


WEST RICHLAND AGENDA ACTION ITEMS

AGENDA ITEMS:	7c	TYPE OF ACTION NEEDED		
MEETING DATE:	November 6, 2018	<i>Execute Contract</i>	<i>Consent Agenda</i>	
SUBJECT:	2019-2020 Budget Hearing	<i>Pass Resolution</i>	<i>Public Hearing</i>	X
		<i>Pass Ordinance</i>	<i>1st Discussion</i>	
Prepared by:	Jessica Platt, Finance Director	<i>Pass Motion</i>	<i>2nd Discussion</i>	
Reviewed by:	Brent Gerry, Mayor 	<i>Other</i>	<i>Other</i>	

SFA 3 – Financial & Operational Effectiveness, Stability, and Accountability

Goal 2 – Adopt and maintain a long-term financial plan and supporting policies to ensure financial effectiveness, stability, and accountability

BACKGROUND INFORMATION: The 2019/2020 biennial budget is the product of a concerted effort that began during the spring with initial revenue projections. In April 2018, department directors began preparing detailed estimates of revenues and expenditures for their respective departments. In July – September 2018, these estimates were compiled into the 2019-2020 Preliminary Budget. Budget work sessions were held in September and October detailing revenue forecasts and department requests. The Mayor’s 2019/2020 Proposed Budget and Budget Message were prepared and made available to the public on October 16th.

RCWs 35.34 and 35A.34 require the scheduling of a hearing on the budget prior to the final hearing. The intent of this public hearing is to meet this requirement. The final public hearing on the 2019/2020 proposed budget is scheduled for Tuesday, November 20, 2018 and the public hearing may be continued day-to-day until December 3, 2018. The City has no authority to expend funds in the 2019/2020 biennium unless the budget ordinance is passed by December 31, 2018.

Since the Council last received the budget detail on October 16th, there have been no modifications made to the proposed budget.

As this budget was prepared, considerable effort has been made to provide an accurate planning document for the 2019/2020 biennium. It is acknowledged that there may be some changes needed during the course of the biennium. Staff commits to inform Council of these and recommend either that the adopted budget can accommodate the changes or an amendment will be required. A mid-biennial review is required for biennial budgets no sooner than eight months after the start of the first year of the fiscal biennium, nor later than the first regularly scheduled city council meeting in November of the first year of each biennial budget (September/October 2019).

FISCAL IMPACT (Indicate amount, fund and impact on budget): The 2019/2020 Proposed Budget contains the following appropriations: expenditures totaling \$44,797,951 and estimated ending fund balances of \$15,141,829 for a total of \$59,939,780. The appropriations are balanced by resources of estimated beginning fund balances of \$17,354,632 and revenues of \$42,585,148, again totaling \$59,939,780.

**CITY OF WEST RICHLAND
ORDINANCE NO _____-18**

AN ORDINANCE OF THE CITY OF WEST RICHLAND, WASHINGTON ADOPTING
THE 2019-2020 BIENNIAL BUDGET

WHEREAS, the City Council adopted Ordinance No. 12-12, providing for a biennial budget; and

WHEREAS, Ch. 35A.34 RCW provides procedures for adopting, managing, and amending a biennial budget; and

WHEREAS, a preliminary biennial budget for the 2019-2020 biennium has been prepared and filed as required by law; and

WHEREAS, on November 6, 2018 and November 20, 2018 the City Council held a public hearing upon notice as prescribed by law, and met for the purpose of fixing the final budget of the City for the 2019-2020 fiscal biennium; and

WHEREAS, the City Council having made such adjustments and changes as it deemed necessary and proper, and it appearing in the best interests of the City; now, therefore:

**THE CITY COUNCIL OF THE CITY OF WEST RICHLAND, WASHINGTON, DO
ORDAIN AS FOLLOWS:**

Section 1. The biennial budget for the City of West Richland for the period January 1, 2019 through December 31, 2020 is hereby adopted at the total fund level and as the balanced budget for the City per the totals referenced in the attached Exhibit A.

Section 2. This ordinance shall be in full force and effective five days following the date of its publication in the official newspaper of the City.

PASSED by the City Council of the City of West Richland, Washington, this 20th day of November, 2018.

Brent Gerry, Mayor

ATTEST:

Julie Richardson, City Clerk

APPROVED AS TO FORM:

Bronson Brown, City Attorney

Exhibit A

CITY OF WEST RICHLAND 2019/2020 BUDGET						
	2019/2020 REVENUES	TOTAL RESOURCES	2019/2020 EXPENDITURES	ENDING FUND BALANCE		
	BEGINNING FUND BALANCE					
GENERAL FUNDS						
001 - General Fund	\$ 3,939,879	\$ 13,818,219	\$ 17,758,099	\$ 14,887,843	\$ 2,870,256	
002 - Cumulative Reserve Fund	1,636,709	18,000	1,654,709	100,000	1,554,709	
003 - Real Estate Conservation & Mgmt Fund	29,300	101	29,401	29,105	296	
004 - Management Reserve Fund	-	100,052	100,052	-	100,052	
Subtotal General Funds	5,605,888	13,936,372	19,542,260	15,016,948	4,525,312	
SPECIAL REVENUE FUNDS						
101 - Street Fund	325,896	981,154	1,307,050	1,149,479	157,571	
104 - Park Impact Fund	440,079	207,656	647,735	18,447	629,288	
105 - Criminal Justice Fund	189,421	1,723,081	1,912,502	1,701,218	211,284	
106 - Tourism Promotion Fund	5,032	1,311	6,343	-	6,343	
121 - Library Services Fund	162,350	1,074,240	1,236,590	970,422	266,168	
Subtotal Special Revenue Funds	1,122,778	3,987,442	5,110,220	3,839,565	1,270,655	
CAPITAL PROJECTS FUNDS						
301 - Real Estate Excise Taxes Fund	575,969	401,616	977,585	178,162	799,423	
302 - Real Estate Excise Taxes Fund - Streets	929,492	403,030	1,332,522	256,108	1,076,415	
355 - Transportation Impact Fees Fund	252,032	1,699,805	1,951,837	1,616,718	335,120	
Subtotal Capital Projects Funds	1,757,494	2,504,451	4,261,945	2,050,987	2,210,958	
TOTAL GOVERNMENTAL FUNDS	8,486,160	20,428,265	28,914,426	20,907,501	8,006,925	
UTILITY FUNDS						
401 - Water/Sewer Utility Fund	5,858,827	14,638,446	20,497,273	14,763,484	5,733,788	
441 - Water System Development Fees Fund	1,657,343	2,206,570	3,863,913	3,591,330	272,583	
442 - Sewer System Development Fees Fund	327,506	633,503	961,009	657,721	303,288	
451 - Water Line Development Fees Fund	46,764	32,101	78,865	76,874	1,991	
452 - Sewer Line Development Fees Fund	41,036	10,101	51,137	49,571	1,566	
Subtotal Water/Sewer Funds	7,931,476	17,520,721	25,452,197	19,138,981	6,313,216	
402 - Irrigation Utility Fund	63,212	220,012	283,224	221,888	61,336	
404 - Storm Water Utility Fund	627,201	1,175,650	1,802,852	1,256,467	546,385	
405 - Garbage Utility Fund	219,708	3,240,500	3,460,208	3,246,241	213,967	
461 - Municipal Services Facility Construction	26,874	-	26,874	26,874	(0)	
Subtotal Other Utility Funds	936,995	4,636,162	5,573,158	4,751,469	821,688	
TOTAL PROPRIETARY FUNDS	8,868,472	22,156,883	31,025,355	23,890,450	7,134,905	
TOTAL ALL BUDGETED FUNDS \$	17,354,632	\$ 42,585,148	\$ 59,939,781	\$ 44,797,951	\$ 15,141,829	