

ORDINANCE NO. 2177

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF RITZVILLE, WASHINGTON,
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023 IN THE
AMOUNT OF \$10,291,178 AND ADOPTION OF THE CITY FEES,
WAGE SCALE, AND CAPITAL IMPROVEMENT PLAN**

WHEREAS, the Mayor of the City of Ritzville, Washington completed and placed on file with the Clerk/Treasurer a proposed budget and estimate of the amount of monies required to meet the public expenses, bond payments and interest, reserve funds, and expenses of government of said city for the fiscal year ending December 31, 2024; and

WHEREAS, the said City Council did conduct two public hearings on November 21 and December 5, 2023 to consider the matter of said proposed budget and fees; and

WHEREAS, the said City Council did conduct a public hearing on December 19, 2023 to consider the matter of said capital improvement plan; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Ritzville for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said city for said year and being sufficient to meet the various needs of said city during said period; and

NOW, THEREFORE, the City Council of the City of Ritzville does ordain as follows:

Section 1: The budget for the City of Ritzville, Washington, for the year 2024 is here by adopted in its final form and content as set forth in the document entitled City of Ritzville, 2024 Final Revenue & Expenditure Budget (Exhibit A) and 2024 Capital Improvement Plan (Exhibit B), of which copies are on file in the office of the Clerk-Treasurer.

Section 2: Estimated resources, including fund balances or working capital for each separate fund of the City of Ritzville, and aggregate totals (net of transactions between funds) for all such funds combined, for the year 2024 are set forth in summary form below, and are hereby appropriated for expenditure for the year 2024 as set forth below:

Fund	Description	2024 Total Final Budget
001	Current Expense	\$1,502,256.00
002	Criminal Justice Monies	\$3,000.00
003	Law and Justice	\$54,900.00
004	Cemetery	\$128,720.00
006	City Memorial & Enhancement	\$850.00
007	PDA Fund	\$5,434.00
103	City Streets	\$1,579,195.00
105	City Beautification	\$53,200.00
106	COVID Local Recovery	\$349,729.00

Fund	Description	2024 Total Final Budget
110	Performing Arts/Tourism	\$172,469.00
112	Cumulative Reserve/Rev Stab	\$0.00
120	Police Drug Fund	\$500.00
121	Public Safety Tax	\$94,363.00
122	Utility Tax Fund	\$150,000.00
301	Capital Improvement	\$166,400.00
302	General Capital Projects	\$88,500.00
304	Law Enforcement Contributions	\$500.00
305	Tree Board	\$4,500.00
307	Cemetery Reserve	\$20,000.00
401	Water	\$4,028,297.00
402	Water Reserve	\$0.00
403	Sanitation	\$432,237.00
404	Sanitation Retainage Fund	\$0.00
408	Sewer	\$866,128.00
409	Sewer Reserve	\$0.00
410	Helping Others	\$500.00
419	USDA Debt Ser Reserve	\$0.00
424	Utility Deposit	\$11,500.00
425	Doe Debt Service	\$243,300.00
500	Equipment Rental & Revolving	\$334,700.00
	Total	\$10,291,178.00

Section 3: Budget Submission. The Clerk/Treasurer is directed to transmit a certified copy of the budget hereby adopted to the State Auditor's Office.

Section 4: City Fee Schedule. The attached 2024 City Fee Schedule is the official fees set forth by the City Council and in support of the 2024 Final Budget. The schedule has been reviewed and is approved as part of this ordinance, Final Budget Attachment A. The fees will take effect on January 1, 2024.

Section 5: Wage Scale and Personnel Issues. The attached 2024 wage scale is the official place where full-time and part-time employees are paid. The City Council of the City of Ritzville instructs the Clerk/Treasurer to pay all full-time and part-time employees as presented in the 2024 Wage Scale, Final Budget Attachment B. The wages will take effect on January 1, 2024.

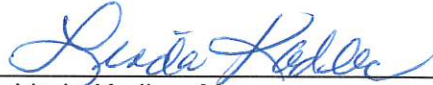
Section 6: Capital Improvement Plan. The attached 2024 Capital Improvement Plan is the official plan for facility expenditures set forth by the City Council.

Section 7: Severability. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 8: Effective Date. This ordinance shall take effect and be in full force five (5) days after publication as prescribed in this Ordinance.

READ in open meeting; **PASSED** by majority vote of the Council present: and

ORDERED PUBLISHED this 19th day of December, 2023.



Linda Kadlec, Mayor

APPROVED AS TO FORM:



John Kragt, City Attorney

ATTEST:



Julie Flyckt, Clerk/Treasurer

2024 Final Budget

December 19, 2023

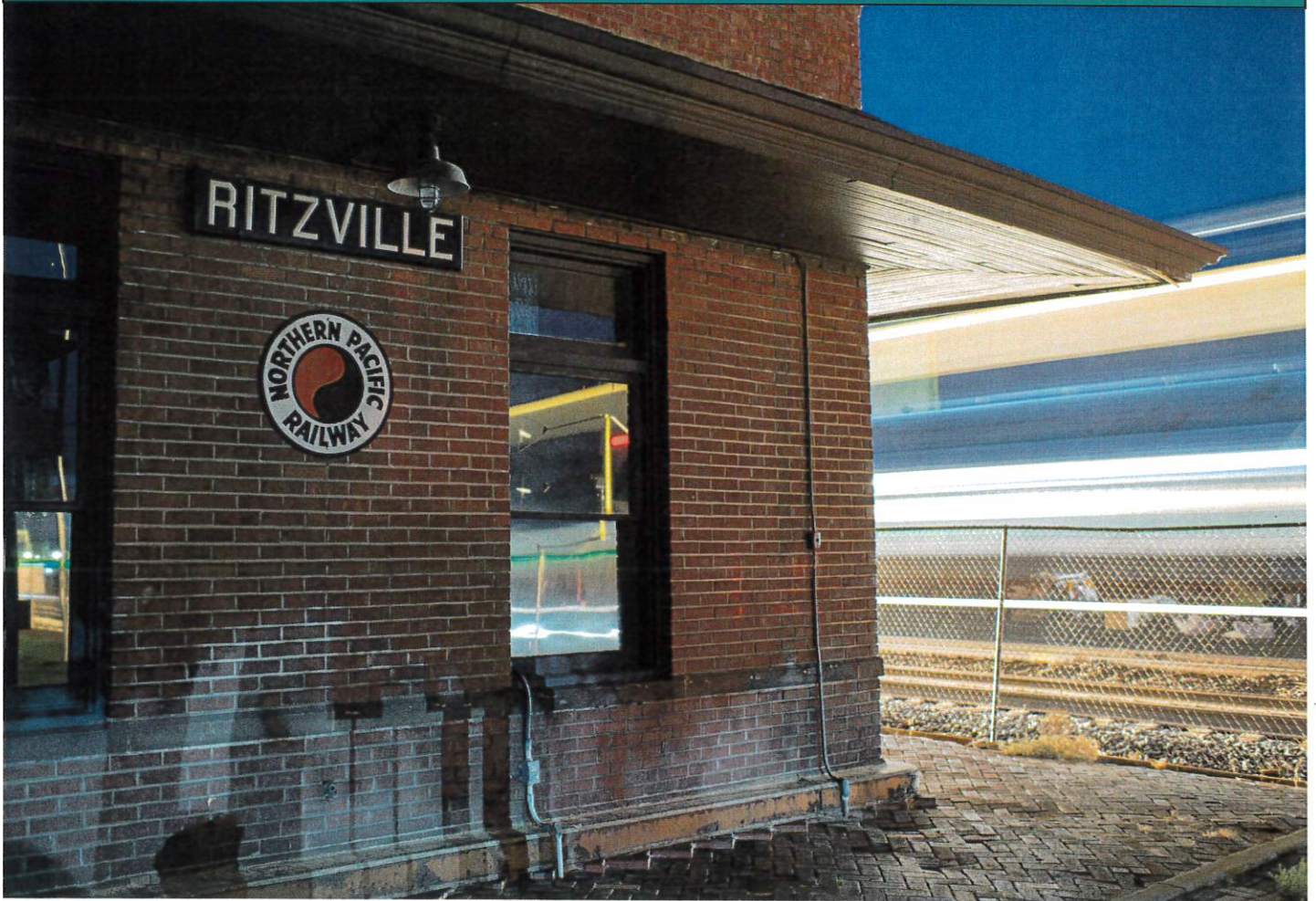


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USDA Water Revenue Debt Reserve	419	65
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Attachment B

Front Page Photo Credit

Brian Bothun



Date: November 1, 2023
From: Linda Kadlec, Mayor
To: City Council Members, Department Heads & Citizens of Ritzville
Re: 2024 Preliminary Budget Message

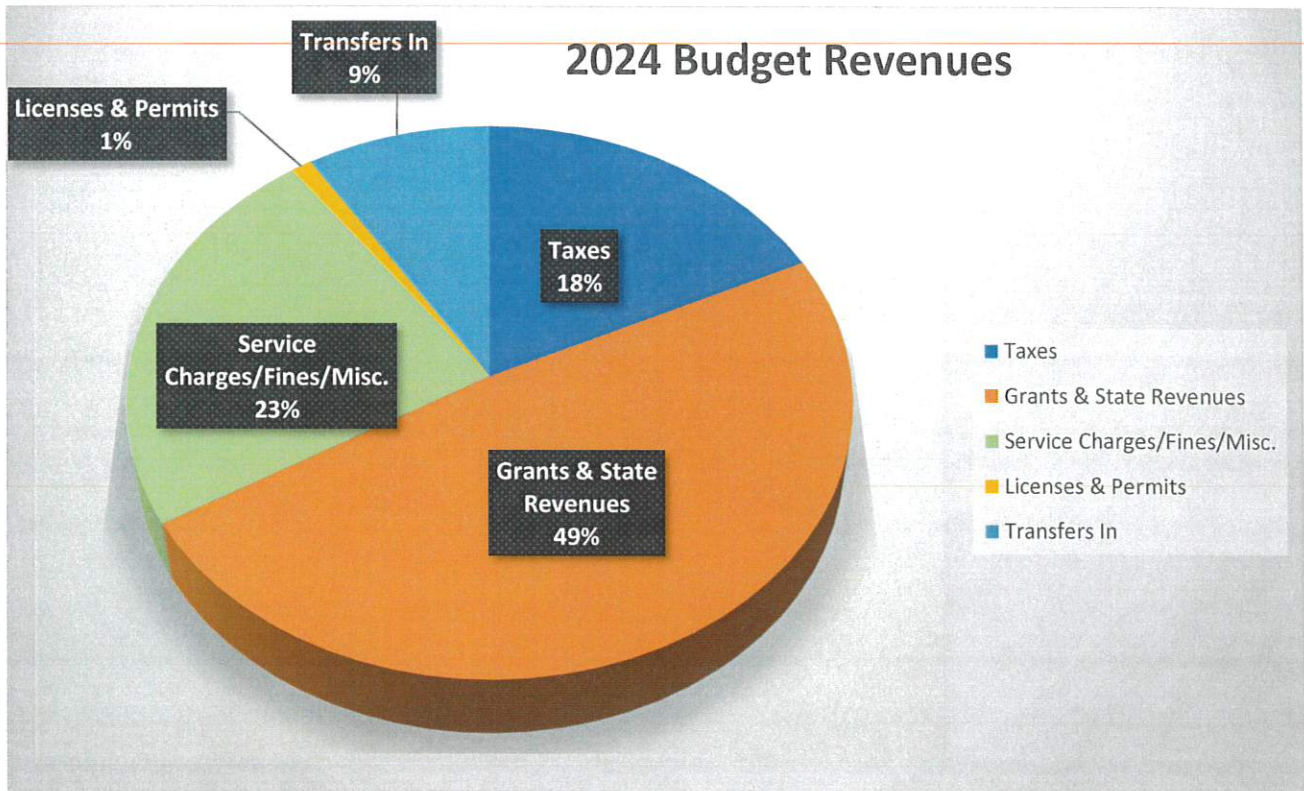
Good ole budget time has rolled around again and after tons of hours on Julie's part, I present to you the preliminary budget for 2024 for your review. There are a few changes from last year but not too many. The changes to next year's budget will include 3% COLAS for staff, 110 tourism fund allocations, and an increased 3% to 5% inflation rate for the ER&R plan. As always, the current expense fund gets blasted pretty hard. Final balances on revenue and expenditures are yet to be determined and will be finalized in November.

I am very proud of the south entrance to town, along with the improvements that have been made. It certainly shows how much pride our little town has. There is more finishing work to be done, plus the Wayfinding sign to install to complete this project! Then I would advise the council to regulate all the little yard sale (etc.) signs that are already being added to that area. Let's keep it a beautiful area!

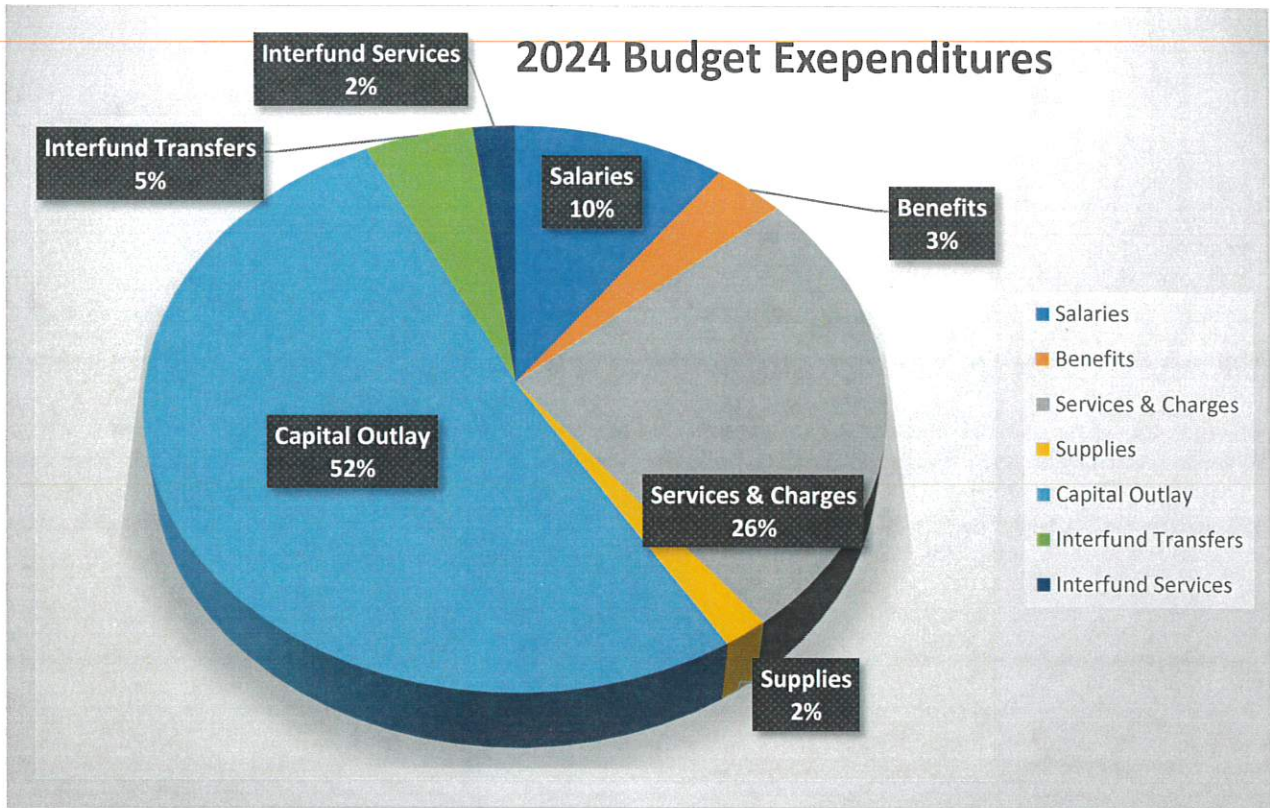
Sincerely,

Linda Kadlec
Mayor, City of Ritzville

Fund Type	Description	2024 Final Budget
General	Current Expense	\$1,502,256.00
Management Funds	Criminal Justice Monies	\$3,000.00
	Law and Justice	\$54,900.00
	Cemetery	\$128,720.00
	City Memorial	\$850.00
	PDA Agency	\$5,434.00
Special Revenue	Streets	\$1,579,195.00
	City Beautification	\$53,200.00
	COVID Local Recovery	\$349,729.00
	Performing Arts/Tourism	\$172,469.00
	Cumulative Reserve	\$0.00
	Police Investigation	\$500.00
	Public Safety Tax	\$94,363.00
	Utility Tax	\$150,000.00
Capital Projects	Capital Improvement Program	\$166,400.00
	General Capital Projects	\$88,500.00
	Law & Justice Contributions	\$500.00
	Tree Board	\$4,500.00
	Cemetery Reserve	\$20,000.00
Enterprise	Water	\$4,028,297.00
	Water Reserve	\$0.00
	Sanitation	\$432,237.00
	Sanitation Retainage	\$0.00
	Sewer	\$866,128.00
	Sewer Reserve	\$0.00
	Helping Others	\$500.00
	USDA Debt Ser. Reserve	\$0.00
	Utility Deposits	\$11,500.00
	DOE Debt Service	\$243,300.00
Internal Service	ER&R	\$334,700.00
Total Operating Budget		\$10,291,178.00



Revenue Source	Percentage	Total
Taxes	18%	\$1,669,049.00
Grants & State Revenues	49%	\$4,544,689.00
Service Charges/Fines/Misc.	24%	\$2,205,146.00
Licenses & Permits	1%	\$41,875.00
Transfers In	9%	\$861,865.00
Total	100%	\$9,322,624.00



Expenditure Source	Percentage	Total
Salaries	10%	\$1,027,367.00
Benefits	3%	\$349,256.00
Services & Charges	26%	\$2,632,054.00
Supplies	2%	\$183,417.00
Capital Outlay	51%	\$5,237,219.00
Interfund Transfers	5%	\$526,250.00
Interfund Services	2%	\$335,615.00
Total	100%	\$10,291,178.00

CITY OFFICIALS

ELECTED OFFICIALS

Linda Kadlec	Mayor	12/31/2023
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CITY COUNCIL

Marsha Smith	Council at Large (2 year term)	12/31/2023
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Michelle Plumb	Council at Large (4 year term)	12/31/2025
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Dede Boyer	Council Ward 1	12/31/2023
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Debbie Chapman	Council Ward 2	12/31/2023
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Scott Yaeger	Council Ward 3	12/31/2025
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Dennis Chamberlain	Council Ward 4	12/31/2023
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Mike Schrag	Council Ward 5	12/31/2025
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ADMINISTRATIVE STAFF

Julie Flyckt	Clerk-Treasurer
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Dave Breazeale	Public Works Director
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Dave McCormick	Police Chief
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Joel Bell	Fire Chief
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CONTRACTED SERVICES

John Kragt	City Attorney
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Mike Connelly	Land Use Attorney
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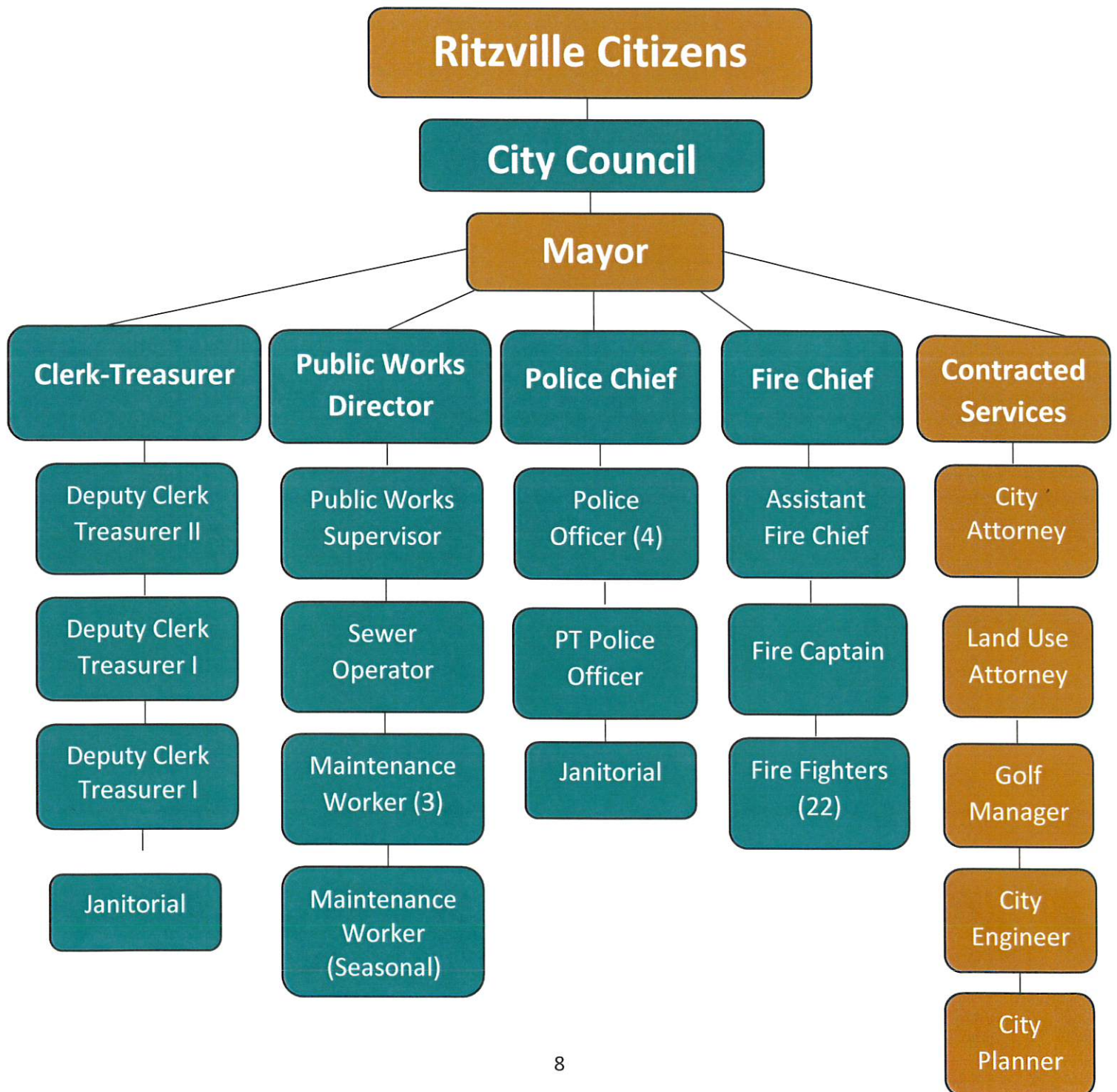
Dan Duff	Golf Manager
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Varela & Associates	Water and Sewer City Engineer
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Ardurra	Streets, Sidewalks City Engineer
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SCJ Alliance	City Planner
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ORGANIZATIONAL CHART



CITY OF RITZVILLE GOALS

Ritzville is a place defined by history and family. We are resourceful, spirited, and in constant movement. Our community is an inheritance from the people who came here to make a new life. We are a place that cares for our young by investing in schools and parks. In Ritzville, we honor the land that provides for us still today. We are a child smiling in a waterpark built for fun. From here, we send crops all over the world. Our town may be small, but we provide abundance to our people. We are Ritzville, United as One, to Harvest our Legacy.



2024 Goals and Projects



INFRASTRUCTURE AND GROWTH

- A Capital Improvement Plan was developed to identify current and future capital purchase needs and is updated each year during the budget process.
- Annexing properties located within the city's boundary lines and planning for future growth (annexed Grainland Acres and Reimer property. Future annexation may be Galbreath land near Weber Road).
- Updating the city's comprehensive plan (in progress: 2023-2024).
- Restructuring and updating development codes (in progress: 2023-2024).
- Developed and adopted Housing Action Plan (2023) and updating development code to incorporate the action steps. Funding of \$20,000 secured through Department of Commerce.
- Researching and securing additional water rights (ongoing).
- Updating the sewer collection system comprehensive plan. Funding of \$162,500 was secured through Department of Ecology (2023-2024).
- Sewer Improvements (dependent on Congressional Funding at \$2,320,000, 2024 budget is \$40,000 for planning/finding application)

- Updating snaky sewer lines. Funding of \$40,000 secured through Department of Commerce (2023).
- Sewer Improvements (dependent on Congressional Funding at \$2,320,000, 2024 budget is \$40,000 for planning/finding application)
- Provide broadband service through Washington State Broadband Office grant. Project lead is through the county (in progress: 2022-2024).
- Implementing Traffic Mitigation Fees to support development of streets (in progress: 2023-2024).
- Research implementing Tax Increment Financing to have tax generated from specific land projects to support development (in progress: timeline TBD).
- Provide GIS Mapping and updated kiosk at the cemetery. A Department of Archaeology & Historic Preservation grant was submitted and now waiting for award notification (\$50,000).
- Irrigation system upgrade through capital improvement fund and cemetery fund (\$46,000).
- Well #8 Replacement Well completed in 2023.
- Well #8 Pump Station (\$2,000,000).
- Water Distribution System Improvements Project started in 2023 (\$85,000)
- Utilizing local recovery funds to support economic development and land use services:
 - 1st Avenue Tree Project (\$60,000)
 - On Call Planning Services (\$10,000)
 - Updating Development Code (\$10,000)
 - Comprehensive Plan Update (\$7,500)
 - Land Use Legal Services (\$10,000)
 - Development Review (\$25,000)
 - Funding Assistance/Grant Writing (\$25,000)
 - Broadband Match-County Project (\$85,877)



TRANSPORTATION

- Updating the State Transportation Improvement Plan (STIP) each year to provide a staged, multi-year, statewide, intermodal program of transportation projects.
- Apply for Transportation Improvement Board (TIB) grant funds yearly to improve the city's streets. The 2023 applications include:
 - 1st Ave (Division to Palouse) project (\$480,142)
 - 6th Ave (Division to Chelan) Sidewalk Project continued from 2023 and funded by TIB grant (\$482,000)
 - Crack Seal Maintenance Projects: Multiple locations (\$260,838)
 - Seal Coat Projects: Multiple locations (\$269,076)
- WSDOT Roundabout Planning grant, dependent upon receiving the grant (\$200,000).
- USDOT SS4A grant for street safety planning, dependent upon receiving the grant (\$80,000).
- Electric Vehicle Charging Station was installed in the Railroad and Washington parking lot behind the public bathrooms. The lot will be paved by November 2023. Funding of \$100,000 secured through the Department of Commerce and the project will be well under that amount.
- Researching ways to enhance the community's transportation needs by assessing the need for a quiet train zone and the feasibility of Amtrak selecting Ritzville as a future stop. A public meeting was held in 2020 and contract was explored to assess baseline for a quiet zone to include steps to reduce the train noise. The project is currently being researched to determine the cost and next steps.



PUBLIC SAFETY

- Ritzville City Codes are Codified after each ordinance is passed and uploaded to the city's Code Publishing website.
- An Equipment, Rental and Revolving (ER&R) Plan is updated each year to support ongoing replacement of police, fire, and public works equipment and vehicles. The 2024 plan has been updated from a 3% inflation to a 5% inflation to reflect the need to increase equipment replacement value by 21%
- Lexipol policy program is used to provide current code updates for police officers.
- The additional officer was hired in 2022 with the Public Safety tax funding.



BUSINESS DEVELOPMENT

- Revitalizing historic downtown by partnering with the WSU Rural Communities Design Initiative and Innovia Foundation to gather input from downtown businesses, Ritzville Partnership group and community to stimulate new business development and jobs as well as improving streetscape for community gatherings and events. The current need is to identify funding sources to move the project forward.
- Investing in the Main Street Program to support downtown business and promote future growth.
- Coordinating the hotel motel tax funds to provide organizations with tourism funding to advertise and invite visitors to community events during Spring Fest, Harvest Fest, Fall Fest, and Winter Fest. Event highlights include the Pop up in the Park, Ritzville Parade, Wheatland Communities' Fair, Ritzville Rodeo, Christmas at the Carnegie, and musical events.
- Continue to support Public Development Authority's (PDA) efforts to complete the Columbia Bank building renovation, which will provide new business offices and community space.



DIVERSE & CONNECTED COMMUNITY

- Requesting citizens to respond to a stakeholder survey to inform city council and the public about the quality of life, importance of city services, satisfaction with city services, service level preferences, and communication.
- Investing in Senior Center programs by providing support to the Gritman Senior Center to deliver meals and provide meals at their location (\$3,000 per year).
- Providing support to the Tree Board for tree maintenance, promoting Arbor Day and providing education to grade school students.
- In partnership with the East Adams Library District, installed a story walk along the walking path on East Main Avenue.
- Supporting the Public Development Authority in building a Discovery Center and updating the commercial building on Main Avenue.
- Installing new restrooms at the fairgrounds to replace the "red restrooms". Funding of \$150,000 secured through Department of Commerce pending a signed agreement yet (2023-2024).

- Innovia Foundation funding is provided to the city each year through the Hennings contribution. The following projects are in progress and being planned for future years:
 - a. Walkway Beautification Path at the Weber Road entrance: \$24,225 (in progress: 2022-2023).
 - b. Library Garden for continued maintenance: \$4,244 (completed in 2022)
 - c. Downtown Flowers: \$600 (ongoing)
 - d. Downtown Wreaths and Garland for the Chamber: \$3,000 (completed in 2022)
 - e. Golf Course Trees: \$5,000 (2023-2024)
 - f. Tree Board trees and activities for Arbor Day: \$5,000 (completed 2022)
 - g. Ghost Signs: Eagles Building: \$3,000 (completed 2022), Glove Factory Building (2024)
 - h. Wayfinding-Historic Gateway Signs: \$9,156 (completed 2023) and Wayfinding-Interstate Mis Tourism: \$3,778 (in progress)
 - i. Wayfinding Entrance Gateway Sign (9,500 plus 110 tourism funds)
 - j. Historic District Light Poles Replacement: \$30,000/year (2023-2024)
 - k. Future Broadway Ave Project after securing additional funding (\$68,244)



RESPONSIBLE GOVERNMENT

- Enhancing financial stability by updating financial policies, which establish guidelines for managing reserves, general debt, and fund balances (policies updated each year).
- Established financial processes such as development of cost allocation plans, reclassifying funds, policies, and procedures and updating the Equipment, Rental and Revolving (ER&R) (complete in 2020) and Capital Improvement plans (complete 2022 and updated each year).
- Restructuring the clerk department to increase internal controls and customer service (2020 and ongoing).
- Elected officials training to build stronger decision makers and leaders (ongoing).
- Reviewing and updating personnel policy to align with current laws (in progress).
- Implemented an online utility pay system (2021).
- Digitalizing files for increased efficiency for public records requests and referencing information (dependent upon grant funding).
- Research notification system to inform citizens (implementing 2023 using county's system).
- Define the council committee's roles and purpose (ongoing).
- Implemented an updated utility and financial software systems (2022).

BUDGET IMPACTS

Economic Impact

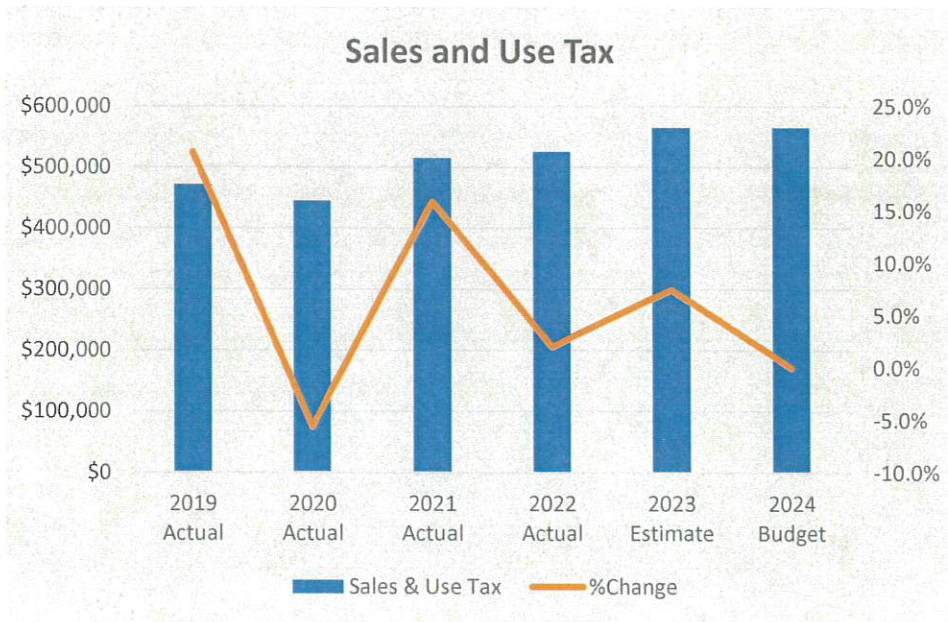
The 2024 projected revenue are estimates based on MRSC’s state shared revenue estimator, Economic and Revenue Forecast Council’s Economic and Revenue Update, and past revenue history. The 2024 economic and revenue forecast indicated consumer spending and labor productivity are stronger than expected. The downside is rising interest rates, vacancies threaten commercial real estate market and banking system and if congress is unable to pass budget leading to federal government shutdown.

The U.S. Bureau of Labor Statistics reported the September West Region Consumer Price Index was up 3% from a year ago. The minimum wage is going up 1% with a \$.54 per hour increase (\$15.74 to \$16.28).

For the City of Ritzville, the overall shared revenue state taxes are estimated to be down -1% in 2023 compared to 2022. In the 2024 budget, there is a projected 1% increase over 2023. The largest tax increase in 2023 is liquor excise tax at 6%.

It is estimated local taxes will increase by 12% by the end of 2023 and the 2024 budget reflects an 0% increase over 2023. The lodging tax is estimated to be an 11% increase comparing 2022 and 2023. The 2024 projections are the same as 2023, which reflects the 0% increase.

Sales and use tax are estimated to be up 7% in 2023 and the 2024 budget projection has no change at 0%. City utility taxes are estimated to be up 4% in 2023 with a change of 0% in the 2024 budget.



	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sales & Use Tax	\$471,606	\$445,005	\$515,494	\$525,857	\$565,200	\$565,200
%Change	20.6%	-5.6%	15.8%	2.0%	7.5%	0.0%

Economic Forecast

Financial experts recommend not budgeting for a potential recession and instead using historical revenue and expenditure trends, which is the budget method the city traditionally uses for each budget and for the current final budget. It is recommended to have 16% of operating or two months of expenditures in the reserve fund. The estimated average two months of expenditures for 2023 is \$215,260, and 16% of operating (\$1,291,561) is \$206,650. The Cumulative Reserve fund’s current balance is \$231,567 at 18% of operating funds.

Local Government Investment Pool (LGIP)

The city’s local government investment pool (LGIP) is performing very well due to the increase in interest rates. The current 2023 estimate shows \$143,880 interest from the investment, but a conservative average amount of \$85,000 is used for the 2024 budget. In 2024, all interest will be deposited in the current expense fund as per Ritzville City Code Chapter 1.96 Investment Policy.

	2019	2020	2021	2022	2023 Estimate
LGIP Interest Total	\$63,247.03	\$17,836.01	\$3,076.29	\$46,966.95	\$143,880.63
Average Per year Projection (without 2020 and 2021)					\$84,698.20

Current Expense Fund Balance

The city’s Current Expense (General Fund) fund balance policy is to maintain a 25% fund balance. The fund balance provides a financial cushion for revenue fluctuations and cyclical activity through general operations. The 2024 Final Budget has a positive net change in balance of \$11,591 with a 33% fund balance.

Fee Schedule

Updates to the fee schedule were completed in 2023 with increases to golf and cemetery fees. See the full fee schedule in Attachment A.

Employees

Wage Scale: The 2024 wage scale in Attachment B includes the following change:

- Minimum wage to \$16.28/hour (\$.54 increase/hour)
- 3% Cost of Living increase (COLA) for employees
- \$500 increase per step for Police Chief and Police Officers

Health Insurance: Employee’s health insurance through Asuris is projected to go up 4%. This percentage increase is included in the budget benefits line item across multiple funds.

Equipment Rental and Revolving Plan (ER&R)

Department heads and the city council have requested the Equipment Rental and Revolving (ER&R) plan be updated due to inflation and the rising cost of replacing equipment. The prior plan was built on a 3% inflation per year times the estimated useful life of the equipment. The plan has now been updated to a 5% inflation per year to increase each equipment’s value by around 21%. The plan includes the services amount from each fund to support the plan each year. In 2023, the total services amount is \$69,894. In the new updated 2024 plan, the amount increases by 21% to \$337,410.

Police Department Standby: On average, the police department has submitted around 135 hours of standby pay per month in 2023. This is a reduction of 35 hours per month compared to 2022. In 2022, the total standby hours used were 2,058 and pay at \$9,261. The 2024 budget reflects the 2023 average with 135 hours per month at \$4.50 per hour. As of October 2023, the standby budget has a savings, as it may potentially be under budget by 20% by year end.

Rate/HR	Hours/Day	Hours/Week	Total/Week	Total/Year	Total Hours/Year
\$4.50	4	42	\$189.00	\$9,828.00	2,184

Month	Hours	Pay	Remaining Budget	% of Budget Used	% of Budget Remaining	Remaining Hours
Jan	178	\$801.00	\$9,027.00	8.15%	91.85%	2,006
Feb	92	\$414.00	\$8,613.00	12.36%	87.64%	1914
March	84	\$378.00	\$8,235.00	16.21%	83.79%	1830
April	104	\$468.00	\$7,767.00	20.97%	79.03%	1726
May	126	\$567.00	\$7,200.00	26.74%	73.26%	1600
June	156	\$702.00	\$6,498.00	33.88%	66.12%	1444
July	182	\$819.00	\$5,679.00	42.22%	57.78%	1262
August	156	\$702.00	\$4,977.00	49.36%	50.64%	1106
Sept	139	\$625.50	\$4,351.50	55.72%	44.28%	967
Oct	134	\$603.00	\$3,748.50	61.86%	38.14%	833
Total	1,351	\$6,079.50			38.14%	833

Police Department Overtime: The Police Department hired two new officers in April of 2022. One position was filling a vacancy due to retirement and the other position is the additional 5th officer funded through the Public Safety Tax fund. In 2023, the Police Department had an employee vacancy due to the Police Sargent accepting a position with the county. The highest months of overtime and standby time occur due to officers working holidays, attending training, court, mandatory department meetings, traffic safety emphasis, and employee vacancies. The total overtime pay was \$16,961.14 in 2021 and \$14,524.62 in 2022. The chart below reflects overtime for January through October. It is anticipated overtime pay will be less than last year at around \$3,000.

Month	2022		2023	
	Hours	Pay	Hours	Pay
Jan	54.5	\$1,558.33	83	\$1,841.85
Feb	33	\$992.76	53	\$1,487.10
March	9	\$193.79	26	\$163.66
April	54	\$1,431.29	25	\$682.82
May	62	\$899.89	38	\$267.05
June	40	\$1,083.39	43	\$560.80
July	36	\$347.16	60	\$1,142.70
Aug	58.5	\$1,568.62	27	\$80.11
Sept	81	\$2,017.36	50	\$948.16
Oct	22	\$635.53	39	\$320.46
Total	450	\$10,728.13		\$7,494.70

Clerk Department and City Planning: The Clerk Department requested to increase the part time Deputy Clerk Treasurer I to full time in the 2023 budget. The department now has two full time Deputy Clerk Treasurers I (Utility and Projects), Deputy Clerk Treasurer II, and Clerk-Treasurer.

Since 2019, the Clerk Department explored a variety of ways to staff additional help for administrative and project tasks including hiring student and part time help. From 2021 to 2022, land use and economic development projects have grown with the annexation of Grainland Acres property, Galbreath Land and Livestock land development, and the Reimer annexation. There are also developers who are purchasing and remodeling homes in Ritzville, and three new homes were built in 2022 and an application is pending for three new homes to be built in 2023-2024.

Land Use Applications			
Type	2021	2022	Jan-Oct 2023
Annexation	1	1	0
Short Plat	1	1	2
Lot Line Adjustment	0	2	5
Variance	0	0	3
Vacation (Street or Alley)	0	0	1
Traffic Study	1	1	1
Pre-Development Mtgs	1	2	2
TOTAL	4	7	13

Building and Fence Permits			
Type	2021	2022	Jan-Oct 2023
Residential	33	41	38
Commercial	11	15	13
Fence	3	12	11
TOTAL	47	66	62

In 2022 the city received eleven state and two federal grants, which continued into 2023. In 2023, an additional seven state grants were submitted. The city has been awarded one grant so far and is waiting to hear the status on the remaining grants. The Clerk-Treasurer manages the financial and narrative reporting, reimbursements, and documentation maintenance for each grant with the exception of contractor’s assistance on the larger infrastructure grants.

The Clerk-Treasurer has presented to the Finance Committee and City Council how city planning activities continue to increase for the city and the need to review the current structure and roles to support this growth. Some of the changes to address the growth have included the additional Deputy Clerk Treasurer role established in 2023, which has provided additional administrative support with permits, land use applications, nuisance properties, utility billing and payments, council and committees, and special projects. The Clerk-Treasurer is also working with clerk staff to shift more administrative duties from her role and shift tasks to align with the appropriate clerk function such as accounts receivable (utility clerk) and payable (Deputy Clerk Treasurer II), and projects (Projects Clerk).

The clerk department positions are cost allocated to multiple funds as per the cost allocation policy and plan as follows.

Fund	Clerk-Treasurer	Dep. Clerk II	Dep. Clerk I (Utility)	Dept. Clerk I (Projects)
Current Expense	66%	49%	11%	58%
Water	15%	28%	34%	19%
Sanitation	9%	8%	25%	10%
Sewer	10%	15%	30%	13%
Total	100%	100%	100%	100%

Public Works Standby Time: The Public Works department standby time includes weekend coverage from 3pm on Friday through 7am on Monday. One employee is assigned to work 6 hours each weekend (3 hours per day) to check bathrooms, clean sewer basket, and parks. The six hours are paid as time and a half, and the standby pay is the off hours during the weekend shift. As of October 2023, the standby hours are over the estimated amount submitted in the prior year. This can occur when holidays land near the weekend shift or there are more weekends in a year. These hours follow the direct cost allocation plan and policy across all public works funds.

Rate/HR	Hours/Day	Hours/Week	Total/Week	Total/Year	Total Hrs/Year
\$4.50	21	42	\$189.00	\$9,828.00	2184

Public Works Standby Pay Activity

	Hrs	Pay	Remaining Budget	% of Budget Used	% of Budget Remaining	Remaining Hrs
Jan	183	\$823.50	\$9,004.50	8.38%	91.62%	2001
Feb	183	\$823.50	\$8,181.00	16.76%	83.24%	1818
March	226	\$1,017.00	\$7,164.00	27.11%	72.89%	1592
April	148	\$666.00	\$6,498.00	33.88%	66.12%	1444
May	243	\$1,093.50	\$5,404.50	45.01%	54.99%	1201
June	226	\$1,017.00	\$4,387.50	55.36%	44.64%	975
July	298	\$1,341.00	\$3,046.50	69.00%	31.00%	677
August	223	\$1,003.50	\$2,043.00	79.21%	20.79%	454
Sept	267	\$1,201.50	\$841.50	91.44%	8.56%	187
Oct	248	\$1,116.00	-\$274.50	102.79%	-2.79%	-61
Total	1997	\$10,102.50	-\$274.50	102.79%	-2.79%	-61

Financial Stewardship:

- **Tax Levy:** The revenue assumptions for the 2024 year anticipate the state’s allowed increase of 1% for property tax levy.
- **Projections:** Projected revenues were estimated utilizing MRSC’s estimate calculator, Economic and Revenue Forecast Council’s Economic and Revenue Update, and year over year historical trends.
- **Minimum Fund Balance:** Provides a financial cushion for revenue fluctuations and cyclical activity through general operations. The target fund balance is in the table below. All funds are exceeding the % to expenditures expectations as per financial policies.

Fund	% of Expenditures Policy	2024 Operating Expenditures	Ending Fund Balance	% of Expenditures Budgeted
Current Expense	25%	\$1,612,354	\$424,932	28%
Water Unrestricted	15%	\$808,681	\$784,526	97%
Sewer Unrestricted	15%	\$433,774	\$437,865	337%

Insurance

Increase Per Year	
Year	% Increase
2020	3.38%
2021	7.52%
2022	9.10%
2023	22.79%
2024	23.50%

Insurance continues to increase each year and is one of the largest variables in planning the budget each year. The percentage increase summary is shown to the left for the past five years.

As per the financial policies, insurance follows a cost allocation plan based on use of property, vehicles and equipment by department and fund. The % per department represented in the chart below follows that cost allocation plan. The shaded line items represent departments within the Current Expense fund.

City of Ritzville CIAW Liability Insurance

Covers general and auto liability, property, equipment breakdown, crime, and auto physical damage.

Fund #	Fund Name	Description	%Dept	2021 Total	2022 Total	2023 Total	2024 Total	2023/2024 Change
001	Current Expense	Central Srvs	1.00%	\$1,565.32	\$1,722.04	\$2,114.41	\$2,611.25	\$496.84
001	Current Expense	Police	11.00%	\$17,218.49	\$18,942.46	\$23,258.54	\$28,723.73	\$5,465.19
001	Current Expense	Fire	7.00%	\$10,957.22	\$12,054.29	\$14,800.89	\$18,278.74	\$3,477.85
001	Current Expense	Library	1.00%	\$1,565.32	\$1,722.04	\$2,114.41	\$2,611.25	\$496.84
110/001	Tourism	Museum	2.00%	\$3,130.63	\$3,444.08	\$4,228.83	\$5,222.50	\$993.67
001	Current Expense	Golf	11.00%	\$17,218.49	\$18,942.46	\$23,258.54	\$28,723.73	\$5,465.19
001	Current Expense	Parks	24.00%	\$37,567.61	\$41,329.01	\$50,745.90	\$62,669.96	\$11,924.05
004	Cemetery	Cemetery	3.00%	\$4,695.95	\$5,166.13	\$6,343.24	\$7,833.74	\$1,490.51
103	Streets	Streets	9.00%	\$14,087.85	\$15,498.38	\$19,029.71	\$23,501.23	\$4,471.52
401	Water	Water	14.00%	\$21,914.44	\$24,108.59	\$29,601.78	\$36,557.47	\$6,955.70
408	Sewer	Sewer	17.00%	\$26,610.39	\$29,274.71	\$35,945.01	\$44,391.22	\$8,446.21
100%				\$156,531.71	\$172,204.19	\$211,441.26	\$261,124.82	\$49,683.56

		2021 Total	2022 Total	2023 Total	2024 Total	2023/2024 Change
001	Current Expense Total	\$86,092.44	\$94,712.30	\$120,521.52	\$148,841.15	\$28,319.63

*Museums insurance included in Current Expense in 2023 as it was removed from 110 Tourism Fund request list.

BUDGETS & BUDGETARY ACCOUNTING

The following budget document sets forth the City's financial plan for 2024.

In the City of Ritzville, budgeting begins with general direction provided by the City Council. The City budget process serves the function of creating a framework to implement the policies set forth by that body to administer the City organization and deliver the various services to the community. Under the general guidance of the Mayor and Clerk-Treasurer, Department Heads have primary responsibility for formulating budget proposals in line with the Mayor and City Council priorities.

Budgeting begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City to specific funding proposals. Previous budgets are considered in this process, thereby providing continuity with previous programming.

The budgeted appropriations (expenditures) must, by law, be balanced with either revenues and/or unreserved fund balances. The budget document not only addresses operating expenditures for the budget year but also incorporates major capital outlays to be undertaken during the year. These major capital outlays, in many respects, set the course of the city for many years to come.

As necessary during the course of the year the budget may need to be amended. The Mayor and Clerk-Treasurer has the authority to transfer budgeted amounts between programs within any fund; however, the City Council must approve any revisions that alter the total expenditures of a fund. When the Council determines that it is in the City's best interest to increase or decrease the appropriation for a particular fund, it may do so by ordinance.

BUDGET PROCESS

The budget process is the single most comprehensive analysis of available resources and the allocation of those resources to fund services for Ritzville’s citizens. The budget document is designed to clearly illustrate the resources that are available for appropriation, an analysis of the decisions about the allocation of resources, and the resulting budget plan.

This budget document is developed in a manner to study and review the direction of the City of Ritzville. This document outlines the manner in which financial resources will be managed during the year. The course the City is taking can be changed through the allocation of financial resources. The major groups who will participate in the budget process are the Mayor, City Council, Clerk-Treasurer, Department Directors, City staff and interested Ritzville residents.

The City of Ritzville’s budget will be adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35A.34). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The calendar for the City of Ritzville’s Budget process is as follows:

BUDGET PROCESS STEPS	JUL	AUG	SEPT	OCT	NOV	DEC
1. Estimates of Revenues and Expenditures prepared by departments.						
2. Estimates submitted to Clerk-Treasurer for compilation.						
3. Review of Program Requests by Department Heads, Mayor & Clerk-Treasurer.						
4. Budget retreat/workshop held with City council.						
5. Preliminary Budget submitted to City Clerk-Treasurer and made available to the public 60 days before the end of the fiscal year.						
6. Public hearings are held at council meetings.						
7. Council approves budget by December 31 st .						

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent on and how they are controlled. The city budgets each fund individually.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Government funds are designed to measure those financial resources on hand at the end of a period that are available to be spent or appropriated in future periods. Proprietary funds, on the other hand, are designed to reflect the overall economic health of the fund.

The following are the fund types and account groups used by the City of Ritzville:

GOVERNMENTAL FUND TYPES:

All governmental funds are presented using the flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The unreserved fund balance is a measure of resources available to be spent.

General Fund (000)

The 000 funds are used to account for and report all financial resources not accounted for and reported in another fund. These funds include the General Current Expense fund and its sub-funds.

The **General Current Expense Fund 001** is the primary operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund. This fund accounts for expenditures incurred by the council, the clerk and finance department, the legal department, the police, fire, parks, and golf. Its primary revenues are taxes and other charges including charges for services provided by individual departments to other funds.

Criminal Justice Monies Fund 002 are state share revenues distributed exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding as per RCW 82.14.340. The tax revenue is criminal justice programs, criminal justice-population, criminal justice special programs and DUI and other criminal justice assistance.

The ***criminal justice population tax (336.06.21)*** is state distributed money to be used for criminal justice purposes only pursuant to 82.14.330 RCW. The moneys distributed must be expended exclusively for criminal justice purposes and may not be used to replace or supplant existing funding. ***Criminal justice purposes*** are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs and includes domestic violence services such as those provided by domestic violence programs, community advocates and legal advocates, as defined in RCW 70.123.20.

The term ***criminal justice purposes*** indicate a broad definition which would encompass all costs incurred in connection with the administration and enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes and domestic violence services.

The *criminal justice programs tax* (336.06.26) is state distributed money on per-capita basis for criminal justice. The money should only be used for 1) innovative law enforcement strategies, 2) programs to help at-risk children or child abuse victim resource programs, 3) programs designed to reduce the level of domestic violence or to provide counseling for domestic violence victims.

The *DUI and other criminal justice assistance tax* (336.06.51) state distributed revenue for the cost of implementation of the DUI and other criminal justice statutes.

In the expenditure of funds for criminal justice purposes as provided in RCW 82.14.340, cities and counties, or any combination thereof, are expressly authorized to participate in agreements, pursuant to chapter 39.34 RCW, to jointly expend funds for criminal justice purposes of mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system. The state funding may be used for capital and other nonrecurring expenditures so long as the expenditure is for criminal justice purposes and is reasonable (i.g., the purchase of police cars). However, if a new roof is put on the county courthouse, only that portion that applies to criminal justice purposes would qualify (i.e., allocating the cost of the roof by square footage).

Law and Justice Fund 003 is revenue from a *criminal justice sales and use tax* (313.71.00) and resources distributed are to be used exclusively for criminal justice purposes pursuant to 82.14.340 RCW. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates.

Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates as defined in RCW 70.123.020.

In the *expenditure of funds for criminal justice purposes* as provided in 82.14.340 RCW, cities and counties, or any combination thereof, are expressly authorized to participate in agreements, pursuant to chapter 39.34 RCW, to jointly expend funds for criminal justice purposes for mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system.

Cemetery Fund 004 accounts for the sale of lots and cemetery services. The revenues pay for the maintenance and operation of the cemetery.

City Memorial & Enhancement Fund 006 is established for accepting donations for beautification, memorials, and enhancements around the city.

PDA Agency Fund 007 accounts for the revenues distributed to the Public Development Authority (PDA) from current expense (001).

Special Revenue Funds (100)

Account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Restricted revenues are resources externally restricted by creditors, grantors, contributors or laws or regulations of the other government (e.g. city council) through a formal action (resolution, ordinance) and where the limitations can be removed only by a similar action of the same governing body.

Street Fund 103 provides for road maintenance and its revenues are shared sales tax with the General Fund and shared gas tax from the State of Washington.

City Beautification Fund 105 accounts for receipting funds from the Willard & Patricia Hennings Fund through the Innovia Foundation and expending funds for the exclusive purpose of public charitable purposes to enhance the public appearance of the City of Ritzville.

Coronavirus Local Fiscal Recovery Fund 106 for the purpose of holding and distributing the funds to support urgent COVID-19 response efforts. The funds can be used to support public health expenditures, address negative economic impacts caused by the public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure. The fund was established in 2021 and funds must be spent by 2026 and allocated by 2024.

Hotel/Motel Tax Fund 110 accounts for tourism promotion funds collected by the Hotel/Motel tax.

Cumulative Reserve Fund 112 is for supplies, materials, capital outlays and capital construction which are funded out of the current expense fund, and for revenue stabilization. Funds may be allowed to accumulate from year to year to year until city council shall determine to expend the monies in the fund for the purposes above-specific.

Police Investigative Fund 120 is established for the purpose of accumulating funds for the expansion and improvement of law enforcement services. The funds are held and administered as per RCW 69.50.505 for the seizure and forfeiture of property. The investigative fund shall be used for payment of all proper expenses of the investigation leading to the seizure of money or property from an investigation of controlled substance law violation. It also provides funds for replenishing the petty cash drug fund, drug awareness educational purposes, and the purchase, lease and maintenance of equipment and other items necessary for investigative purposes.

Public Safety Tax Fund 121 is 100% of the monies generated by sales and use tax specifically used by the city to enhance and improve criminal justice and law enforcement functions.

Utility Tax Fund 122 is for monies collected pursuant to city code chapter 1.59.150 (Ordinance 954). All of the amounts of the water, sewer and garbage utility tax collected are deposited into the fund during the month. The fund is used to augment the cemetery, street, and library funds.

Debt Service Funds (200)

Debt funds account for the accumulation of resources to pay principal, interest, and related costs on certain general long-term debt. The City does not currently have any debt service funds.

Capital Projects Funds (300)

These funds account for financial resources that are restricted, committed, or assigned (intended) for expenditure for capital outlays including the acquisition of capital facilities or other capital assets. Capital projects related to utilities and other business activities use enterprise funds (400).

Capital Improvement Program Fund 301 accounts for the revenues distributed to the city from the state in the form of real estate tax that is dedicated to local capital projects identified in RCW 82.46.010(2) and (6). Proceeds shall be placed into this fund per RCW 82.45.180(2) and 82.46.03(2). The RCW's define the process for distribution of the proceeds from county to the city whereas the city must place process in a municipal capital improvements fund.

General Capital Projects Fund 302 accounts for the use of revenue committed for the purpose of financing general city capital construction projects.

Law & Justice Contributions Fund 304 accounts for receipting donations and grant funds for law and justice purposes.

Tree Board Fund 305 is for the tree board's activities in advising, promoting, and educating the community on issues pertaining to trees and wooded plants in City of Ritzville and to maintain the status of Tree City U.S.A.

Cemetery Reserve Fund 307 (formerly fund 123) is for the improvements to or the replacement of equipment of the Ritzville Memorial Cemetery. The funds may be allowed to accumulate from year to year until the city council shall determine to expend the monies in the fund for the purpose specified above. The city council shall transfer a maximum sum of \$1,000 into the fund each year.

Enterprise Funds (400)

Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources are debt backed solely by a pledge of the net revenues from fees and charges, legal requirement to recover cost or policy decision to recover cost.

Water Fund 401 accounts for billed water services. The revenues pay for maintenance and operation of the water system. **Water Reserve Fund 402 (formerly Proprietary Reserve)** is a fund to replace utility capital, plant and equipment for the Water utilities. This reserve will be adjusted annually by the current depreciation expense less bond reserves, principal paid on outstanding debt, and purchases of replacement capital. The long-term goal of this fund is to accumulate sufficient cash for capital needs deemed appropriate within the scope of operations.

Sanitation Fund 403 accounts for billed garbage services. The revenues pay for contracted sanitation services.

Sanitation Retainage Fund 404 (formerly Sanitation Agency fund 637) holds the performance bond required as security for the faithful performance of the work including the payment of all persons providing equipment and performing labor, and all payments that may be due the State of Washington arising from the performance of the contractor. The contract is between the City of Ritzville and Wheatland Waste Systems.

Sewer Fund 408 accounts for billed sewer services. Its revenues pay for maintenance and operation of the sewer system.

Sewer Reserve Fund 409 is a fund to replace utility capital, plant and equipment for the Sewer utilities. This reserve will be adjusted annually by the current depreciation expense less bond reserves, principal paid on outstanding debt, and purchases of replacement capital. The long-term goal of this fund is to accumulate sufficient cash for capital needs deemed appropriate within the scope of operations.

Helping Others Fund 410 (formerly fund 636) is for donations to help those in need to pay their city of Ritzville utility bills. Donations are accepted from all sources and solicited through the utility bill.

Water Revenue Debt Reserve Fund 418 is a requirement for DWSRF funding to aside to equal one year's payment.

USDA Debt Ser Reserve Fund 419 is a debt service reserve fund equal to at least one annual loan installment.

Utility Deposit Fund 424 are deposits from new utility accounts where there is not a 12-month history of no delinquencies. Deposits will be available for returned to account customers in 12 months if the account has not been delinquent for the continuous 12 months, or the account is fully paid, and service terminated.

Debt Service Fund 425 is for Department of Ecology loans L0600003 (final payment due 2027) and L0900003 (final payment due 2031) for sewer lagoon updates in 2006 and 2009.

Telecommunications Fund 440 is for the monies received from telecommunications rentals, and all monies earned by said system from its operation and from the sale of telecommunication services.

Internal Service Funds (500)

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the government, or to other governments, on a cost-reimbursement basis.

Equipment Rental & Revolving Fund 500 is administered by the mayor or his/her designee, to be used as a revolving fund to be expended for the repair, replacement, purchase, and operation of equipment, materials, and supplies to be used in the administration and operation of the said fund.

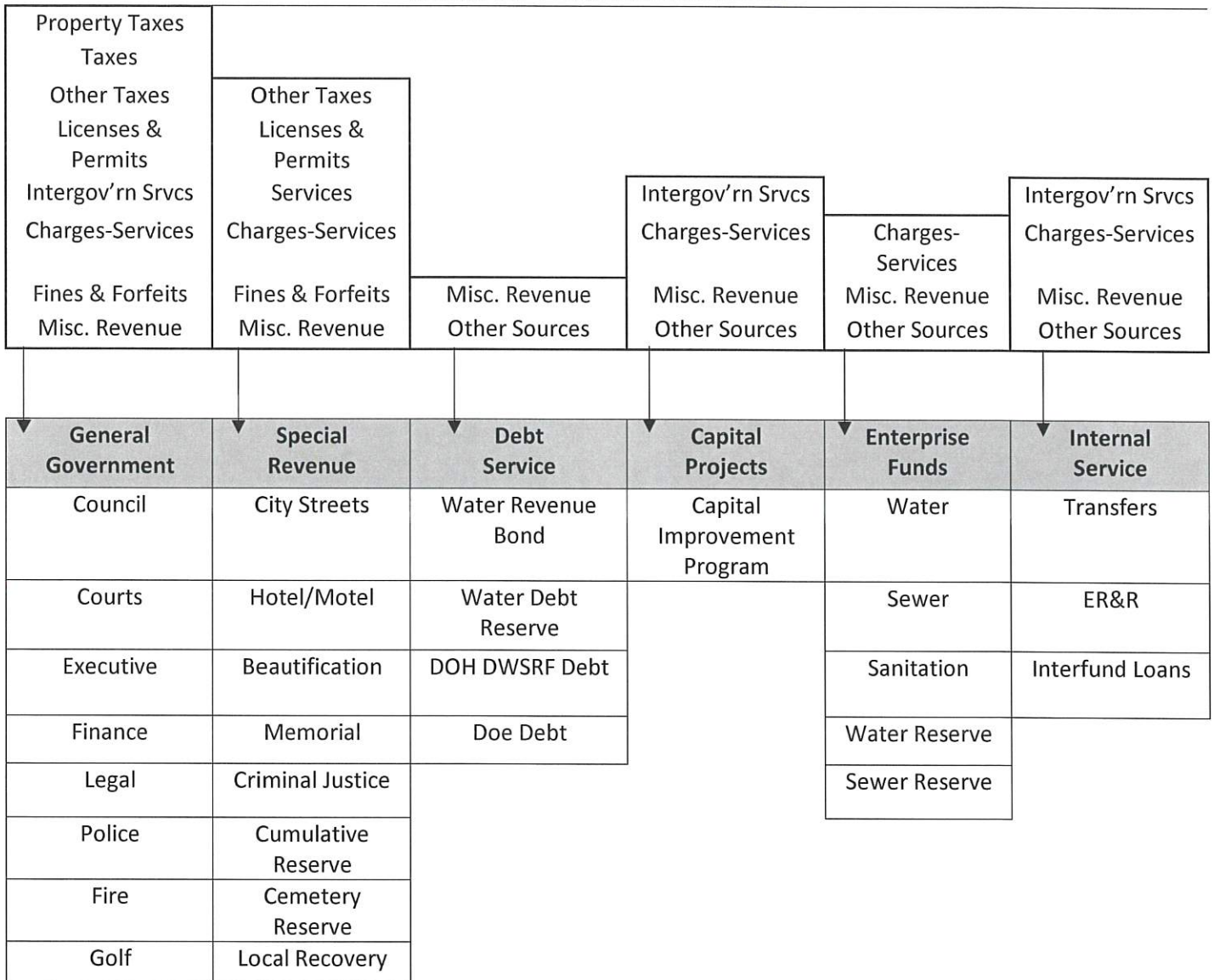
Agency Funds (600)

Agency funds are used to account for assets held by a government in a trustee capacity or as a custodian for individual, private organizations, other governmental units, and/or other funds. These include investment trust funds, pension (and other employee benefit) trust funds, private-purpose trust funds, and custodial funds.

Treasurers' Clearing Fund 633 is a fund for receipting and remitting district court costs which are disbursed to the state.

IRS Clearing Fund 634 is for receipting and remitting funds to the IRS.

FLOW OF FUNDS STRUCTURE



Uses of Funds:

General Operational Expenditures	General Operational Expenditures	Bond Principal and Interest	General Operational Expenditures	General Operational Expenditures	General Operational Expenditures
Capital	Capital		Park Improvements	Utility Construction	Capital
Interfund Contributions	Road & Street Construction		Road & Street Construction	Interfund Contributions	Interfund Contributions

FINANCIAL POLICIES

City of Ritzville adopts this Budget and Financial 2024 Policies for the purpose of establishing consistent guidelines for municipal fiscal budget and planning. These policies incorporate Council approved expectations which will serve as a guide for Council members, city staff, citizens and other interested parties conducting business with the City. The policies set forth guidelines for financial planning, budgeting, accounting, reporting, and other management practices. It is the City's goal to assure prudent financial management and responsible stewardship of the City's financial and physical assets.

FINANCIAL GOALS

The City of Ritzville's financial goals seek to:

- Ensure the financial integrity of the City.
- Manage the financial assets in a sound and prudent manner.
- Improve financial information for decision makers at all levels:
 - Policy makers as they contemplate decisions that affect the City on a long- term basis.
 - Department Heads as they implement policy on a day-to-day basis.
 - Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens.
 - Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities.

FINANCIAL POLICIES SECTIONS

Ritzville's financial policies address the following major areas:

- General Policies
- Revenue Policies
- Expenditure Policies
- Operating Budget Policies
- Cash Management Policies
- Accounting Policies
- Cash Receipting Policies
- Procurement Policies
- Cost Allocation Policies
- Debt Policies
- Investment & Capital Management Policies
- Capital Asset Policy
- Fund Balance and Reserve Policies

These policies may be addressed in this policy or separate policies of the City.

GENERAL POLICIES

1. The City Council may adopt resolutions or ordinances to set financial policies to assure the financial strength and accountability of the City.
2. The Mayor and/or Clerk-Treasurer shall develop administrative directives and general procedures for implementing the City Council's financial policies.
3. All City Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.
4. To attract and retain the employees necessary for providing high quality services, the City shall establish and maintain a competitive compensation and benefit package with the public and private sectors.
5. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.
6. The City will initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy.
7. The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

REVENUE POLICIES

General Revenue Policies

Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information. Should economic downturns develop, which could result in revenue shortfalls or fewer available resources, the city will make adjustments in anticipated expenditures to compensate.

Deficit financing and borrowing to support on-going operations will play on part in the City's responses to revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow.

General Revenues

1. Current expenditures will be funded by current revenues. The City will try to maintain a diversified and stable revenue system to protect programs from short term fluctuations in any single source.
2. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies, or reliable economic forecasters when available.
3. General Fund and other unrestricted revenues will not be earmarked for specific purposes, activities or services unless otherwise authorized by the City Council or required by law, or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited into the General Fund and appropriated by the budget process.
4. If revenues from "one-time" or limited duration sources are used to balance the City's annual operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the City's goal to not rely on these types of revenues to balance the operating budget.

5. The City will follow an aggressive and professional policy of collecting revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used. Please see fee schedule.
6. Enterprise and Internal Service operations will be self-supporting.
7. The City will maximize the use of service users' charges in lieu of ad valorem (property) taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - a. Charges for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency, planned capital improvements, and reserve requirements.
 - b. User charges shall fund 100% of the direct cost of development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit, and building inspection fees.
 - d. Other reimbursable work performed by the City (labor, meals, contracted services, equipment, and other indirect expenses) shall be billed at actual or estimated actual cost.
 - e. Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated. Fees and charges, and utility rates will be reviewed every five years at a minimum.
 - f. The City will consider market rates and charges levied by other municipalities for like services in establishing rates, fees, and charges. g. Certain fees, such as rental fees, will be based upon market conditions and are not subject to the limitations of cost recovery.

Grants and Gifts

8. Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.
9. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.
10. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor.

EXPENDITURE POLICIES

General Expenditure Policies

High priority is given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and proven business methods.

An appropriate balance will be maintained between budget dollars provided for direct public service and dollars provided to assure good management and legal compliance.

Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information. Should economic downturns develop, which could result in revenue shortfalls or fewer available resources, the City will make adjustments in anticipated expenditures to compensate.

Deficit financing and borrowing to support on-going operations will play on part in the City's responses to revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow.

Fees and Charges

Before the City undertakes any agreements that would create fixed ongoing expenses, the cost implications of such agreements will be estimated by current and future years.

Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless contractually authorized and directed by the City Council. Annual review and reauthorization of funding is required.

All externally mandated services for which full or partial reimbursement is available will be fully allocated to allow for recovery of expenses. The estimated direct costs of the service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

User fees will be imposed to cover the cost of services provided for unique or narrow segments of the community. Fees may be set at levels sufficient to cover the entire cost of service delivery, or the service may be subsidized as Council deems necessary.

The City will continuously maintain its sewer and water distribution and collection systems. To ensure the enterprise funds remain self-supporting, rate structures will fully fund the direct and indirect costs of operations, capital plan maintenance, debt service, depreciation, and moderate system extensions.

One-Time Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

Operating/Capital Expenditure Accountability

It is the City's policy to compare actual expenditures to the budget, generally on a monthly basis. General government funds, capital funds and other funds are all analyzed periodically. If necessary, actions are taken to bring the budget into balance.

OPERATING BUDGET POLICIES

1. The City Council will adopt and maintain a balanced annual operating budget.
2. The City will strive to adopt a budget where current annual operating revenues will be equal to or greater than current operating expenditures.
3. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.
4. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget will provide the staff the resources necessary to accomplish City Council determined service levels.
5. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.

Fiscal Processes

1. Transfers between funds may be authorized by the adopted budget, or by specific Council action.
2. User fees are adopted annually at the Council level and are designed to cover the costs of the services unless the Council decides to subsidize the cost (please see attached 2019 City Fee Schedule).
3. Utility rates and connection fees will be set to cover operating expenditures and capital project needs.
4. Equipment purchases of items under \$5,000 shall be considered small tools and minor equipment; purchases greater than \$5,000 shall be considered capital equipment.
5. Extraordinary purchases or capital items are approved prior to purchase as follows:
 - a. Up to \$5,000 are reviewed and approved by the Mayor.
 - b. Up to \$10,000 are reviewed and approved by the Finance Committee.
 - c. Over \$10,000 by Council after review and recommendation by the Finance Committee.

Employee-Personnel

The Salary and Wage Schedule will be approved annually by the City Council (please see Wage Scale Attachment A).

Fiscal Reporting

1. A revenue/expenditure report will be produced monthly for the Finance Committee to compare actual results of the fiscal year to date.
2. A Cash and Investments report will be produced monthly for the Finance Committee's review.
3. Each quarter, a Quarterly Financial Report will be provided to City Council.

CASH MANAGEMENT POLICIES

Cash Management

It is the policy of the City of Ritzville to invest its surplus funds to maximize yield while preserving security of principal and meeting the city's cash flow requirements.

Funds of the City will be invested in accordance with the RCW 35.39, these policies and written administrative procedures. The City's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

Funds held for future capital projects (i.e., bond proceeds), shall, whenever possible, be invested to produce enough income to offset increases in construction costs due to inflation. Where possible, prepayment funds for long-term debt service shall be invested to ensure a rate of return at least equal to the interest being paid on the bonds.

Debt Management Policy

The Debt Policy for the City of Ritzville (City) is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth guidelines for the issuance and management of all financing 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.

ACCOUNTING POLICIES

Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) where applicable.

1. The City uses the cash basis of accounting and will maintain expenditure categories according to state statute and administrative regulation. The city will use the "Budgeting, Accounting & Reporting System" (BARS) prescribed by the State Auditor for its revenue and expenditure classification.
2. Quarterly budget reports showing the current status of revenues and expenditures will be prepared and distributed to appropriate council, staff and management personnel in a timely manner and made available for public inspection. Quarterly financial updates will be presented to the City Council.
3. Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
4. The Annual Financial Report will be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year. The Annual Financial Report will be prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the BARS manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.
5. An annual financial audit is performed by the Washington State Auditor's Office, which will issue an official opinion on the annual financial statements. The accountability audit (i.e., accountability for public resources and compliance with state laws and regulations and its own policies and procedures) shall be performed every two years by the Washington State Auditor's Office.
6. The City's budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units, and as a communications device for all significant budgetary issues, trends, and resources. The Clerk-Treasurer will submit the budget document to Association of Washington Cities (AWC) annually.

CASH RECEIPTING POLICIES

This policy applies to all cash collected. "Cash" includes checks, money orders, currency, and coins.

1. **Cash Receipting Duties Will Be Adequately Segregated.** Whenever possible, the person who collects cash, issues receipts, or performs the daily reconciliation of cash receipts should not be the same person who deposits cash, records cash in the departmental accounting records, or reconciles the monthly depository bank statement.

2. **All Cash Collected by Departments Will Be Appropriately Recorded.** All cash collected at city departments will be recorded by cash register.

3. **Cash Collected Will Be Reconciled Daily to Tapes.** The Clerk-Treasurer or designee will reconcile cash collections daily with the cash register tapes. Overages and shortages will be recorded in a separate account from other cash receipts. BARS revenue source code 369.81 will be used to record the overages and shortages on the Cash Receipt Form.

4. **All Cash Receipts Will Be Deposited Intact Daily.** Within 24 hours of receipt, all cash received will be deposited into the City's bank depository account. (Exception: If total accumulated receipts' amounts to less than \$200, whichever comes first.)

All daily receipts should be deposited together in the order received. All cash collected must be deposited. Cash collected may not be used as petty cash for making minor purchases or issuing refunds.

5. **Cash Collections Will Be Adequately Safeguarded.** All Cash Receipt Reports submitted with cash deposits and transmittals will be filled out to show proper distributions of cash received.

A. All cash received by departments as revenue will be recorded using the appropriate BARS revenue source code number.

B. All cashier overages and shortages will be recorded using the BARS revenue source code No. 369.81.

C. Cash received by departments because of refunds from vendors will also be recorded in the accounting system.

D. Refunds received during the same accounting period (fiscal year) in which the original expenditure was made will be recorded as a reduction of expenditure.

6. **Cash Refunds from Vendors.** Cash refunds from vendors will be classified as payments received for returned goods; for services paid for, but not used; or for overpayments. Payments received by any department as reimbursements for the sale of goods or services are not refunds and should be recorded as revenue, not as a reduction of expenditures. If the refund is received after the end of the accounting period in which the original expenditure was made, and the dollar amount of the refund is not material, BARS revenue source code 369.90 will be credited for the amount of the refund.

If the refund is received after the end of the accounting period in which the original expenditure was made, and the dollar amount of the refund is material, BARS revenue source code 388.80 will be credited for the amount of the refund.

A refund will be considered material if the improper classification of it might distort the results of the fund's financial operations or if it might improperly influence a decision of management; whether or not such a refund is material will be determined by the City Treasurer.

7. **Receipt of Cash for Refunds Will Be Properly Documented.** Adequate documentation will be attached to Treasurer's Cash Receipt Forms that record refunds. Documentation must be in sufficient detail for the Treasurer to approve the Cash receipt distribution. The documentation required for the approval of the Cash Receipt distribution will be determined by the Treasurer.

8. **Accounts Receivable/Refund Approval.** Any Treasurer’s Cash Receipt Form that records a payment on Accounts Receivable or the refunds must be approved by the City Treasurer.

9. **Depository Accounts Will Be Established by the Clerk-Treasurer.** New depository bank accounts will be established by the Clerk-Treasurer.

10. **Internal Cash Drawer Audits.** Cash drawer audits will be performed at random by the Clerk-Treasurer’s designee. The audit will include, but not limited to: cash, checks, and credit card.

PROCUREMENT POLICIES

The purpose of the procurement policy is to implement the requirements of state law and, when applicable, federal guidance with regards to procurement of goods and services and the bidding on public contracts for public works, goods, services, supplies, and materials. It is the City’s policy to follow state and, when applicable, federal requirements with regard to the expenditure of public funds, to provide a fair forum for those interested in bidding on public contracts, and to help ensure that public contracts are performed satisfactorily and efficiently at least cost to the public, while avoiding fraud, waste, and favoritism in their award. For federally funded purchases and contracts, the purpose of this policy is to also ensure that there is no abuse of federal funds and that all allowable costs are accorded consistent treatment.

The City of Ritzville’s Procurement Policy and Procedures manual includes general provisions, public works projects, professional and personal services, bid procedures; purchases of materials, supplies, and equipment; bid procedures, small works roster, travel, payment processing, and credit cards.

COST ALLOCATION POLICIES

1. Indirect Cost Allocation Background

Indirect cost allocation is a method to determine and assign the cost of central services to the internal users of those services. Cost allocation enables local governments to more accurately account for the complete cost of the services it provides, and to provide a clear/concise method to use in budget development.

Indirect costs include central services costs related to legislative, executive, finance, legal and human resources expenses.

Cost allocation plans share indirect costs across programs, activities, funds, and departments. The term “allocation” implies that there is no precise method for charging indirect costs, however cost allocations should be designed to provide a consistent, reasonable, and equitable means to allocate costs.

Funds to Be Charged

An indirect cost allocation plan is intended to charge restricted funds for a fair and equitable portion of central services costs. The City has two fund types that could be eligible for indirect cost allocation – special revenue funds and business-type funds.

Special revenue funds must be at least partially funded by an externally restricted or internally assigned revenue source; however, the special revenue funds can be, and many are, subsidized by the general fund. Therefore, there is no benefit to be had by including most special revenue funds in the indirect cost allocation plan (increasing expenditures in funds subsidized by the general fund would simply increase the amount of general fund subsidy required).

The City’s business-type funds must be self-supporting and cannot receive general fund support in the form of subsidization or services provided at no charge. An indirect cost allocation plan is the appropriate way to charge business-

type funds for services provided by the general fund. The City’s current business type funds subject to allocation are Water, Sanitation and Sewer.

The indirect cost allocation plan shall be developed based on the principle that costs will be split between general government activities (those pertaining to the general fund and special revenue funds) and business-type activities. Business-type activities will be further allocated by fund, based on the criteria described below. General government activities will remain in the general fund.

Costs to Be Allocated

The following costs are subject to allocation:

- ❖ Salaries, benefits, supplies, training, equipment, etc. associated with:
 - City Clerk Department
 - Centralized Services

All the costs listed above are paid out of the general fund and primarily exist for the support of the City as a whole. Costs included in the allocation plan should be administrative in nature and must be reasonably perceived to benefit all City funds. Therefore, the cost of services such as public safety, street maintenance, community events, etc. are excluded from the plan and are not subject to allocation.

Activities & Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

ACTIVITIES <i>(based on September 2022 time study)</i>	MEASUREMENT CRITERIA
Payroll	Employee count (August 2022 actual)
Human Resources	Employee count (August 2022 actual)
Accounts Payable	Non-salary expenses (2021 budget)
Mayor and Council	# of agenda items (2021 actual)
Payment Processing and Cash Reconciliations	Revenue (2021 budget)
Utility Billing	# of accounts (August 2022 actual)
Budget, Accounting, Annual reporting	Total expenses (2021 budget)

Budget & Accounting Procedures

1/12th of the budgeted overhead allocation for the year will be charged each month.

The Clerk/Treasurer will monitor budget to actual amounts for the costs included in the cost allocation plan. If there is a variance of greater than 15% between budgeted and annual costs, then a one-time adjustment will be made as close to the end of the year as is practical.

The cost allocation plan should be reviewed annually during budget development. It is not necessary to update the activities or measurement criteria on an annual basis as long as the plan has been reviewed for general reasonableness. If significant changes have been made which may affect the overall allocation percentages, then the plan should be updated. The plan should be updated at least every three years.

2. Direct Cost Allocation Plans

Direct cost allocation is another method used to determine and assign costs of public works payroll, utility, Equipment Rental and Revolving (ER&R) and insurance services. Direct costs include public works employee hours; water, sewer, and sanitation services to city properties; and charges to the ER&R fund.

Activities & Measurement Criteria

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

ACTIVITIES <i>(Based on September 2022 time study)</i>	MEASUREMENT CRITERIA
Public Works Payroll	Employee timesheet activity reports
City Properties Utility Services	Utility usage
ER&R Services	ER&R plan (original price +5% inflation x estimated useful life)
Property, Equipment and Vehicle Insurance	Property value % per fund, equipment, and vehicle % per fund (per ER&R plan)

Budget & Accounting Procedures

The actual costs in 2023 are used for the 2024 budgeting purposes. Each month in 2024, direct charges for services will be charged to multiple funds for public works payroll based on timesheet activity reports. Utility services will be paid monthly based on usage. ER&R service charges and insurance will be charged on a yearly basis.

DEBT POLICIES

Debt Management Policy

The Debt Policy for the City of Ritzville (City) is established to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth guidelines for the issuance and management of all financing 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.

Fees and Charges

User fees will be imposed to cover the cost of services provided for unique or narrow segments of the community. Fees may be set at levels sufficient to cover the entire cost of service delivery, or the service may be subsidized as the Council deems necessary.

The city will continuously maintain its sewer and water distribution and collection systems. To ensure the enterprise funds remain self-supporting, rate structures will fully fund the direct and indirect costs of operations, capital plan maintenance, debt service, depreciation, and moderate system extensions.

One-Time Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

INVESTMENT & CAPITAL MANAGEMENT POLICIES

Capital Facilities Plan

1. The City developed a Capital Facilities Plan (CFP) as defined by RCW 36.70A.070, which is consistent with the City Comprehensive Plan. The plan shall be for a period of six years.
2. The CFP will include all projects to maintain public capital facilities required to maintain service levels at standards established by the City Council. It may also include for consideration such other projects as requested by the Mayor or City Council.
3. The CFP will provide details on each capital project plan including estimated costs, sources of financing and a full description of the project.
4. The City will finance only those capital improvements that are consistent with the adopted CFP and City priorities. All capital improvement operating, and maintenance costs will be included in operating budget forecasts.
5. A status review of the CFP will be conducted annually, and a report will be presented by the Clerk-Treasurer or his/her designee, to the City Council.

Capital Asset Management

1. The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
2. The capitalization threshold used in determining if a given asset qualifies for capitalization is **\$5,000** per item with a useful life of over one year. All capital assets shall have a City of Ritzville property tag affixed to it when placed into service.
3. Minor equipment that falls below the \$5,000 threshold but is subject to shrinkage shall have a City of Ritzville property tag affixed to it when placed into City service and will be accounted for on the "Small and Attractive" inventory list.
4. The Clerk Treasurers' Department will conduct an annual physical count/inspection of all capital assets.
5. Adequate insurance will be maintained on all capital assets consistent with the results of the annual physical count/inspection.

Investment Policy

The city's investment policy, Ritzville City Code Chapter 1.96 Investment Policy, applies to all financial assets of the city to include strategies and objectives, , delegation of authority, ethics and conflicts of interest, authorized financial dealers and institutions, safekeeping and custody, and diversification, and monitoring.

CAPITAL ASSET POLICY

Scope and Purpose

This policy is established for the purpose of:

- Defining capital assets, infrastructure, and small and attractive assets
- Safeguarding City assets
- Complying with State requirements
- Providing accurate information for financial reports
- Establishing guidelines for physical inventories of assets

Definitions

Capital assets are assets with a useful life of more than one year. Examples include land, buildings, improvements, machinery, and equipment.

Infrastructure refers to the public works system and includes streets, water lines, sewer lines, etc.

Small and attractive assets are portable items that do not meet the minimum capitalization threshold but require special attention because of their potential to be stolen. Examples include laptops, tablets, video and sound equipment, police weapons, tools and equipment, and cell phones.

Capitalization Threshold

The City's capitalization threshold is \$5,000 for capital assets and infrastructure.

Additions

Additions will be added to the asset lists by the Clerk-Treasurer's Office, based on accounts payable invoices. Departments must notify the Clerk-Treasurer's Office of any assets acquired via donation.

Disposals

Assets with a value of \$5,000 or less may be designated as surplus by the mayor. A surplus of assets with a value of over \$5,000 requires approval by the city Council.

Transfers

Transfers of assets between departments may occur. Both the transferring and receiving department must acknowledge transfer of the assets and report the transfer to the Clerk-Treasurer. If the asset is being transferred from a governmental fund to a proprietary fund or vice versa the receiving department must purchase the asset at fair market value. The Clerk-Treasurer shall make the final determination regarding fair market value and process the "sale" in the financial system.

Inventory

Capital assets and small and attractive assets shall all be inventoried annually. The Clerk-Treasurer will supply an inventory worksheet to all departments and each department will conduct a physical inventory to verify existence and condition and return the completed worksheet to the Clerk-Treasurer by end of each year. To the extent possible, inventories shall be completed by two staff. Ideally, one of the two staff should be from the Clerk-Treasurer's department.

Lost or Stolen Assets

Lost or stolen assets must be reported to the Clerk-Treasurer as soon as it is discovered. The Clerk-Treasurer shall report the loss to the State Auditors' Office, if required; and shall make the necessary updates to the asset list.

Asset Tracking System

Asset records will be maintained by the Clerk-Treasurer. The following information will be maintained for capital assets and small and attractive assets:

- Purchase date, purchase cost and vendor
- Name/brief description
- Location of the asset
- Individual responsible for the asset
- Source of funding (i.e. which fund purchased the asset and whether it was grant funded)
- Estimated life of the asset
- Identifying number, if applicable
- Disposal date

FUND BALANCE & RESERVE POLICIES

The purpose of these policies is to provide a targeted range for fund balance and reserves to help position the City and its functional units to respond to economic fluctuations, prepare for expected and unexpected liabilities, and to take advantage of economic opportunities. The policies are intended to establish an understanding of the proper level and use of those reserves for the City of Ritzville. Adequate levels of fund balance or reserves are essential to protect against temporary revenue shortfalls and help to ensure stable taxes and fees. It provides resources criteria crucial in long-term financial planning.

For the City of Ritzville, fund balance equals cash (which includes cash and investments held by the city) as the city reports and budgets financial activity on a cash basis the City of Ritzville follows BARS (the Budgeting, Accounting and Reporting System) promulgated by the State of Washington which includes the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental year end schedules (Revised Code of Washington Section 43.09.230) for local governments.

Fund Balance and Cash and/or Investments is defined in the BARS Manual as follows:

308.10 RESERVED

The amounts of cash and investments with specific purpose or use restrictions imposed on them by external parties (e.g., enabling legislation, grantors, creditors, etc.) or from formal internal commitments. Internal commitments are specific constraints imposed by the highest level of government (board of commissioners, city council, board of directors, board of supervisors, etc.) through the most formal binding action (ordinance, resolution) that require a similar formal action on the same level to remove them. Limitations resulting from intended use (informal action) by either legislators or managers are not sufficient to classify the resources as reserved. These resources should be reported as unreserved.

308.80 UNRESERVED

The amounts of cash and investments without any limitations on their use and resources with informal limitations placed on them by either legislators or managers. The City of Sequim has the following fund structure:

General Fund and Streets Unrestricted Fund: Funds available for general government operations.

Capital Funds:

Equipment Reserve (funds set aside and available for General Government equipment replacement)

Real Estate Excise Tax (REET) 1 (funds restricted as to use on capital facilities)

Facilities (funds set aside for City Hall and other facility related capital projects)

Enterprise Funds:

Water Unrestricted (restricted to water operations)

Water Restricted (restricted to water capital, debt Service and equipment replacement)

Sewer Unrestricted (restricted to Sewer Operations)

Sewer Restricted (restricted to Sewer Capital, Debt Service and Equipment Replacement)

Special Revenue Funds (restricted by law or city ordinances, no targeted reserves)

Street Restricted, Lodging Tax Hotel/Motel, Criminal Justice, and Donations

Internal Service Funds

State Treasurers' Agency, and IRS Clearing.

Trust, Agency & Permanent Funds (funds not available for city services)

Utility Deposits, Helping Others, PDA Agency, City Beautification, and City Memorial funds.

Balancing the Operating Funds

RCW 35.33.07 requires that the City adopt a balanced budget based on the following requirement: *“Appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal year.”*

The city adopts a statutorily balanced budget, but also seeks to adopt a structurally balanced budget. A budget is statutorily balanced when total estimated resources (beginning fund balance plus revenues) equal the total appropriation (expenditures plus ending fund balance). In a statutorily balanced budget, beginning fund balance may be used as a revenue source. In contrast, in a structurally balanced budget, the total expenditure appropriation is limited to the annual estimated revenues. In a structurally balanced budget, beginning fund balance may not be used as a revenue source.

It is not uncommon for cities to rely upon the beginning fund balance as a “revenue” source. It is Ritzville’s strategic goal to attain structural balance, thereby eliminating reliance on these funds to supplement current income. Any uncommitted operating surpluses (revenues that exceed expenditures) that occur at year-end may be held in reserve or appropriated to a capital reserve, long term obligation, or debt service fund, rather than used as a supplemental source of revenue required to balance the budget each year.

In the event that adjustments are necessary to bring the budget into balance in the course of the fiscal period, the administration will bring a budget amendment forward for approval by the City Council.

MINIMUM FUND BALANCE

Provides a financial cushion for revenue fluctuations and cyclical activity through general operations. The target fund balance is in the table below. The water fund is currently not meeting the targeted minimum fund balance due to well litigation and a number of utility account in arrears due to governor’s mandate to not shut water off during the COVID pandemic.

Fund	% of Expenditures
Current Expense	25%
Water Unrestricted	15%
Sewer Unrestricted	15%

RESERVE FUNDS

Cumulative Reserve Fund

The city created the Cumulative Reserve Fund to finance recurring non-utility expenses which are not annual such as state audits, building replacements or improvements, park, recreational, cultural, and civic improvements, and land.

Water and Sewer Reserve Funds

The city created the water and sewer reserve funds to replace utility capital, plant and equipment for the Water, Sewer, and Sanitation utilities. This reserve will be adjusted annually by the current depreciation expense less bond reserves, principal paid on outstanding debt, and purchases of replacement capital. The long-term goal of this fund is to accumulate sufficient cash for capital needs deemed appropriate within the scope of operations.

Budget Expenditures Comparison Year Over Year

Fund	Description	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget	% Change 2022/2023	% Change 2023/2024
001	Current Expense	\$1,113,747.31	\$1,112,609.22	\$1,233,047.93	\$1,291,561.35	\$1,502,256.00	5%	16%
002	Criminal Justice Monies	\$10,346.56	\$7,410.77	\$5,950.54	\$0.00	\$3,000.00	-100%	100%
003	Law and Justice	\$4,448.10	\$3,792.40	\$20,820.02	\$42,391.69	\$54,900.00	104%	30%
004	Cemetery	\$69,171.12	\$68,123.35	\$93,935.46	\$62,543.63	\$128,720.00	-33%	106%
006	City Memorial	\$0.00	-\$2,364.80	\$0.00	\$0.00	\$850.00	0%	0%
007	PDA Fund	\$0.00	\$0.00	\$10,020.31	\$0.00	\$5,434.00	-100%	100%
103	City Streets	\$269,273.08	\$1,081,730.30	\$463,839.60	\$448,174.77	\$1,579,195.00	-3%	252%
105	City Beautification	\$6,798.67	\$18,949.25	\$21,952.20	\$63,360.95	\$53,200.00	189%	-16%
106	COVID Local Recovery	\$0.00	\$0.00	\$44,361.63	\$68,069.67	\$349,729.00	100%	414%
110	Performing Arts/Tourism	\$132,162.28	\$139,348.17	\$94,895.39	\$115,429.81	\$172,469.00	22%	49%
112	Cumulative Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
120	Police Investigative Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	100%
121	Public Safety Tax	\$0.00	\$0.00	\$51,296.83	\$80,360.00	\$94,363.00	57%	17%
122	Utility Tax Fund	\$150,000.00	\$166,252.72	\$150,000.00	\$150,000.00	\$150,000.00	0%	0%
301	Capital Improvement Program	\$0.00	\$0.00	\$0.00	\$0.00	\$166,400.00	0%	100%
302	General Capitial Projects					\$88,500.00	0%	100%
304	Law Enforcement Contributions	\$2,076.30	\$1,577.87	\$0.00	\$500.00	\$500.00	100%	0%
305	Tree Board	\$0.00	\$3,961.44	\$3,801.70	\$3,728.19	\$4,500.00	-2%	21%
307	Cemetery Reserve	\$40,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	100%	0%
401	Water	\$1,621,679.54	\$857,717.42	\$2,195,938.51	\$2,727,889.88	\$4,028,297.00	24%	48%
402	Water Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
403	Sanitation	\$330,286.70	\$379,911.08	\$398,215.41	\$444,981.94	\$432,237.00	12%	-3%
404	Sanitation Retainage Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
408	Sewer	\$846,043.17	\$1,996,402.17	\$682,406.21	\$651,657.80	\$866,128.00	-5%	33%
409	Sewer Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
410	Helping Others	\$1,008.57	\$296.36	\$0.00	\$0.00	\$500.00	0%	100%
419	USDA Debt Ser Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
424	Utility Deposit	\$1,683.64	\$3,212.07	\$1,500.00	\$2,500.00	\$11,500.00	67%	360%
425	Doe Debt Service	\$198,853.54	\$198,853.54	\$198,853.54	\$210,113.08	\$243,300.00	6%	16%
500	ER&R	\$102,040.29	\$18,244.62	\$40,942.50	\$118,880.49	\$334,700.00	190%	182%
Total		\$4,899,618.87	\$6,056,027.95	\$5,711,777.78	\$6,502,143.25	\$10,291,178.00	14%	58%

2024 Final Budget Summary

DEPARTMENT	BEGINNING FUND BALANCE	2024 BUDGETED REVENUE	2024 BUDGETED EXPENDITURES	ENDING FUND BALANCE
001 Current Expense	\$489,432.05	\$1,513,847.00	\$1,502,256.00	\$501,023.05
002 Criminal Justice Monies	\$4,115.45	\$3,533.00	\$3,000.00	\$4,648.45
003 Law and Justice	\$177,401.39	\$32,000.00	\$54,900.00	\$154,501.39
004 Cemetery	\$27,342.80	\$132,773.00	\$128,720.00	\$31,395.80
006 City Memorial	\$6,452.20	\$0.00	\$850.00	\$5,602.20
007 PDA Agency Fund	\$5,434.77	\$0.00	\$5,434.00	\$0.77
103 City Streets	\$279,118.28	\$1,444,258.00	\$1,579,195.00	\$144,181.28
105 City Beautification	\$7,762.70	\$45,500.00	\$53,200.00	\$62.70
106 COVID Local Recovery	\$349,729.70	\$0.00	\$349,729.00	\$0.70
110 Performing Arts/Tourism	\$167,972.68	\$153,680.00	\$172,469.00	\$149,183.68
112 Cumulative Reserve/Rev Stab	\$235,656.62	\$4,838.00	\$0.00	\$240,494.62
120 Police Investigative Fund	\$1,013.33	\$500.00	\$500.00	\$1,013.33
121 Public Safety Tax	\$232,570.51	\$78,400.00	\$94,363.00	\$216,607.51
122 Utility Tax Fund	\$680,038.92	\$191,300.00	\$150,000.00	\$721,338.92
301 Capital Improvement Program	\$266,841.65	\$33,489.00	\$166,400.00	\$133,930.65
302 General Capital Projects	\$0.00	\$88,500.00	\$88,500.00	\$0.00
304 Law & Justice Contributions	\$2,653.64	\$500.00	\$500.00	\$2,653.64
305 Tree Board	\$1,991.14	\$3,000.00	\$4,500.00	\$491.14
307 Cemetery Reserve	\$57,124.53	\$2,210.00	\$20,000.00	\$39,334.53
401 Water	\$1,537,759.29	\$3,647,117.00	\$4,028,297.00	\$1,156,579.29
402 Water Reserve	\$1,095,844.21	\$79,288.00	\$0.00	\$1,175,132.21
403 Sanitation	\$394,039.45	\$432,958.00	\$432,237.00	\$394,760.45
404 Sanitation Retainage Fund	\$22,561.11	\$1.00	\$0.00	\$22,562.11
408 Sewer	\$1,505,745.23	\$820,470.00	\$866,128.00	\$1,460,087.23
409 Sewer Reserve	\$1,024,010.21	\$50,252.00	\$0.00	\$1,074,262.21
410 Helping Others	\$1,318.77	\$400.00	\$500.00	\$1,218.77
419 USDA Debt Ser Reserve	\$128,900.00	\$0.00	\$0.00	\$128,900.00
424 Utility Deposit	\$50,296.45	\$6,400.00	\$11,500.00	\$45,196.45
425 DOE Debt Service	\$280,854.32	\$220,000.00	\$243,300.00	\$257,554.32
500 Equipment Rental & Revolving	\$1,000,757.22	\$337,410.00	\$334,700.00	\$1,003,467.22
BUDGET TOTAL	\$10,034,738.62	\$9,322,624.00	\$10,291,178.00	\$9,066,184.62

Fund 001 Current Expense Revenue Summary

REVENUE SOURCES 001 Current Expense	2020 ACTUAL	2021 ACTUAL	2022 FINAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$347,721.88	\$317,151.73	\$408,153.39	\$473,200.87	\$380,207.08	\$489,432.05	
311 Real & Personal Property Taxes	\$206,250.14	\$210,006.89	\$211,414.86	\$216,542.00	\$216,542.00	\$224,164.00	
313 Sales & Use Taxes	\$445,004.85	\$515,494.08	\$525,856.54	\$515,500.00	\$575,117.00	\$565,200.00	
316 Utility Taxes	\$185,787.23	\$192,830.20	\$206,632.98	\$247,000.00	\$233,764.00	\$220,000.00	
310 TAXES	\$837,042.22	\$918,331.17	\$943,904.38	\$979,042.00	\$1,025,423.00	\$1,009,364.00	3%
321 Business Licenses	\$3,690.00	\$5,030.00	\$5,175.00	\$4,500.00	\$4,862.50	\$4,800.00	
322 Fence Permit	\$375.29	\$530.00	\$1,334.52	\$770.00	\$4,525.38	\$2,500.00	
322 Building Permits	\$18,063.85	\$12,293.89	\$22,629.49	\$22,000.00	\$28,950.35	\$28,000.00	
322 Animal Licenses	\$3,510.00	\$5,155.00	\$6,505.00	\$6,000.00	\$4,790.00	\$6,000.00	
320 LICENSES & PERMITS	\$25,639.14	\$23,008.89	\$35,644.01	\$33,270.00	\$43,128.23	\$41,300.00	24%
331 Federal Grants	\$43,829.62	\$0.00		\$0.00			
334 State Grant-HAPI	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00		
334 State Grant-Red Restrooms				\$150,000.00		\$150,000.00	
336 State Entitlements- City Assistance	\$48,455.35	\$78,905.91	\$62,903.73	\$60,000.00	\$60,000.00	\$60,000.00	
336 State Entitlements- CJ High Crime	\$6,411.84	\$2,692.95	\$5,627.71	\$8,400.00	\$8,400.00	\$8,400.00	
336 State Entitlements- Marijuana Excise	\$8,015.36	\$9,091.75	\$11,181.76	\$9,000.00	\$9,000.00	\$9,000.00	
336 State Entitlements- Liquor Excise	\$10,487.13	\$11,836.55	\$12,549.67	\$12,200.00	\$12,200.00	\$12,906.00	
336 State Entitlements- Liquor Profits	\$13,352.85	\$13,170.71	\$13,766.36	\$13,600.00	\$13,600.00	\$13,477.00	
330 INTERGOV'T REVENUE	\$130,552.15	\$115,697.87	\$106,029.23	\$278,200.00	\$128,200.00	\$253,783.00	-9%
341 Charges for Service- Copies & Faxes	\$15.00	\$0.00	\$4.31	\$20.00	\$74.64	\$25.00	
345 Charges for Planning	\$10,027.48	\$6,754.24	\$16,345.71	\$12,000.00	\$9,084.49	\$12,000.00	
359 Animal Control	\$0.00	\$0.00	\$50.00	\$0.00	\$370.49	\$375.00	
347 Charges for Service- Golf	\$37,619.31	\$51,834.68	\$70,281.63	\$60,000.00	\$80,460.72	\$65,000.00	
340 CHARGES FOR SERVICES	\$47,661.79	\$58,588.92	\$86,681.65	\$72,020.00	\$89,990.34	\$77,400.00	7%
351 District Court	\$13,603.95	\$12,591.95	\$5,139.04	\$11,900.00	\$7,800.00	\$9,800.00	
350 FINE & FORFEITS	\$13,603.95	\$12,591.95	\$5,139.04	\$11,900.00	\$7,800.00	\$9,800.00	-18%
361 Investment Earnings	\$1,783.61	\$1,000.49	\$4,696.70	\$3,400.00	\$19,770.00	\$85,000.00	
361 Interest Earnings	\$3,994.45	\$4,332.34	\$5,426.88		\$7,000.00	\$7,000.00	
362 Rents & Royalties	\$20,472.33	\$22,550.64	\$15,066.61	\$20,000.00	\$20,000.00	\$20,000.00	
362 Leases Property- Airport	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
367 Donations-Fire			\$634.00				
369 Police Manpower Replacement					\$5,907.47		
369 Fire Pension Reimbursement					\$1,710.00		
369 Miscellaneous Revenue	\$1,885.62	\$927.40	\$1,879.12	\$2,000.00	\$2,000.00	\$2,000.00	
360 MISCELLANEOUS REVENUE	\$28,136.01	\$30,310.87	\$27,703.31	\$26,900.00	\$57,887.47	\$115,500.00	329%
382 GOLF SALES TAX					\$6,200.00	\$6,700.00	
379 TRANSFERS IN	\$541.90	\$45,081.21	\$0.00	\$0.00	\$0.00	\$0.00	
395 Compensation for Loss Capital Assets-Insurance					\$42,157.28	\$0.00	
TOTAL CURRENT EXPENSE REVENUE	\$1,083,177.16	\$1,203,610.88	\$1,205,101.62	\$1,401,332.00	\$1,400,786.32	\$1,513,847.00	8%

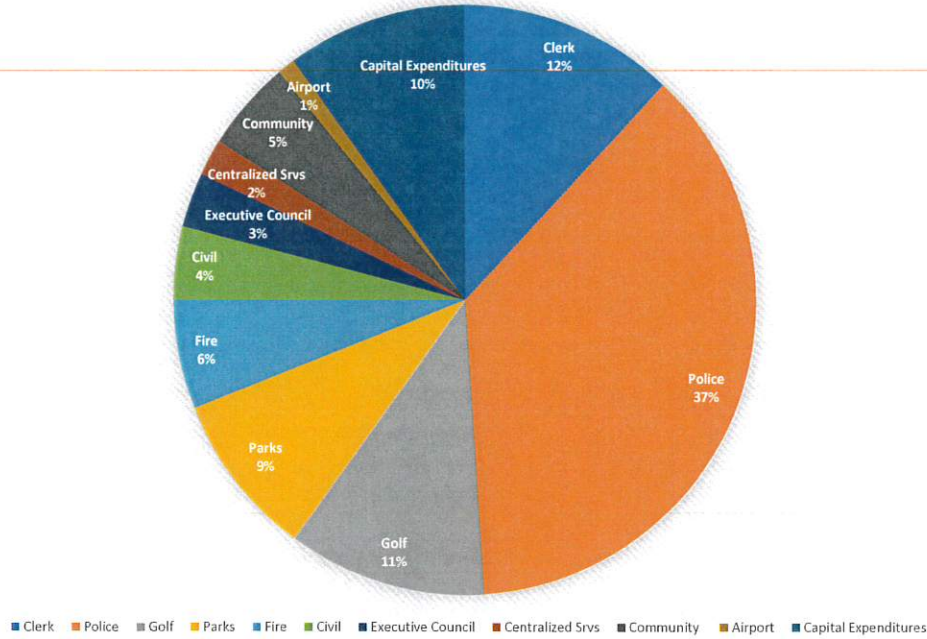
Fund 001 Current Expense Department Expenditure Summary

EXPENDITURES	2020	2021	2022	2023	2023	2024	% CHANGE
001 Current Expense	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	2023/ 2024 Budget
11 Other Services	\$1,253.80	\$2,734.59	\$4,730.03	\$4,700.00	\$4,700.00	\$4,700.00	
LEGISLATIVE	\$1,253.80	\$2,734.59	\$4,730.03	\$4,700.00	\$4,700.00	\$4,700.00	0%
11 Salary	\$24,900.00	\$24,900.00	\$24,450.00	\$24,900.00	\$24,900.00	\$24,900.00	
11 Benefits	\$1,956.30	\$1,972.82	\$1,916.72	\$1,995.00	\$853.00	\$1,995.00	
11 Supplies	\$0.00	\$26.16	\$228.57	\$150.00	\$150.00	\$212.00	
11 Other Services	\$3,199.24	\$431.38	\$146.09	\$200.00	\$200.00	\$200.00	
COUNCIL	\$30,055.54	\$27,330.36	\$26,741.38	\$27,245.00	\$26,103.00	\$27,307.00	0%
13 Salary	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	
13 Benefits	\$742.44	\$743.41	\$740.97	\$745.00	\$745.00	\$745.00	
13 Supply	\$0.00	\$63.11	\$53.51	\$100.00	\$100.00	\$100.00	
13 Other Services	\$852.52	\$183.90	\$178.50	\$300.00	\$155.78	\$500.00	
MAYOR	\$11,194.96	\$10,590.42	\$10,572.98	\$10,745.00	\$10,600.78	\$10,945.00	2%
14 Salary	\$60,299.66	\$71,491.36	\$83,810.99	\$101,068.00	\$109,100.00	\$109,789.00	
14 Benefits	\$34,335.99	\$28,775.92	\$28,309.93	\$45,480.00	\$40,100.00	\$39,524.00	
14 Supplies	\$4,101.73	\$2,596.27	\$7,395.39	\$4,500.00	\$4,500.00	\$4,500.00	
14 Other Services	\$42,928.46	\$35,281.42	\$26,556.60	\$20,000.00	\$44,200.00	\$36,000.00	
ADMIN-CLERK DEPARTMENT	\$141,665.84	\$138,144.97	\$146,072.91	\$171,048.00	\$197,900.00	\$189,813.00	11%
15 District Court Svcs.	\$6,044.90	\$23,944.13	\$24,836.04	\$22,300.00	\$15,200.00	\$20,000.00	
15 Intergover Svcs.	\$17,389.50	\$0.00					
15 Legal Svcs-Advice	\$12,809.85	\$41,200.22	\$35,907.94	\$25,000.00	\$25,300.00	\$22,000.00	
15 Legal Svcs-Litigation	\$1,607.73	\$2,852.50					
15 Criminal Law Services	\$11,427.50	\$12,770.00	\$10,749.05	\$13,000.00	\$22,100.00	\$14,000.00	
CIVIL	\$49,279.48	\$80,766.85	\$71,493.03	\$60,300.00	\$62,600.00	\$56,000.00	-7%
18 Utilities	\$6,161.36	\$7,694.61	\$6,263.67	\$7,000.00	\$7,000.00	\$7,000.00	
18 City Utilities			\$2,061.81	\$2,100.00	\$2,100.00	\$2,100.00	
18 Facilities Services	\$2,131.42	\$114.39	\$381.23	\$400.00	\$200.00	\$200.00	
18 Information Technology Services					\$16,644.68	\$16,650.00	
18 Salary-Janitorial	\$3,411.03	\$2,018.19	\$2,247.82	\$1,765.00	\$2,390.00	\$2,382.00	
18 Benefits-Janitorial	\$210.57	\$191.67	\$156.61	\$450.00	\$390.00	\$390.00	
18 Supplies-Janitorial	\$3,251.53	\$1,107.71	\$3,347.06	\$2,000.00	\$600.00	\$600.00	
18 Svcs & Insurance	\$22,345.45	\$1,565.38	\$7,499.23	\$7,926.00	\$3,214.57	\$3,700.00	
CENTERIALIZED & GENERAL SRVS	\$37,511.36	\$12,691.95	\$21,957.43	\$21,641.00	\$32,539.25	\$33,022.00	53%

Expenditures	2020	2021	2022	2023	2023	2024	% CHANGE
001 Current Expense	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	2023/ 2024 Budget
21 Salary	\$297,175.39	\$295,760.14	\$290,844.20	\$303,865.00	\$281,270.00	\$291,364.00	
21 Benefits	\$88,287.51	\$91,527.49	\$87,151.26	\$124,021.00	\$82,000.00	\$104,892.00	
21 Admin Salary					\$11,700.00	\$13,715.00	
21 Admin Benefits					\$605.00	\$720.00	
21 Supplies	\$15,051.13	\$16,785.30	\$18,915.36	\$9,300.00	\$3,500.00	\$4,500.00	
21 Fuel					\$6,045.00	\$6,050.00	
21 Small Tools & Equipment					\$1,665.72		
21 Other Services	\$13,806.26	\$13,467.59	\$27,160.04	\$20,500.00	\$8,000.00	\$20,000.00	
21 Sheriff Mutal Aid Contract	\$24,677.78	\$24,180.71	\$28,220.47	\$30,000.00	\$20,500.00	\$30,000.00	
21 Communications					\$4,800.00	\$4,800.00	
21 Travel					\$260.02	\$300.00	
21 Insurance	\$11,116.78	\$10,957.64	\$12,054.29	\$23,259.00	\$25,819.18	\$28,724.00	
21 Utilities	\$6,446.46	\$6,718.97	\$4,298.84	\$4,925.00	\$4,500.00	\$4,500.00	
21 City Utilities			\$1,348.84	\$1,255.00	\$1,650.00	\$1,650.00	
21 Repair & Maintenance					\$5,000.00	\$5,000.00	
21 Police Facilities					\$7.50		
21 ER&R Charges	\$20,043.00	\$20,017.00	\$26,152.00	\$20,907.00	\$20,907.00	\$26,282.00	
POLICE	\$476,604.31	\$479,414.84	\$496,145.30	\$538,032.00	\$478,229.42	\$542,497.00	1%
22 Salary	\$5,868.61	\$8,966.80	\$9,674.43	\$11,000.00	\$6,000.00	\$9,000.00	
22 Benefits	\$402.17	\$467.53	\$310.87	\$500.00	\$250.00	\$500.00	
22 Supplies	\$3,615.71	\$2,623.38	\$1,312.51	\$7,000.00	\$4,000.00	\$4,000.00	
22 Fuel					\$250.00	\$300.00	
22 Small Tools & Equipment					\$400.00	\$400.00	
22 Other Services	\$15,996.23	\$21,900.23	\$11,724.36	\$17,000.00	\$14,000.00	\$15,000.00	
22 Insurance	\$13,102.56	\$14,088.39	\$15,498.38	\$14,800.00	\$14,800.89	\$18,279.00	
22 Utilities	\$2,196.87	\$1,694.48	\$406.05	\$430.00	\$425.00	\$425.00	
22 City Utilities			\$2,160.82	\$1,800.00	\$4,385.00	\$4,385.00	
22 Repair & Maintenance					\$2,000.00	\$10,000.00	
22 ER&R Charges	\$45,369.00	\$45,369.00	\$45,369.00	\$20,330.00	\$20,330.00	\$31,173.00	
FIRE DEPARTMENT	\$86,551.15	\$95,109.81	\$86,456.42	\$72,860.00	\$66,840.89	\$93,462.00	28%
39 Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39 Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39 Supplies	\$94.30	\$2.54	\$107.60	\$200.00	\$500.00	\$200.00	
39 Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
ANIMAL CONTROL	\$94.30	\$2.54	\$107.60	\$200.00	\$500.00	\$200.00	0%
46 Supplies	\$0.00	\$230.14	\$20.49	\$500.00	\$200.00	\$500.00	
46 Other Services & Charges	\$1,152.68	\$1,271.55	\$75.00	\$4,000.00	\$2,000.00	\$2,000.00	
46 Utilities			\$1,243.75	\$1,400.00	\$1,550.00	\$1,550.00	
AIRPORT	\$1,152.68	\$1,501.69	\$1,339.24	\$5,900.00	\$3,750.00	\$4,050.00	-31%
54 Abatement						\$10,000.00	
ENVIRONMENTAL						\$10,000.00	100%
58 Planning Fees	\$25,913.00	\$1,891.25	\$40,102.73	\$38,000.00	\$19,683.05	\$0.00	
58 Building Inspection Services	\$9,365.88	\$6,591.59	\$36,883.09	\$26,250.00	\$33,000.00	\$35,000.00	
58 Economic Development	\$5,000.00	\$4,200.00	\$2,500.00	\$5,000.00	\$5,000.00	\$10,000.00	
58 Downtown Revitalization-RDDA	\$3,280.97	\$0.00	\$3,694.40	\$0.00	\$5,000.00	\$7,000.00	
COMMUNITY PLANNING	\$43,559.85	\$12,682.84	\$83,180.22	\$69,250.00	\$62,683.05	\$52,000.00	-25%
66 County 2% Alcohol Tax	\$409.89	\$434.32	\$592.15	\$550.00	\$350.00	\$550.00	
69 Other Srvcs & Chrgs-Aging & Adult	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	
SOCIAL SERVICES	\$3,409.89	\$3,434.32	\$3,592.15	\$3,550.00	\$3,350.00	\$3,550.00	0%

Expenditures 001 Current Expense	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
72 Library Insurance	\$1,470.84	\$2,325.58	\$1,722.04	\$2,114.00	\$2,128.41	\$2,611.00	
75 Museums-Train Depot & Burroughs	\$2,911.68	\$0.00	\$7,148.97	\$4,229.00	\$8,028.07	\$4,736.00	
CULTURAL & REC FACILITIES	\$4,382.52	\$2,325.58	\$8,871.01	\$6,343.00	\$10,156.48	\$7,347.00	16%
76 Supplies	\$8,339.49	\$6,966.35	\$19,727.67	\$7,000.00	\$7,000.00	\$7,000.00	
76 Fuel					\$4,800.00	\$4,800.00	
76 Small Tools & Equipment					\$3,460.95	\$0.00	
76 Other Services	\$7,589.56	\$8,892.12	\$8,258.59	\$7,100.00	\$7,100.00	\$7,100.00	
76 Contracted Manager Services	\$49,966.50	\$50,588.81	\$57,613.98	\$59,220.00	\$59,220.00	\$59,220.00	
76 Contracted Services Bonus				\$6,250.00	\$4,934.00	\$3,867.00	
76 Clubhouse Repair					\$55,926.28		
76 Professional Service-Greens	\$0.00	\$23,982.99					
76 Insurance	\$16,014.24	\$17,219.15	\$18,942.46	\$23,259.00	\$23,259.00	\$28,724.00	
76 Utilities	\$731.35	\$0.00	\$3,785.36	\$11,810.00	\$7,500.00	\$7,500.00	
76 City Utilities		\$13,145.63	\$20,873.83	\$22,800.00	\$30,200.00	\$30,200.00	
76 Communications	\$5,087.59	\$2,912.65	\$1,203.99	\$3,500.00	\$3,000.00	\$3,000.00	
76 ER&R Charges	\$6,925.00	\$6,925.00	\$6,925.00	\$11,485.00	\$11,485.00	\$19,936.00	
GOLF	\$94,653.73	\$130,632.70	\$137,330.88	\$152,424.00	\$217,885.23	\$171,347.00	12%
76 Salary	\$41,568.78	\$33,419.61	\$37,314.22	\$25,900.00	\$24,700.00	\$27,430.00	
76 Benefits	\$16,362.40	\$13,645.12	\$13,783.76	\$11,700.00	\$11,560.00	\$9,875.00	
76 Supplies	\$9,657.67	\$5,485.96	\$9,231.55	\$7,000.00	\$2,500.00	\$6,400.00	
76 Fuel					\$635.00	\$635.00	
76 Other Services & Charges	\$604.10	\$609.56	\$2,201.29	\$2,000.00	\$3,200.00	\$3,200.00	
76 Insurance	\$34,940.15	\$37,569.05	\$41,329.01	\$50,746.00	\$50,745.90	\$62,670.00	
76 Utilities	\$4,761.80	\$1,901.96	\$1,773.40	\$2,033.00	\$1,725.00	\$1,725.00	
76 City Utilities			\$17,652.02	\$18,500.00	\$12,650.00	\$12,650.00	
76 ER&R Charges	\$5,483.00	\$5,483.00	\$5,483.00	\$1,346.00	\$1,346.00	\$14,269.00	
PARK DEPARTMENT	\$113,377.90	\$98,114.26	\$128,768.25	\$119,225.00	\$109,061.90	\$138,854.00	16%
82 Golf Sales Tax			\$1,689.10				
91 Long Term Debt- Leases-Copy Machine					\$661.35	\$662.00	
OTHER DECREASES			\$1,689.10	\$0.00	\$661.35	\$662.00	100%
94 Library Capital		\$7,500.00			\$0.00		
94 Burroughs Capital		\$465.50			\$0.00		
94 Fairgrounds Bathroom				\$150,000.00	\$0.00	\$150,000.00	
CAPITAL EXPENDITURES	\$0.00	\$7,965.50	\$0.00	\$150,000.00	\$0.00	\$150,000.00	0%
97-Operating Transfers	\$0.00	\$5,166.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
97 Operating Transfers Out-PDA	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
97 Operating Transfers Out-Cum	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
OPERATING TRANSFERS	\$19,000.00	\$9,166.00	\$4,000.00	\$4,000.00	\$4,000.00	\$6,500.00	0%
TOTAL EXPENDITURES	\$1,113,747.31	\$1,112,609.22	\$1,233,047.93	\$1,417,463.00	\$1,291,561.35	\$1,502,256.00	6%
Net Change in Balance	-\$30,570.15	\$91,001.66	-\$27,946.31	-\$16,131.00	\$109,770.65	\$11,591.00	
Ending Fund Balance	\$317,151.73	\$408,153.39	\$380,207.08	\$457,069.87	\$489,432.05	\$501,023.05	
Fund Balance as % of Expenditures	28%	37%	31%	32%	38%	33%	

CURRENT EXPENSE EXPENDITURES BY DEPARTMENT



Expenditures	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE 2023/2024 Budget	Change Notes
001 Current Expense							
11 Legislative	\$1,253.80	\$2,734.59	\$4,730.03	\$4,700.00	\$4,700.00	0%	No change.
11 Council	\$1,253.80	\$27,330.36	\$26,741.38	\$27,245.00	\$27,307.00	0%	No change.
13 Mayor	\$11,194.96	\$10,590.42	\$10,572.98	\$10,745.00	\$10,945.00	2%	Increase for cell phone.
14 Clerk	\$141,665.84	\$138,144.97	\$146,072.91	\$171,048.00	\$189,813.00	11%	Employee pay and auditor fees increase.
15 Civil	\$49,279.48	\$80,766.85	\$71,493.03	\$60,300.00	\$56,000.00	-7%	Decrease in legal services requests.
18 Centralized Svcs	\$37,511.36	\$12,691.95	\$21,957.43	\$21,641.00	\$33,022.00	53%	Technology services allocated to central services.
21 Police Department	\$476,604.31	\$479,414.84	\$496,145.30	\$538,032.00	\$542,497.00	1%	Employee pay, ER&R services and insurance increase.
22 Fire Department	\$86,551.15	\$95,109.81	\$86,456.42	\$72,860.00	\$93,462.00	28%	Insurance and ER&R increase.
39 Animal Control	\$94.30	\$2.54	\$107.60	\$200.00	\$200.00	0%	No change.
46 Airport	\$1,152.68	\$1,501.69	\$1,339.24	\$5,900.00	\$4,050.00	-31%	Updated based on year over year trend.
54 Environmental					\$10,000.00		New line item.
58 Community Planning	\$43,559.85	\$12,682.84	\$83,180.22	\$69,250.00	\$52,000.00	-25%	Local Recovery fund is being used for planning in 2024.
66 Social Services	\$3,409.89	\$3,434.32	\$3,592.15	\$3,550.00	\$3,550.00	0%	No change.
75 Cultural & Rec	\$4,382.52	\$2,325.58	\$8,871.01	\$6,343.00	\$7,347.00	16%	Insurance increase.
76 Golf	\$94,653.73	\$130,632.70	\$137,330.88	\$152,424.00	\$171,347.00	12%	ER&R and insurance increase.
76 Parks	\$113,377.90	\$98,114.26	\$128,768.25	\$119,225.00	\$138,854.00	16%	ER&R and insurance increase.
79 Capital Expenditures	\$19,000.00	\$7,965.50	\$4,000.00	\$150,000.00	\$150,000.00	0%	Fairgrounds red restroom project.
82 Other Decreases					\$662.00	100%	Non expenditure custodial funds, BARS code change.
97 Transfers	\$19,000.00	\$9,166.00	\$4,000.00	\$4,000.00	\$6,500.00	63%	No change.
TOTAL CURRENT EXPENSE	\$1,113,747.31	\$1,112,609.22	\$1,233,047.93	\$1,417,463.00	\$1,502,256.00	6%	

Fund 002 Criminal Justice Monies

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$7,946.24	\$706.73	\$3,166.53	\$7,271.53	\$582.29	\$4,115.45	
Revenue							
336 Criminal Justice-Pop	\$1,000.00	\$1,000.00	\$1,000.00	\$1,400.00	\$1,000.00	\$1,000.00	
336 CJ Special Programs	\$1,865.21	\$1,978.90	\$2,163.02	\$2,885.00	\$2,410.00	\$2,410.00	
336 Dui-Cities	\$241.84	\$276.67	\$203.28	\$275.00	\$123.16	\$123.00	
335 LE&CJ Leg One Time Cost		\$6,615.00					
TOTAL REVENUE	\$3,107.05	\$9,870.57	\$3,366.30	\$4,560.00	\$3,533.16	\$3,533.00	-23%
Expenditures							
521 Supplies	\$9,846.02	\$4,485.07	\$3,888.00			\$2,500.00	
Tasers				\$3,300.00			
Radio Replacement							
Vests							
Dash Camera							
Speed Trailer							
521 Communications		\$825.70	\$410.47	\$500.00		\$500.00	
521 Professional Services	\$500.54	\$2,100.00	\$1,652.07				
TOTAL EXPENDITURES	\$10,346.56	\$7,410.77	\$5,950.54	\$3,800.00	\$0.00	\$3,000.00	-21%
Ending Fund Balance	\$706.73	\$3,166.53	\$582.29	\$8,031.53	\$4,115.45	\$4,648.45	

Fund 003 Law and Justice

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$112,580.96	\$146,136.41	\$174,226.28	\$177,765.67	\$186,149.72	\$177,401.39	
Revenue							
313 Local Criminal Justice	\$38,003.55	\$31,882.27	\$32,743.46	\$30,000.00	\$33,643.36	\$32,000.00	
TOTAL REVENUE	\$38,003.55	\$31,882.27	\$32,743.46	\$30,000.00	\$33,643.36	\$32,000.00	7%
Expenditures							
521 New Officer Gear & Training			\$2,609.41		\$2,500.00	\$12,000.00	
521 Supplies			\$9,160.61	\$15,200.00	\$20,212.38	\$17,500.00	
Vie-View Body Cameras							
Radio Replacement				\$3,000.00	\$4,900.00		
Dash Cameras				\$4,300.00	\$4,300.00	\$4,300.00	
PD Cameras				\$3,000.00	\$3,000.00		
Portable Radio						\$3,300.00	
Tasers						\$3,300.00	
Sidearms						\$10,000.00	
521 Professional Services	\$4,448.10	\$3,792.40	\$9,050.00		\$2,979.31		
Lexipro policy program				\$4,500.00	\$4,500.00	\$4,500.00	
Other Professional Services							
597 Operating Transfers Out							
TOTAL EXPENDITURES	\$4,448.10	\$3,792.40	\$20,820.02	\$30,000.00	\$42,391.69	\$54,900.00	83%
Ending Fund Balance	\$146,136.41	\$174,226.28	\$186,149.72	\$177,765.67	\$177,401.39	\$154,501.39	

Fund 004 Cemetery

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$23,377.66	\$58,102.37	\$47,537.40	\$11,831.43	\$11,831.43	\$27,342.80	
Revenue							
311 Real & Personal Property Taxes	\$41,250.02	\$42,001.38	\$42,282.96	\$43,308.00	\$43,308.00	\$44,833.00	
322 CARES Assistance	\$2,513.81						
344 Dept. Archaeology & Historic Preservation Grant						\$50,000.00	
343 Cemetery Lots	\$6,452.16	\$7,153.92	\$5,952.00	\$5,000.00	\$5,780.00	\$5,780.00	
343 Niche Lots	\$2,227.32	\$575.00	\$2,471.00	\$2,500.00	\$2,500.00	\$2,500.00	
343 Cemetery Opening & Closing	\$3,725.00	\$2,600.00	\$1,025.00	\$1,500.00	\$1,500.00	\$1,500.00	
343 Lots Opening & Closing	\$2,250.00	\$1,025.00	\$1,375.00	\$2,000.00	\$1,500.00	\$2,000.00	
343 Niche Opening & Closing	\$225.00	\$0.00	\$700.00	\$700.00	\$1,050.00	\$700.00	
343 Ash Burial	\$1,625.00	\$350.00	\$925.00	\$1,000.00	\$500.00	\$1,000.00	
343 Lot Opening & Closing-Sat&Hol	\$2,700.00	\$2,375.00	\$1,350.00	\$2,000.00	\$500.00	\$2,000.00	
343 Ash Burial Sat&Hol	\$350.00	\$700.00	\$1,525.00	\$1,700.00	\$875.00	\$1,700.00	
343 Single Headstone		\$110.00		\$110.00	\$0.00	\$110.00	
369 Miscellaneous Revenue	\$0.00	\$0.00	\$119.53		\$0.00		
386 Cemetery Sales Tax	\$577.52	\$668.08	\$504.00	\$650.00	\$542.00	\$650.00	
397 Operating Transfer In (Fund 123 Cemetery Reserve)	\$40,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	
TOTAL REVENUE	\$103,895.83	\$57,558.38	\$58,229.49	\$80,468.00	\$78,055.00	\$132,773.00	65%
Expenditure							
536 Salaries	\$36,388.51	\$33,625.56	\$51,032.47	\$28,815.00	\$18,697.00	\$30,750.00	
536 Benefits	\$13,422.03	\$13,168.23	\$16,733.44	\$12,700.00	\$7,425.00	\$11,070.00	
536 Supplies	\$6,847.57	\$5,929.38					
Uniform and Clothing			\$231.98	\$200.00	\$100.00	\$100.00	
Supplies			\$6,521.81	\$5,500.00	\$1,200.00	\$3,000.00	
Operating			\$191.78	\$200.00			
Fuel			\$1,791.48	\$1,800.00	\$661.00	\$670.00	
Small Tools and Equipment					\$650.00	\$650.00	
536 Other Services & Charges	\$4,568.12	\$6,032.43	\$15.00		\$140.00		
Professional Services			\$602.30	\$1,000.00		\$500.00	
Cemetery Sales Tax	\$2,352.11	\$3,830.64	\$5,070.15	\$3,800.00	\$5,029.27	\$3,800.00	
Insurance			\$5,166.13	\$6,343.00	\$6,343.24	\$7,835.00	
Repair & Maintenance						\$500.00	
Utilities			\$884.13	\$1,000.00	\$750.00	\$750.00	
City Utilities	\$692.78	\$637.11	\$703.56	\$700.00	\$16,551.01	\$16,500.00	
Miscellaneous			\$91.23	\$82.00	\$97.11	\$95.00	
594 Cemetery Grant Project: Kisok, GIS Mapping						\$50,000.00	
597 Operating Transfer Out- Cemetery Reserve	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
597 ER&R Charges	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$1,500.00	
TOTAL EXPENDITURES	\$69,171.12	\$68,123.35	\$93,935.46	\$67,040.00	\$62,543.63	\$128,720.00	92%
Ending Fund Balance	\$58,102.37	\$47,537.40	\$11,831.43	\$25,259.43	\$27,342.80	\$31,395.80	

Fund 006 City Memorial & Enhancement

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$3,237.40	\$3,237.40	\$5,602.20	\$2,587.40	\$5,602.20	\$6,452.20	
Revenue							
367 Donations- Sprenger Memorial-City Park	\$0.00	\$0.00		\$0.00	\$700.00		
367 Donations-Police Department					\$150.00		
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00	\$0.00	0%
Expenditure							
536 Professional Services-Cemetery	\$0.00	\$0.00					
575 Recreational Facilities		-\$2,364.80					
576 Tree Board Supplies	\$0.00						
594 Capital Expense-Parks	\$0.00	\$0.00					
594 Capital Expense-Police Dept.						\$700.00	
576 Supplies-Sprenger Memorial	\$0.00	\$0.00				\$150.00	
397 Transfer Out	\$0.00	\$0.00					
TOTAL EXPENDITURES	\$0.00	-\$2,364.80	\$0.00	\$0.00	\$0.00	\$850.00	0%
Ending Fund Balance	\$3,237.40	\$5,602.20	\$5,602.20	\$2,587.40	\$6,452.20	\$5,602.20	

Fund 007 PDA Agency Fund

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$455.08	\$15,455.08	\$15,455.08	\$5,434.77	\$5,434.77	\$5,434.77	
Revenue							
397 Operating Transfer In-CE	\$15,000.00	\$0.00				\$0.00	
TOTAL REVENUE	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Expenditures							
594 Capital Outlay	\$0.00	\$0.00	\$10,020.31	\$5,380.00	\$0.00	\$5,434.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$10,020.31	\$5,380.00	\$0.00	\$5,434.00	1%
Ending Fund Balance	\$15,455.08	\$15,455.08	\$5,434.77	\$54.77	\$5,434.77	\$0.77	

Fund 103 City Streets

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$172,002.97	\$228,129.83	\$283,878.47	\$236,029.19	\$275,155.12	\$279,118.28	
Revenue							
311 Real & Personal Property Taxes	\$96,250.05	\$98,003.23	\$98,660.27	\$101,053.00	\$104,883.00	\$104,609.00	
322 Permit, Trucks-Overload	\$460.00	\$330.00	\$210.00	\$200.00	\$100.00	\$200.00	
322 Right of Way Permit					\$75.00	\$75.00	
322 CARES Assistance	\$8,711.20						
334 TIB Grants	\$14,250.00						
334 1st Ave (Division to Palouse)						\$441,731.00	
334 Maintenance-Multiple Areas						\$42,312.00	
334 6th Ave (Division to Chelan) Sidewalk Project				\$485,655.00		\$487,169.00	
334 USDOT SS4A Grant (Street Safety Plan)						\$83,776.00	
334 Chip Seal-Main Ave.		\$273,111.15	\$64,709.80		\$122,875.00		
334 Galbreath Way/Weber Ave 2021		\$577,610.76	\$81,832.24				
334 DOC-Electric Vehicle Charging				\$100,000.00	\$18,981.93	\$81,018.00	
334 Quadco RTPO Grant-Shared Use				\$33,700.00	\$0.00		
336 Multimodal Trans. City	\$2,267.65	\$2,267.18	\$2,337.88	\$2,300.00	\$2,300.00	\$2,285.00	
336 Motor Vehicle Fuel Tax	\$30,645.95	\$32,214.97	\$33,323.17	\$34,000.00	\$32,629.00	\$32,558.00	
337 STP Funds/Adams County	\$18,471.00	\$18,092.00	\$20,672.00	\$18,000.00	\$19,471.00	\$18,000.00	
361 Investment Interest	\$891.79	\$168.63	\$2,348.34				
361 Earned Interest	\$13.70	\$261.02	\$313.13	\$775.00	\$448.00	\$450.00	
362 Rentals & Leases			\$520.00	\$550.00			
362 Trip Generation Letter Review Fee					\$300.00		
369 Miscellaneous Revenue	\$3,438.60	\$420.00	\$189.42	\$50.00	\$75.00	\$75.00	
397 Operating Trans In-Utility Tax	\$150,000.00	\$135,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	
TOTAL REVENUE	\$325,399.94	\$1,137,478.94	\$455,116.25	\$926,283.00	\$452,137.93	\$1,444,258.00	56%
Expenditures							
542 Salaries	\$75,796.79	\$68,945.26	\$93,918.86	\$101,500.00	\$102,338.00	\$108,856.00	
542 Benefits	\$30,321.47	\$27,988.30	\$32,380.43	\$45,375.00	\$35,305.00	\$39,188.00	
542 Supplies	\$10,981.85	\$32,373.92	\$20,862.61	\$25,000.00	\$19,010.00	\$20,000.00	
Operating	\$8,089.97	-	\$4,172.29	\$1,900.00			
Fuel	\$1,884.92	-	\$6,105.74	\$4,500.00	\$7,000.00	\$7,000.00	
Small Tools and Equipment	\$1,542.73	-	\$1,004.68	\$1,500.00		\$1,200.00	
542 Other Services & Charges	\$3,368.49	\$69,407.92	\$1,010.44	\$1,000.00	\$900.00	\$1,000.00	
Professional Services	\$1,938.24	-	\$39,733.27	\$6,000.00	\$9,949.85	\$10,000.00	
Insurance	\$14,558.40	-	\$17,720.42	\$19,030.00	\$19,779.71	\$23,501.00	
Repair & Maintenance	\$196.50	-	\$1,402.96	\$650.00	\$603.22	\$625.00	
Miscellaneous	\$363.57	-	\$60.00		\$60.00	\$60.00	
Utilities	\$36,717.48		\$41,837.36	\$42,800.00	\$44,635.00	\$44,635.00	
558 Planning-Streets			\$12,479.11		\$6,512.61		
595 Railroad Crossing Paving		\$10,476.00					
595 Electric Vehicle Station				\$100,000.00	\$18,981.93	\$81,018.00	
595 Shared Use Path				\$37,000.00			
595 2nd Ave (Cascade to Pacific)			\$23,953.87		\$388.70		
595 Crack Seal Project					\$129,342.24	\$20,000.00	
595 Road Safety Plan-SS4A						\$104,720.00	
595 TIB Projects							
595 1ST Ave (Division to Palouse)	\$31,978.32					\$480,142.00	
595 Maintenance Project						\$44,539.00	
595 6th Ave Sidewalk (Division to Chelan)				\$512,715.00	\$36,633.19	\$482,000.00	
595 Chip Seal-Main Ave.	\$17,054.81	\$270,430.61	\$90,487.97		\$11,716.64		
595 Galbreath Way/Weber Ave	\$3,760.54	\$571,389.29	\$76,709.59	\$3,000.00			
595 Roadside Development-Wayfinding					\$1,460.68		
542 ER&R Charges	\$30,719.00	\$30,719.00		\$3,558.00	\$3,558.00	\$110,711.00	
TOTAL EXPENDITURES	\$269,273.08	\$1,081,730.30	\$463,839.60	\$905,528.00	\$448,174.77	\$1,579,195.00	74%
Ending Fund Balance	\$228,129.83	\$283,878.47	\$275,155.12	\$256,784.19	\$279,118.28	\$144,181.28	

Fund 105 City Beautification

Description	2020	2021	2022	2023	2023	2024	% CHANGE 2023/ 2024 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	
Beginning Fund Balance	\$55,155.80	\$63,603.90	\$44,660.77	\$45,242.57	\$45,242.57	\$7,762.70	
Revenue							
361 Earned Interest	\$46.77	\$6.12					
369 INWCF-Hennings Trust Contribution	\$15,200.00	\$0.00	\$22,534.00	\$106,000.00	\$25,881.08	\$45,500.00	
TOTAL REVENUE	\$15,246.77	\$6.12	\$22,534.00	\$106,000.00	\$25,881.08	\$45,500.00	-57%
Expenditure							
576 Supplies - Flower Pots	\$67.09		\$197.29	\$600.00	\$517.02	\$500.00	
576 Supplies - Seasonal Lights			\$2,382.69	\$2,000.00			
576 Supplies - Misc.	\$50.00	\$808.32					
557 City Clean Up Day				\$1,000.00			
594 Capital Outlay-Library	\$756.00			\$4,100.00	\$4,100.00	\$3,200.00	
594 Capital Outlay	\$5,925.58						
594 Capital Outlay-Mural Project			\$4,046.31	\$30,000.00			
594 Capital Outlay-Golf Course		\$4,312.44		\$10,400.00	\$15,660.00	\$7,000.00	
594 Capital Outlay-Weber Entrance			\$4,501.35	\$19,724.00	\$11,871.93		
557 Ghost Sign			\$3,203.71	\$3,300.00	\$3,132.00	\$3,000.00	
594 Phase 1 Gateway Signs			\$1,696.95				
594 Wayfinding-Historic Gateway Signs			\$923.90				
594 Wayfinding-Major Gateway Sign				\$50,000.00	\$28,080.00	\$9,500.00	
594 Historic District Light Poles, 6/Year				\$30,000.00		\$30,000.00	
597 Transfer to Fund 305 Tree Board Allocation-1st Ave Beautification			\$5,000.00				
597 Transfer-Resolve Fund Balance to CE		\$13,828.49					
TOTAL EXPENDITURES	\$6,798.67	\$18,949.25	\$21,952.20	\$151,124.00	\$63,360.95	\$53,200.00	-65%
Ending Fund Balance	\$63,603.90	\$44,660.77	\$45,242.57	\$118.57	\$7,762.70	\$62.70	

Fund 106 Coronavirus Local Fiscal Recovery

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance			\$231,081.00	\$417,799.37	\$417,799.37	\$349,729.70	
Revenue							
332 COVID Local Fiscal Recovery Funds-OFM		\$231,081.00	\$231,080.00	\$0.00	\$0.00	\$0.00	
TOTAL REVENUE	\$0.00	\$231,081.00	\$231,080.00	\$0.00	\$0.00	\$0.00	0%
Expenditure							
515 Legal Services					\$10,000.00	\$10,000.00	
518 Informaton Technologoy Supplies			\$1,352.16				
518 Information Technology Services			\$43,009.47				
558 Planning on Call Services					\$8,000.00	\$10,000.00	
558 Updating Development Code						\$10,000.00	
558 Comp Planning Services					\$10,700.00	\$7,500.00	
558 Funding Assistance					\$19,923.75	\$25,000.00	
558 TIF Review					\$2,275.00		
558 Phase I Development Review						\$25,000.00	
558 Low Income Survey Update						\$30,000.00	
558 Services						\$103,523.00	
595 Broadband-County Project				\$85,877.00		\$85,877.00	
595 Tree Board 1st Ave Project					\$17,170.92	\$42,829.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$44,361.63	\$85,877.00	\$68,069.67	\$349,729.00	307%
Ending Fund Balance	\$0.00	\$231,081.00	\$417,799.37	\$331,922.37	\$349,729.70	\$0.70	

Fund 110 Tourism

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$165,451.32	\$123,297.58	\$90,725.24	\$118,624.11	\$129,394.49	\$167,972.68	
Revenue							
313 Motel/hotel Transient Tax	\$89,646.35	\$105,320.39	\$132,500.06	\$124,200.00	\$153,828.00	\$153,500.00	
361 Investment Interest	\$356.71	\$67.45	\$939.33				
361 Earned Interest	\$5.48	\$1,387.99	\$125.25	\$1,500.00	\$180.00	\$180.00	
TOTAL REVENUE	\$90,008.54	\$106,775.83	\$133,564.64	\$125,700.00	\$154,008.00	\$153,680.00	22%
Expenditure							
575 Depot/Museum	\$5,725.01	\$11,199.86	\$9,921.75	\$10,500.00	\$10,500.00	\$14,450.00	
575 Museum Volunteers				\$6,980.00	\$7,691.89	\$1,300.00	
576 Golf Clubhouse	\$4,760.80	\$28,742.15	\$10,750.79				
575 Distinguished Young Women Judges				\$1,000.00	\$0.00		
575 Capital Expense							
GC Heating and Cooling	\$9,936.00						
Burroughs Home Porch Roof	\$30,000.00	\$39,100.00		\$11,181.00	\$11,180.92		
575 Advertisement							
Best Western Fiber Fest	\$4,200.00					\$5,000.00	
Flying Arts- Ghost Signs	\$2,879.28						
Lasting Legacy Museum				\$6,000.00			
RDDA	\$9,199.14	\$11,156.84	\$22,237.09	\$27,607.00	\$27,607.00	\$25,916.00	
Ritzville Festival Assoc	\$5,000.00	\$4,032.68	\$4,756.59	\$5,000.00	\$5,000.00	\$28,000.00	
Ritzville Rodeo		\$5,500.00	\$5,500.00	\$6,000.00	\$6,000.00	\$8,500.00	
Wheatland Fair		\$2,087.20	\$4,678.30	\$14,000.00	\$14,000.00	\$15,000.00	
Wayfinding-WSDOT	\$11,546.99	\$12,936.34				\$2,803.00	
Wayfinding	\$37,702.50					\$30,000.00	
Music on Main Chamber	\$11,212.56	\$24,593.10	\$10,000.00	\$10,000.00	\$8,450.00	\$41,500.00	
TOTAL EXPENDITURES	\$132,162.28	\$139,348.17	\$94,895.39	\$123,268.00	\$115,429.81	\$172,469.00	40%
Ending Fund Balance	\$123,297.58	\$90,725.24	\$129,394.49	\$121,056.11	\$167,972.68	\$149,183.68	

Fund 112 Cumulative Reserve

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$213,694.83	\$218,996.44	\$223,574.84	\$228,815.84	\$230,988.62	\$235,656.62	
Revenue							
322 Permit Fee Fence	\$215.00	\$100.00	\$220.00	\$300.00	\$130.00	\$300.00	
361 Investment Interest	\$1,070.17	\$202.38	\$2,818.02	\$1,000.00			
361 Earned Interest	\$16.44	\$276.02	\$375.76		\$538.00	\$538.00	
397 Operating Transfers-In	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
TOTAL REVENUE	\$5,301.61	\$4,578.40	\$7,413.78	\$5,300.00	\$4,668.00	\$4,838.00	-9%
Expenditure							
594 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Ending Fund Balance	\$218,996.44	\$223,574.84	\$230,988.62	\$234,115.84	\$235,656.62	\$240,494.62	

Fund 120 Police Investigative

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$1,013.33	\$1,013.33	\$1,013.33	\$1,013.33	\$1,013.33	\$1,013.33	
Revenue							
369 Confiscated Property	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0%
Expenditure							
521 Services & Charges	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0%
Ending Fund Balance	\$1,013.33	\$1,013.33	\$1,013.33	\$1,013.33	\$1,013.33	\$1,013.33	

Fund 121 Public Safety Tax

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$40,602.99	\$132,296.95	\$208,378.43	\$237,247.88	\$234,530.51	\$232,570.51	
Revenue							
313 Special Purpose Sales & Use Tax	\$91,693.96	\$76,081.48	\$77,448.91	\$77,000.00	\$78,400.00	\$78,400.00	
TOTAL REVENUE	\$91,693.96	\$76,081.48	\$77,448.91	\$77,000.00	\$78,400.00	\$78,400.00	2%
Expenditures							
521 Salary	\$0.00	\$0.00	\$37,276.48	\$60,000.00	\$61,660.00	\$71,688.00	
521 Benefits	\$0.00	\$0.00	\$14,020.35	\$22,000.00	\$18,700.00	\$22,675.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$51,296.83	\$82,000.00	\$80,360.00	\$94,363.00	15%
Ending Fund Balance	\$132,296.95	\$208,378.43	\$234,530.51	\$232,247.88	\$232,570.51	\$216,607.51	

Fund 122 Utility Tax

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$570,876.03	\$592,216.42	\$606,352.48	\$638,852.48	\$638,563.92	\$680,038.92	
Revenue							
316 Utility Tax-Water	\$72,446.66	\$79,986.83	\$81,214.57	\$82,000.00	\$84,100.00	\$84,000.00	
316 Utility Tax-Sewer	\$60,967.98	\$61,484.71	\$62,676.29	\$62,600.00	\$63,500.00	\$63,500.00	
316 Utility Tax-Garbage	\$37,925.75	\$38,917.24	\$38,320.58	\$37,900.00	\$43,875.00	\$43,800.00	
TOTAL REVENUE	\$171,340.39	\$180,388.78	\$182,211.44	\$182,500.00	\$191,475.00	\$191,300.00	5%
Expenditure							
597 Operating Transfer Out	\$150,000.00	\$31,252.72					
Crack Seal Program			\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	
Streets		\$135,000.00	\$130,000.00	\$130,000.00	\$130,000.00	\$130,000.00	
TOTAL EXPENDITURES	\$150,000.00	\$166,252.72	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0%
Ending Fund Balance	\$592,216.42	\$606,352.48	\$638,563.92	\$671,352.48	\$680,038.92	\$721,338.92	

Fund 301 Capital Improvement Program

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$152,708.31	\$173,827.17	\$230,458.60	\$264,559.74	\$266,841.65	\$266,841.65	
Revenue							
317 1/4 Real Estate Excise Tax	\$20,032.25	\$56,153.03	\$33,189.27	\$33,000.00	\$33,000.00	\$33,000.00	
361 Investment Interest	\$1,070.17	\$202.38	\$2,818.02	\$920.00			
361 Earned Interest	\$16.44	\$276.02	\$375.76		\$489.00	\$489.00	
TOTAL REVENUE	\$21,118.86	\$56,631.43	\$36,383.05	\$33,920.00	\$33,489.00	\$33,489.00	-1%
Expenditure							
594 Capital Outlay-Golf Course Windows, Furnance, Insulation		\$0.00	\$0.00	\$80,000.00	\$0.00	\$74,500.00	
594 Capital Outlay- Cemetery Irrigation						\$15,000.00	
594 Capital Outlay-City Hall HVAC						\$76,900.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$166,400.00	108%
Ending Fund Balance	\$173,827.17	\$230,458.60	\$266,841.65	\$218,479.74	\$300,330.65	\$133,930.65	

Fund 302 General Capital Projects

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024
Beginning Fund Balance						\$0.00	
Revenue							
334 Department of Commerce Solar Plus Storage Grant						\$88,500.00	
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,500.00	100%
Expenditure							
594 Solar System Project Planning Professional Services						\$88,500.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,500.00	100%
Ending Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Fund 304 Law & Justice Contributions

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$1,782.96	\$1,930.81	\$2,019.64	\$2,653.64	\$2,653.64	\$2,653.64	
Revenue							
367 Community Donations			\$634.00				
334 Traffic Safety Grants	\$2,224.15	\$266.70	\$0.00	\$1,500.00	\$500.00	\$500.00	
367 Washington Assoc. of Sherriffs		\$1,400.00					
397 Transfer In- Fund 303							
TOTAL REVENUE	\$2,224.15	\$1,666.70	\$634.00	\$1,500.00	\$500.00	\$500.00	-67%
Expenditure							
521 Supplies	\$2,076.30	1577.87	\$0.00	\$1,500.00	\$500.00	\$500.00	
594 Capital Outlay-Misc. Improvements							
TOTAL EXPENDITURES	\$2,076.30	\$1,577.87	\$0.00	\$1,500.00	\$500.00	\$500.00	-67%
Ending Fund Balance	\$1,930.81	\$2,019.64	\$2,653.64	\$2,653.64	\$2,653.64	\$2,653.64	

Fund 305 Tree Board

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$8,482.47	\$8,482.47	\$4,521.03	\$5,719.33	\$5,719.33	\$1,991.14	
Revenue							
334 Dept. of Natural Resources-Tree City USA Grant	\$0.00	\$0.00	\$0.00			\$500.00	
397 Transfer In-CE						\$2,500.00	
397 Transfer In-Beautification	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	
TOTAL REVENUE	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$3,000.00	-40%
Expenditure							
576 Supplies	\$0.00	\$3,961.44	\$3,801.70	\$2,000.00	\$3,728.19	\$4,500.00	
594 Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00		
TOTAL EXPENDITURES	\$0.00	\$3,961.44	\$3,801.70	\$5,000.00	\$3,728.19	\$4,500.00	-10%
Ending Fund Balance	\$8,482.47	\$4,521.03	\$5,719.33	\$5,719.33	\$1,991.14	\$491.14	

Fund 307 Cemetery Reserve

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$108,220.22	\$70,299.62	\$71,618.57	\$73,266.57	\$74,915.78	\$57,124.53	
Revenue							
343 Cemetery Lots	\$240.00		\$0.00	\$200.00	\$650.00	\$650.00	
343 Nice Lots	\$115.00		\$168.00	\$100.00	\$200.00	\$200.00	
361 Investment Interest	\$713.44	\$134.92	\$1,878.70				
361 Earned Interest	\$10.96	\$184.03	\$250.51	\$600.00	\$358.75	\$360.00	
397 Transfer In-Cemetery	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
TOTAL REVENUE	\$2,079.40	\$1,318.95	\$3,297.21	\$1,900.00	\$2,208.75	\$2,210.00	16%
Expenditure							
597 Operating Transfers-Out Cemetery	\$40,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	
TOTAL EXPENDITURES	\$40,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
Ending Fund Balance	\$70,299.62	\$71,618.57	\$74,915.78	\$55,166.57	\$57,124.53	\$39,334.53	

Fund 401 Water

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$437,209.84	\$338,201.79	\$1,236,059.93	\$1,260,568.07	\$1,189,255.77	\$1,537,759.29	
Revenue							
331 USDA RD Loan Reimbursement	\$444,565.97	\$165,816.46	\$1,236,774.05	\$3,700,000.00	\$2,203,032.99	\$2,769,367.00	
332 CARES Assistance	\$10,476.85						
333 DWSRF-Supply	\$90,311.17						
343 Utilities	\$727,545.85	\$803,069.07	\$815,278.85	\$822,000.00	\$830,000.00	\$830,000.00	
343 Water Connection Fee		\$16,613.32	\$38,251.50	\$15,000.00	\$159.90	\$15,000.00	
343 Bulk Water	\$32,613.88	\$6,437.30	\$18,827.00	\$10,500.00	\$21,583.54	\$11,000.00	
359 Penalty Fees	\$1,882.66	\$1,222.61	\$21,204.10	\$18,000.00	\$13,500.00	\$13,500.00	
361 Investment Interest	\$2,675.40	\$505.95	\$7,045.00				
361 Earned Interest	\$41.12	\$690.06	\$939.36	\$2,300.00	\$2,300.00	\$2,300.00	
362 Rents & Leases	\$5,118.03	\$5,475.08	\$3,193.87	\$4,700.00	\$4,700.00	\$4,700.00	
369 Settlement		\$750,000.00					
369 Misc. Revenue	\$1,649.29	\$170.21	\$7,078.61	\$500.00	\$625.00	\$625.00	
369 Mis Rev-Admin Fee	\$860.00	\$409.50	\$60.00	\$500.00	\$25.00	\$60.00	
369 Mis Rev-Other Fee					\$10.70	\$15.00	
382 Water Supplies Tax					\$456.27	\$550.00	
395 Loss of Capital Insurance			\$482.01				
397 Transfer In	\$204,931.27	\$5,166.00					
TOTAL REVENUE	\$1,522,671.49	\$1,755,575.56	\$2,149,134.35	\$4,573,500.00	\$3,076,393.40	\$3,647,117.00	-20%
Expenditure							
534-10 Other Serv			\$295.18		\$5,681.43		
534 Clerk Salaries	\$46,588.56	\$40,549.96	\$42,852.47	\$47,574.00	\$50,853.00	\$51,430.00	
534 Clerk Benefits	\$17,198.25	\$16,402.16	\$14,938.91	\$21,410.00	\$16,590.00	\$18,515.00	
534 Charges for Clerk Operations	\$15,525.48	\$14,613.24	\$20,469.44	\$16,500.00	\$17,520.57	\$12,000.00	
534 Professional Services		\$99.85	\$9,593.46	\$3,300.00	\$500.00	\$500.00	
534 Centralized Services	\$688.68	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
534 Office Supplies	\$684.91	\$2,583.26	\$2,980.21	\$2,000.00	\$2,000.00	\$2,000.00	
534 Legal Services-Advice	\$1,275.00	\$13,694.40	\$1,314.58	\$5,000.00	\$5,000.00	\$0.00	
534 Legal Services-Litigation	\$91,171.04	\$16,702.69	\$0.00				
534 Insurance	\$23,293.44	\$25,046.03	\$27,552.67	\$29,602.00	\$29,601.78	\$36,557.00	
534 Excise Tax	\$35,643.10	\$37,804.92	\$43,833.17	\$44,800.00	\$33,045.00	\$33,100.00	
534 Salaries	\$86,607.81	\$90,189.86	\$92,909.79	\$76,500.00	\$92,700.00	\$81,256.00	
534 Benefits	\$30,212.82	\$35,907.25	\$34,508.54	\$34,500.00	\$32,400.00	\$29,252.00	
534 Uniforms & Clothing			\$566.85	\$650.00	\$200.00	\$650.00	
534-80 Supplies	\$15,678.57	\$18,515.59	\$13,531.49	\$13,000.00	\$25,000.00	\$13,000.00	
534 Operating Supplies	\$7,402.05	\$2,018.52	\$3,984.84	\$4,000.00			
534 Fuel	\$1,300.99	\$2,783.41	\$4,234.08	\$4,000.00	\$6,200.00	\$6,200.00	
534 Small Tools	\$1,731.74	\$266.67	\$1,762.39	\$2,000.00	\$0.00	\$1,000.00	

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
534-80 Services	\$3,319.17	\$6,108.69	\$2,584.26	\$2,000.00	\$1,000.00	\$2,000.00	
534 Interim RD Financer	\$1,852.52	\$12,648.19	\$7,539.44	\$8,000.00	\$0.00	\$0.00	
534 Professional Services	\$14,229.51	\$10,160.48	\$8,539.26	\$15,000.00	\$10,000.00	\$10,000.00	
534 Communications	\$8,928.95	\$10,715.87	\$6,736.00	\$4,000.00	\$7,545.00	\$7,545.00	
534 Travel	\$35.22	\$27.86	\$197.23	\$500.00	\$500.00	\$500.00	
534 Rentals & Lease	\$1,241.15	\$775.07	\$1,521.84	\$2,000.00	\$1,658.00	\$1,658.00	
534 Utilities	\$111,038.38	\$136,489.62	\$127,814.80	\$129,800.00	\$139,800.00	\$139,800.00	
534 City Utilities			\$2,623.77	\$2,600.00	\$4,928.00	\$4,928.00	
534 Water Utility Refund					\$103.94		
534 Repair & Maintenance	\$196.49	\$0.00	\$358.36	\$1,000.00	\$658.00	\$1,000.00	
534 Miscellaneous	\$366.37	\$361.95	\$91.21	\$350.00	\$105.00	\$105.00	
591 Long Term Debt Leases					\$661.35	\$662.00	
591 Loan Principal-DM11-952-031	\$77,238.19	\$77,238.19	\$77,238.19	\$77,300.00	\$77,300.00	\$77,300.00	
591 Loan Principal-DM11-952-032	\$113,573.00	\$113,572.64	\$113,572.64	\$113,600.00	\$113,600.00	\$113,600.00	
591 Loan Principle-RD					\$47,326.00	\$47,326.00	
592 Loan Interest-DM11-952-031	\$18,537.16	\$17,378.59	\$16,220.02	\$17,000.00	\$17,000.00	\$13,905.00	
592 Loan Interest-DM11-952-032	\$27,257.52	\$25,553.84	\$23,850.25	\$24,000.00	\$24,000.00	\$20,500.00	
592 Loan Interest RD					\$22,324.18	\$22,325.00	
594 Water Projects							
594 Water Rights				\$350,000.00	\$0.00	\$350,000.00	
594 Meters				\$10,000.00	\$8,560.96	\$20,000.00	
594 Well #9	\$486.00						
594 Koch Well	\$26,340.50						
594 Standpipe	\$576,378.46	\$13,897.90	\$35,368.10				
594 Well #8- Replacement Well	\$44,525.51	\$23,377.72	\$1,363,833.07	\$300,000.00	\$200,000.00		
594 Well #8-Pump Station				\$1,250,000.00	\$10,000.00	\$2,200,000.00	
594 Distribution System				\$2,150,000.00	\$1,641,781.67	\$100,000.00	
594 Water Project						\$469,366.00	
597 Operating Trans Out-Water Res Fund 402	\$78,750.00	\$78,750.00	\$78,750.00	\$78,750.00	\$78,750.00	\$78,750.00	
597-Transfer Out to 419 USDA Debt Reserve	\$128,900.00	\$0.00					
534 ER&R Charges	\$13,483.00	\$13,483.00	\$13,772.00	\$1,996.00	\$1,996.00	\$60,567.00	
TOTAL EXPENDITURES	\$1,621,679.54	\$857,717.42	\$2,195,938.51	\$4,843,732.00	\$2,727,889.88	\$4,028,297.00	-17%
Total Operating Expenditures	\$766,299.07	\$741,691.80	\$717,692.16	\$704,982.00	\$760,791.64	\$787,856.00	
Net Change in Balance	-\$99,008.05	\$897,858.14	-\$46,804.16	-\$270,232.00	\$348,503.52	-\$381,180.00	
Ending Fund Balance	\$338,201.79	\$1,236,059.93	\$1,189,255.77	\$990,336.07	\$1,537,759.29	\$1,156,579.29	
Fund Balance as % of Expenditures	44%	167%	166%	140%	202%	147%	

Fund 402 Water Reserve

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$775,547.43	\$855,384.03	\$934,612.43	\$935,447.43	\$1,016,556.21	\$1,095,844.21	
Revenue							
361 Investment Interest	\$1,070.16	\$202.38	\$2,818.02				
361 Earned Interest	\$16.44	\$276.02	\$375.76	\$835.00	\$538.00	\$538.00	
397 Transfer - IN	\$78,750.00	\$78,750.00	\$78,750.00	\$0.00	\$78,750.00	\$78,750.00	
TOTAL REVENUE	\$79,836.60	\$79,228.40	\$81,943.78	\$835.00	\$79,288.00	\$79,288.00	0%
Expenditure							
597 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Ending Fund Balance	\$855,384.03	\$934,612.43	\$1,016,556.21	\$936,282.43	\$1,095,844.21	\$1,175,132.21	

Fund 403 Sanitation

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$315,730.38	\$374,858.89	\$402,431.09	\$402,425.32	\$405,913.40	\$394,039.45	
Revenue							
332 CARES Assistance	\$433.92						
343 Sanitation Fees	\$388,075.80	\$372,523.59	\$378,796.00	\$380,000.00	\$412,145.00	\$412,145.00	
343 Sanitation Fees-Dumpster		\$34,561.03	\$19,845.73	\$20,000.00	\$20,000.00	\$20,000.00	
343 Tote Replacement			\$250.00	\$250.00	\$250.00	\$250.00	
343 Appliance Fee			\$20.00	\$40.00	\$189.99	\$40.00	
347 Tire Fee			\$5.00		\$10.00	\$10.00	
361 Investment Interest	\$891.79	\$168.63	\$2,348.34				
361 Earned Interest	\$13.70	\$230.03	\$313.13	\$765.00	\$448.00	\$448.00	
369 Miscellaneous			\$119.52		\$65.00	\$65.00	
TOTAL REVENUE	\$389,415.21	\$407,483.28	\$401,697.72	\$401,055.00	\$433,107.99	\$432,958.00	0%
Expenditure							
537 Clerk Salaries	\$16,355.25	\$18,022.10	\$19,847.37	\$26,800.00	\$29,269.00	\$29,512.00	
537 Clerk Benefits	\$8,104.02	\$7,289.73	\$7,238.14	\$12,100.00	\$10,642.00	\$10,625.00	
537 Supplies	\$461.17	\$844.55	\$328.92	\$500.00	\$525.00	\$1,000.00	
537 Operating Supplies			\$1,259.22	\$500.00	\$0.00		
537 Other Services & Charges	\$103,704.93	\$117,972.42	\$110,646.27	\$125,000.00	\$91,200.00	\$91,200.00	
537 Charges for Clerk Operations	\$4,559.11	\$6,663.51	\$14,248.40	\$12,400.00	\$40,000.00	\$18,000.00	
537 Planning Services				\$1,800.00	\$0.00	\$0.00	
537 Centralized Services		\$0.00		\$1,500.00	\$0.00	\$1,500.00	
537 Communications	\$3,516.64	\$260.33	\$896.14	\$1,000.00	\$1,453.00	\$1,500.00	
537 Rental Lease	\$137.17	\$444.18	\$368.81	\$500.00	\$300.00	\$300.00	
537 Utilities	\$960.54	\$378.33	\$1,928.08	\$2,000.00	\$9,707.00	\$9,700.00	
537 Utility Refund			\$573.31	\$500.00	\$2,704.51		
537 Excise Tax	\$19,144.90	\$17,704.27	\$21,560.04	\$22,000.00	\$17,426.00	\$20,000.00	
537 Legal Services-Advice		\$1,995.53	\$584.26	\$1,500.00	\$35.43		
537 Operations Contracted	\$173,342.97	\$208,336.13	\$218,736.45	\$225,000.00	\$241,720.00	\$248,900.00	
TOTAL EXPENDITURES	\$330,286.70	\$379,911.08	\$398,215.41	\$433,100.00	\$444,981.94	\$432,237.00	-3%
Ending Fund Balance	\$374,858.89	\$402,431.09	\$405,913.40	\$370,380.32	\$394,039.45	\$394,760.45	

Fund 404 Sanitation Retainage Fund

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$22,552.00	\$22,555.87	\$22,558.13	\$22,556.26	\$22,560.39	\$22,561.11	
Revenue							
361 Earned Interest	\$3.87	\$2.26	\$2.26	\$2.00	\$0.72	\$1.00	
TOTAL REVENUE	\$3.87	\$2.26	\$2.26	\$2.00	\$0.72	\$1.00	28%
Ending Fund Balance	\$22,555.87	\$22,558.13	\$22,560.39	\$22,558.26	\$22,561.11	\$22,562.11	

Fund 408 Sewer

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$1,546,300.84	\$1,447,804.43	\$501,568.40	\$1,584,292.07	\$1,505,745.23	\$1,505,745.23	
Revenue							
322 CARES Assistance	\$3,887.20						
322 Congressional Community Project Funding-Sewer Improvement						\$40,000.00	
334 Snakey Sewer Line		\$18,410.49	\$5,589.51				
334 Pete's Lift Station	\$131,537.34	\$405,839.27	\$1,039,094.51	\$40,000.00	\$31,239.50		
334 Sewer Comp Plan				\$162,500.00		\$125,000.00	
343 Sewer Charges	\$608,810.15	\$616,110.38	\$633,544.27	\$630,000.00	\$632,655.00	\$633,000.00	
343 Indebtness Fee				\$40,000.00	\$825.00	\$10,500.00	
343 Other Fees				\$150.00		\$0.00	
343 Sewer Connection		\$8,510.00		\$10,000.00		\$10,000.00	
343 Rentals & Leases		\$100.00					
343 Sewer Supplies	\$148.32		\$130.37				
361 Investment Interest	\$2,675.43	\$505.93	\$7,045.04				
361 Earned Interest	\$41.12	\$690.07	\$845.89	\$2,200.00	\$1,345.00	\$1,345.00	
369 Mis. Rev.	\$435.33		\$161.89	\$100.00	\$605.94	\$625.00	
382 Sewer Supplies Tax	\$11.87						
390 Loss of Capital Insurance			\$171.56				
391 DOE Loan					\$51,856.96		
397 Transfer In							
TOTAL REVENUE	\$747,546.76	\$1,050,166.14	\$1,686,583.04	\$884,950.00	\$718,527.40	\$820,470.00	-7%
Expenditure							
535 Clerk Salaries	\$20,840.09	\$21,026.02	\$23,213.20	\$33,000.00	\$21,665.00	\$35,974.00	
535 Clerk Benefits	\$7,518.69	\$8,504.53	\$9,344.46	\$14,900.00	\$7,900.00	\$12,950.00	
535 Clerk Services	\$7,968.66	\$15,766.98	\$16,704.93	\$15,000.00	\$21,693.38	\$15,000.00	
535 Centralized Svcs	\$688.68			\$2,000.00	\$2,000.00	\$2,000.00	
535 Planning Services				\$2,000.00	\$1,367.44	\$0.00	
535 Professional Svcs	\$17,670.07	\$27,875.48	\$20,437.21	\$20,000.00	\$12,400.00	\$12,400.00	
535 Supplies	\$15,164.02	\$15,364.51	\$14,344.75	\$16,000.00	\$15,600.00	\$15,600.00	
535 Uniforms & Clothing			\$566.84	\$600.00	\$100.00	\$100.00	
535 Other Svcs & Chrgs	\$881.00	\$6,253.49	\$6,182.93	\$7,500.00	\$4,500.00	\$4,500.00	
535 Communications	\$4,385.61	\$4,948.05	\$3,107.10	\$4,000.00	\$2,905.00	\$2,905.00	
535 Travel	\$46.45	\$0.00	\$70.83	\$3,000.00	\$200.00	\$200.00	
535 Insurance	\$23,543.42	\$25,646.04	\$27,552.67	\$35,945.00	\$35,945.01	\$44,391.00	
535 Fuel	\$3,086.83	\$4,855.10	\$4,849.72	\$8,000.00	\$12,000.00	\$12,000.00	
535 Utilities	\$12,460.12	\$7,414.20	\$14,192.11	\$15,500.00	\$15,687.00	\$15,500.00	
535 City Utilities			\$1,345.52	\$1,350.00	\$389.45	\$400.00	
535 Sewer Utility Refund					\$103.94		
535 Repair & Maint.	\$196.49	\$0.00	\$773.37	\$1,000.00	\$603.21	\$1,000.00	
535 Rentals & Leases	\$1,094.21	\$775.10	\$1,521.90	\$2,000.00	\$1,520.43	\$2,000.00	
535 Small Tools & Equip	\$1,355.93	\$266.67	\$2,262.33	\$2,000.00	\$9,150.54	\$2,000.00	
535 Miscellaneous	\$131.10	\$170.91	\$182.45	\$500.00	\$194.04	\$200.00	
535 Salary	\$84,509.04	\$88,375.06	\$89,904.00	\$120,650.00	\$126,262.00	\$128,721.00	
535 Benefits	\$31,443.57	\$35,132.62	\$32,646.38	\$55,500.00	\$43,070.00	\$46,340.00	
535 Legal Services-Advice	\$1,674.50	\$8,061.68	\$1,121.62	\$3,000.00	\$63.00	\$1,500.00	
535 Sewer Comp Plan				\$162,500.00	\$37,500.00	\$125,000.00	
535 Excise Tax	\$4,606.25	\$4,382.79	\$3,713.56	\$5,000.00	\$3,600.00	\$3,600.00	
591 Long Term Debt-Leases					\$661.36	\$670.00	
594 Pete's Lift Station Rehab	\$140,433.44	\$1,419,738.87	\$103,687.00	\$40,000.00			
594 Snakey Sewer Lines		\$15,499.07	\$17,197.33	\$40,000.00			
594 Sewer Collection Improvement Project						\$40,000.00	
597 Transfer-Sewer Reserve	\$50,000.00	\$50,000.00	\$50,000.00		\$50,000.00	\$50,000.00	
Fund 409							
597 Operating Transfer-DOE	\$400,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	
Debt-Fund 425							
535 ER&R Charges	\$16,345.00	\$16,345.00	\$17,484.00	\$4,577.00	\$4,577.00	\$71,177.00	
TOTAL EXPENDITURES	\$846,043.17	\$1,996,402.17	\$682,406.21	\$835,522.00	\$651,657.80	\$866,128.00	4%
Operating Expenditures	\$251,003.48	\$286,781.44	\$287,808.32	\$368,022.00	\$339,896.44	\$426,858.00	
Net Change in Balance	-\$98,496.41	-\$946,236.03	\$1,004,176.83	\$49,428.00	\$66,869.60	-\$45,658.00	
Ending Fund Balance	\$1,447,804.43	\$501,568.40	\$1,505,745.23	\$1,633,720.07	\$1,572,614.83	\$1,460,087.23	
Fund Balance as % of Expenditures	577%	175%	523%	444%	463%	342%	

Fund 409 Sewer Reserve

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$810,305.95	\$861,392.56	\$911,870.96	\$912,311.56	\$965,158.21	\$1,024,010.21	
Revenue							
361 Investment Interest	\$1,070.17	\$202.38	\$2,818.02		\$8,600.00	\$0.00	
361 Earned Interest	\$16.44	\$276.02	\$469.23	\$900.00	\$252.00	\$252.00	
397 Transfer - IN	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	
TOTAL REVENUE	\$51,086.61	\$50,478.40	\$53,287.25	\$50,900.00	\$58,852.00	\$50,252.00	-1%
Ending Fund Balance	\$861,392.56	\$911,870.96	\$965,158.21	\$963,211.56	\$1,024,010.21	\$1,074,262.21	

Fund 410 Helping Others

Description	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$1,432.42	\$834.67	\$830.77	\$898.77	\$898.77	\$1,318.77	
Revenue							
367 Contributions & Donations	\$410.82	\$292.46	\$68.00	\$100.00	\$420.00	\$400.00	
TOTAL REVENUE	\$410.82	\$292.46	\$68.00	\$100.00	\$420.00	\$400.00	300%
Expenditures							
589 Other Expenditures	\$1,008.57	\$296.36	\$0.00	\$800.00	\$0.00	\$500.00	
TOTAL EXPENDITURES	\$1,008.57	\$296.36	\$0.00	\$800.00	\$0.00	\$500.00	-38%
Ending Fund Balance	\$834.67	\$830.77	\$898.77	\$198.77	\$1,318.77	\$1,218.77	

Fund 419 USDA Water Revenue Debt Reserve

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance		\$128,900.00	\$128,900.00	\$128,900.00	\$128,900.00	\$128,900.00	
Revenue							
397 Operating Transfer-Water	\$128,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL REVENUE	\$128,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Ending Fund Balance	\$128,900.00	\$128,900.00	\$128,900.00	\$128,900.00	\$128,900.00	\$128,900.00	

Fund 424 Utility Deposit

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$25,292.16	\$30,008.52	\$35,196.45	\$45,796.45	\$46,396.45	\$50,296.45	
Revenue							
382 Utility Deposits	\$6,400.00	\$8,400.00	\$12,700.00	\$11,500.00	\$6,400.00	\$6,400.00	
TOTAL REVENUE	\$6,400.00	\$8,400.00	\$12,700.00	\$11,500.00	\$6,400.00	\$6,400.00	-44%
Expenditures							
589 Other Expenditures	\$1,683.64	\$3,212.07	\$1,500.00	\$11,500.00	\$2,500.00	\$11,500.00	
TOTAL EXPENDITURES	\$1,683.64	\$3,212.07	\$1,500.00	\$11,500.00	\$2,500.00	\$11,500.00	0%
Ending Fund Balance	\$30,008.52	\$35,196.45	\$46,396.45	\$45,796.45	\$50,296.45	\$45,196.45	

Fund 425 Doe Debt Service

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$27,528.02	\$228,674.48	\$249,820.94	\$270,967.40	\$270,967.40	\$280,854.32	
Revenue							
397 Operating Transfer In-Sewer	\$400,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	
TOTAL REVENUE	\$400,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	0%
Expenditures							
591 Bond Principle	\$157,841.18	\$161,001.35	\$164,224.91	\$170,000.00	\$176,995.01	\$189,000.00	
592 Bond Interest	\$41,012.36	\$37,852.19	\$34,628.63	\$40,000.00	\$33,118.07	\$54,300.00	
TOTAL EXPENDITURES	\$198,853.54	\$198,853.54	\$198,853.54	\$210,000.00	\$210,113.08	\$243,300.00	16%
Ending Fund Balance	\$228,674.48	\$249,820.94	\$270,967.40	\$280,967.40	\$280,854.32	\$257,554.32	

Fund 500 ER&R

Description	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ESTIMATE	2024 BUDGET	% CHANGE 2023/ 2024 Budget
Beginning Fund Balance	\$757,263.33	\$803,117.02	\$928,708.16	\$936,971.16	\$1,049,743.71	\$1,000,757.22	
Revenue							
361 Investment Interest	\$3,567.17	\$674.64	\$9,393.32				
361 Earned Interest	\$54.81	\$920.12	\$1,252.73	\$4,700.00	\$1,795.00	\$1,795.00	
395 Sales of Capital Assets	\$2,005.00						
340 Equipment Charges							
Cemetery Charges	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$1,500.00	
Police Charges	\$20,043.00	\$20,017.00	\$26,152.00	\$20,907.00	\$20,907.00	\$26,282.00	
Fire Charges	\$45,369.00	\$45,369.00	\$45,369.00	\$20,330.00	\$20,330.00	\$31,173.00	
Water Charges	\$13,483.00	\$13,483.00	\$0.00	\$1,996.00	\$1,996.00	\$60,567.00	
Sewer Charges	\$16,345.00	\$16,345.00	\$17,484.00	\$4,577.00	\$4,577.00	\$71,177.00	
Street Charges	\$30,719.00	\$30,719.00	\$46,019.00	\$3,558.00	\$3,558.00	\$110,711.00	
Park Charges	\$5,483.00	\$5,483.00	\$5,483.00	\$1,346.00	\$1,346.00	\$14,269.00	
Golf Charges	\$6,925.00	\$6,925.00	\$6,925.00	\$11,485.00	\$11,485.00	\$19,936.00	
TOTAL REVENUE	\$147,893.98	\$143,835.76	\$161,978.05	\$72,799.00	\$69,894.00	\$337,410.00	363%
Expenditure							
548 General Fire Apparatus							
548 Bud Clary-Police Car Repair							
594 Fire Truck							
594 Fire Turnouts	\$8,179.09	\$18,244.62		\$17,000.00	\$50,459.71	\$25,000.00	
594 Fire Air Packs	\$20,000.00		\$16,896.50	\$25,000.00		\$10,200.00	
594 PW Skid Steer	\$25,000.00						
594 PW Service Truck				\$50,240.00		\$100,000.00	
594 PW Riding Lawn Mower				\$36,250.00			
594 PW Mower				\$42,250.00		\$25,000.00	
594 PW Riding Lawn Mower				\$36,250.00	\$9,047.89		
594 PW Zero Turn Mower-Cemetery				\$39,000.00	\$9,047.89		
594 PW Street Sweeper				\$200,000.00			
594 PW Snow Plow				\$73,850.00	\$0.00	\$120,000.00	
594 PW Gator						\$31,500.00	
594 PW Sewer Camera				\$8,750.00			
594 Police Car	\$48,861.20		\$24,046.00		\$27,325.00		
594 Golf Greensmaster Mower					\$23,000.00		
594 Golf Goundmaster Mower						\$23,000.00	
594 Other Capital Outlay			\$0.00	\$25,000.00			
TOTAL EXPENDITURES	\$102,040.29	\$18,244.62	\$40,942.50	\$553,590.00	\$118,880.49	\$334,700.00	-40%
Ending Fund Balance	\$803,117.02	\$928,708.16	\$1,049,743.71	\$456,180.16	\$1,000,757.22	\$1,003,467.22	

City of Ritzville 2024 Fee Schedule

Attachment A

ADMINISTRATIVE FEES

Administrative Fee		\$25.00
Not Sufficient Funds (NSF) Check Charge		\$25.00
Copies	\$0.15/page	\$0.25/page (color)
Copies w/ Patron supplied paper	\$0.10/page	\$0.15/page (color)
Copies-Electronic (files/attachments)		\$0.05/four files
Copies-Electronic (gigabyte)		\$0.10/gigabyte
Copies-Mailing container/envelope		Actual Costs
Copies-Outside Vendor Fees		Vendor Fees
Copies-Postage/Delivery Charges		Actual Costs
Copies-Scanning		\$.10/page
Fax - Sending		\$0.50/page (\$1 min.)
Fax – Receiving		\$0.25/page
Lamination		\$1.00 min-\$1.00/foot
City Map –		
11”x 17” zoned plat map		\$0.75
11”x 17” zoned plat map (color)		\$2.00
Comprehensive Plan/Other Plans	\$.15/page or actual cost (if available)	
Development Code/Other Ordinances or Codes		\$.15/page

ZONING APPLICATION FEES

Zoning Confirmation Letter	\$ 40.00
Accessory Dwelling Review	\$150.00
Variance	\$350.00
Variance (Administrative)	\$100.00
Conditional Use Permit	\$450.00
Conditional Use Permit (Temporary Structures/Containers)	\$100.00
Comprehensive Plan Amendment – Map	\$500.00
Comprehensive Plan Amendment – Text	\$500.00
Planned Unit Development	\$800.00 + expenses
Comprehensive Plan Amendment	\$800.00 + expenses
Public Hearing Notices	\$5/parcel within 300'
For projects that are required to mail public hearing notices	

LAND DIVISION APPLICATION FEES

Subdivisions	
Preliminary Plat	\$1,000 + \$40.00 per lot
Final Plat	\$500 + \$10.00 per lot
Time extensions – file review and letter	\$40.00

City of Ritzville 2024 Fee Schedule

Attachment A

Short Plats	
Preliminary	\$500.00 + \$25.00 per lot
Final plat	\$250.00 + \$10.00 per lot
Plat Amendment Application Fee	Charged the same as a "Final Plat"
Short Plat Exemption Letter Fee	\$40.00
Binding Site Plan	\$1,000
Parcel Combination/Boundary Line	\$200.00
Annexation Application	\$200 + expenses
Street or Alley Vacation	\$330.00
Administrative Permits	\$80.00
Appeal of Administrative Permit	\$110.00
Extra Plan Review by City Staff	\$55/hour
Outside Consultant	Actual Cost

TRAFFIC STUDY FEES

Trip Generation and Distribution Letter Review	\$300.00
Traffic Impact Analysis (TIA)	\$1,500.00
Traffic Impact Fees	Based on traffic study.

SIGN PERMIT FEES

Sign Permit	\$25.00 for < or =32 square feet \$50.00 for >32 square feet
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In addition to the permit fee, a plan check fee equal to 50 percent of the permit fee is required on all freestanding signs and signs costing over \$1,000 is required.

A re-inspection fee, in addition to the permit fee, may be charged equal to 50 percent of the permit fee.

FENCE PERMIT

Fence Permit	\$30.00*
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*\$5.00 of the rate goes into the 112 Cumulative Reserve Fund

ENVIRONMENTAL REVIEW

SEPA – Application Fees

SEPA Checklist Review (DNS & MDNS) \$200.00

SEPA EIS

EIS preparation and distribution costs shall be borne by the applicant or proponent.

Critical Areas – Application Fees

- 1. Critical Areas Filing Fee \$100.00
- 2. Critical Areas Variance/Reasonable Use Exception Fee \$350.00
- 3. Wetland Delineation Review Fee \$150.00
- 4. Habitat Assessment/Management Plan Review Fee \$150.00
- 5. Geotechnical Report Review Fee \$150.00

Floodplain Development

- 1. Floodplain Development Permit \$40.00
- 2. Floodplain Development Variance \$350.00

Shoreline Development

- 1. Shoreline Substantial Development Permit \$500.00
- 2. Shoreline Substantial Development Permit Variance \$500.00
- 3. Shoreline Substantial Development Conditional Use Permit \$500.00
- 4. Shoreline Exemption Letter \$40.00

BUILDING AND CONSTRUCTION FEES

Fees for each International Building Code, International Residential Code, or Washington State Energy Code Permit shall be set as follows:

<u>Table 1-A Valuation</u>	Valuation per sft
1. Single-Family Residence (includes new construction, additions, and heated basements)	\$123.68/sft
2. Unheated unfinished basement/storage	\$ 45.92/sft
3. Single-Family Interior Remodel	Based on Valuation
4. Garages	\$45.92/sft
5. Carports or patio covers (concrete and wood)	\$28.00/sft
6. Wood Deck	\$15.00/sft

Residential and commercial valuations are based on square footage, occupancy use and type of construction.

Valuations for determining building permit fees are based on the Current International Code Council trade publication and are updated using the August publication each year. Calculations are based on type of use or occupancy and type of construction.

<https://www.iccsafe.org/wp-content/uploads/BVD-0815.pdf>.

Permit fees are based on project valuation see table 1-A once projected valuation has been determined.

Table 1-B Valuation

BUILDING PERMITS

TOTAL VALUATION	FEE
\$1.00 to \$500.00	\$25.85
\$501.00 to \$2,000.00	\$25.85 for the first \$500.00 plus \$3.35 for each additional \$100.00 or fraction thereof, to and including \$2,000.00.
\$2,001.00 to \$25,000.00	\$76.18 for the first \$2,000.00 plus \$15.40 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00.
\$25,001.00 to \$50,000.00	\$430.38 for the first \$25,000.00 plus \$11.11 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00.
\$50,001.00 to \$100,000.00	\$708.13 for the first \$50,000.00 plus \$7.70 for each additional \$1,000.00 or fraction thereof to and including \$100,000.00.
\$100,001.00 to \$500,000.00	\$1,093.13 for the first \$100,000.00 plus \$6.15 for each additional \$1,000.00 or fraction thereof to and including \$500,000.00.
\$500,001.00 to \$1,000,000.00	\$3,557.13 for the first \$100,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof to and including \$500,000.00.
\$1,000,001.00 and up	\$6,169.63 for the first \$1,000,000.00 plus \$3.85 for each additional \$1,000.00 or fraction thereof.

STATE BUILDING FEE

Projects permitted under the IRC	\$6.50
	\$2.00 per each additional unit
Projects permitted under the IBC or IEBC	\$25.00
	\$2.00 per each additional unit

PLAN REVIEW FEES

Plan review fee shall be paid at the time of submitting documents for review.

Plan Review by Building Inspector	65% of building permit
Additional Plan Review (required by changes, additions or <u>revisions</u> to plans, minimum charge-one-half hour)	\$85.00/hr
Extra Plan Review by City Personnel	\$55.00/hr
Outside Consultant Fee (for use of outside consultants for plan <u>checking & inspections</u> or both)	Cost of Service + Administrative Fee

ADDITIONAL INSPECTION FEES AND PENALTIES

Fees are based on two inspections and one re-inspection.

Re-inspection fees (under provisions of Section 305.8)	\$100.00 per inspection
When such portion of work for which inspection is called is not <u>complete</u> , approved plans and permit is not on the site, or when <u>corrections</u> called for are not made.	
Inspections outside of normal business hours	\$130.00 per hour (minimum charge 1 hr)
Inspections for which no fee is specifically indicated	\$130/hr (1 hour min.)
Work done before permit is obtained.	Double the permit fee.

OTHER RESIDENTIAL PERMIT FEES

Manufactured Home/Mobile Home	Based on project value
Moving Permit (i.e. mobile homes, manufactured homes)	\$50.00

Swimming Pool (5,000 gallons & over or over 24" in depth)	Based on project value
Residential Re-Roof	\$150.00
Residential Mechanical (includes gas piping, etc.)	\$40.00
Residential Plumbing (hot tub, water heater, water softener, etc.)	\$40.00
Siding, Windows and Doors	\$44.50
Gas, Pellet and Stove Fireplaces	\$52.70
Demolition Permit (<2,500 sft)	\$130.00
Demolition Permit (>2,500 sft)	\$175.00
(structures under 250 sft exempt)	
Temporary Tents/Canopies/Air Structures Private Use (includes review)	\$75.00

OTHER COMMERCIAL PERMIT FEES

Demolition Permit (<2,500 sft.)	\$130.00
Demolition Permit (>2,500 sft.)	\$175.00
Temporary Tents/Canopies/Air Structures Public Use & Review	\$150.00
Commercial Reroof (nonstructural)	Based on Project Value
Fuel Tank Installation	\$50.00
Fuel Tank Removal	\$50.00

TABLE 2-A COMMERCIAL MECHANICAL PERMIT FEES

The following are component based fees for projects such as tenant improvements or fixture upgrade and are not associated with new construction building permit fees.

Mechanical Permit Issuance	\$50.00
Unit Fee Schedule (in addition to the issuance fee)	
Furnace System	\$38.00
Appliance Vent	\$13.00
Ventilation Fan	\$13.00
Boiler/Compressor/Absorption Unit	\$65.00
Air-Handling Unit	\$25.00
Exhaust Hood, Type I, Type II	\$50.00
Incinerator	\$33.00
Miscellaneous Appliances	\$37.00

TABLE 3-A COMMERCIAL PLUMBING CODE FEES

The following are component-based fees for projects such as tenant improvements or fixture upgrade and are not associated with new construction building permit fees.

Commercial Plumbing Permit Issuance	\$46.00
Unit Fee Schedule in Addition to the Issuance Fee	
Each fixture or trap or set of fixtures on one trap	\$13.50
Each Water Heater and/or vent	\$13.00
Each industrial waste pretreatment interceptor including its trap and vent, except kitchen-type grease interceptors functioning as fixture traps	\$13.00
Each installation, alteration of water piping and/or water treatment	\$13.00
Each installation or alteration of a drainage or vent piping, each fixture	\$13.00
Atmospheric-type vacuum breakers, 1-5	\$10.00
Atmospheric-type vacuum exceeding 5, each	\$2.00
Backflow protective device other than atmospheric-type vacuum breakers	\$40.00
Initial installation and testing for a reclaimed water system	\$46.00
Each annual cross-connection testing of a reclaimed water system (excluding initial test)	\$46.00
Each medical gas piping system serving 1-5 inlet(s)/outlet(s) for a specific gas	\$88.00
Additional medical gas inlet(s)/outlet(s), each	\$8.00
Gas piping system, 1-5 outlets	\$10.00
Additional gas piping outlets, each	\$2.00
Bathtub/Shower	\$13.00
Bidet	\$13.00
Clothes Dryer	\$13.00
Dishwasher	\$13.00
Drinking Fountain	\$13.00
Floor Drain	\$13.00
Grease Trap	\$13.00
Hose Bib	\$13.00
Ice Maker	\$13.00
Laundry Tub	\$13.00
Pressure Reducing Valve	\$13.00
Roof Drain	\$13.00
Sink (kitchen/bath)	\$13.00
Urinal	\$13.00
Water Closet	\$13.00
Disposal Systems each building and each trailer park sewer	\$24.65
Sprinkler Permit Backflow device	\$25.00 + expense
Repairs/Additions each heating appliance, refrigeration unit	\$7.25

TABLE 4-A Fire Code Permit Fees:

Fire Sprinkler Permit Fee Schedule

Plan Review fee is due at time of application submittal*

Commercial Tenant Improvement Fire Sprinkler or System Modification Fees:

Number of Heads or Devices		Breakdown		Total
From	To	Inspection	Plan Review	
1	10	\$60	\$70	\$130
11	30	\$80	\$110	\$190
31	50	\$80	\$160	\$240
51	100	\$120	\$240	\$360
>100		40%	60%	\$360 plus \$110 per 100 additional devices or portion thereof.

New Commercial Fire Sprinkler System Fees:

Number of Heads or Devices		Breakdown		Total
From	To	Inspection	Plan Review	
1	40	\$80	\$530	\$610
41	100	\$120	\$515	\$635
101	300	\$200	\$510	\$710
>300		40%	60%	\$710 plus \$120 per 100 additional devices or portion thereof.

13D (One and Two Family Residential) Fire Sprinkler System Fees:

Number of Heads		Breakdown		Total
From	To	Inspection	Plan Review	
1	40	\$80	\$270	\$350
>40		\$120	\$380	\$500

Other Components:

Device	Breakdown		Total
	Inspection	Plan review	
Per Supply installed by fire sprinkler contractor (Includes 1 post/wall indicator valve and 1 fire department connection)	\$0	\$45	\$45
Per Supply installed by other than fire sprinkler contractor	\$0	\$130	\$130
Per Riser (Each interior zone supply)	\$0	\$45	\$45
Per Standpipe (FDC supply inlet and associated outlets)	\$120	\$390	\$510
Fire Pump	\$120	\$555	\$675

Over the counter permit Inspection fee (25 head maximum): \$110

C. Fire Alarm permit fee schedule.

Plan review fees are due at time of application submittal. The following fees shall apply:

Commercial Tenant Improvement Fire Alarm or System Modification Fees:

Number of Devices		Breakdown		Total
From	To	Inspection	Plan Review	
1	10	\$80	\$120	\$200
11	20	\$120	\$160	\$280
21	40	\$120	\$210	\$330
41	100	\$180	\$230	\$410
>100		40%	60%	\$410 plus \$200 per 100 additional devices or portion thereof.

New Commercial System Inspection Fees:

Number of Devices		Breakdown		Total
From	To	Inspection	Plan Review	
1	25	\$80	\$120	\$200
26	50	\$120	\$190	\$310
51	100	\$180	\$305	\$485
>100		40%	60%	\$485 plus \$200 per 100 additional devices or portion thereof.

Over the counter permit Inspection fee (10 device maximum): \$110

In addition to the device fees imposed by this section the following charges shall also apply:

New or Replaced:

Fire Alarm Device Type	Breakdown		Total
	Inspection	Plan review	
FACP	\$20	\$150	\$170
Transmitter	\$20	\$110	\$130
Power Sub Panel	\$0	\$60	\$60

D. Miscellaneous fees.

Fixed Fire Extinguishing System Fees

System Type	Breakdown		Total
	Inspection	Plan review	
Full systems (Including piping, nozzles and releasing panel)	\$50	\$275	\$325
Tenant Improvement or System Modification (Nozzle change/move)	\$50	\$110	\$160
Temporary membrane structures, tents and canopies:	\$50	\$80	\$130
Flammable/combustible liquid storage tank installation/removal:	\$50	\$160	\$210

DOG LICENSES & FEES

Neutered or Spade Dogs	\$15.00
Un-neutered or Un-spade Dogs	\$30.00
Late Fee (after March 1)	\$25.00
Shelter	\$25/day
1 st Dog Fine	\$50.00
2 nd Dog Fines	\$150.00
3 rd and thereafter Misdemeanor Criminal Citation	up to \$1,000.00
Cruelty to Dog Fine	\$150.00

BUSINESS/SOLICITOR LICENCE FEES

Business License Fee	\$30.00
Business Licensing Service Origination Fee (first license)*	\$19.00
Business Licensing Service Renewal Fee (after first license)*	\$11.00
Business Licensing Service Late Fee* (after 4/30)	\$50% of License Fee
Solicitor Applicant License Fee	\$100.00
Solicitor Investigation Fee	\$25.00/applicant

*State Business Licensing Service processing fees are established by Chapter 19.02.075 RCW.

AIRPORT FEES

Commercial Users 1 - Full-time - using airport for a 90 day period or more annually and operating off of City owned property	\$750 per year plus lease
Commercial Users 2 - Seasonal - using airport less than a 90 day period annually and operating off of City owned property	\$250 per month plus lease
Commercial Users 3 - Full-time - using airport for a 90 day period or more annually and operating from personally owned property	\$750 per year
Commercial Users 4 - Seasonal - using airport less than a 90 day period annually and operating from personally owned property	\$250 per month
Private Plane 1 - Tie down parking user using airport for takeoff and landing plus parking/storing fee	\$25 per month
Private Plane 2 – Part-time user up to 10 flights annually and full-time user more than 10 flights annually - using airport for takeoff and landing only from privately owned property.	\$150 per year
Parking/Storing plane on City owned ramp/tarmac	\$1 a day after first 7 days
Airport Access Fees - For non-airport use only - Applies to property owners whose property is being accessed for non-airport use from City owned airport property.	\$75 per year
Lease of City Owned Property	\$.11 per square foot with a \$300 minimum

A commercial user is defined as private individual, sole proprietor, or corporation that falls into one or more of the following categories:

1. Uses their airplane either on a full-time or part-time basis out of necessity or personal choice to operate their business.
2. Licenses their plane under their business name.
3. Lists their plane on their business depreciation schedule.
4. Claims the cost of operating and/or maintaining their plane as a business expense on their business tax return.

GOLF

Season Passes (January 1 to December 31)	Cost Tax	
	Not Included	
Adult Single	\$625.00	
Additional Ticket (immediate adult family member)	\$220.00	
Children 14 and under are FREE with a permit holder		
First Time Season Ticket Holder	\$450.00	
Senior Citizen* (55 or older)	\$450.00	
Seniors Additional Ticket* (immediate family member)	\$220.00	
Family Pass (1 adult, 1 immediate adult family member, kids included under 18 yrs.)	\$850.00	
Student** <18 years old	\$100.00	
College Student***	\$150.00	
Punch Ticket-10-9 hole games	\$150.00	
Greens Fees	Weekday	Weekend
9 Holes	\$17.00	\$20.00
18 Holes	\$25.00	\$28.00
Student** <18 years old	\$10.00	
Senior Citizen* (55 or older) 9 hole games	\$15.00	
Senior Citizen* (55 or older) 18 hole games	\$20.00	
Winter Fees - 9 Holes	\$5.00	
Monday Special – any round/person	\$10.00	
Trail Fees	\$10.00 Daily	\$100.00 Season

Golf Fees do not include 8% sales tax or 3% credit card charges.

*Senior tickets are good on Monday thru Friday only – not on weekends or holidays.

**Students would be classified as High School and younger and good for all days.

***College students are any student with current college ID.

Immediate family members include spouse and children under the age of 21 and living at home.

Trail fee stickers must be placed on the windshield of the cart.

CEMETERY FEES

	Non-Resident	Resident
Cemetery Lot*	\$1,025 + tax	\$775.00 + tax
Ash Cemetery Lot*	\$775.00 + tax	\$525.00 + tax
Lot Opening/Closing	\$750.00	\$625.00
Lot Opening/Closing (Weekend)	\$975.00	\$850.00
Niche Drawer*	\$875.00 + tax	\$750.00 + tax
Niche Opening/Closing	\$525.00	\$400.00
Niche Opening/Closing (Weekend)	\$650.00	\$525.00
Ash Burial	\$525.00	\$400.00
Ash Burial (Weekend)	\$650.00	\$525.00
Setting Small Headstone (under 2 feet)	\$385.00	\$260.00
Setting Single Headstone	\$405.00	\$285.00
Setting Double Headstone	\$430.00	\$305.00
Cup Setting	\$275.00	\$225.00
Load of Dirt	\$255.00	\$215.00
Disinterment Full Body (Weekday)	\$2,175.00	\$2,175.00
Disinterment Full Body (Weekend)	\$3,175.00	\$3,175.00
Disinterment Ash	\$875.00	\$875.00
Payment Plan – Admin. Fee	\$40.00	\$20.00

* - 20% of the rate goes into Cemetery Reserve Fund

WATER & SEWER CONNECTION FEES

Water connection fees	\$2,300 + actual cost of meter
Water Line Tap fee	\$250.00
Sewer connection fee	\$1,800.00
Sewer Backflow Device	Actual cost of device
State of Washington Fee	\$6.50
Administrative Fee	\$20.00

WATER & SEWER SYSTEM DEVELOPMENT COSTS

Water System Development Charges for Various Meter Sizes – Not Including Water Rights Component

Description	ERUs	SDC for Main Pressure Zone *	SDC for Weber Rd. Pressure Zone *
¾" Meter	1.0	\$ 3,109	\$ 4,459
1" Meter	1.7	\$ 5,285	\$ 7,580
1-½" Meter	3.3	\$ 10,260	\$ 14,715
2" Meter	5.3	\$ 16,478	\$ 23,633
3" Meter	11.7	\$ 36,375	\$ 52,170
4" Meter	20.0	\$ 62,180	\$ 89,180
6" Meter	41.7	\$129,645	\$185,940
Special Cases ⁽⁴⁾	Case by Case	TBD	TBD

* - Does not apply to fire hydrants or fire systems

Wastewater System Development Charges for Various Meter Sizes

Description	ERUs	SDC w/ Future Growth Component
Residential: Single-Family, Duplex, 3-plex, 4-plex	1.0 / DU	\$4,910 / DU
Non-Residential	¾" Meter	\$ 4,910
	1" Meter	\$ 8,347
	1-½" Meter	\$ 16,203
	2" Meter	\$ 26,023
	3" Meter	\$ 52,447
	4" Meter	\$ 98,200
	6" Meter	\$204,747
Special Cases	TBD	TBD

WATER, SEWER, & GARBAGE FEES

Water Fees:

Cubic Feet

0-599 \$53.30
 Every 100 after \$1.50

Bulk Water - Meter

Setup Fee \$50.00
 Deposit \$700.00
 Meter Rental \$6/day

Bulk Water Fees:

First 1,000 Gallons \$75.00
 Every 1,000 thereafter 20.00

Administrative Fee for opening/closing an account (applies to any utility) \$20.00
 Turn On/Off Fee 50.00
 Tampering Fee 50.00/occurrence
 Utility Tax Fee 10% of total water amount

Outside City Limits

Utility Deposit \$79.95
\$300.00

City of Ritzville 2024 Fee Schedule

Attachment A

Sewer Fees:

	Base Fee	Unit Fee
Residential & Churches	\$59.75	
Business Offices & Day Care	\$62.76	
Motels, Hotels, Tourist Courts	\$59.75	\$6.75*
Seasonal Trailer Parks	\$59.75	\$5.60
Multi-family Housing	\$59.75	\$13.00
Tavern, Service Stations, Restaurants, Drive-Ins, Convenience Stores	\$76.26*	
Hospital, Rest Home, Schools, Courthouse	\$102.49*	
Retired Person(s)	\$54.00**	
Outside City Limits	\$89.63 (50% Surcharge to basic fee)	
Utility Tax Fee	10% of total sewer amount	
Sewer Overage	\$0.40/100 cubic feet	

*Subject to sewer overage. Based on water consumption over 599 cubic feet

**Retired person(s) (62 years or older) requirements for discount:

1 person:	annual household income is below \$30,500
2 persons:	annual household income is below \$34,900
3 persons:	annual household income is below \$39,250
4 persons:	annual household income is below \$43,600
5 persons:	annual household income is below \$47,100
6 persons:	annual household income is below \$50,600
7 persons:	annual household income is below \$54,050
8 persons or more:	annual household income is below \$57,550

Sewer Indebtedness Fee –

(Charges applied if there is water available per Ordinance 2058)

Residential & Churches	\$37.00
Business Offices & Day Care	\$40.00
Motels, Hotels, Tourist Courts	\$37.00 + 3.85/unit
Seasonal Trailer Parks	\$37.00 + 3.20/unit
Multi-family Housing	\$37.00 + 7.50/unit
Tavern, Service Stations, Restaurants, Drive-Ins, Convenience Stores	\$48.00
Hospital, Rest Home, Schools, Courthouse	\$65.00

Septage:

License to dump septage in the City of Ritzville	\$25.00
Appointment Fee to dump the septage	\$25.00
Per Gallon (at point of origin & per truck load*)	\$0.28

City of Ritzville 2024 Fee Schedule

Attachment A

*At point of origin is where the septage is pumped into the truck and per truck load means the amount the truck will hold not how many gallons were pumped.

Garbage:

Residential 1 Toter	\$21.65
Residential 2 Toters	\$43.30
Residential 3 Toters	\$64.95
Commercial 1 Toter	\$21.65
Commercial 2 Toter	\$43.30
Commercial 3 Toter	\$64.95

	4 pu/mon	8 pu/mon	12 pu/mon	16 pu/mon	20 pu/mon
1 yard Dumpster	\$73.00	\$135.14	\$187.92		
1 ½ Yard Dumpster	\$96.35	\$147.27			
2 yard Dumpster	\$121.84	\$228.57	\$343.24		
3 yard Dumpster	\$181.60	\$341.74	\$450.03		
4 yard Dumpster	\$229.83	\$434.85	\$606.27	\$781.77	
6 yard Dumpster	\$323.58	\$575.01	\$862.60	\$1,128.35	\$1,611.62

20 Yard Dumpster \$195.86/pull plus tonnage

15 Yard Compactor \$217.69/pull plus tonnage

Tote Replacement	\$145.00
Rental Fee for over 10 days on 20yard dumpster	\$8.00/day
Extra Garbage	\$14.00/yard
Stripping Fee	\$10.00/container OR \$35 for 20/30 yard containers
Return Trip	\$50.00 each
Appliance	\$30.00
Delivery or Pick-up Fees - Residential	\$30.00
Delivery or Pick-up Fees - Commercial	\$30.00
Weekend Service Fee	150% of regular service cost
Utility Tax Fee	10% of total garbage amount

2024 Preliminary Budget Wage Scale

Budget, Attachment B

2023 Wage Scale

	STEPS	2.00% COLA		5% step increase for 1-5. 4% step increase for 6, 7,8.							
		1	2	3	4	5	6	7	8		
Deputy Clerk/Treasurer I		2817	2969	3121	3273	3427	3579	3732	3885		
Deputy Clerk/Treasurer II		3963	4162	4370	4588	4818	5010	5211	5419		
Clerk-Treasurer		4457	4695	4934	5171	5409	5649	5885	6121		
Maintenance		3198	3372	3546	3722	3896	4071	4245	4421		
Sewer Plant Operator		3324	3500	3675	3848	4024	4198	4374	4547		
Public Works Supervisor		0	0	0	0	5253	5463	5681	5909		
Public Works Director		4703	4939	5186	5445	5717	5946	6183	6431		
Police		0	0	4307	4523	4749	4938	5135	5341		
Sergeant		0	0	0	0	0	0	5179	5386		
Police Chief		4769	5007	5257	5520	5796	6028	6269	6520		
Part-time (per hour)		16.05	17.20	18.05	18.95	19.90	20.71	21.53	22.39		
Part-time Records Clerk (per hour)		16.05	17.20	18.05	18.95	19.90	20.71	21.53	22.39		
Part-time Officer (per hour)		17.82	18.71	19.65	20.62	21.65	22.51	23.43	24.37		
Longevity Incentive		9-15 Years Add 1% of Salary									
		16-20 Years Add 2% of Salary									
		20 Years or More Add 3% of Salary									

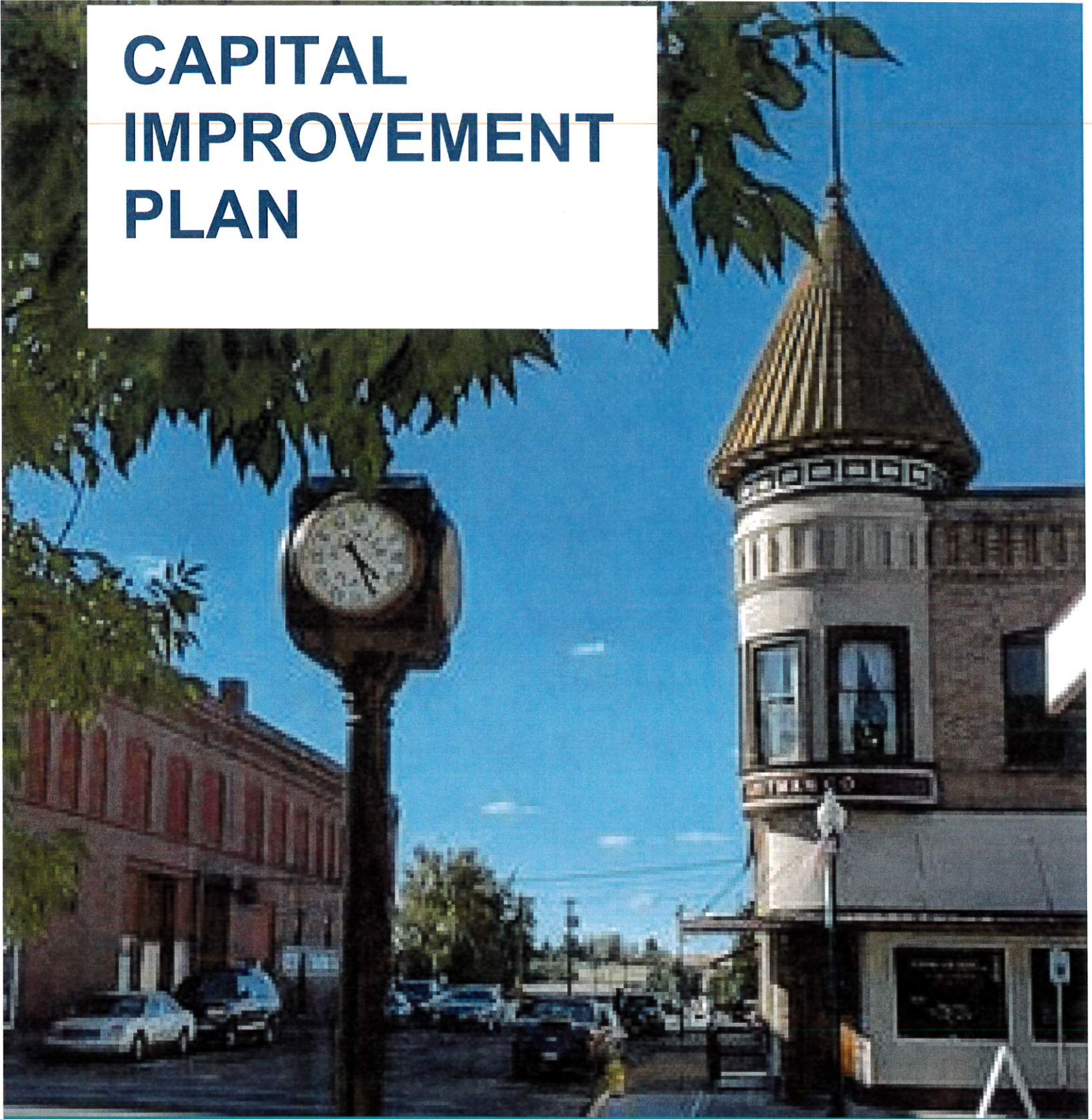
2023: Minimum Wage Increase by 8.66%, up \$1.25 cents from 14.49 to 15.74, and 2% COLA increase.

2024 Wage Scale

	STEPS	3.00% COLA		5% step increase for 1-5. 4% step increase for 6, 7,8.							
		1	2	3	4	5	6	7	8		
Deputy Clerk/Treasurer I		2902	3058	3215	3371	3530	3687	3844	4002		
Deputy Clerk/Treasurer II		4082	4286	4501	4726	4963	5161	5368	5582		
Clerk-Treasurer		4591	4836	5082	5327	5571	5818	6062	6305		
Maintenance		3294	3473	3652	3834	4013	4193	4373	4553		
Sewer Plant Operator		3424	3605	3785	3964	4145	4324	4505	4684		
Public Works Supervisor		0	0	0	0	5411	5627	5852	6086		
Public Works Director		4844	5087	5341	5608	5889	6124	6369	6624		
Police		0	0	4807	5023	5249	5438	5635	5841		
Sergeant		0	0	0	0	0	0	5679	5886		
Police Chief		5269	5507	5757	6020	6296	6528	6769	7020		
Part-time Officer (per hr)		18.35	19.27	20.23	21.24	22.30	23.19	24.13	25.10		
Police Clerk/Admin Asst. (per hr)		0	0	25.39	26.66	27.99	29.11	30.28	31.49		
Part-time Records Clerk (per hr)		16.28	17.09	17.95	18.85	19.79	20.58	21.40	22.26		
Part-time (per hr)		16.28	17.09	17.95	18.85	19.79	20.58	21.40	22.26		
Longevity Incentive		9-15 Years Add 1% of Salary									
		16-20 Years Add 2% of Salary									
		20 Years or More Add 3% of Salary									

2024: Minimum Wage Increase 1%, up \$.54 from 15.74 to 16.28, 3% COLA proposed increase, \$500 proposed increase per step for Police Department and updated Records Clerk to Part-Time Police Clerk/Admin with \$3 per hour increase.

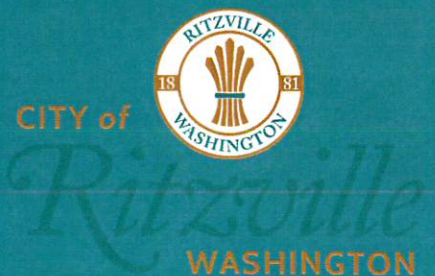
CAPITAL IMPROVEMENT PLAN



City of Ritzville

Authored by: Julie Flyckt, Clerk Treasurer

December 19, 2023



Capital Improvement Plan (CIP)

What Are Capital Facilities and Why Do We Need to Plan for Them?

Capital facilities are all around us. They are the public facilities we all use daily. They are our public streets and transportation facilities, our city parks and recreation facilities, our public buildings such as fire stations and city hall, our public water systems that bring us drinking water, and the sanitary sewer systems that collect our wastewater for treatment and safe disposal.

Even if you don't reside within the city, you use capital facilities every time you drive, eat, shop, work, or play here. While a CIP does not cover routine maintenance, it does include renovation and major repair or reconstruction of damaged or deteriorating facilities.

This plan also includes equipment replacement for items above \$5,000 in cost. The planning period for a CIP is six years. Expenditures proposed for the first year of the program are incorporated into the Annual Budget as the Capital Improvement Program Fund 301 and City General Capital Projects Fund 302 (to be adopted in December of each year). One of the most important aspects of the CIP process is that it is not a once-a-year effort, but an important ongoing part of the City's overall management process. New information and evolving priorities require continual review. Each time the review is carried out, it must be done comprehensively.

All of these items should be planned for years in advance to ensure they will be available and adequate to serve all who need or desire to utilize them. Such planning involves determining Capital Improvement Plan 2024-2029, where facilities or equipment will be needed, when and how much they will cost, and how they will be paid for. It is important to note that the CIP is a planning document that includes timeline estimates based on changing dynamics related to growth projections, project schedules, or other assumptions.

Introduction

The City of Ritzville is expected to grow from 1,649 to roughly 2,186 people by the year 2042. This means that an additional 500 households will generate a corresponding demand for expanded public facilities and services. This demand presents both major short- and long-term facility and financial implications for the City and its residents. While this growth will stimulate the local economy and maintain a diverse and vibrant community, it will also generate a corresponding demand for new public services and facilities, such as schools, parks, and streets. These new facilities, and the financial implications they will have for Ritzville and its residents are the subject of this Capital Improvement Plan (CIP or Plan).

Although Adams County is not planning under the full provisions of the Growth Management Act (RCW 36.70A), City of Ritzville has elected to update its comprehensive plan and develop this Capital Improvement Plan in a manner consistent with the requirements of the Act.

The Growth Management Act (GMA) requirements, requires communities to plan for capital facilities to ensure there is an adequate level of facilities and services in place to support development at the time of occupancy or use. The overall goal is to ensure that new development does not exceed a jurisdiction's ability to pay for needed facilities or that new development does not decrease current service levels below locally established minimum standards. The capital improvement plan is a long-range financial planning tool that allows the City to prioritize public projects and identify adequate funding sources. This serves as a guide to the City's financial commitment to providing those facilities desired by the community.

The CIP will be updated as part of the annual budget process, thereby ensuring most current growth and capital facilities information are used in accordance with levels of service and the City's concurrency plan. It is anticipated the City will fully implement this policy with the annual budget process. The CIP is directly tied to the Capital Facilities Plan which is housed in chapter 5 of the City's comprehensive plan.

Purpose

The CIP is used to implement the comprehensive plan. It includes a list of public facility projects that are needed when they may be funded and from what revenue sources these might be funded. The process of developing a CIP includes identifying the capital facilities and other services needed to support the anticipated land use and development in the city. A vital part of the CIP is to determine whether sufficient revenues will be available to finance needed facilities and services. This involves balancing three different elements into a coordinated system of planning.

In the process, projects in the CIP are evaluated first on land use, then financial capability, and last for services and facilities level of service (LOS). First, land use involves not only the consideration of how much development might occur, but also the timing and location of this development. This future commitment, as established in a land use plan, determines the number of public facilities that will be needed to provide any given level of service.

Second, these facilities must be financed. If there is not enough financing to meet these commitments, then a strategy is needed to achieve a balance. The city could reduce the future land use commitment by changing the amount of development planned or the timing of future development.

Third, once total needs to support the comprehensive plan are identified, it may become necessary to identify a more realistic list of potential needs. Often this may be achieved by reducing the levels of service. This may then be further refined to fit within available financing. Since this is a six-year list of projects, it needs to be further narrowed to a list of projects that can be accomplished within six years. This six-year list of projects forms the basis for the annual budget.

The CIP will assist decision-makers in planning for the future of the community by prioritizing projects, allocating resources, and identifying improvements to accommodate future residents, city improvements, and land use decisions for the city.

The GMA requirements state cities and the Counties include projects in the CIP only when there is a reasonable expectation that sufficient funding will be available. As required by the GMA, the CIP element includes:

- An inventory of existing capital facilities owned by the City, showing the locations and capacities of the facilities;
- A forecast of the future needs for the capital facilities;
- The proposed location and capacities of expanded or new facilities;
- A six-year plan to finance such capital facilities within projected funding capacities and clearly identified sources of public money for such purposes;
- Policies to reassess the land use element if probable funding falls short of meeting existing needs and to ensure that the land use element, capital facilities element and financing plan within the capital facilities element are coordinated and consistent.

1. Capital Improvement Plan

This Plan is not a wish list, but a Plan to balance facility needs against comprehensive plan requirements, LOS standards and available funding resources. This means better coordination between land use planning and capital facilities planning, and between services demanded by the public and actual dollars available to provide them. Growing urbanization needs and demands compete for fewer funds and policy makers must balance conflicting policy priorities. Policy makers face two important questions:

- What can we really afford?
- What yields when two or more community policy priorities conflict with each other?

For the purposes of this CIP, the city addresses improvements of a relatively large scale, nonrecurring high-cost project and those that involve multi-year financing. Major capital facilities projects included in this Plan tend to cost more than \$5,000, have a life expectancy of more than 10 years and result in additions to multiple improvement expenditures addressed in the City's annual budget process.

Level of Service (LOS) Standards

LOS standards are an indicator of the amount, extent or quality of public facilities or services that are provided to the community. They are a summary of existing or desired public service conditions. Typically, measures of LOS are expressed as ratios of capacity to demand.

Each facility's LOS is measured using a standard specific to that facility type. For example, police LOS standards rely on an annual average call for service standard to determine the community's current and future police needs.

The City uses this defined LOS standard to determine the community's future facility needs to plan for both the provision and funding of future capital facilities. The GMA requires a city to maintain a six-year plan of planned capital projects and projected funding capacities. To determine how the requirement will be met, two questions need to be answered:

- What is the quantity of public facilities that will be required by the end of the sixth year?
- Is it financially feasible to provide the quantity of facilities that are required by the end of the sixth year?

The answer to each question is derived by evaluating the LOS or capacity for each type of facility based on the adopted standard. The need in the sixth year is calculated and the end result is either a deficiency or a surplus of the measured capital facility. Table 1 lists the types of facilities and services and the provider.

Table 1: Agency Providing Service

Type of Capital Facility	Lead Agency	Examples
Water	City of Ritzville	Capacity adequate to handle the demand from each service connection
Sanitary Sewer	City of Ritzville	Capacity adequate to handle the demand from each service connection
Fire	City of Ritzville Fire Department	Response time within the city limits
Police	City of Ritzville Police Department	Calls for service per officer
Parks	City of Ritzville	Acreage per capita
Roads and Streets	City of Ritzville Public Works Department	Traffic volume to planned capacity
Library	East Adams Library District	Square footage per capita or user
Schools	Lind Ritzville Cooperative Schools	District standards for capital facilities
Solid Waste & Recycling	Wheatland Waste Management	Garbage service and drop point recycling in the city

Type of Capital Facility	Lead Agency	Examples
Recreation	City of Ritzville Municipal Golf Course	Square footage per user
Public Services	City Hall	Square footage per capita or user

Table 2 shows example level of service (LOS) measurements for all sections detailed in further sections of the CIP as per the city’s comprehensive plan.

Table 2: LOS Measurements

Type of Capital Facility	Lead Agency	LOS Standard / Goal
Water	City of Ritzville	Normal operating: 383 gallons per day Equivalent Residential Unit (ERU), which is the average daily demand per residential service in 2005.
Fire	City of Ritzville	5-minute response time.
Police	City of Ritzville	Adopted LOS = 5-minute response time for emergency calls, for those hours officers are on duty. For hours when officers are not on duty, 10-minuts response time for emergency calls for the on-call officer.
Parks	City of Ritzville	2 acres per 100 population.
Transportation	City of Ritzville	See Table 11
Sewer	City of Ritzville	158 gallons per day/ERU
Library	East Adams Library District	LOS established by East Adams Library District.
Solid Waste & Recycling	Wheatland Waste Management	LOS established by Wheatland Waste Management

2.0 Capital Facilities Inventory

The GMA does not require the adoption of LOS standards for capital facilities, except for transportation; however, the city has opted to define desired LOS for the following facilities provided by the city in concurrence with other agencies in order to monitor the ability of capital facilities to meet public needs. A detailed Capital Facility Inventory is included in Appendix A.

2.1 Water

The City of Ritzville’s water system consists of a main pressures zone and one booster zone, four wells (three wells actively used for drinking water supply and one for emergency), and one standpipe reservoir. The water system serves approximately 860 metered connections. The total water service area population is about 1,727.

The water service area population is projected to grow approximately 4.7% as estimated in 2015. Water demand is projected to grow by approximately 28.8% over the next 20 years due to expected commercial and industrial development along I-90.

2.1.1 Water LOS

The existing water supply LOS standard is to provide reliable water service for domestic use, fire flow protection, and emergencies. The water capacity is shown in Table 3. The city will be evaluating current and future needs and provide a forecast for up to six years in next year’s plan.

Table 3: Water Capacity

Year	Average Daily Demand (x1000 Gal)	Maximum Daily Demand (x1000 Gal)	Existing Pump Capacity (x1000 Gal)	Deficit or Capacity
2024	758,616	49,429,100	3,000/minute*	TBD

Source: Water Use Efficiency Report and 2015 Water System Plan.

*2,000 per minute is the water right with the capacity of 3,000/minute

2.1.2 Future Water Needs

The city relies on water from three wells. The pumping capacity is determined partly by groundwater rights. The city will need to ensure there is an adequate supply of water for current and anticipated demand, without adversely impacting water quality.

The city has adequate water rights for projected up to 2035 annual and instantaneous withdrawal volume (Qa). On the capacity side, the city is developing strategies to ensure there is adequate water storage capacity to serve anticipated levels of development. Currently, the city has adequate water storage and production, but additional storage and production capacity will be needed to meet future development demands.

2.1.3 Finance

Capital facilities costs for the City of Ritzville water system are identified in Table 4. Funding for municipal water systems, in addition to budgeted funding, is primarily achieved through the assessment of monthly user fees and connection charges. Revenue is collected and used for operation and maintenance, including minor capital improvements and for debt service for bond issues and for

loans on major capital improvements. In general, the following funding sources are available to the city as a water purveyor:

1. Monthly user charges and connection charges.
2. Grants and loans – several possible sources are available for grants and loans for major capital improvements.
3. Owner extension – new development or redevelopment that needs water service and involves the extension of a line which is paid for by the developer. If the line will serve other properties in the future, the owner may request a latecomer reimbursement at the time of future development.
4. Bonds – the city may incur debt through the issuance of bonds to provide needed money for long term capital projects. Table 4 below shows a six-year plan of water improvements by year. The areas in gray are still to be determined which year the equipment will need to be replaced.

Table 4: Water Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
USDA Rural Development	\$3,136,928					
USES OF FUNDS						
Well 8 Pump Station	\$2,200,000					
Water Distribution System Improvements Retainage	\$100,000					
To Be RD Approved Water Project	\$400,000					
Well 9 Pump						
Well 9 Boarded Wall Units 3 Ton						
Koch Well Pump						
Koch Well Electric Panel and Supply Wiring						
Rodeo Well Pump						
PW Building: Water Heater						
PW Building: Roof						
PW Building: Unit Heater (2)						
PW Building: Unit Heater 150,000 BTUhr						
TOTAL	\$2,7000,000					

2.2 Sanitary Sewer

The sanitary sewer system handles the sewage collection needs for the entire City. There are a few areas of the city not served by sewer, though the City’s goal is to provide sewer service, where feasible, to all areas within its service area.

2.2.1 Sanitary Sewer LOS

The City’s existing minimum LOS standard for providing sanitary sewer service is 158 gallons per ERU. This is based on a 2010 analysis, excluding infiltration and inflow flows.

2.2.2 Sanitary Sewer Future Needs

The city will be completing an updated sewer plan in 2024, which will direct the future replacement plans. Currently the City’s future goals for sewer service are as follows:

- Use 100 percent of the Department of Ecology criteria for sewer works design.
- Provide gravity system sanitary sewer service wherever economically feasible.
- Reduce the number of septic systems by transferring connections to sewer.

2.2.3 Finance

Several sewer projects have been identified to accommodate population growth. In 2005 the city purchased land to build a new wastewater treatment plant to accommodate current and future sewer needs. The design of the plant was completed in 2007 and the plant was constructed in two phases in 2009 and 2010. In 2021-2022, Pete’s Lift Station was updated. Sources of funds for sanitary sewer, in addition to budgeted funding items include Public Work Trust Fund loans, Community Development Block Grants and Centennial Clean Water Fund. Capital expenditures for sewer projects over the next six years will be determined in the updated sewer plan to be completed in 2024. The projects for 2024 are shown in Table 5 below.

Table 5: Sanitary Sewer Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
Congressional Project Funding (TBD)	\$40,000					
Department of Commerce	\$125,000					
TOTAL	\$165,000					
USES OF FUNDS						
General Sewer Plan	\$125,000					
Snaking Sewer Lines	\$40,000					
Submersible Pumps						
TOTAL	\$165,000					

2.3 Cemetery

The only planned projects for the cemetery at this time is replacing the irrigation system as shown in Table 6 below.

Table 6: Cemetery Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
Capital Improvement Fund	\$15,000					
Department of Archaeology & Historic Preservation Grant	\$50,000					
TOTAL	\$65,000					
USES OF FUNDS						
Irrigation	\$15,000					
GIS Mapping & Kiosk	\$50,000					
Building Conversion (Year TBD)						
TOTAL	\$65,000					

2.4 Fire

The Ritzville Fire Department provides fire protection services to the city. The department provides a complete range of services including fire protection, fire code planning, and enforcement to both businesses and residents. This requires the city to maintain appropriate resources to respond to a variety of firefighting and medical aid needs. Capital facilities associated with fire protection include fire stations, apparatus, and service/aid vehicles.

2.4.1 Fire LOS

The city currently meets both its fire facility and apparatus LOS standards throughout the city. As the city grows, it will evaluate the need for additional fire stations to provide adequate coverage. The fire department response time standard is a 5-minute response time and a Level 6 insurance rating as determined by the Washington State Survey and Rating Bureau (WSRB). Continued training and equipment upgrades, as needed, should allow the Department to continue to meet this standard.

2.4.2 Fire Future Needs

Determination of the city's fire service needs over the next six years is based on the adopted LOS standards. The LOS standard is used to calculate both facility and equipment needs over the six-year time frame by comparing existing LOS to projected needs. Future estimates are calculated for both the station and equipment needed for the next 6 years. The city has fire apparatus deficiencies projected over the next six years.

2.4.3 Finance

Sources of funds for fire capital facilities improvements, in addition to budgeted funding items are from the general fund-Current Expense and ER&R Fund. The department has two fire trucks and one pump truck.

Table 7: Fire Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029	TOTAL
Current Expense to ER&R Fund	ER&R Transfer: \$31,173	ER&R Transfer: \$31,173	ER&R Transfer: \$31,173	ER&R Transfer: \$31,173	ER&R Transfer: \$31,173	ER&R Transfer: \$18,311	\$34,176
USES OF FUNDS							
Garage Doors (Year TBD)							
Unit Heater (2) (Year TBD)							
Water Heater (Year TBD)							
Roof (Year TBD)							
5 Turnouts/YR	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$75,000
5 Air Packs/YR	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000		\$85,000
Replace Spartan Quint Fire Truck (Replace 2031)	\$10,109	\$10,109	\$10,109	\$10,109	\$10,109	\$10,109	\$108,130 Prior Transfers: \$60,654 Remaining: \$20,218
Replace PIRC Fire Truck (Replace 2033)	\$1,337	\$1,337	\$1,337	\$1,337	\$1,337	\$1,337	\$16,135 Prior Transfers: \$16,135 Remaining: \$2,782
Replace Spartan Pumper Fire Truck (Replace 2050)	\$6,866	\$6,866	\$6,866	\$6,866	\$6,866	\$6,866	\$264,616 Prior Transfers: \$41,196 Remaining: \$137,320
TOTAL	\$35,012	\$35,012	\$35,012	\$35,012	\$35,012	\$18,312	

2.5 Police Service Facilities

Police protection services are provided by the City of Ritzville Police Department.

2.5.1 Police LOS

As per the city’s comprehensive plan, police LOS standard shall be 5-minute response time for emergency calls and a 20-minute responses time for non-emergency calls, for those hours when Ritzville officers are on duty. For hours when Ritzville officers are not on duty, that standard shall be a 10-minute response time for emergency calls for the off-duty officer. The officers handle calls from Love’s, Highway 395, Interstate 90, Adams County Jail, Green & Prouty’s First Addition, and Galbreath Way business district.

Since police officers are not “capital” this standard is extrapolated to calculate the number of patrol vehicles needed. Capital facilities associated with police services include police stations, training facilities, and police equipment. Projected capital facility requirements are based on the LOS standard. As the need for additional officers’ increases, so does the need for additional police equipment and facilities.

2.5.2 Future Needs

The city will require additional patrol vehicles to meet its police LOS standards. Vehicles are scheduled for replacement through the ER&R plan on mileage and wear and tear.

2.5.3 Finance

Police capital expenditures funding will be for additional vehicles and equipment over \$5,000. The sources of funds for police, in addition to budgeted funding items are the general fund-Current Expense, criminal justice and law and justice funds, ER&R fund, and grants. The capital improvements required for the police department are detailed in Table 8.

Table 8: Police Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
Current Expense to ER&R Fund	ER&R Transfer: \$26,282	ER&R Transfer: \$20,907	ER&R Transfer: \$18,209	ER&R Transfer: \$18,147	ER&R Transfer: \$18,147	ER&R Transfer: \$7,748
USES OF FUNDS						
Police Building: Boiler (Year TBD)						
Police Building: Air Conditioner (2) (Year TBD)						

	2024	2025	2026	2027	2028	2029
2 Police Cars (replace 2025)		\$59,200			\$64,101	
USES OF FUNDS						
Police Car (replace 2028)						
Police Car (replace 2030)						
TOTAL		\$59,200			\$64,101	

2.6 City Hall Service Facility

The City Hall is a public facility dedicated to servicing the general public. The building is 4,000 square feet and provides utility billing, financial, clerk, legislative, public works, and other administrative services to the public. As per the city’s comprehensive plan the capital facility’s goal is to provide public services at the level-of-service standards that will ensure the safety and wellbeing of Ritzville’s residents. The capital improvements required for City Hall are detailed in Table 9 below.

Table 9: City Hall Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
Capital Improvement Fund	\$76,900					
USES OF FUNDS						
HVAC 5 Ton System	\$13,450					
HVAC 5 Ton System	\$13,450					
5 Ton Condenser	\$25,000					
5 Ton Condenser	\$25,000					
TOTAL	\$76,900					

2.7 Parks and Recreation

Park and recreation facilities, programs, and open spaces are essential to a community’s mental and physical well-being. Parks and open space help soften dense development, provide important ecological functions, and provide recreation opportunities for residents and visitors. Recreation programs and activities, across the life development span, promote health and well-being for residents. For more detailed information on parks and recreation, see the parks and recreation element of the comprehensive plan.

2.7.1 Parks LOS

Per the City of Ritzville Comprehensive Plan, the city has chosen to plan for a LOS standard of 2 acres of park land per 100 residents. This is based on the City’s judgment that the present amount of park land is sufficient for the existing population but that additional parks should be developed to

accommodate population growth. Additionally, the city establishes a standard for neighborhood parks that all "residents should have play areas or neighborhood parks within walking distance for children, roughly 1/4 mile". In the analysis of future demand, population numbers reflect only the residential population of Ritzville and not those that stop for fuel, food, and motel services. While this is the current LOS in the city's comprehensive plan, this section will be updated next year. Some of the current best practices for small communities in Washington is to look at the quality-of-life indicators and public comments to drive what a specific communities' desired of level of service should be. Some smaller communities want more playgrounds but may augment access to school play areas via an interlocal agreement with the school district. However, a good place to start is the National Recreation and Park Association's (NRPA) park metric which averages the expected level of service needs based on community size. Below is a table from NRPA for small (less than 10K) population sizes compared to the City's current parks.

Table 10: Parks LOS Standard, Capacity and Forecast

Type of Facility	LOS (facilities/population)	City of Ritzville
Softball/ Baseball Field	1/2,000 (softball) 1/2,000 (baseball)	1 Haag Softball fields (1.78 Acres) 1 Little League Field (.34 Acres)
Multi-Use Rectangular Field <i>(e.g. soccer, football, lacrosse)</i>	1/3,500	School District's Football Field
Basketball Courts <i>(Two half courts are equivalent to one court)</i>	1/3,500	No Outdoor Basketball Court
Tennis/ Pickle/ Racquetball Courts	1/4,000	1 Tennis Court managed by the School District
Playground/ Big Toy	1/1,000	1 Playground at City Park
Special Facilities <i>(e.g. skate park, splash park, BMX park)</i>	1/5,000	1 Veterans Memorial Children's Skate Park
Trails	.25 miles/1,000	Ritzville Pathway
Natural Resource Areas/ Open Space	14 acres/ 1,000	Zips Park (.4 Acres) Walking Path-Main Ave (3 Acres) Library Park (not city owned, .11 Acres) Wheatland Communities' Fairgrounds-City Owned Portion (5.5 Acres) Total: 9.01 Acres
Parkland	8 acres/1,000	1 City Park (1.92 Acres)

2.7.2 Future needs

The city is currently updating its comprehensive plan which will provide further detailed information on future needs when this plan is updated next year. The current comprehensive plan includes completing the loop trail for walking and biking.

2.7.3 Finance

The Adams County pathways grant, Infrastructure Assistance Coordinating Council (IACC), and city’s beautification and/or Current Expense Funds are the sources of funding for park related improvements. Currently there is one project being planned until the city’s comprehensive plan is updated in 2024 as shown in Table 11.

Table 11: Parks and Recreation Capital Improvements Projects

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
ER&R (cost allocated to all public works funds)	\$31,500					
TOTAL						
USES OF FUNDS						
Gator	\$31,500					
Bathrooms/Storage						
City Park Fence (\$20,000)						
City Park Lighting (shelter, gazebo, bathrooms)						
Picnic Shelter						
Gazebo						
Skate Park						
Restroom Electrical (\$14,291)						
Gazebo Electrical (\$10,000)						
Park Picnic Tables (\$28,000)						
Park Benches (\$20,000)						
TOTAL	\$31,500					

2.7.4 Golf Course

The Ritzville Municipal Golf Course is a 9-hole golf course located east of 10th Avenue, on the north and south side of Division Street. The 55-acre course is owned by the city and contracts with a manager to maintain and operate the course. The Ritzville Golf Association, a volunteer organization comprised of golf enthusiasts, works with the city to guide the direction of the golf course.

As per the city’s comprehensive plan, the vision of the City’s Parks and Recreation Program is to enhance the quality of life for the residents of Ritzville by providing the highest quality of recreational opportunities, preserving open space, and protecting the important elements of Ritzville’s great natural heritage for future generations. The capital improvements planned for the golf course are detailed in Table 12 on the next page.

Table 12: Golf Course Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
Capital Improvement Program Fund	\$35,000	\$75,000				
USES OF FUNDS						
Clubhouse Windows	\$35,000					
Clubhouse Roof				\$35,000		
Furnace	\$19,500					
Insulation	\$20,000					
Golf Course Maintenance Building (New): \$75,000		\$75,000				
TOTAL	\$74,500	\$75,000		\$35,000		

2.8 Library

The amount of public library space a community needs is often based on the ratio of library space to population. Increased demand for library services can be addressed by constructing new facilities and adding creative outreach programs and satellite service points. Funding for new facilities requires bond approval by district residents. The LOS is set by the East Adams Library District.

2.8.1 Library LOS, Funding and Future Needs

The city neither sets nor controls the LOS standards, funding, or projects future needs for area libraries.

2.9 Transportation

Vehicular traffic within the city is generated primarily by several sources: the residential and commercial areas within the city and commuter traffic on I-90 and US-395 generated by travelers. As would be expected, the principal arterial, I-90, carries the heaviest traffic with traffic volumes decreasing with each street classification below principal arterial. Table 14 shows the acceptable range of traffic volumes per street classification. It also highlights existing traffic counts on selected City streets. By illustrating traffic counts with street classifications, the relationship between the two is clearly demonstrated.

2.9.1 Transportation LOS

Arterial, principal, minor, and collector streets are measured against established standards allowing the city to determine if a street or street segment is operating at an acceptable level based on community needs. When a street or street segment falls below an established LOS, it is an indication

traffic volume is exceeding the street traffic carrying capacity or traffic controls, such as stop signs and turning or traveling lanes. The City of Ritzville LOS standard is established in terms of Washington State Department of Transportation LOS C. The forecast population growth should not generate sufficient additional traffic to move city streets below LOS C. Large subdivision or commercial development proposals may be required to perform transportation impact studies if the city believes there may be significant impact.

The data in Table 13 comes from the Federal Highway Capacity Manual 2000 from the Transportation Research Board in Washington DC.

Table 13: Transportation LOS Definitions

LOS Category	Average Control Delay Seconds/Vehicle	Description
A	0-10	Primarily free-flow traffic operations at an average travel speed; vehicles are completely unimpeded in their ability to maneuver within the traffic stream; stopped delays at intersections are minimal.
B	> 10-15	Reasonably unimpeded traffic flow operations at average travel speed; ability to maneuver within the traffic stream is only slightly restricted and stopped delays are not bothersome; drivers are not generally subject to appreciable tensions.
C	> 15-25	Stable traffic flow operations; ability to maneuver and change lanes in mid-block locations may be more restricted than in LOS B with lower than average travel speed; drivers will experience appreciable tension while driving.
D	> 25-35	Small increases in traffic flow, from that of LOS C, may cause substantial increases in approach delays and decreases in average speed: typically caused by high traffic volumes.
E	> 35-50	Significant delays in traffic flow operations and lower operating speed; typically caused by high traffic volume and improper traffic control devices.
F	> 50	Traffic flow operates at extremely slow speed; intersection congestion is a result of improper traffic control devices, delays at intersections and high traffic volumes.

Level of service characterizes the operating conditions of the facility in terms of traffic performance measures related to speed and travel time, freedom to maneuver, traffic interruptions and comfort and convenience.

2.9.2 Transportation Future Needs

High priority projects are those that provide significant community-wide benefit and are usually focused on downtown or principal and minor arterials. These projects may be primarily safety oriented, although capacity improvement projects, especially those that also provide safety benefits or reduce maintenance needs are also appropriate. Lower priority projects are those that either provide significant improvements serving local neighborhoods or projects that are similar to the high priority projects, except of significantly less urgency or need.

One of the future street projects is the Grainland Acres development. There are three phases to the Grainland Acres project which includes:

- **Phase I:** The Phase I development will include the development of Maverik Gas Station with 19 fueling positions and a convenience store (14 automobile stations and 5-truck), up to 100 single family homes on individual lots (TBD), and up to 25,000 square feet of general retail services (TBD). Phase I is forecast for completion by year 2024.
- **Phase II:** Phase II will include up to 75 additional single-family homes, a 99,000 square-foot research and development center, 30,000 square feet restaurant, forecast for completion by year 2027.
- **Phase II and IV:** Development of these phases is speculative and subject to change, due to variance in the land use market.

In the Grainland Acres September 2022 traffic study, it projects the following:

- **I-90 WB Off-Ramp/Weber Ave/Division St.** The ramp intersection is forecast to degrade to unsatisfactory LOS with year 2024 with Phase I development.
- **SR-261/EB I-90 Off-Ramp.** The eastbound ramp intersection will operate sufficiently through two phases but is forecast to function a LOS F approaching year 2031 with Phase III development.
- **SR-261/Driveway (@Loves' North).** This approach will operate acceptably through year 2040, but the Loves' approach could degrade to LOS E by 2040.
- **SR-261/Collector (@Love's South).** This intersection will be the Loves' driveway and the entrance to Homestead Avenue, which is the street to be built next to Maverik. This approach will operate acceptable through year 2024, following Phase I development. The approach will degrade to LOS F by year 2027 during the AM peak hour prior to Phase II development.

The city is working with Washington Department of Transportation (WSDOT) to determine the requirements for the Grainland Acres development and is currently reviewing an access permit submitted by Maverik. WSDOT will issue the access permit with input from the City and determines the requirements that must be fulfilled by Maverik and Grainland Acres as plats are submitted, and development occurs.

One of the future requirements is addressing pedestrian traffic by building a pathway along SR-261 under the I-90 freeway to connect the north and south areas of Ritzville.

2.9.3 Finance

The following capital improvement projects are on the city’s six-year transportation plan and dependent upon grant funding. Transportation Improvement Board (TIB) grants are submitted each year and additional grant funding sources are being researched as the projects continue to be developed and planned.

Table 14: Transportation Capital Improvements

SOURCES OF FUNDS	2024	2025	2026	2027	2028	2029
Transportation Improvement Board (TIB)	\$971,212					
Streets 103 Fund	\$35,469					
TOTAL	\$1,006,681					
USES OF FUNDS						
Maintenance-Multiple Areas	\$44,539					
6 th Ave Sidewalk Project: Division to Chelan	\$482,000					
First Ave Phase 3: 1 st Ave from Division to Palouse	\$480,142					
Division North Phase 2: Division from North Broadway to N City Limits		\$2,371,000				
Division South Phase 2: Division from 6 th to 10 th		\$828,000				
Division North Phase 1: Division from 1 st Avenue to N Broadway			\$1,169,800			
USES OF FUNDS	2024	2025	2026	2027	2028	2029
SR261/Westbound Off Ramp Roundabout				\$3,000,000		

USES OF FUNDS	2024	2025	2026	2027	2028	2029
SR261 Shared Path Design and Construction				\$800,000		
1 st Ave Phase #4 Clark Street to Weber Rd				\$2,046,000		
Division South Phase 3: Division from 10 th Ave to Bauman					\$941,000	
Broadway Sidewalk and Parking Project #1: Division to Jefferson					\$1,536,000	
SR 261/Eastbound Off Ramp Roundabout						\$4,200,000
SR 261/Homestead Ave Roundabout SR261 a S Loves						\$4,200,000
TOTAL USES	\$1,006,681	\$3,199,000	\$1,169,800	\$5,846,000	\$2,477,000	\$8,400,000

2.10 Solid Waste and Recycling

The City currently contracts with Wheatland Waste Management for both solid waste pickup and recycling. The company provides a weekly garbage pickup and cardboard recycling which is located at their facility at 410 W Railroad Avenue.

3.0 Potential Annexation Areas

It is recognized that the city may annex portions of the Urban Growth Area. Additional development may also motivate expansion of municipal boundaries. In 2019, the city annexed 287 acres of vacant land, Grainland Acres, which is spearheading commercial development across from Loves' Travel Stop. In 2022, the city annexed 2.5 acres between the highway and Loves' Travel Stop for a future expanded Les Schwab facility.

3.1 Factors

3.1.1 Municipal services

The City of Ritzville has plans to annex land within the Urban Growth area and plans to provide services as it develops. Ritzville provides social and public safety services and water and wastewater service to the area. Ritzville Fire Department provides first response fire service with support from the Adams County Fire District. The City of Ritzville Police Department provides law enforcement services, with support from the Adams County Sheriff's Department, and Washington State Patrol. Ritzville is prepared to continue offering these municipal services for this area. By including this area in its comprehensive plan, Ritzville is also prepared to continue planning for land use and development after annexation and to negotiate terms for continuing or assuming provision of services by other governmental agencies.

3.1.2 Economic and Governmental Effects

The city recognizes that annexing this area will increase its development potential and will help to ensure that retail uses serving the city residents will be within City limits. The potential annexation would incorporate an area that is physically connected to the community, ensure that the area receives services and anchors the city with goods, services, and an expanding population.

4.0 Policies to Address Funding Shortages

The GMA requires having polices to reassess the CIP and comprehensive plan land use element if funding falls short to ensure the two are consistent. If the City is faced with capital facility funding shortfalls, any combination of the following strategies may be used to balance revenues and needs for capital facilities required to serve existing and future development:

- a. Increase revenues through bonds, new or increased user fees or rates, new or increased taxes, regional cost sharing, developer voluntary funds for needed capital projects.
- b. Decrease LOS standards if consistent with the GMA goals.
- c. Reprioritizing projects to focus on those related to concurrency.
- d. Decreasing the cost of the facility by changing the project scope or finding less expensive alternatives.
- e. Decreasing the demand for the public service or facility such as ride sharing plans to cut down on traffic demands on roadways or instituting measures to slow or direct population growth or development such as moratoriums on development, developing only in areas served by facilities with available capacity or changing project timing and phasing.
- f. Revising the comprehensive plans land use chapter to balance the amount of capital facilities that can be provided to support development.

5.0 Funding Sources

There are a variety of funding sources for the capital improvement projects in the City that balance revenues and expenditures. Additionally, the City looks at the current financial capacity and debt as well as bonding capacity for future projects.

5.1 Revenues

The city uses several funding mechanisms to pay for its capital facility's needs. Funding for capital projects will come from grants, bonds, property and sales taxes, real estate tax, impact fees and contributions. Some of these funds are earmarked for specific projects while other projects come from the general fund. General fund revenues are used not only for part of the capital facilities expenditures, but also for the operation and maintenance of the City. Additional non-City sources of funds could fund many projects. The non-City sources could include grants, bonds, impact fees, county, state or federal funds and developer extension agreements.

5.2 Expenditures

The CIP covers only the cost of capital facilities. With the development of these facilities there will be other CIP operating, maintenance and staff costs that will continue to accrue annually over the life of the facility.

5.3 Funding strategy for governmental functions

Revenue sources are categorized based on their ability to fund different types and priorities of capital facilities. The first category is established revenue sources. These tend to be predictable and require no additional approval, although some monitoring of trends is necessary to forecast actual receipts. These are particularly suited to finance basic needs that should be met to avoid significant problems. The second category consists of revenues that require voter approval, such as bonds. These revenues are especially appropriate to finance enhancement needs that could enjoy widespread popular support in the community. Traditionally, cities have relied particularly on these sources for parks, community centers, public safety buildings and transportation capacity enhancements. Voter approved sources can also be used for basic needs, although relying on this source can lead to difficulty in addressing these needs if voter approval is not obtained. The third category consists of more general and unpredictable sources of revenue consisting of a wide variety of mechanisms ranging from SEPA mitigation, impact fees, local improvement districts, voluntary agreements, special purpose grants, non-financial measures etc. While these are more difficult to anticipate and quantify, they can be very significant sources of revenue. These sources also tend to match lower priority capital needs, or those that are necessary only if additional growth occurs. Matching these needs with these resources will occur as site specific needs, opportunities or problems arise. While most of these projects are needed to fully achieve the comprehensive plan, in most cases failure to achieve the project will not lower the overall quality of the community.

5.4 Established sources of revenue

The City’s capital facilities are funded by a variety of resources including dedicated funding that must be used for capital purposes and unrestricted resources that can be allocated to fund capital projects. Funding comes from the city and other sources originating outside the city such as state and federal grants, and contributions from other agencies or organizations. Each of these sources is briefly described in the Appendix.

Table 15 shows an overview of the general city taxes or revenue sources including impact fees, criminal justice reserves, real estate excise taxes, utility sources and loans.

Table 15 – Annual Revenue Summary

General City Taxes/Sources	Dollar Estimate	Note
Criminal Justice Revenues	\$33,060/year	State shared revenues based on a per capita distribution.
Real Estate Excise Tax (REET), 2nd Quarter Percent	\$33,000/year	Sales of real estate measured by the full selling price of the property; .25% of selling price; to be used for capital project; some differences of uses than the 1st quarter percent. Accounted for in separate capital projects fund.
UTILITY SOURCES		
Water Hook Up Fee	\$13,000/year	\$2,300 plus cost of meter, \$250 water line tap fee, and system development charges based on meter size.
Sewer Hook Up Fee	\$10,000/year	\$1,800 and system development charges based on meter size.

5.5 Overall capital needs priorities

The overall funding strategy assists in applying various resources to different needs.

- The first level (as well as the smallest subset) are basic needs that must be met, or significant hazards, inefficiencies, greater costs, or problems will result. These include removing traffic hazards, rehabilitating, or restoring deteriorating streets or facilities, severe points of congestion, replacing inadequate facilities in parks and public buildings, and providing appropriate municipal office space.
- The second level of needs are those projects that enhance the general quality of life and improve the overall community. These projects may include street improvements to remove congestion, provide additional transportation options, enhance the appeal of downtown, provide new parks or add new features to existing parks. It could also include a new community center or City Hall. It includes projects that require considerable public support.

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- The third type of need consists of less finite site specific or lower priority needs. Projects needed to directly support growth, therefore and projects that benefit identifiable areas. Of particular importance in implementing the strategy distinguishing projects to be funded in the first level of need from established funding sources, and those in the second level of need funded by voter-approved bond issues.

5.6 Capital Improvement Plan

The following goals are in the City's current comprehensive plan developed in 2013 and adopted in 2018. Over the next year, the city will engage Council, staff and public in the process of updating the goals as part of the comprehensive plan update that is currently in progress.

Land Use Goals

- To maintain and enhance Ritzville's position as the "central place" of Washington's dryland wheat country.
- To have a vibrant and healthy Central Business District that takes advantage of the historic building and proximity to the airport and surrounding areas.
- To have a simple, unified, and effective development code that is sensitive to the needs of the development community and yet provides the City with the type and quality of development it expects.
- To provide a variety of housing types for all income levels in a manner compatible with existing neighborhoods and compliant with all building and safety codes.
- To encourage a diverse and robust local business base so that only on rare occasions would Ritzville residents choose to shop elsewhere.
- To annex and develop first those areas along the interstate providing a natural edge to the City's southern and eastern limits.
- To continue providing for the safety of Ritzville's residents, business people and visitors.

Transportation Goals

- To improve the functional relationship between the BNSF and the community, providing for a safe and convenient interdependence.
- To develop the airport as a busy, lively, and safe facility to attract pilots to Ritzville for shopping, entertainment, and aircraft service.
- To encourage travelers to exit Interstate 90 and shop, stay and dine at Ritzville businesses.
- To create a cohesive city transportation network to encourage and facilitate travel between the interstate and the Central Business District.
- To provide adequate off-street truck parking to lessen congestion and help preserve neighborhood character.
- To provide sufficient parking in commercial and residential areas.
- To have new development provide adequate parking, access, and frontage improvements.
- To have new development provide for the safety of all travelers, to include: pedestrians, cyclists, motorists, equestrians.

Park and Recreation Goals

- Continue to provide a parks system that is well-maintained and effectively managed to meet both current and future needs.
- Meet the parks and recreation needs of residents and tourists.
- Ensure the City maintains a physical and functional system of open space corridors that protect environmental resources, provide circulation linkages, and ensure adequate separation and buffers between various land users.
- Ensure that parks and recreational development respects significant natural and cultural features.
- Complete loop trail for walking and biking.
- Acquire and develop parks and recreation facilities to meet the needs of the public within available resources.

Capital Facilities Goals

- Provide public services at the level-of-service standards that will ensure the safety and wellbeing of Ritzville's residents.
- Assure that city facilities are provided in a cost-effective and efficient manner.

TYPES OF FUNDING AVAILABLE

- Impact fees – state law allows the City to collect fees from owners or developers as development occurs to fund park acquisition, park development and transportation capital projects. The fee amount is determined by estimating the appropriate private sector cost of the capital facilities that are required to meet expected demand and achieve the established level of service standard. The appropriate private sector cost is allocated to new development based in its estimated impact on demand. These impact fees must be expended on projects located in the area where they were collected within six years from the date they were collected and must be matched by the appropriate amount of public funding.
- Systems development charges (SDCs) – Like impact fees, SDCs are collected from owners and/or developers as development occurs to fund improvements to the water and sewer utilities. These funds may be expended on projects that expand utility system capacity and can either pay for debt service on bonds or for direct project expenditures.
- Real Estate Excise Tax (REET) – State statute authorizes the city to impose two taxes of .25 percent each on the sale of real estate within the City limits. The proceeds of the tax must be used for capital purposes as allowed by state law and as directed by the City Council.
- Federal and state grants – The City is very active in applying for grants from various federal and state agencies to fund capital facilities. These grants are typically available for a specific purpose. The city has had the most success in obtaining grants for transportation projects. Both state and federal

grants typically require the commitment of local funding as a match to the grant. In addition to grants from state or federal agencies, the city may allocate a portion of its Community Development Block Grant funding to selected capital projects.

- Other agencies – The City actively seeks out partnerships with other federal, state, and local agencies to help fund capital facilities.
- General obligation bonds – Funding for capital facilities projects may be provided by general obligation bonds issued for specific purposes. The maximum amount of non-voted debt the City can issue is limited by state law to 1.5 percent of the City’s assessed value. This type of bond issues is usually reserved for municipal improvements that are of a general benefit to the public, such as arterial streets, bridges, lighting, municipal buildings, and parks. The money to pay off these bonds are raised by an assessment levied on property including commercial property. There are two types of general obligation bonds – inside and excess levies. State law allows cities and counties to incur debt up to a limit of 1.5% of their assessed value without a vote of the people. The debt is not paid off by additional taxes but retired using existing taxes and other revenue. Consequently, the use of this type of debt does not add new revenue but instead reduces by reallocation the amount of capital resources available for current operations.
- Water and sewer utility revenue bonds – Revenue bonds issued by the City’s water and sewer utilities have been used to fund specific capital projects for the utilities including expansion of sewage treatment capacity. The bonds are repaid from user fees charged to the water and sewer utilities customers and from SDCs. Utility revenue bonds are repaid exclusively from utility revenues.
- Voter approved bonds – Voters can approve a property tax levy to pay for bonds issued to fund capital projects. Any proposed voter approved bond levy requires 60 percent voter approval.
- Operating funds – The City may allocate operating or general funds for capital purposes. Operating funds can be used to pay for projects directly or to pay principal and interest on bonds issued to fund capital projects. Excess operating funds are also used to fund capital projects for the City’s utilities.
- Grants – Historically, grants were an important source of revenue for capital facilities. However, the demise of many federal grant programs has resulted in a dramatic reduction in the availability of these grant funds for capital projects.

Appendix A: CAPITAL FACILITIES INVENTORIES

