000

# I-5 Junction Subarea Regional Storm Water Facility

## Overview

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

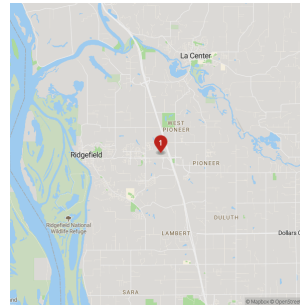
## Description

Complete design and construction of a regional stormwater facility in the NW section of the I-5 junction subarea.

## Details

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

## Location



## Capital Cost

FY2023 Budget

**\$850,000**

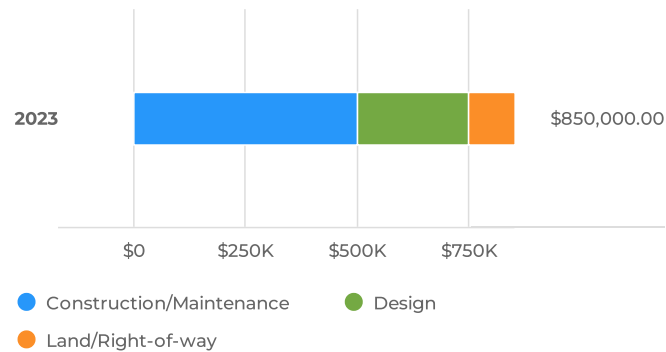
Total Budget (all years)

**\$850K**

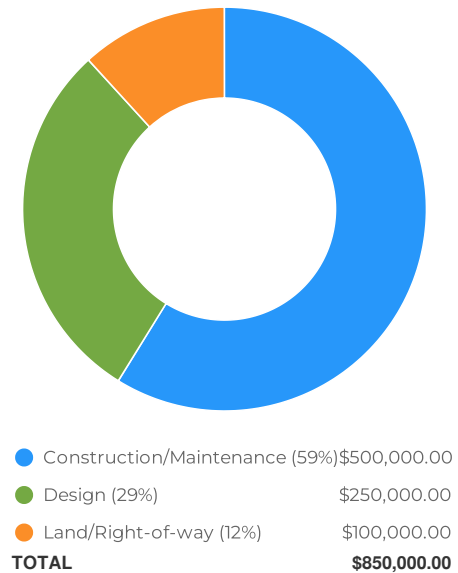
Project Total

**\$850K**

Capital Cost by Year



Capital Cost for Budgeted Years



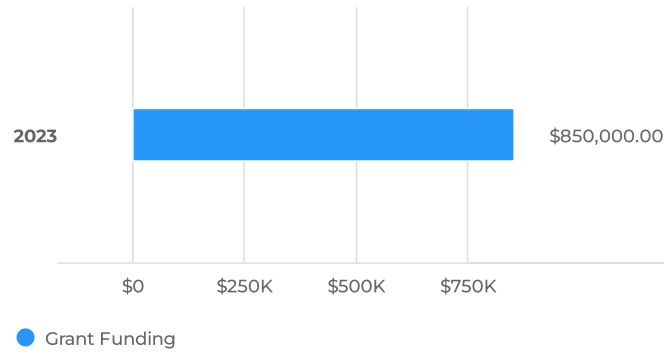
### Capital Cost Breakdown

Capital Cost	FY2023	Total
Design	\$250,000	\$250,000
Land/Right-of-way	\$100,000	\$100,000
Construction/Maintenance	\$500,000	\$500,000
<b>Total</b>	<b>\$850,000</b>	<b>\$850,000</b>

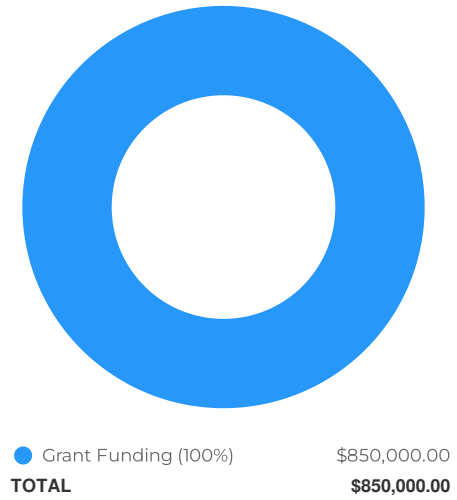
## Funding Sources

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$850,000</b>	<b>\$850K</b>	<b>\$850K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Grant Funding	\$850,000	\$850,000
<b>Total</b>	<b>\$850,000</b>	<b>\$850,000</b>

# New Ford F-150 pickup - Storm Water Department

---

## Overview

Request Owner	Kirk Johnson
Department	Capital Expenditure
Type	Capital Equipment

---

## Description

Request a new Ford F-150 Hybrid or EcoBoost pickup to support a new Storm Water Maintenance position in 2023. The purchase of either a hybrid or EcoBoost model will be determined by the availability of models and department needs. The purchase of a hybrid or EcoBoost pickup by the Storm Water Department helps meet the City Council's goal to transition the fleet to a hybrid/EV fleet and reduce greenhouse gas emissions. In addition, the transition to a green fleet will reduce maintenance and fuel costs for the Public Works Department.

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## Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

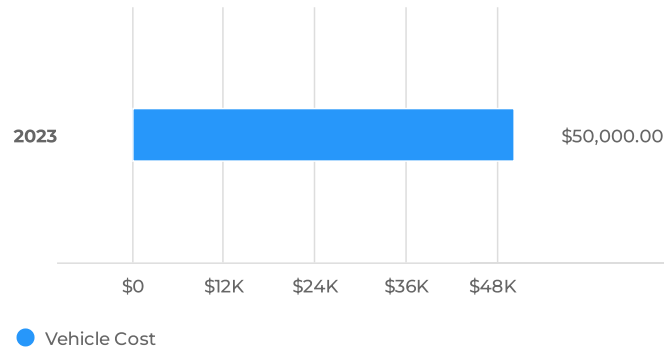
## Capital Cost

FY2023 Budget  
**\$50,000**

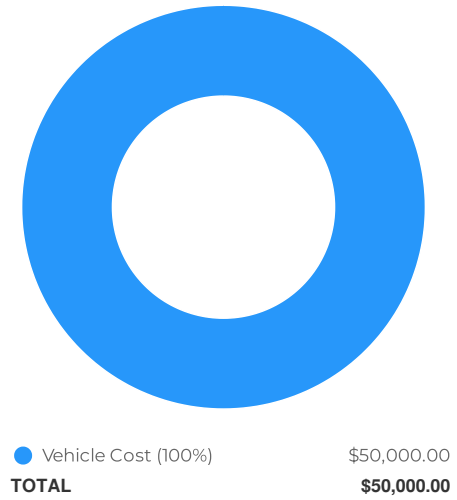
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Vehicle Cost	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

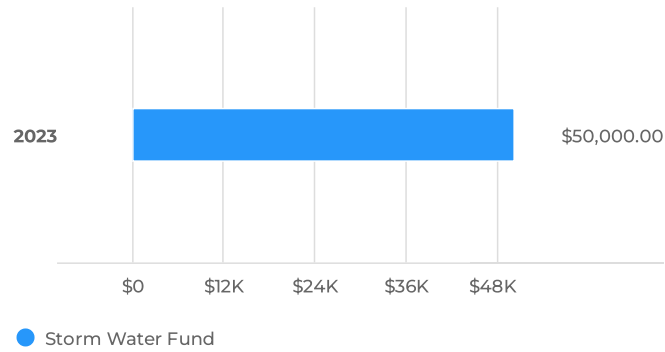
## Funding Sources

FY2023 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
Storm Water Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

# S 56th Place Storm Repair

## Overview

Request Owner	Kirk Johnson
Est. Start Date	01/01/2023
Est. Completion Date	06/30/2023
Department	Capital Expenditure
Type	Capital Improvement

## Description

Construction of storm pipe repair on S 56th Place. Design was completed in 2022. Construction will be completed as part of a joint project with Clark Regional Wastewater District.

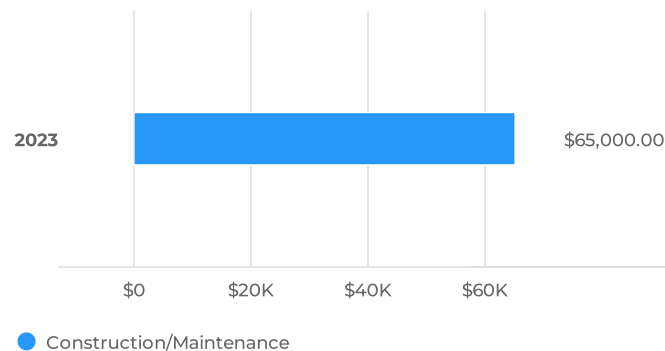
## Details

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

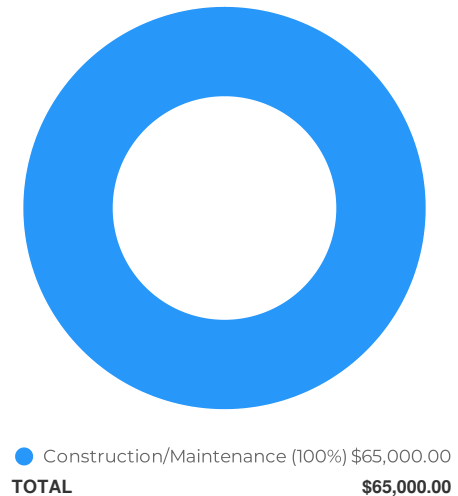
## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$65,000</b>	<b>\$65K</b>	<b>\$65K</b>

### Capital Cost by Year



### Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2023	Total
Construction/Maintenance	\$65,000	\$65,000
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

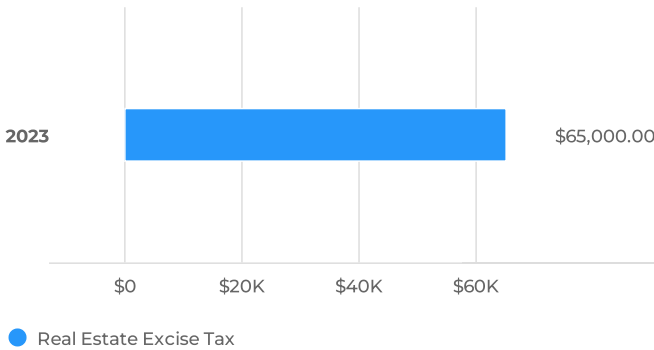
Funding Sources

FY2023 Budget  
\$65,000

Total Budget (all years)  
\$65K

Project Total  
\$65K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Real Estate Excise Tax	\$65,000	\$65,000
Total	\$65,000	\$65,000

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# **CENTRALIZED SERVICES REQUESTS**

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# Parks and Trail Signage

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## Overview

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

---

## Description

Expense for signage on the city trail network. The signs would be modeled after Sunriver Oregon signage. The request is a council initiative from the 2022 council retreat for the 2023 budget.

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## Details

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

## Benefit to Community

The city trail network provides walking and biking opportunities throughout the city. The proposed signage would provide directions for residents and out of town guests to navigate the trail network throughout the city.

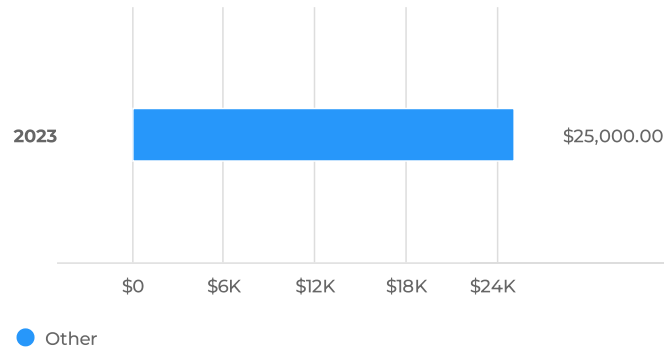
## Capital Cost

FY2023 Budget  
**\$25,000**

Total Budget (all years)  
**\$25K**

Project Total  
**\$25K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Other	\$25,000	\$25,000
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>

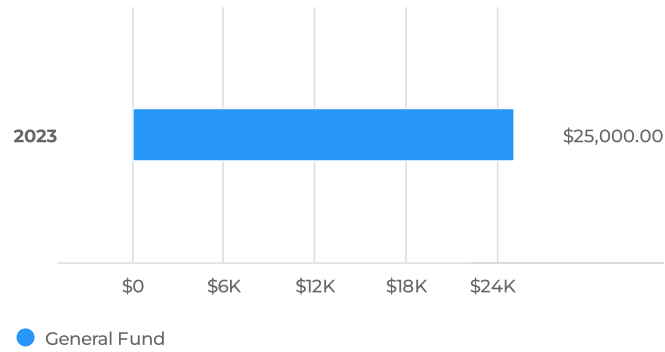
## Funding Sources

FY2023 Budget  
**\$25,000**

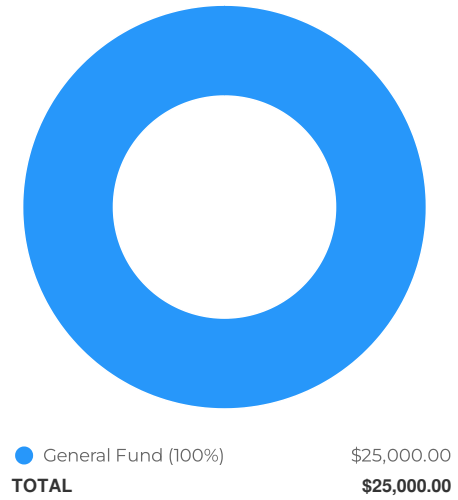
Total Budget (all years)  
**\$25K**

Project Total  
**\$25K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
General Fund	\$25,000	\$25,000
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>

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# TRANSFERS REQUESTS

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# Establish a Utility Assistance Program

## Overview

Request Owner	Kirk Johnson
Department	Transfers
Type	Other

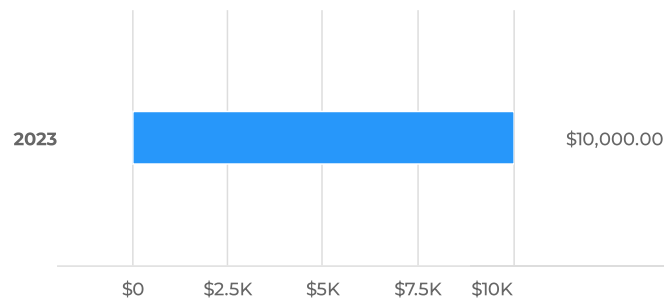
## Description

Establish a utility assistance program on a 2-year trial basis. The assistance program would be established to help low income or disadvantaged residential account holders with past due City of Ridgefield utility accounts for water and storm water service. Initial funding would be from a one-time General Fund transfer of \$10,000. Ongoing funding would come from delinquent fee revenues from past due water and storm water bills. The amount would be 50% of the delinquency fees charged each billing cycle. The program would be modeled after existing programs at other municipal entities and water/sewer districts.

## Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
<b>\$10,000</b>	<b>\$10K</b>	<b>\$10K</b>

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2023	Total
Other	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>

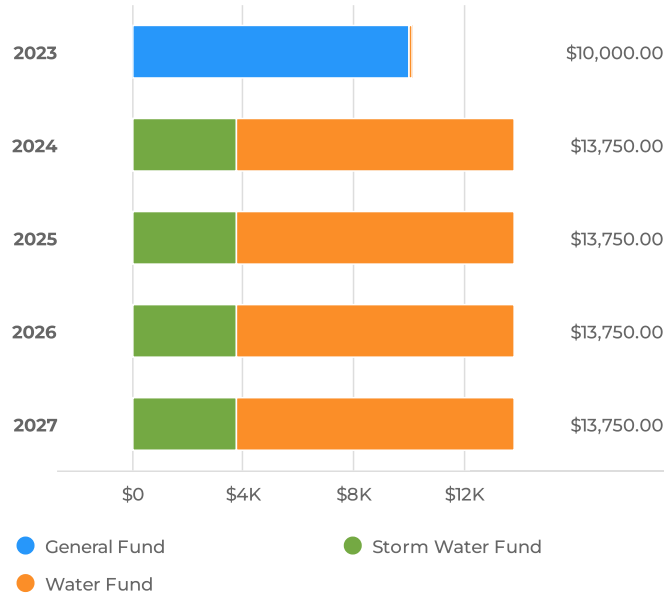
## Funding Sources

FY2023 Budget  
**\$10,000**

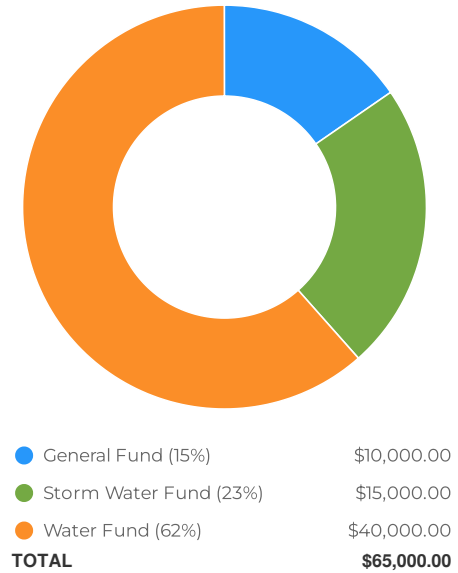
Total Budget (all years)  
**\$65K**

Project Total  
**\$65K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$10,000					\$10,000
Water Fund		\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Storm Water Fund		\$3,750	\$3,750	\$3,750	\$3,750	\$15,000
<b>Total</b>	<b>\$10,000</b>	<b>\$13,750</b>	<b>\$13,750</b>	<b>\$13,750</b>	<b>\$13,750</b>	<b>\$65,000</b>

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# **FINANCIAL, RECRDG AND ELECTION ACTIVITIES REQUESTS**

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# Capital Budget

## Overview

Request Owner	Kirk Johnson
Department	Financial, Recrdg and Election Activities
Type	Other

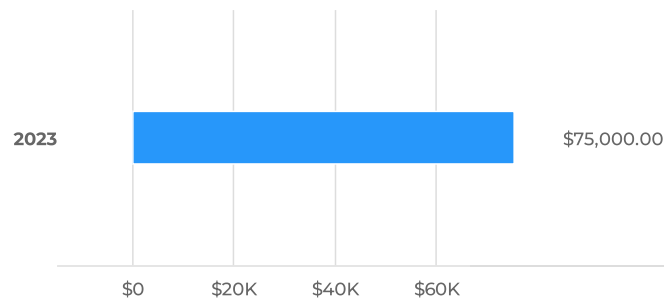
## Description

The City Council approved professional service funding for the 2022 budget to prepare and present a six-year capital budget. The consultant work is not expected to begin until 2023. Staff are requesting the adopted budget amount be carried over to the 2023 budget. The project consists of working with consultants to prepare a capital budget that identifies projects from the capital improvement plans updates cost projections, timing of the project and potential funding sources. The project is expected to add strategic value to the capital improvement program and budget process.

## Capital Cost

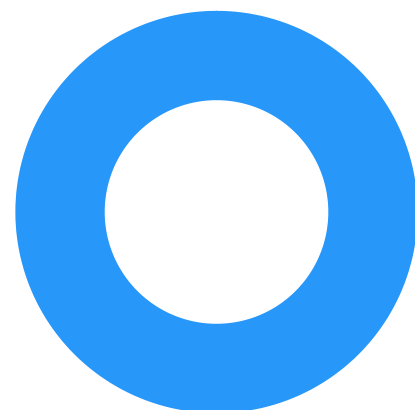
FY2023 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$75K</b>	<b>\$75K</b>

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



● Other (100%)

**TOTAL**

\$75,000.00

**\$75,000.00**

## Capital Cost Breakdown

Capital Cost	FY2023	Total
Other	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

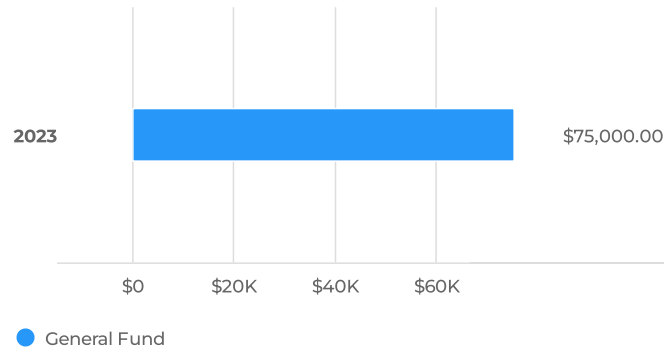
## Funding Sources

FY2023 Budget  
**\$75,000**

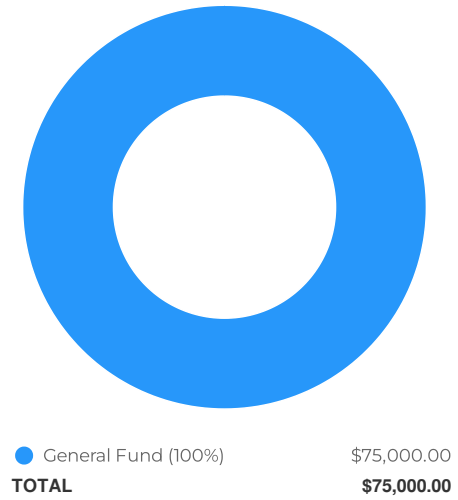
Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2023	Total
General Fund	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

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## **ROADS/STREETS AND OTHER INFR: IMP AND CONSTR REQUESTS**

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# Royle Road Roundabout Construction 15th to 19th

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## Overview

Request Owner	Kirk Johnson
Est. Start Date	12/01/2021
Est. Completion Date	02/28/2023
Department	Roads/Streets and Other Infr: Imp and Constr
Type	Capital Improvement

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## Description

Carry forward the remaining construction budget for completion of roundabout and road construction from 15th to 19th along Royle Road.

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## Details

Type of Project	New Road
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### Benefit to Community

The construction project is one of three remaining sections of South Royle Road South to be improved. The project includes a roundabout at 15th Street, storm water, and multi modal improvements on one of the main arterial roadways in the city. The road provides access from Pioneer Street to the Ridgefield High School, View Ridge Intermediate School and the Ridgefield outdoor Recreation Complex.

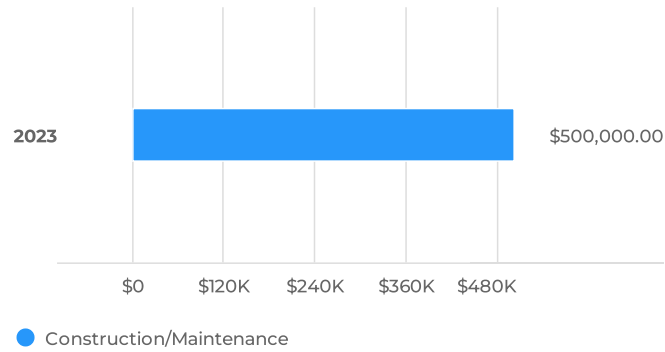
## Capital Cost

FY2023 Budget  
**\$500,000**

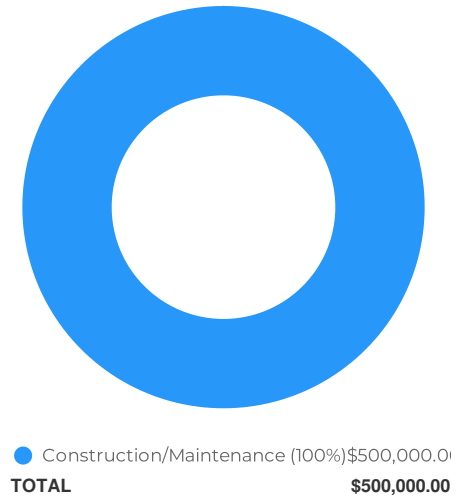
Total Budget (all years)  
**\$500K**

Project Total  
**\$500K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2023	Total
Construction/Maintenance	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

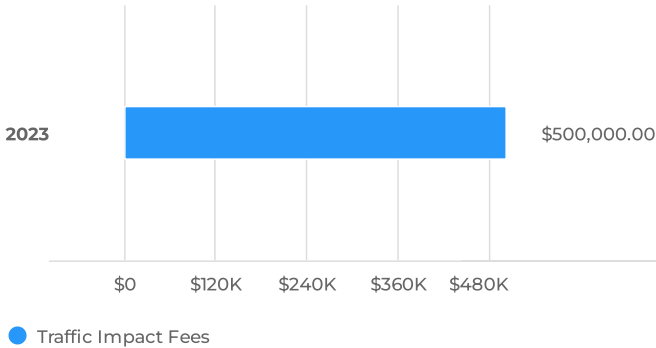
Funding Sources

FY2023 Budget  
**\$500,000**

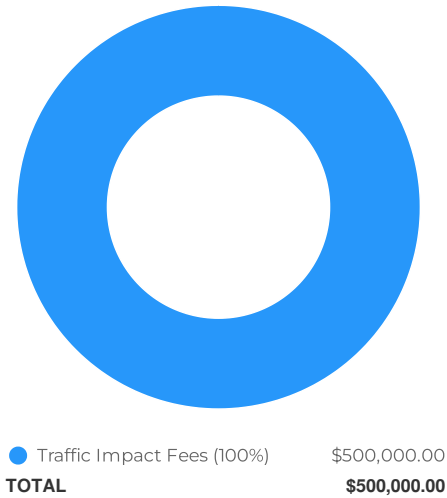
Total Budget (all years)  
**\$500K**

Project Total  
**\$500K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Traffic Impact Fees	\$500,000	\$500,000
Total	\$500,000	\$500,000

## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.