

ORDINANCE NO. 2178

**AN ORDINANCE AMENDING THE 2024 BUDGET OF THE CITY OF RITZVILLE, WASHINGTON,
AS ADOPTED IN ORDINANCE 2177. THE AMENDMENT IS FOR A WAGE SCALE, GOLF FEE
SCHEDULE AND A POLICE CAR REPLACEMENT CORRECTION.**

WHEREAS, certain changes needed to be made to the 2024 budget as listed below; and

WHEREAS, a correction to the 2024 fee schedule, budget attachment A, for the golf winter rate to change from \$5.00 to \$10.00 and removing the 3% credit card charges fee for golf purchases.

WHEREAS, a correction to the final budget wage scale, budget attachment B, due to the part-time records clerk and part-time wage lines did not include the 3% COLA; and

WHEREAS, a correction to the ER&R plan and ER&R fund to replace a police car in 2024 and not 2025; and

WHEREAS, there are no expenditure increases as the police car is fully funded in 2023 per the ER&R plan, and the wage scale and fee schedule are corrections only; and

WHEREAS, the City Council held a public hearing on February 6, 2024; and

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

Section 1: This ordinance is enacted to amend the 2024 budget to include an appropriation of funds for additional ER&R fund expenses, as detailed in Exhibit A, which is incorporated herein by reference.

Section 2: The 2024 budget shall be amended for corrections and as follows:

| Fund | 2024 Budget | Amendment | 2024 Amended Budget |
|--------------------------|------------------------|--------------------|------------------------------------|
| 500 ER&R | \$334,700.00 | \$28,374.00 | \$363,074.00 |
| Other Funds | \$9,956,478.00 | \$0.00 | \$9,956,478.00 |
| 2023 Total Budget | \$10,291,178.00 | \$28,374.00 | \$10,319,552.00 |

Section 3: This ordinance shall take effect and be in full force five (5) days after publication.

READ in open meeting; **PASSED** by unanimous vote of the Council present and **ORDERED PUBLISHED** this 6th day of February, 2024.

APPROVED AS TO FORM:

Scott Yaeger, Mayor

ATTEST:

John Kragt, City Attorney

Julie Flyckt, Clerk-Treasurer

**CITY OF RITZVILLE
2024 AMENDED BUDGET**

| Fund | 2024 Budget | Revenue | Expenditures | Variance | Amendment | 2024 Amended Budget |
|-------------|------------------------|----------------|---------------------|-----------------|------------------|--------------------------------|
| 500 ER&R | \$334,700.00 | \$0.00 | \$28,374.00 | \$28,374.00 | \$28,374.00 | \$363,074.00 |

2024 Amended Final Budget

February 6, 2024

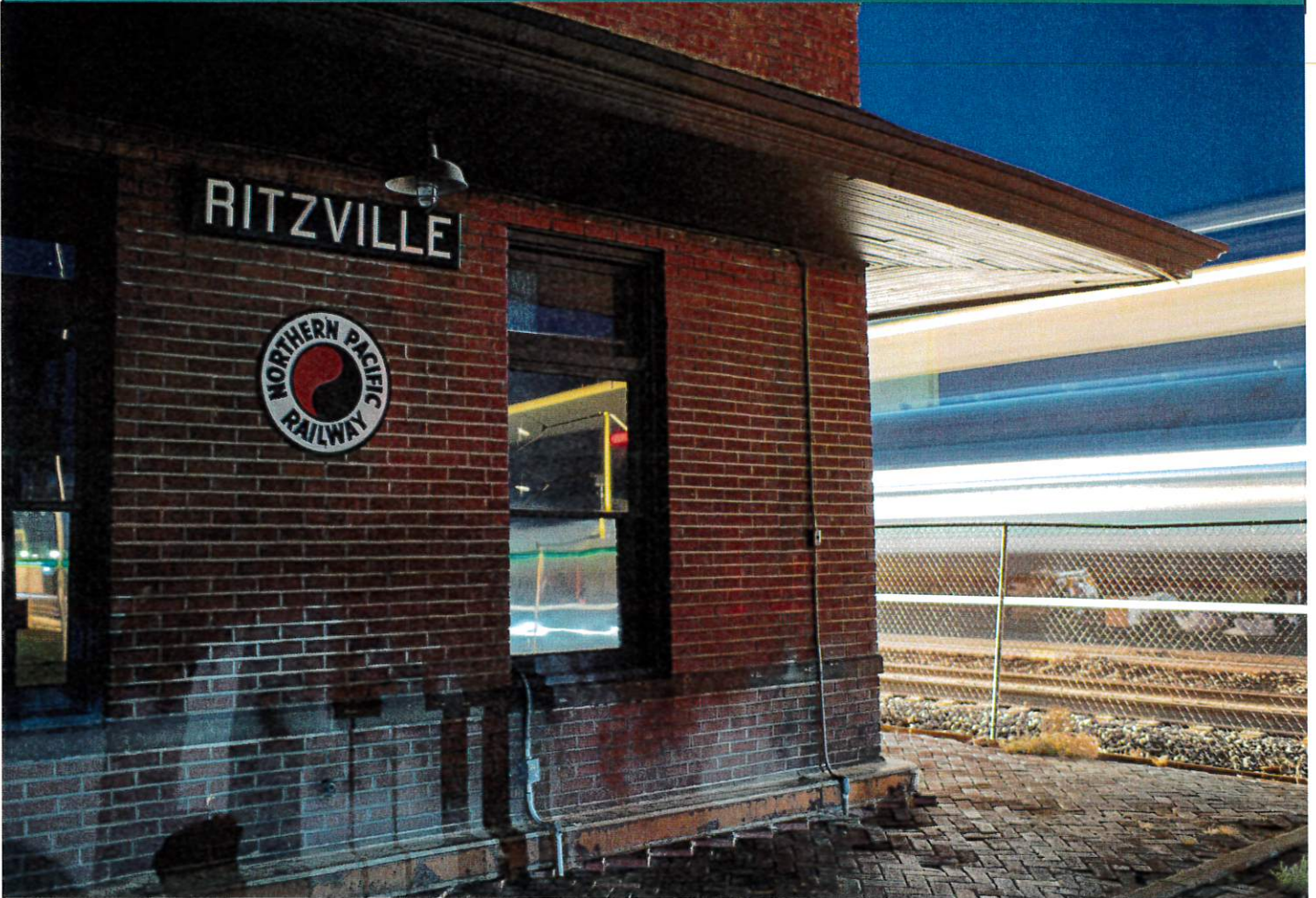


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Front Page Photo Credit

Brian Bothun



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

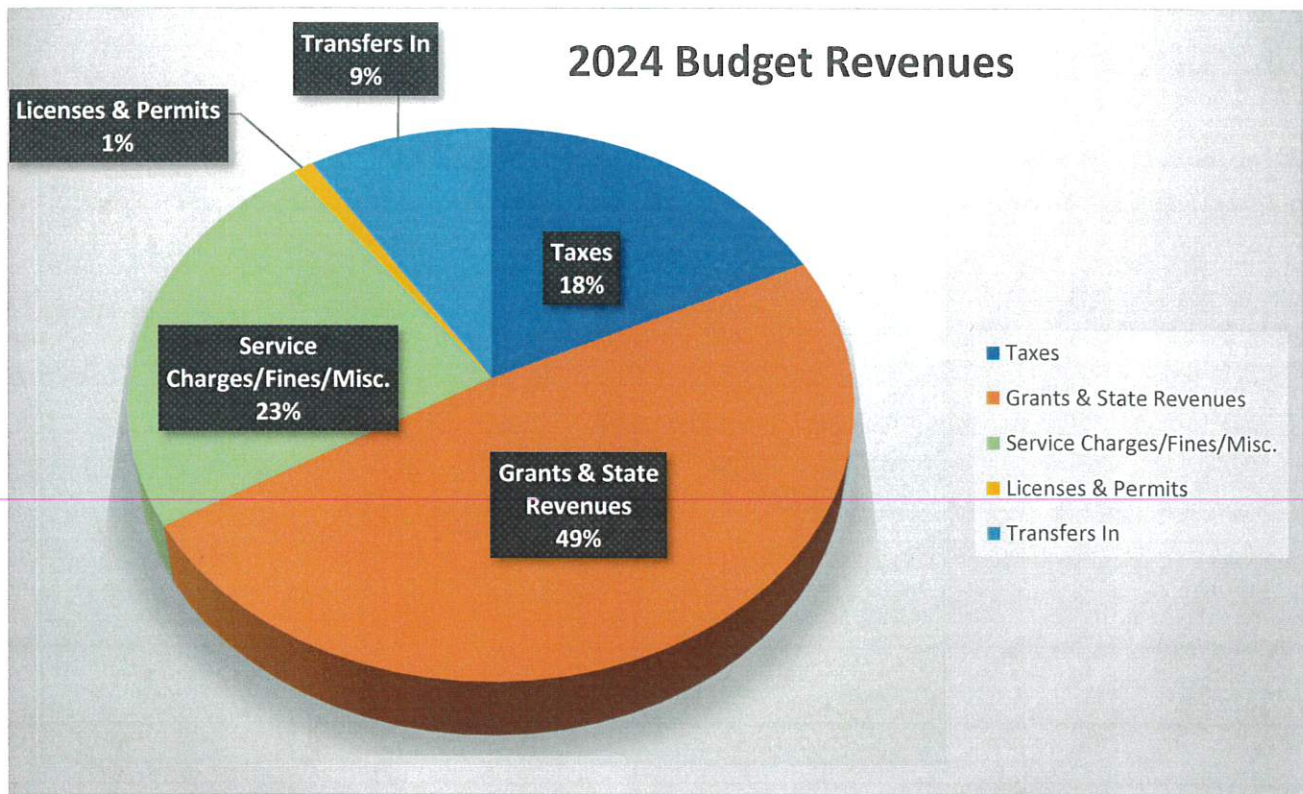
Good ole budget time has rolled around again and after tons of hours on Julie's part, I present to you the preliminary budget for 2024 for your review. There are a few changes from last year but not too many. The changes to next year's budget will include 3% COLAS for staff, 110 tourism fund allocations, 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!

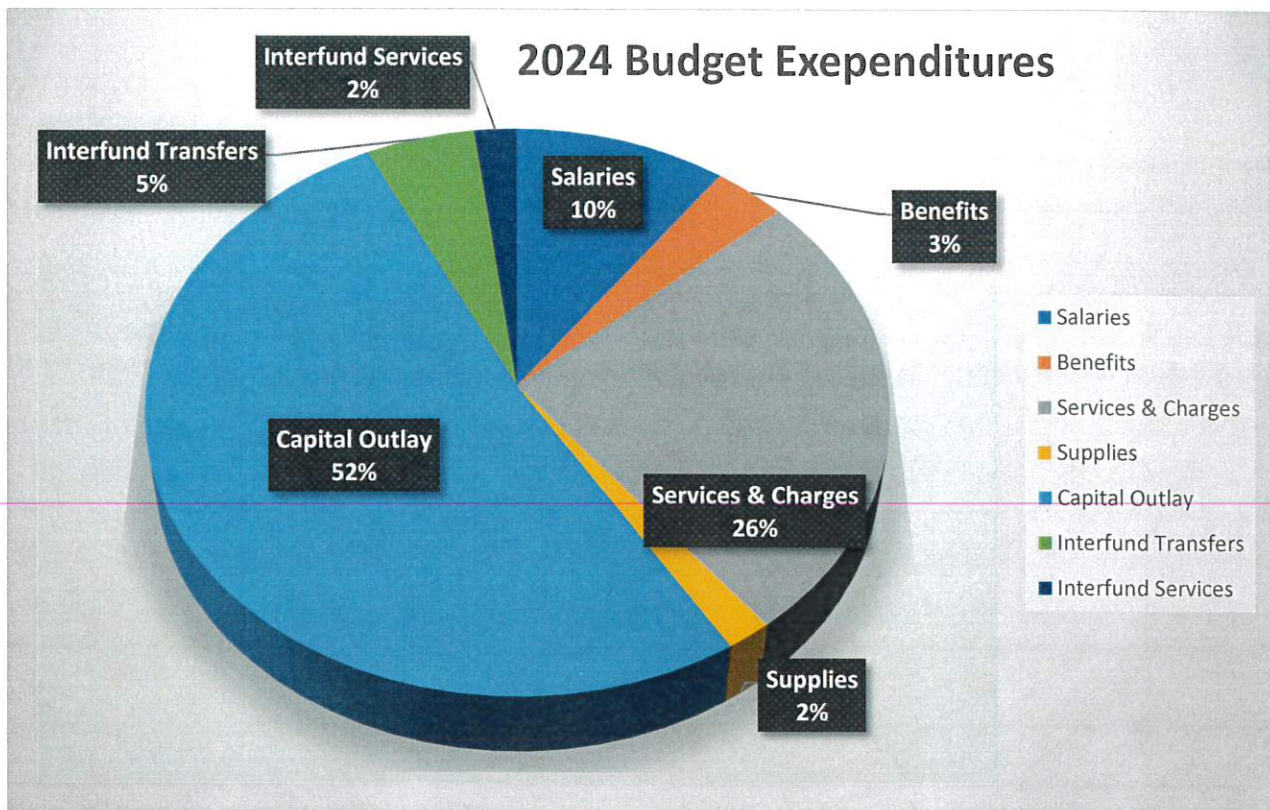
Sincerely,

Linda Kadlec
Mayor, City of Ritzville

| Fund Type | Description | 2024 Final Amended 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 | \$363,074.00 |
| Total Operating Budget | | \$10,319,552.00 |



| 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% | \$5,265,593.00 |
| Interfund Transfers | 5% | \$526,250.00 |
| Interfund Services | 2% | \$335,615.00 |
| Total | 100% | \$10,319,552.00 |

CITY OFFICIALS

ELECTED OFFICIALS

| | | |
|--------------|-------|------------|
| Linda Kadlec | Mayor | 12/31/2023 |
|--------------|-------|------------|

CITY COUNCIL

| | | |
|--------------|--------------------------------|------------|
| Marsha Smith | Council at Large (2 year term) | 12/31/2023 |
|--------------|--------------------------------|------------|

| | | |
|----------------|--------------------------------|------------|
| Michelle Plumb | Council at Large (4 year term) | 12/31/2025 |
|----------------|--------------------------------|------------|

| | | |
|------------|----------------|------------|
| Dede Boyer | Council Ward 1 | 12/31/2023 |
|------------|----------------|------------|

| | | |
|----------------|----------------|------------|
| Debbie Chapman | Council Ward 2 | 12/31/2023 |
|----------------|----------------|------------|

| | | |
|--------------|----------------|------------|
| Scott Yaeger | Council Ward 3 | 12/31/2025 |
|--------------|----------------|------------|

| | | |
|--------------------|----------------|------------|
| Dennis Chamberlain | Council Ward 4 | 12/31/2023 |
|--------------------|----------------|------------|

| | | |
|-------------|----------------|------------|
| Mike Schrag | Council Ward 5 | 12/31/2025 |
|-------------|----------------|------------|

ADMINISTRATIVE STAFF

| | |
|--------------|-----------------|
| Julie Flyckt | Clerk-Treasurer |
|--------------|-----------------|

| | |
|----------------|-----------------------|
| Dave Breazeale | Public Works Director |
|----------------|-----------------------|

| | |
|----------------|--------------|
| Dave McCormick | Police Chief |
|----------------|--------------|

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|-----------|------------|
| Joel Bell | Fire Chief |
|-----------|------------|

CONTRACTED SERVICES

| | |
|------------|---------------|
| John Kragt | City Attorney |
|------------|---------------|

| | |
|---------------|-------------------|
| Mike Connelly | Land Use Attorney |
|---------------|-------------------|

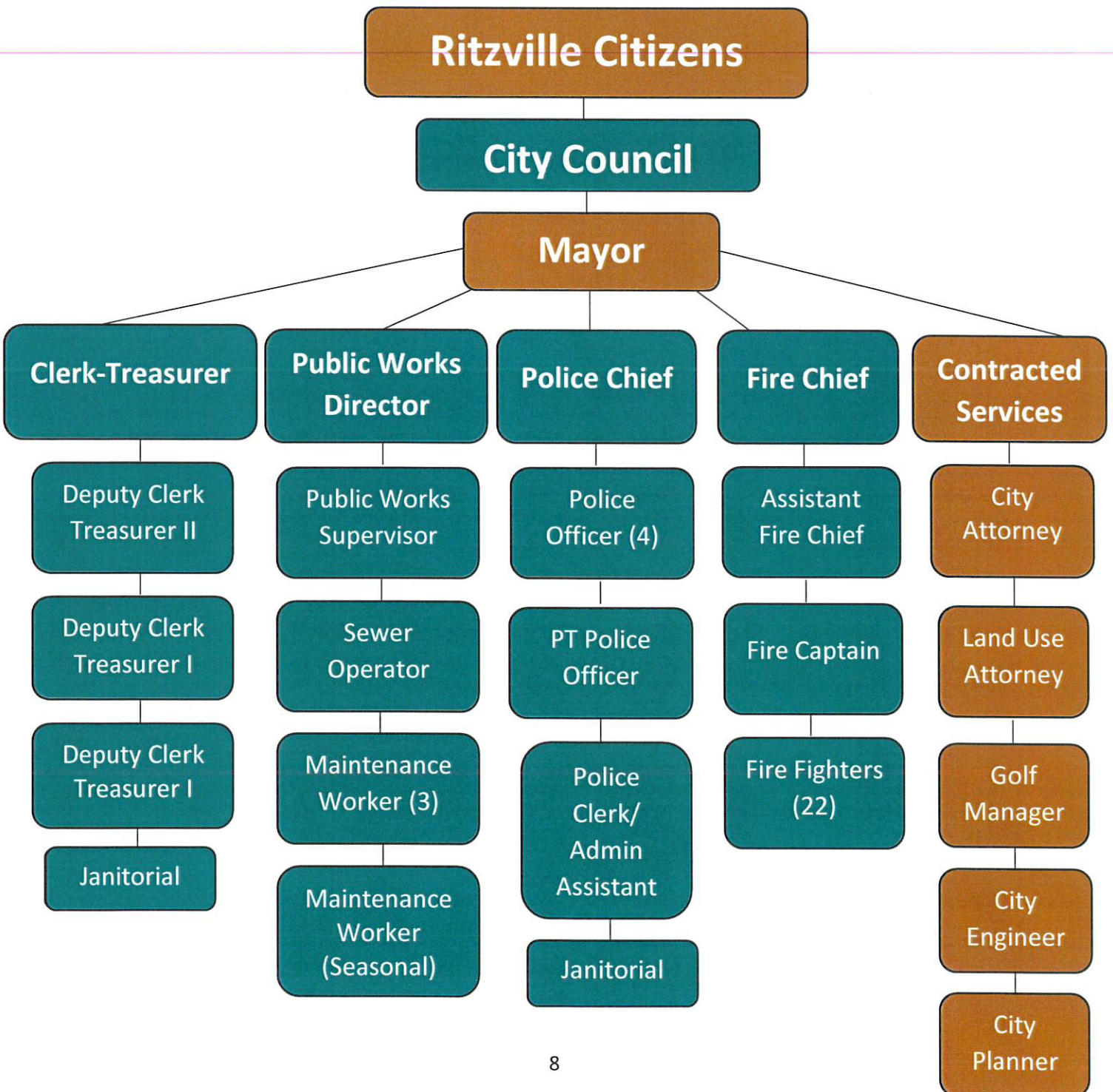
| | |
|----------|--------------|
| Dan Duff | Golf Manager |
|----------|--------------|

| | |
|---------------------|-------------------------------|
| Varela & Associates | Water and Sewer City Engineer |
|---------------------|-------------------------------|

| | |
|---------|----------------------------------|
| Ardurra | Streets, Sidewalks City Engineer |
|---------|----------------------------------|

| | |
|--------------|--------------|
| SCJ Alliance | City Planner |
|--------------|--------------|

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

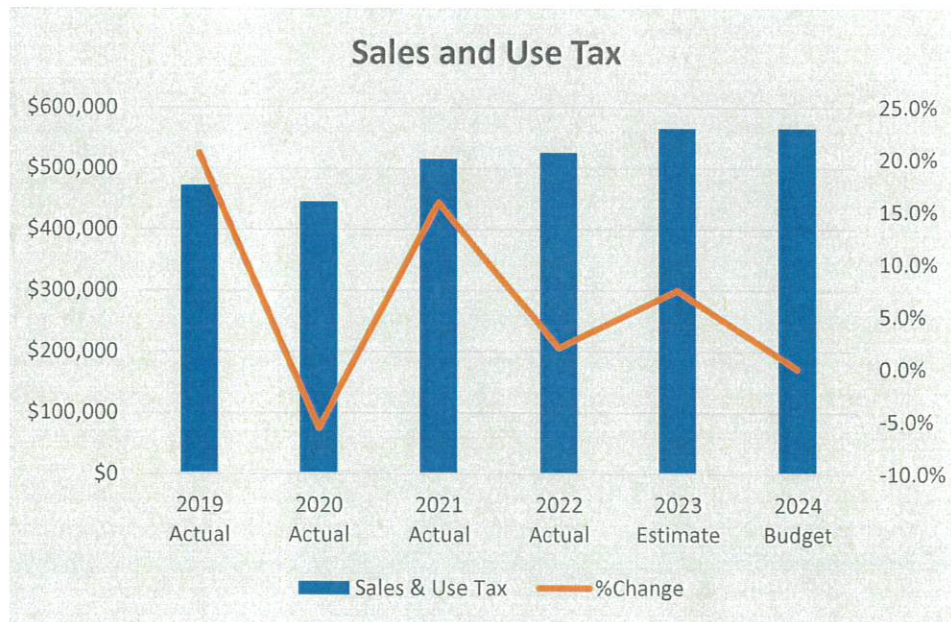
The 2024 projected revenue are estimates based on MRSC’s state shared revenue estimator, Economic and Revenue Forecast Council’s Economic and Revenue Update, and past revenue history. The 2024 economic and revenue forecast indicated consumer spending and labor productivity are stronger than expected. 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. The 2024 budget was amended on February 6, 2024 to include updating the winter fees for 9 holes to \$10.00 and removed the 3% credit card charges. 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 \$68,099. In the new updated 2024 plan, the amount increases by 21% to \$335,615.

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. Governmental 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 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

| | | | | | | |
|---------------------------|------------------------|---------------------|-----------------------------|-------------------------|-------------------------|--|
| Property Taxes | | | | | | |
| Other Taxes | Other Taxes | | | | | |
| Licenses & Permits | Licenses & Permits | | | | | |
| Intergov'rn Srvc | Services | Intergov'rn Srvc | | Intergov'rn Srvc | | |
| Charges-Services | Charges-Services | Charges-Services | | Charges-Services | Charges-Services | |
| Fines & Forfeits | Fines & Forfeits | Misc. Revenue | Misc. Revenue | Misc. Revenue | Misc. Revenue | |
| Misc. Revenue | Misc. Revenue | Other Sources | Other Sources | Other Sources | Other Sources | |
| ↓ | ↓ | ↓ | ↓ | ↓ | ↓ | |
| General Government | Special Revenue | Debt Service | Capital Projects | Enterprise Funds | Internal Service | |
| Council | City Streets | Water Revenue Bond | Capital Improvement Program | Water | Transfers | |
| Courts | Hotel/Motel | Water Debt Reserve | | Sewer | ER&R | |
| Executive | Beautification | DOH DWSRF Debt | | Sanitation | Interfund Loans | |
| Finance | Memorial | Doe Debt | | Water Reserve | | |
| Legal | Criminal Justice | | | Sewer Reserve | | |
| Police | Cumulative Reserve | | | | | |
| Fire | Cemetery Reserve | | | | | |
| Golf | Local Recovery | | | | | |

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 attached 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 Captial 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 | \$363,074.00 | 190% | 205% |
| Total | | \$4,899,618.87 | \$6,056,027.95 | \$5,711,777.78 | \$6,502,143.25 | \$10,319,552.00 | 14% | 59% |

2024 Final Amended 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 | \$363,074.00 | \$975,093.22 |
| BUDGET TOTAL | \$10,034,738.62 | \$9,322,624.00 | \$10,319,552.00 | \$9,037,810.62 |

2024 Final Amended Budget Summary

| DEPARTMENT | BEGINNING FUND BALANCE | 2024 BUDGETED REVENUE | 2024 BUDGETED EXPENDITURES | ENDING FUND BALANCE | Revenue Minus Expenditures | Notes |
|----------------------------------|------------------------|-----------------------|----------------------------|-----------------------|----------------------------|---|
| 001 Current Expense | \$489,432.05 | \$1,513,847.00 | \$1,502,256.00 | \$501,023.05 | \$11,591.00 | |
| 002 Criminal Justice Monies | \$4,115.45 | \$3,533.00 | \$3,000.00 | \$4,648.45 | \$533.00 | |
| 003 Law and Justice | \$177,401.39 | \$32,000.00 | \$54,900.00 | \$154,501.39 | -\$22,900.00 | Using large beginning fund balance. |
| 004 Cemetery | \$27,342.80 | \$132,773.00 | \$128,720.00 | \$31,395.80 | \$4,053.00 | |
| 006 City Memorial | \$6,452.20 | \$0.00 | \$850.00 | \$5,602.20 | -\$850.00 | Using fund balance for specific projects. |
| 007 PDA Agency Fund | \$5,434.77 | \$0.00 | \$5,434.00 | \$0.77 | -\$5,434.00 | Using remaining balance. |
| 103 City Streets | \$279,118.28 | \$1,444,258.00 | \$1,579,195.00 | \$144,181.28 | -\$134,937.00 | Long term concern. |
| 105 City Beautification | \$7,762.70 | \$45,500.00 | \$53,200.00 | \$62.70 | -\$7,700.00 | Using fund balance for specific projects. |
| 106 COVID Local Recovery | \$349,729.70 | \$0.00 | \$349,729.00 | \$0.70 | -\$349,729.00 | Using fund balance for specific projects. |
| 110 Performing Arts/Tourism | \$167,972.68 | \$153,680.00 | \$172,469.00 | \$149,183.68 | -\$18,789.00 | Using fund balance for specific projects. |
| 112 Cumulative Reserve/Rev Stab | \$235,656.62 | \$4,838.00 | \$0.00 | \$240,494.62 | \$4,838.00 | |
| 120 Police Investigative Fund | \$1,013.33 | \$500.00 | \$500.00 | \$1,013.33 | \$0.00 | |
| 121 Public Safety Tax | \$232,570.51 | \$78,400.00 | \$94,363.00 | \$216,607.51 | -\$15,963.00 | Using fund balance for specific purpose. |
| 122 Utility Tax Fund | \$680,038.92 | \$191,300.00 | \$150,000.00 | \$721,338.92 | \$41,300.00 | Healthy fund. |
| 301 Capital Improvement Program | \$266,841.65 | \$33,489.00 | \$166,400.00 | \$133,930.65 | -\$132,911.00 | Using fund balance for specific projects. |
| 302 General Capital Projects | \$0.00 | \$88,500.00 | \$88,500.00 | \$0.00 | \$0.00 | |
| 304 Law & Justice Contributions | \$2,653.64 | \$500.00 | \$500.00 | \$2,653.64 | \$0.00 | |
| 305 Tree Board | \$1,991.14 | \$3,000.00 | \$4,500.00 | \$491.14 | -\$1,500.00 | Using fund balance for specific projects. |
| 307 Cemetery Reserve | \$57,124.53 | \$2,210.00 | \$20,000.00 | \$39,334.53 | -\$17,790.00 | Long term concern. |
| 401 Water | \$1,537,759.29 | \$3,647,117.00 | \$4,028,297.00 | \$1,156,579.29 | -\$381,180.00 | |
| 402 Water Reserve | \$1,095,844.21 | \$79,288.00 | \$0.00 | \$1,175,132.21 | \$79,288.00 | |
| 403 Sanitation | \$394,039.45 | \$432,958.00 | \$432,237.00 | \$394,760.45 | \$721.00 | |
| 404 Sanitation Retainage Fund | \$22,561.11 | \$1.00 | \$0.00 | \$22,562.11 | \$1.00 | |
| 408 Sewer | \$1,505,745.23 | \$820,470.00 | \$866,128.00 | \$1,460,087.23 | -\$45,658.00 | Need to review. |
| 409 Sewer Reserve | \$1,024,010.21 | \$50,252.00 | \$0.00 | \$1,074,262.21 | \$50,252.00 | |
| 410 Helping Others | \$1,318.77 | \$400.00 | \$500.00 | \$1,218.77 | -\$100.00 | Using fund balance for specific purpose. |
| 419 USDA Debt Ser Reserve | \$128,900.00 | \$0.00 | \$0.00 | \$128,900.00 | \$0.00 | |
| 424 Utility Deposit | \$50,296.45 | \$6,400.00 | \$11,500.00 | \$45,196.45 | -\$5,100.00 | Using fund balance for specific purpose. |
| 425 DOE Debt Service | \$280,854.32 | \$220,000.00 | \$243,300.00 | \$257,554.32 | -\$23,300.00 | Using fund balance for specific purpose. |
| 500 Equipment Rental & Revolving | \$1,000,757.22 | \$337,410.00 | \$363,074.00 | \$975,093.22 | -\$25,664.00 | |
| BUDGET TOTAL | \$10,034,738.62 | \$9,322,624.00 | \$10,319,552.00 | \$9,037,810.62 | -\$996,928.00 | |

Fund 001 Current Expense Revenue Summary

| REVENUE SOURCES | 2020 ACTUAL | 2021 ACTUAL | 2022 FINAL | 2023 BUDGET | 2023 ESTIMATE | 2024 BUDGET | % CHANGE 2023/ 2024 Budget |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|
| 001 Current Expense | | | | | | | |
| 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 | \$0.00 | \$0.00 | \$0.00 | |
| 334 State Grant-HAPI | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 | \$25,000.00 | \$0.00 | |
| 334 State Grant-Red Restrooms | \$0.00 | \$0.00 | \$0.00 | \$150,000.00 | \$0.00 | \$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 | \$0.00 | \$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% |

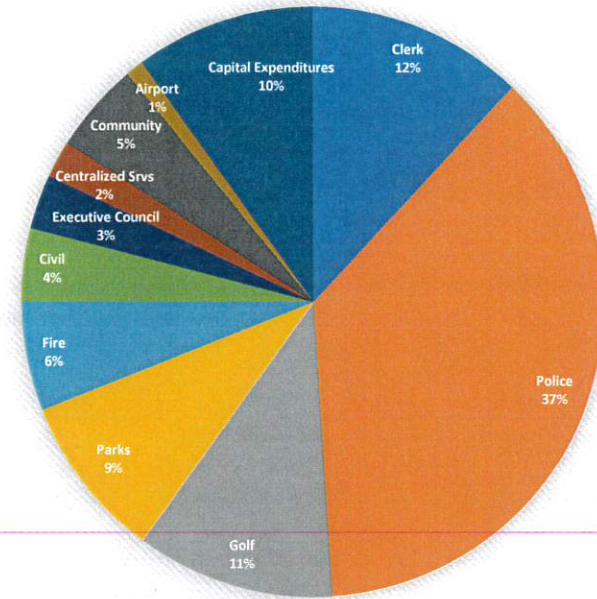
Fund 001 Current Expense Department Expenditure Summary

| 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 PLANNNG | \$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 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | % CHANGE |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| 001 Current Expense | ACTUAL | ACTUAL | ACTUAL | BUDGET | ESTIMATE | BUDGET | 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 | \$49,966.50 | \$50,588.81 | \$57,613.98 | \$59,220.00 | \$59,220.00 | \$59,220.00 | |
| Manager Services | | | | | | | |
| 76 Contracted | | | | \$6,250.00 | \$4,934.00 | \$3,867.00 | |
| Services Bonus | | | | | | | |
| 76 Clubhouse | | | | | \$55,926.28 | | |
| Repair | | | | | | | |
| 76 Professional | \$0.00 | \$23,982.99 | | | | | |
| Service-Greens | | | | | | | |
| 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 Res | \$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



■ Clerk
 ■ Police
 ■ Golf
 ■ Parks
 ■ Fire
 ■ Civil
 ■ Executive Council
 ■ Centralized Svcs
 ■ Community
 ■ Airport
 ■ Capital Expenditures

| 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 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 BUDGET | 2023 ESTIMATE | 2024 BUDGET | % CHANGE 2023/ 2024 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 Technolgoy 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 | \$4,200.00 | | | | | | |
| Fiber Fest | | | | | | \$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 Snaky 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 | \$28,374.00 | |
| 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 | \$363,074.00 | -34% |
| Ending Fund Balance | \$803,117.02 | \$928,708.16 | \$1,049,743.71 | \$456,180.16 | \$1,000,757.22 | \$975,093.22 | |

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 | | \$.50/page (\$1 min.) |
| Fax – Receiving | | \$.25/page |
| Lamination | | \$1.00 min-\$.100/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 |
|-------------|---|

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* |
|--------------|----------|

*\$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:

Table 1-A Valuation

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 |

City of Ritzville 2024 Fee Schedule

Attachment A

| | |
|---|------------------------|
| 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 |

City of Ritzville 2024 Fee Schedule

Attachment A

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

City of Ritzville 2024 Fee Schedule

Attachment A

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 |

City of Ritzville 2024 Fee Schedule

Attachment A

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 |

City of Ritzville 2024 Fee Schedule

Attachment A

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 <u>\$10.00</u> | |
| 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.

City of Ritzville 2024 Fee Schedule

Attachment A

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 Final 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) | | 16.77 | 17.61 | 18.49 | 19.41 | 20.38 | 21.20 | 22.05 | 22.93 |
| Part-time (per hr) | | 16.77 | 17.61 | 18.49 | 19.41 | 20.38 | 21.20 | 22.05 | 22.93 |
| 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.

1/19/2024

Submitted by: Julie Flyckt, Clerk Treasurer

Credit Card Surcharge Process

- Only credit cards can have a surcharge. There cannot be a surcharge for debit cards.
- The surcharge can be up to 4% (city's surcharge 3% per fee schedule).
- Fees have to be disclosed on premises and online.
- Thirty-day notice has to be sent to each credit card brand (i.e. VISA, Mastercard).
- The receipt has to show surcharge after the subtotal and before the grand total.
- Square cannot single out charges to credit cards. Any fees that are charged would be charged to all card types.

Current and Prior Credit Card Process

- If the city wants to continue with the surcharge, the city will have to switch to a credit card vendor that can do the surcharge as part of the receipting process.
- The city currently uses Square at the golf course for the purpose of making the process easier for taking payment and documentation (via Square online dashboard handled by City Hall). It was also set up to be self-serve to the customer and reduce the responsibility for the restaurant and Golf Manager.
- The city used to use merchant services (through the bank) with its own credit card machines. Credit card processes were not being followed (such as keeping the credit card merchant receipt and doing batches each day). This process also requires doing a reconciliation and a daily deposit versus a weekly deposit, which is the current process.

The Finance Committee and Mayor Yaeger reviewed the credit card surcharge process during their meeting on 1/16/24 and asked if the debit card can be a credit card transaction, and still be able to do the surcharge. The answer is no, as stated in the article reference below.

- As per MRSC's Credit Card Acceptance article (mrsc.org/explore-topics/finance/accounting-and-internal-controls/credit-card-acceptance), "Surcharges may only be applied to credit cards, not debit cards or prepaid cards. Merchants accepting debit cards may not add a surcharge onto a debit card transaction, even if the customer presses "credit" on the terminal. Merchants must abide by the card issuer's rules, and the ban on debit card surcharges or fees is universal. The interchange fee that a card issuer may charge a merchant for a debit card transaction is restricted by federal law".