City of West Richland

2017/2018 Proposed Budget

City of West Richland

3801 W. Van Giesen, West Richland, WA 99353
www.westrichland.org

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City of West Richland

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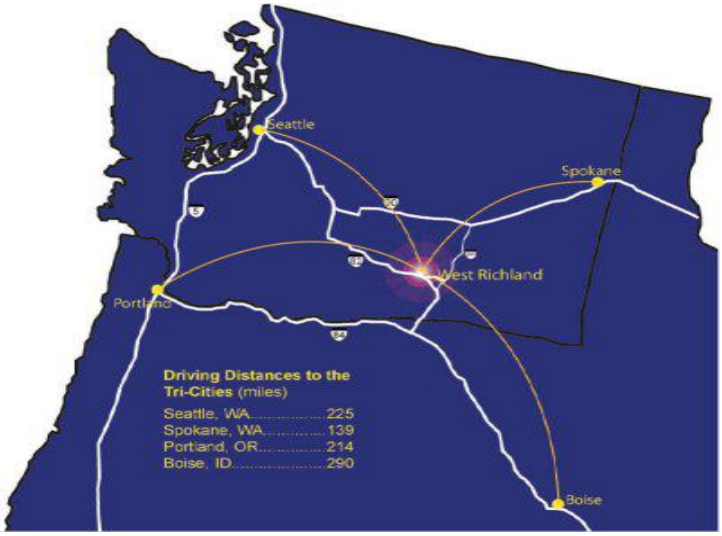
INTRODUCTION TO THE CITY

About the City

LOCATION:

The City of West Richland is located in Benton County which is in the southeastern part of Washington State along the Yakima River. It is within easy driving distances to major urban areas and international cities within Washington, Oregon and Idaho. The City serves as a dual gateway between the urbanized Tri-Cities metro area (Kennewick, Pasco and Richland) to the east and the world acclaimed wineries of the Red Mountain Appellation to the west.



POPULATION:

The City is a fast-growing city currently boasting nearly 14,340 residents. The estimated 2016 population of the Tri-Cities area is 217,430. Over the past five years, West Richland's population has been growing 3.3% on average and has almost doubled since 2000. Within the entire region, the City has the highest median income at $81,778.

HISTORY:

Prior to its incorporation on June 17, 1955, the area was originally in Oregon territory then becoming Washington territory in 1853. The City has its roots in agriculture and has always had a rural way of life. The influence of the Federal Government on the region beginning in the 1940s created tremendous growth within the City and surrounding communities with a variety of industries taking shape.

WAY OF LIFE:

While the region and the City have grown tremendously, the City has still retained its peaceful and rural way of life. That coupled with a low cost of living, stellar climate and stable regional economy combine to make the City an ideal place to live.

Winters are moderate and there are more than 300 days of sunshine each year. New homes continue to push out into the sagebrush. Families find the City ideal for its low crime, good schools, friendly neighbors, slower pace and vast array of recreational activities.

COMMUNITY ACTIVITIES:

West Richland's many public parks and the Bombing Range sports complex have become hubs for exciting community activities and events throughout the year. The outdoor concert series, National Night Out and the Veterans Day parade are just a few of the fun activities available to West Richland residents and families.

National Night Out, "America's Night Out against Crime" is a celebration across America with various events and activities including, block parties, parades, and visits from emergency personnel, exhibits, youth events, safety demonstrations and seminars. National Night Out began in 1984 and has since grown to over 37.8 million people and 16,124 communities from all fifty states, U.S. Territories, Canadian cities and military bases worldwide. It promotes community involvement in crime prevention activities, police-community partnerships, and neighborhood camaraderie.

The City also participates in the annual Earth Day celebration by providing a clean-up day for its citizens. With the help of many volunteers and Ed's Disposal, the City's residents can dispose of their home and yard waste at no cost. Participation continues to increase each year.

The annual Veteran's Day parade continues to draw great crowds every year as citizens have the opportunity to honor those who have served their country. The West Richland Chamber of Commerce sponsors this event. Participants from all branches of the military represent service in wars and conflicts going all the way back to World War II. The City is proud to participate in this event as a way of saying "Thank you" for the sacrifices that were made for America by those who have served.

In addition to these community events, the City's residents, with their close proximity to other communities within the region are able to take advantage of numerous activities and events that take place throughout the year such as Cool Desert Nights, Columbia Cup Hydroplane races in July, events held at both the Trade, Recreation and Cultural Center in Pasco and Convention Center in Kennewick. The number of regional activities continues to grow each year.

The Tri-Cities region has close proximity to three rivers, the Yakima River, the Columbia River and the Snake River. The City of West Richland is located right next to the Yakima River. Residents of West Richland as well as surrounding communities find the Yakima River particularly enjoyable on the hot summer days for its rafting, boating and fishing opportunities as well as ease of access to the river.

The City was awarded a state Recreation and Conservation grant in the amount of $1.3 million to acquire land for a trail and riverfront park with water access amenities. This project will provide recreational opportunities for non-motorized water access, walking, biking, fishing, swimming, and picnicking. It is anticipated this will be accomplished by developing accessible trails and paths, fishing access, restrooms, educational kiosks and a viewing area. This project will be constructed from the Van Giesen Bridge along the river to the West Richland Golf Course. Future plans include extending the trail system around the outskirts of the golf course along the Yakima River shoreline.

EDUCATIONAL OPPORTUNITIES:

The residents of the City of West Richland are part of the Richland School District. The School District has an active presence within the City with two elementary schools and a middle school. Recognizing where growth is occurring within their district as well as within the region, the Richland School District recently chose the land within the City to construct its newest middle school anticipated to be ready for the 2017/2018 school year. The City further benefits from the presence of higher education opportunities within the region. Columbia Basin College and Washington State University-Tri-Cities operate within the Tri-Cities region. The Tri-Cities region has the distinction of having one of the most highly educated populations per capita in the nation.

ECONOMY:

The City encompasses 22.12 square miles and has built out 7.8 square miles. This leaves tremendous opportunities for development within the City. Currently, there are a number of development projects in the works.

Residential development still dominates the City's development activities, however, there are some exciting commercial and industrial development activities occurring as well.

Wine Production and Tourism: West Richland sits at the foot of the Red Mountain American Viticultural Area (AVA), attracting thousands of tourists and local citizens each year. The city is home to the West Richland Wine Park, part of the Red Mountain Center – a 320-acre mixed use, wine themed development and an important gateway into the City of West Richland.

Since 2001, the Red Mountain AVA has grown from 600 acres of vineyards to more than 4,500 acres of federally recognized grape-growing and wine-making lands. The combination of unique soils, climate and setting has made the area a top destination for producers. Red Mountain wines continue to receive accolades and gain recognition in national and international media markets and the location has become a destination for visitors.

Although a relatively young wine industry, Washington State is the nation's second largest wine producer and is ranked among the world's top wine regions. Washington wines are found nationally in all 50 states and internationally in more than 40 countries.

Recently, the Benton County Planning Commission voted in favor of West Richland's request to expand its urban growth area to include the former Tri-City Raceway. The City and the Port of Kennewick, who owns the former Tri-City Raceway property west of the City of Richland, are working together to develop the 94-acre property. The City applied to include the raceway in its urban growth boundaries, which allows City services to be extended to the property and for it to be annexed. The Port bought the property in 2008 for $1.8 million.

The raceway is in a strategic location for industrial and commercial development, close to the Red Mountain American Viticultural Area and the planned Red Mountain interchange on Interstate 82.

City officials are primarily hoping for wine production development on the raceway property. There is also potential for complementary businesses such as a hotels, restaurants and artisan food shops adjacent to the raceway.

Commercial Development: The Van Giesen Corridor serves as the major internal thoroughfare for the City of West Richland, as well as the primary gateway to external traffic to both the East via the Yakima River and West near Red Mountain Center. The corridor also houses a majority of the City's retail and commercially-zoned land and functions as the community's downtown area. A plan has been developed focusing on retaining more of residents' retail spending, making better use of the waterfront, and attracting visitors drawn by the world-class wines and spirits cropping up at Red Mountain. As a first step in the plan, the City of West Richland received grant funding in 2011 to develop the Yakima River Gateway. Outreach and conceptual design have been completed, along with prioritization and a finance plan. The City will also be using incentives and attractive zoning and parking guidelines to attract private investment to the corridor.

Future Development – Business District: The City of West Richland created the Belmont Business District by purchasing the reversionary interest on 34 acres in the Belmont area of the City. The Belmont area is located in the Southwestern portion of the City. The City entered into a lease agreement with SSC North America for four of those acres for its manufacturing facility. The City will use the revenue from the land to repay an $830,000 0% interest loan from the state Community Economic Revitalization Board ("CERB"). The city plans to attract businesses to the Belmont district that will complement SSC and the local wine industry. Additionally, construction of the Richland School District's newest middle school is underway in the Belmont area and the District recently purchased 70 acres to build a future high school there as well. The City is also working on construction of the Municipal Services Facility at Belmont which will house the City's Public Works and Community Development Departments.

REGIONAL FEATURES AND COMPARISONS:

Science and Energy: Within the Tri-Cities is the site of the Hanford Nuclear Reservation ("Hanford"), which serves as a major contributor to the Tri-Cities economy. Hanford, located on the Columbia River just north of the City of Richland, sits on 586 square miles and is one of the largest nuclear industrial centers in the United States, with various nuclear-related projects. Hanford also serves as a national energy resource center.

Currently, Hanford is engaged in one of the world's largest environmental cleanup projects. The cleanup effort is focused on three outcomes: restoring the Columbia River corridor for other uses, converting the central plateau to long-term waste treatment and storage, and preparing for the future. Outside of the cleanup mission, the U.S. Department of Energy leases some Hanford land to the State of Washington, which in turn leases it out for two independent operations: Department of Ecology (for commercial low-level radioactive waste burial) and Energy Northwest utility consortium (for its Columbia Generating Station).

Transportation. A major contribution to the area's industrial activity is the accessibility of barge, rail, trucking and air transportation. The placement of eight dams along the Columbia and Snake rivers has made it possible for ocean barges to travel from the Pacific Ocean to the Tri-Cities, and as far east as Idaho. Burlington Northern-Santa Fe and Union Pacific railroads serve the area's rail transportation needs. The Tri-Cities Airport in Pasco currently has flights offered by four commercial airlines.

Agriculture. Agriculture and agri-business are major contributors to the local area economy, with farmland comprising the majority of land in the County. Some of the key crops that are grown in the County include apples, cherries, corn, grapes, potatoes, onions, hay and wheat.

Tourism. Tourism is also important to the local economy. The Tri-Cities serves as a convention and meeting center for southeast Washington and northeast Oregon, with the Three Rivers Convention Center offering over 75,000-square feet of space. The major local attractions include the Columbia Cup Unlimited Hydroplane Races, the Tri-Cities International Air Show, the Visitors Center at Hanford and local wineries.

Population Trends and Comparisons: Historical population for the City, Benton County and the State of Washington are shown below for years 2011 through 2015 as obtained from the Washington State Office of Financial Management for inter-census estimates:

Year	City of WR	Benton County	State of WA
2015	13,960	188,590	7,061,410
2014	13,620	186,500	6,968,170
2013	13,080	183,400	6,882,400
2012	12,570	180,000	6,817,770
2011	12,200	177,900	6,767,900

Major Employers:
The major employers in the Tri-Cities area as reported by Tri-Cities Development Council are as follows:

Company	Industry	Employees
Battelle/Pacific NW National Laboratory	Research and Development	4,365
Kadlec Regional Medical Center	Health Services	3,304
Bechtel National	Engineering & Construction	2,898
ConAgra Foods	Food Processing	2,727
Kennewick School District	Education	2,130
WA River Protection Solutions	Environmental Remediation	2,077
Pasco School District	Education	2,015
Mission Support Alliance LLC	Support Services, U.S. DOE Site	1,928
Richland School District	Education	1,500
CH2M Hill	Environmental Remediation	1,400
Tyson Foods	Food Processing	1,300
Trios Health	Health Services	1,261
Energy Northwest	Utilities	1,089
Broetje Orchards	Food Processing	920
Lourdes Health Network	Health Services	804
Coyote Ridge	Correctional Facility	800
WA Closure Hanford	Environmental Remediation	724
AREVA	Manufacturing	632
Columbia Basin College	Education	511
Columbia Crest Winery	Food Processing	500
Depart of Energy (DOE)	U.S. Government	440

Labor Force and Unemployment: The following table shows labor force and employment data for Benton County from 2011 through August 2016 as well as unemployment rates for Benton County, Washington State and the United States for the same period as provided by the Washington State Employment Department. 2016 is averaged through August 2016.

Year	Benton County		Unemployment		
	Labor Force	Employed	Benton County	State of WA	U.S.
2016	94,588	88,405	6.50	5.40	4.90
2015	91,650	85,624	6.60	5.70	5.30
2014	90,430	83,470	7.70	6.50	6.60
2013	92,480	84,760	8.30	7.00	7.50
2012	94,360	86,150	8.70	8.10	8.10
2011	95,230	87,890	7.70	9.90	9.60

Employment by Major Industry: The table below sets forth the total number of full-time and part-time employees in Benton County for the years and industries shown as provided by the Washington State Department of Employment Security. Figures are in thousands and may not total due to rounding. 2016 is averaged through August 2016.

Employment Sector	2011	2012	2013	2014	2015	2016
Total Non-Farm Employment	103.9	101.3	101.7	103.7	107.3	109.8
Mining, Logging, and Construction	6.5	6.0	6.2	6.3	6.7	6.8
Manufacturing	7.1	7.4	7.4	7.7	7.9	7.4
Trade, Transportation & Utilities	16.7	17.1	17.5	18.1	19.1	19.3
Financial Activities	3.7	3.9	4.2	3.9	4.0	4.1
Professional & Business Services	24.9	21.8	20.8	20.7	21.2	22.2
Education and Health Services	13.3	13.4	13.7	14.4	14.8	15.1
Leisure and Hospitality	9.4	9.5	9.6	9.9	10.4	10.8
Government & Government Enterprises	18.1	18.2	18.3	18.6	19.0	19.5

Median Household Income Trends: The following table shows median household income growth in Benton County and Washington State for years 2011 through 2015 as provided by the Washington State Office of Financial Management 2015 Population Trends. Figures for 2014 are preliminary and 2015 are projected.

Year	Benton County	WA State
2015	63,372	62,108
2014	63,157	60,153
2013	63,710	57,284
2012	62,739	56,444
2011	60,608	55,500

Governance and Organizational Structure:

Citizens, businesses, industries and tourists enjoy the lifestyle and many amenities that can be found within West Richland which are made possible, in part, through the array of basic services the City of West Richland provides.

Public safety, community development, street operations and improvements, library services, parks and recreation, water/sewer, irrigation, storm water and garbage services as well as general administrative services are some of the major services provided by the City.

ELECTED OFFICIALS:

City operations are governed under a Mayor-Council form of government. The citizens of the City of West Richland are represented by elected councilmembers serving four year terms. City Council establishes the vision for the current and future direction of the City, deliberate on matters of public policy and carry out legislative functions. City Council generally meets on the first and third Tuesdays of each month.

A Mayor is elected to a four-year term to preside over council meetings and represent the City at various ceremonial matters. Additionally, the Mayor administers the City's day-to-day operations.

The following elected officials are serving the citizens of the City of West Richland:

Brent Gerry, Mayor
January 1, 2014-December 31, 2017

Rich Buel, Mayor Pro-Tem
January 1, 2014-December 31, 2017

Gail Brown, Councilmember
January 1, 2014-December 31, 2017

Richard Bloom, Councilmember
January 1, 2014-December 31, 2017

Don Engelman, Councilmember
January 1, 2016 - December 31, 2019

John Smart, Councilmember
January 1, 2016 - December 31, 2017

Ken Stoker, Councilmember
January 1, 2016 - December 31, 2019

Scott Whalen, Councilmember
January 1, 2016 - December 31, 2019

BOARDS AND COMMISSIONS:
The City Council is assisted with their policy, procedure and legislative activities and decisions by the following Boards and Commissions:

West Richland Planning Commission: The West Richland Planning Commission serves in an advisory role to the City Council and Mayor by formulating and making recommendations regarding the orderly physical development and growth of the community. This includes land use and development regulations, plans, policies and strategies. Additionally, they provide a connection to the general public on land use and development regulation issues.

The Commission has authority and may exercise such powers as are set forth in Chapter 35.63 RCW. The Commission meets on the second and fourth Thursdays of each month and is comprised of seven members appointed by the City Council to serve four year terms. Current members and their term expiration dates are:

Nancy Aldrich, Chair	12/31/2019
Frederick Brink	12/31/2018
David Fetto	12/31/2018
Michael Mauk	12/31/2019
Steven Shupe	12/31/2019
Eric Smith	12/31/2019
Kathleen Smith	12/31/2018

West Richland Park Board: The West Richland Park Board serves in an advisory role to the City Council and Mayor by formulating and making recommendations regarding the beautification, improvement, development, maintenance, management, and planning of all existing and new West Richland city parks and associated facilities. This includes all parks, green belts, trails, parkways, boulevard landscaping, recreation areas and all park and recreation buildings, equipment and facilities. Additionally, they provide a connection to the general public on park and recreation issues.

The Board meets the last Tuesday of each month and is comprised of seven members appointed by the City Council to serve four year terms. Current members and their term expiration dates are:

Melanie Olson, Chair	12/31/2016
Benito Amescua	12/31/2016
Edgar Buck	12/31/2018
Nancy Dabney	12/31/2018
Sandra Fiskum	12/31/2016
Jay Johnson	12/31/2018
Ashley Williams	12/31/2016

West Richland Civil Service Commission: The West Richland Civil Service Commission was established for the purpose of adopting personnel rules and providing for the testing and evaluation for those within classified service. Additionally, they hear appeals concerning application for the State Civil Service Law and the local rules and regulations. It is operated and governed in accordance to the provisions of Chapter 41.12 RCW.

The Commission meets on the second Wednesday of each month and is comprised of three members appointed by the Mayor to serve six year terms. Current members and their term expiration dates are:

Don Buechler, Chief Examiner	Not Appointed by Council
Terry Buechler	12/31/2016
Miles Jaeger	12/31/2020
Monty Giulio	12/31/2018

West Richland Board of Adjustment: The West Richland Board of Adjustment was established for the purpose of hearing and deciding upon applications for conditional use permits, variances from zoning code provisions and site plans. The board is comprised of five members appointed by the Mayor to serve 5 year terms. Current members and their term expiration dates are:

Vacant	12/31/2016
Gary Chamberlin	12/31/2017
Patrick Grengs	12/31/2018
Vacant	12/31/2019
Vacant	12/31/2020

West Richland Economic Development Board: The West Richland Economic Development Board serves in an advisory role to the City Council and Mayor by formulating and making recommendations regarding strategies for the ongoing monitoring, assessing and strengthening of economic development within the City and assisting City Council in meeting its economic development goals. When requested by the Mayor, the Board will also assist the City in specific business recruitment efforts. Additionally, they provide a connection to the general public on economic development issues.

The Board meets on the second Tuesday of each month and is comprised of seven members appointed by the City Council to serve four year terms. Current members and their term expiration dates are:

Davin Diaz	12/31/2017
Trini Garibay	12/31/2016
Vacant	12/31/2016
Garth Reed	12/31/2019
Steven Sealock	12/31/2019
Vacant	12/31/2018
Steve LePage	12/31/2018

West Richland Salary Commission: The purpose of the salary commission is to set the salaries of the Mayor and City Council Members of the City of West Richland. The goal of the salary commission is to base salaries of elected officials on realistic standards so that the elected officials may be paid according to the duties of their offices and so that citizens of the highest quality may be attracted to public service. The salary commission shall have the duty, at such intervals as determined by the commission, to review the salaries paid by the City to each elected City official.

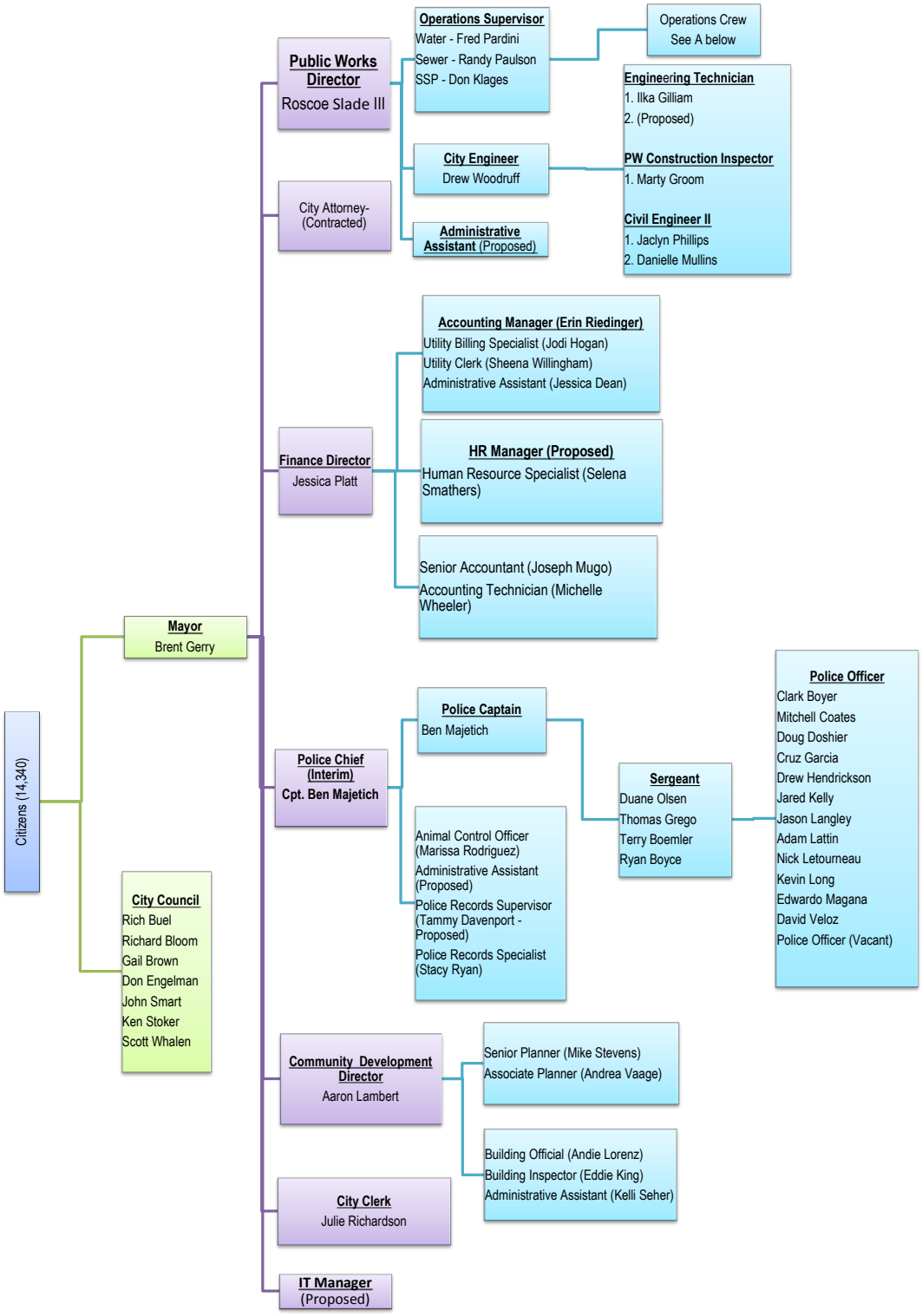
The salary commission will meet in the second year of the city's biennial budget period during the months of August or September or as necessary to conduct the business entrusted to the commission.

Nancy Aldrich	09/06/2020
Fred Brink	09/06/2020
David Fetto	09/06/2018
Greg McDowell	09/06/2020
Robert Perkes	09/06/2018

OPERATIONS:

The City's day-to-day operations are carried out within departments. A director is appointed by the Mayor for each department to manage the budget, administrative functions, and personnel assigned to each. The City also has a non-departmental budget for general government services as well as contracted services with an attorney for the City's legal services.
The City's departments are: City Council, Mayor, City Clerk, Finance and Administration,Police Services, Community and Economic Development, Public Works and Non-departmental.
By the end of 2018, the City will have up to 75.84 full–time equivalent (FTE) employees which carry out the City's diverse day-to-day operations within the various departments by the end of 2018.

The following organization chart shows the allocation of these employees:



Operations Crew

Water:	
Cross Connection Spec	James Beeman
Maint II	James Christianson
Maint II	Phil Flores
Maint II	Brandon Dawkins
Maint I	Bryan Lobsien
Maint I	Mike Kelly

Sewer:	
WWTP Operator	Nick Berg
WWTP Operator	Dustin Miller
WWTP Lab Tech	Rennie Naillon
Maint I	(Vacant)
Maint I	(Proposed)
Collections Tech	Carlos Gomez

SSP:	
Storm water Specialist	(Proposed)
Maint II	Chris Hogan
Maint I	Kyle Arsanto
Maint II	Jeremy Gwinn
Maint Tech	Jared Rheinschmidt
Custodian	Kevin Newell
Custodian	John Pennell

Proposed Seasonal		
Department	**2017 Proposed**	**2018 Proposed**
Public Works	6.1	6.1
Animal Control	0.12	0.12

BUDGET INTRODUCTION

What is a Budget?

Formal appropriation:

City's financial resources are approved for spending as required by statute

Economic plan:

Focuses resources for the accomplishment of goals & objectives

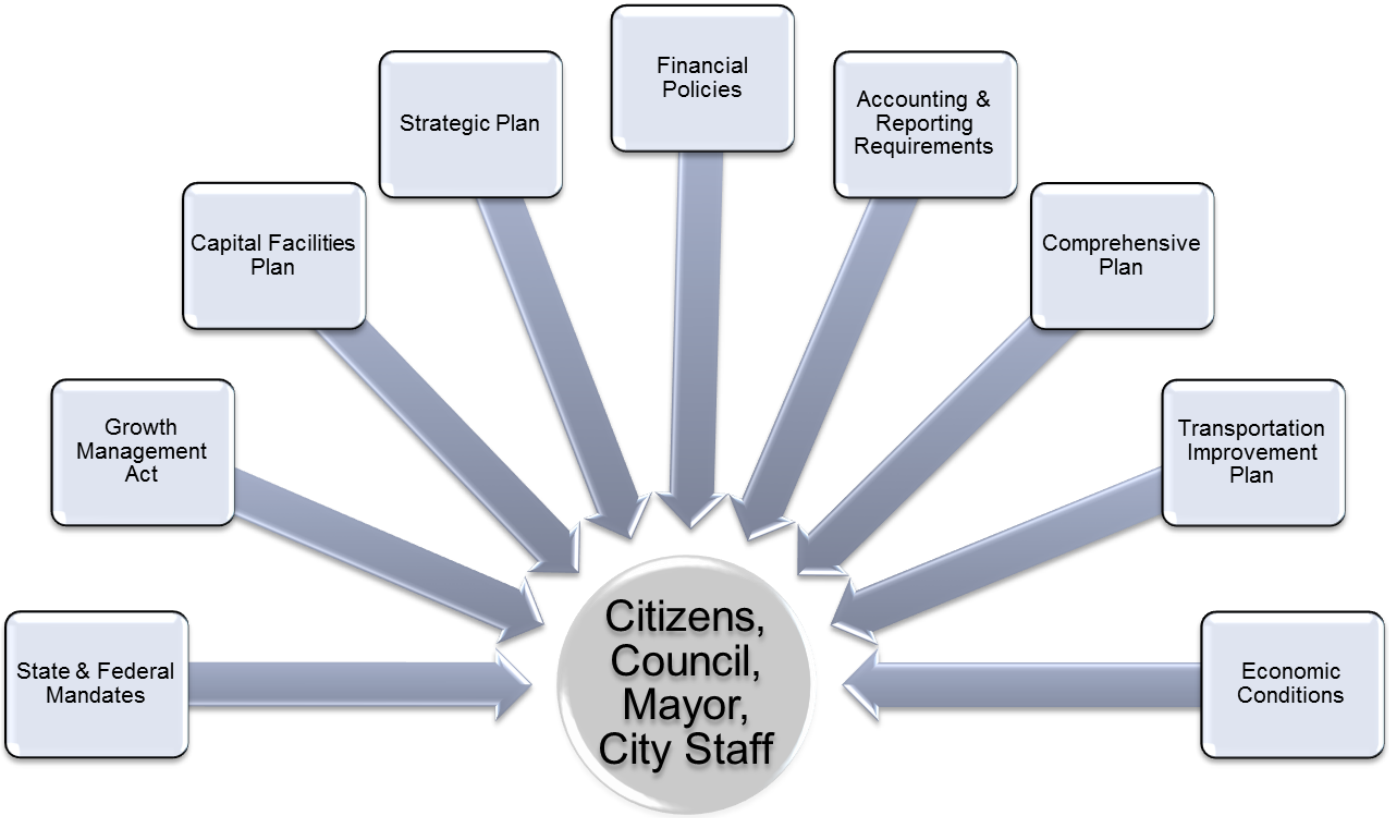
Communication tool:

Citizens and other interested parties can understand the City's plans and priorities

Financial management tool:

Promotes accountability, fiscal discipline and provides a comparison for actual results

Budget Participants and Influences



Budget Requirements

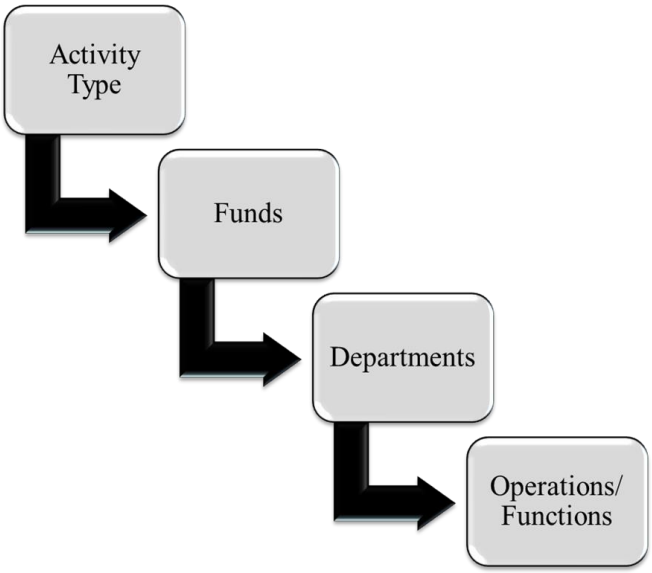
- Budget must:
  - Be presented to the public for comment prior to adoption
  - Be adopted prior to expenditure
  - Be balanced (appropriations cannot exceed resources)
  - Be reported to various regulatory agencies once adopted
  - Be adhered to once commenced (expenditures cannot exceed appropriations at the fund level)
  - Have City Council approval for any/all amendments to total fund appropriations

- Budget should:
  - Incorporate a long-term perspective (e.g. capital asset needs, maintaining service levels, stakeholder needs and priorities, revenue forecasts, etc.)
  - Be linked to organizational goals which guide government decision making
  - Incorporate appropriate policies (e.g. reserves, setting of fees and charges, debt, use of one-time resources and unpredictable revenues, revenue diversification, contingency planning, design of programs and services, etc)
  - Be focused on results and outcomes and provide performance measures and benchmarks to measure results
  - Have a guided process for development, presentation and adoption

BUDGET STRUCTURE & PRESENTMENT

Budget Structure:

The budget is organized and presented based on the following structure:



Activity Type:

The City's activities fall within three distinct types:

Governmental:

- Services in which there is not typically a direct relationship between costs and how those costs are recovered from users.
- Primary revenues sources are taxes, licenses and permits, stated shared revenues, etc.

Business Type:

- Services in which there is typically a direct relationship between the costs and how those costs are recovered from users.
- These activities operate similarly to a private business.
- Primary revenue sources are charges for services.

Fiduciary:

- City is essentially a custodian of these monies.

Funds:

Funds are used to account for the various governmental, business-type and fiduciary activities.

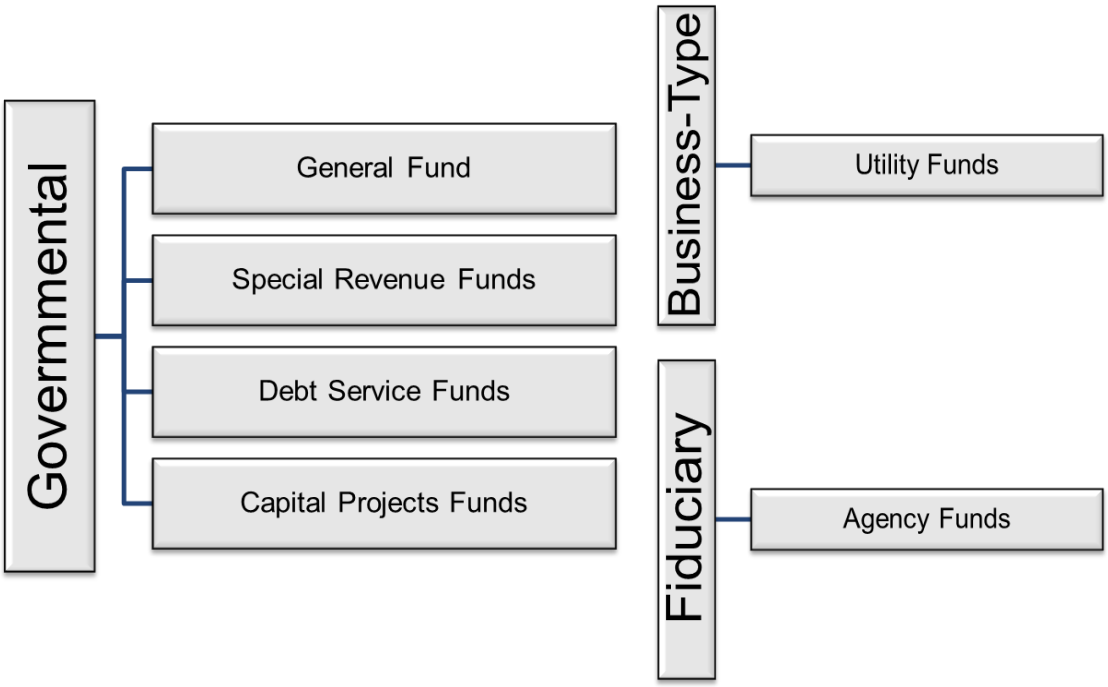
Funds exist due to the following factors:

- Accounting requirements
- Statutory requirements
- Debt covenant requirements
- West Richland Municipal Code
- Contractual requirements

Funds have certain characteristics:

- They are a legally separate entity.
- One fund cannot "benefit" at the expense of another, unless permitted by state law. This means that resources of one fund cannot be used to pay the expenditures of another fund.
- There are usually restrictions on all or some of the expenditures within each fund.
- Most require a separate budget.

The City's fund types are:



The characteristics of each fund type are:

General Fund	• City's main governmental operating fund • Primarily funded by taxes, state shared revenues & charges for services • Budget is required • One of largest portions of total budget
Special Revenue Funds	• Exists to account for and demonstrate use of restricted governmental revenues • Budget is required • Typically less than 10% of total budget
Debt Service Funds	• Exists to make payment on governmental long-term debt secured by the City's taxing authority • Budget is not required as debt service is already approved upon issuance of the debt
Capital Projects Funds	• Exists to account for large governmental capital projects and their funding sources • Budget is required • Typically less than 10% of total budget
Utility Funds	•Accounts for all operations of the City's utilities (operating, debt payment, capital) •Primarily funded by charges for services •Budget is required •One of largest components of total budget
Agency Funds	•Accounts for funds on deposit with the City •Budget is not required as these $ do not belong to the City

Within each fund, there contains revenues and expenditures.

Revenues are classified by type: Taxes, licenses & permits, intergovernmental, charges for services, fines and penalties, miscellaneous and other financing sources.

Expenditures are classified by function and by type:

Function: Legislative, Administrative, Public Safety, Physical Environment, Economic Environment, Culture and Recreation, etc.

Type: Salaries and benefits, supplies, services, intergovernmental services, capital outlay, debt service and other financing uses.

Departments and Operations:

Departments are used assign budget responsibility over expenditures within various operations of the City as follows:

City Council – Legislative and policy making operations of the City.

Mayor – Executive and administrative operations of the City.

City Clerk – Records Management, communications, maintenance of City Code, and facilitating City meetings.

Finance & Administration – Treasury, accounting, budgeting, reporting, human resources, payroll, risk management operations of the City.

Police Services – Public safety and criminal justice operations of the City.

Community Development – Planning and economic development operations within the City.

Public Works – Engineering service; utility operations, maintenance and construction; parks maintenance; fire hydrant maintenance and transportation maintenance and operations.

Non-Departmental – Legal services, information technology, facilities maintenance and repair and participation in intergovernmental services.

Budget Presentment:

The City of West Richland operates on a calendar year basis, but adopts its budget on a biennial basis. Budgets are adopted at the fund level which constitutes the legal authority for expenditures at that level.

The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of West Richland utilizes a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America where revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased. The City utilizes this same basis of accounting for budgeting purposes. This basis of accounting is utilized for accounting and reporting as well as budgeting.

The City's budgeted governmental funds are:

General Fund (Major Fund):
General Fund 001, Cumulative Reserve Fund 002 and Real Estate Management and Conservation 003
The General Fund is the City's main operating fund and is authorized in the West Richland Municipal Code (WRMC) in Chapter 3.44. The Cumulative Reserve and Real Estate Management and Conservation funds are sub-funds of the General Fund and are aggregated for financing reporting. The Cumulative Reserve fund is authorized under WRMC 3.32 and accumulate resources as Council directs. The Real Estate Management and Conservation fund is authorized under WRMC 8.17 and accumulates recoveries of abatement costs and related administrative fees.

For reporting purposes, these funds are aggregated as the General Fund. For the purposes of this budget document, these funds are presented individually so the users of the budget can have a clear picture of their proposed resources and uses for the next biennium.

General Fund resources are used to pay for the basic governmental operations of the City such as public safety, legislative and administrative services, parks maintenance and operation as well as community and economic development operations. The resources of these funds are primarily taxes and charges for services and to a lesser extent licenses and permits, state shared revenues and miscellaneous revenues. Cumulative Reserve fund resources are used for a variety of purposes as directed by Council. The Real Estate Management and Conservation fund resources are used for costs incurred in the abatement of substandard buildings and structures.

Departments accounted for within these funds: City Council, Mayor, City Clerk, Finance & Administration, Police Services, Planning & Community Development, Public Works: Engineering Services, Fire Hydrant Maintenance, Polo Club Dewatering, Parks & Recreation, Non-Departmental: General Non-Departmental, Information Technology and Facilities.

Special Revenue Funds:
Streets Fund 101 – The Streets Fund exists in accordance with Washington State statute and WMRC 3.22 to account for receipt and use of fuel taxes received by the City. Additionally, it accounts for other street related revenues. These resources are utilized to maintain and operate City streets.

Departments accounted for within this fund: Public Works: Transportation Services.

Park Impact Fund 104 – The Park Impact Fund exists in accordance with WRMC 3.54 to account for impact fees received from development activities within the City. These fees ensure that there will be sufficient park amenities to coincide with development within the City. The ability to collect these fees and how they are to be used is provided for within Washington State statute. Funds are used at Council direction but can be for a variety of park related expenditures such as purchase or development of park land, recreation facilities and/or open space. Funds must be encumbered within six years of receipt or refunded to the contributor.

Departments accounted for within this fund: Public Works: Parks & Recreation.

Criminal Justice Fund 105 - The Criminal Justice Fund exists in accordance with the WRMC 3.48 to account for criminal justice dedicated revenues. It accounts for Criminal Justice state shared revenues, a county levied 0.10% increase to local retail sales & use taxes and a voter approved 0.3% increase to local retail sales & use taxes all of which must support criminal justice expenditures by the City. The specific types of criminal justice expenditures eligible to be spent with these funds are defined within statute or the voter approved proposition.

Departments accounted for within this fund: Police Services.

Library Services Fund 121 – This fund is authorized under WRMC 3.23 and accounts for the additional 2.5% utility taxes on gas, electric and telephone approved by the voters on February 4, 2003 to fund the operating costs of the City's library. The City contracts with Mid-Columbia Library to provide library services to its citizens.

Departments accounted for within this fund: Non-Departmental.

Capital Projects Funds:

Real Estate Excise Taxes Funds 301 and 302 – These funds are authorized within WRMC 3.66 and account for the Real Estate Excise Taxes which are received from real estate sales occurring within the City. The City receives ¼ percent tax which is recorded to fund 301 and must be used for capital improvements contained within the City's capital improvements plan. It can also be used for debt service. An additional ¼ percent is levied on real estate sales and is recorded to fund 302. These funds must be utilized for capital improvements found within the City. The City has dedicated within its capital facilities element of the Comprehensive plan the Real Estate Excise Taxes recorded to fund 302 for implementation of a systemic street overlay program.

Departments accounted for within these funds: Public Works: Transportation Services and Parks & Recreation, Non-Departmental: General Non-Departmental and Facilities.

Yakima River Trail Project Fund 309, Paul Keith Wetland Restoration Fund 312, Belmont Capital Improvements Fund 320 and Van Giesen Redevelopment Fund 374 – These funds are authorized within WRMC 3.66 and account for resources used for specific capital improvements. Funding sources are typically grants and debt proceeds, but can also be City resources. These funds exist for the duration of the improvement project and are closed upon completion of the project.

Departments accounted for within this fund: Planning & Community Development and Public Works

Transportation Impact Fees Fund 355 – The Transportation Impact Fee Fund exists in accordance with the WRMC 3.66 to account for impact fees received from development activities within the City. These fees ensure that there will be sufficient street infrastructure to coincide with development within the City. The ability to collect these fees and how they are to be used is provided for within Washington State statute. Fees collected must be used within six years or refunded to the contributor.

Departments accounted for within this fund: Public Works: Transportation Services.

The City's budgeted business-type funds are:

Utility Funds:

Water/Sewer Utility Operating Fund 401, Water System and Line Development Fees Funds 441 and 451, Sewer System Line and Development Fees Funds 442 and 452 (Major Fund) – The Water/Sewer Operating Fund is authorized within WRMC 3.64 and accounts for all maintenance and operating activities of the City's combined water/sewer utilities. These activities are funded primarily on a user-charge basis. These user charges are accounted for within the 401 fund along with all other ancillary revenues of the Water/Sewer utility.

The System and Line Development Fees Funds are authorized within WRMC 3.40 and WRMC 3.36 and are considered to be sub-funds of the Water/Sewer Operating Fund. They are presented individually within this budget document so the users of the budget can have a clear picture of their proposed resources and uses for the next biennium. These funds account for connection fees received from development activities within the City. These fees ensure that there will be sufficient water and sewer system infrastructure to coincide with development within the City. The ability to collect these fees and how they are to be used is provided for within Washington State statute.

For purposes of annual financial reporting, these funds are reported in aggregate as fund 401. Funds 441, 451, 442 and 452 are considered sub-funds of the Water/Sewer Operating Fund. For budgetary reporting purposes, these funds are reported individually.

Departments accounted for within these funds: Public Works: Water and Sewer Utilities—Operations, Capital and Debt Service.

Irrigation Utility Fund 402 – The Irrigation Fund is authorized within WRMC 3.65 and accounts for all maintenance and operating activities of the City's irrigation utility. These activities are funded primarily on a user-charge basis. These user charges are accounted for within the 402 fund along with all other ancillary revenues of the irrigation utility.

Departments accounted for within these funds: Public Works: Irrigation Utility—Operations, Capital and Debt Service.

Storm Water Utility Fund 404 – The Storm Water Fund is authorized within WRMC 3.63 and accounts for all maintenance and operating activities of the City's storm water utility. These activities are funded primarily on a user-charge basis. These user charges are accounted for within the 404 fund along with all other ancillary revenues of the storm water utility.

Departments accounted for within these funds: Public Works: Storm Water Utility—Operations, Capital and Debt Service.

Garbage Utility Fund 405 – The City contracts with Ed's Disposal to provide garbage services to its citizens. The costs for these services are funded on a user-charge basis. These user charges are accounted for within the 405 fund along with all other ancillary revenues of the garbage utility. The Garage fund is authorized within WRMC 3.67.

Departments accounted for within these funds: Public Works: Garbage Utility—Operations, Capital and Debt Service.

Municipal Services Facility Construction Fund 461 – This capital projects fund exists to account for the costs of construction of the City's Municipal Services Facility which is being funded with a variety of resources, primarily bond funds and contributions from the Water /Sewer Operating Fund. This fund will exist for the duration of the construction project and will be closed upon completion of this project.

Departments accounted for within these funds: Public Works: Capital Construction.

BUDGET
&
FINANCIAL
POLICIES

Budget Policies:
This budget will be used as a central financial planning document for all operating revenue and expenditure decisions. The budget establishes the level of services to be provided by each department and embodies the City Council's collective prioritization of service delivery options.

The City was able to achieve within its 2017-2018 proposed budget the ability to maintain and in some cases improve its level of services while still ensuring sound fiscal policy and responsibility. This was accomplished through adherence to certain policies and procedures throughout the budget preparation process. Additionally, these policies and procedures will guide the City's operations and activities as the 2017-2018 budget commences. Those policies and procedures consist of:

- Use of an incremental budget approach that assumes, for most functions of government, that the current budget is indicative of the base required for the following years. Any increases were incremental and are either based on need, emerging issues, Council goals and/or available resources.

- Adopting balanced budgets at the fund level and requiring any change to appropriations at the fund level to require City Council approval. Balanced budgets are those in which appropriations do not exceed resources.

- Ensuring current revenues estimates are realistic and are sufficient to support current expenditures, except where funds are accumulated for specific purposes and timing differences exist between collection and use of resources.

- Ensuring debt financing is not used to support current operating expenditures.

- Maintaining and annually updating a 6-year budget projection for the all budgeted funds.

- Conducting periodic utility rate studies and, as needed, review and update rates for inflation adjustments, construction goals, bond covenants and rate stability.

- Identifying resources which are greater than budgeted expenditures in any fund as "one-time" and therefore, not used to fund on-going service delivery programs.

- Maintaining a prudent fund balance to guard citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. Fund balance is defined as the excess of assets over liabilities. This is particularly important within the City's main governmental operating fund, the General Fund where a minimum fund balance of 22% of operating revenues has been prescribed and achieved within this budget. For the City's utility funds, a minimum fund balance has been prescribed as and achieved within this budget at levels established through rate studies or those necessary to meet operating, capital and contingency requirements.

- Active monitoring and review of City service levels to facilitate the appropriate and reasonable determination of the required resources (both personnel and non-personnel) necessary to carry out those services.

- Prudent management of the timing of expenditures so as to avoid incurring larger costs for the same expenditures in the future.

- Avoiding new programs with service level commitments that the City may be unable to fund in the long-term.

- Consideration and inclusion of the full-cost of providing services.

- Incorporating and communication of both the current and future fiscal implications (as reflected in the 6-year financial forecast) of new programs or personnel.

- Adherence to the investment policies adopted by Council which call for investing excess public funds in a manner which balances minimal risk with the highest return while still meeting the cash flow needs of the City. Security, then liquidity, and then return on investment is the order in which investment vehicles are considered for investing of public funds.

- Frequent updates to City Council, departments and citizens of the status of the budget. Quarterly summary reports will continue to be provided to the City Council for review and will be made available on the City's website for citizens to view.

- Preparation of a budget document which complies with the guidelines set forth by the Government Finance Officers Association (GFOA) and as such seek award from their Distinguished Budget Presentation Program.

- Appropriate risk management. The City is a member of the Washington Cities Insurance Authority (WCIA). Chapter 48.62 of the Revised Code of Washington (RCW) authorizes governmental entities to form together to join a pool or organization for the purpose of jointly purchasing insurance, and/or jointly self-insuring and/or jointly hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure or hire or contract for risk management services.

    - Membership in the pool allows for the joint purchase of insurance coverage and related services such as administration, risk management, account education, claims handling, etc. Coverage for Employment Practices and Management Liability is on a “claims made basis”.

    - The pool provides for the following forms of group purchased insurance coverage for its members: property, general liability, law enforcement liability, automobile liability, employment practices liability, boiler and machinery, bonds of various types and management liability.

    - The City’s industrial insurance (i.e. Workers compensation) is provided by Washington State Department of Labor and Industries.

- Adherence to the City’s strategic plan to carry out the 2017-2018 budget as well as unexpected items which may come up.

BUDGET PROCESS

Budget Process:

The City's budget process began in late spring/early summer of fiscal year 2016 with departments preparing requests for new staff or programs to their current budget that will address emerging issues and other operational needs. Also, they evaluated their basic service needs at this time. While this was occurring, the City's Finance Department conducted an analysis of the departmental base budgets and the revenue outlook for the coming biennium to determine the availability of funds for existing and new programs or services.

Departmental budgets were submitted to the Finance Department and they compiled a proposed budget for the Mayor that consisted of revenue estimates and appropriations. The Mayor reviewed the proposed budget in detail and developed a preliminary budget recommendation. Below is the anticipated budget calendar:

DATE	ACTION	PERFORMED BY	STATUTORY DEADLINE
March 2016	Mayor/Senior Staff Retreat - Review current SFAs, 2017-2018 Budget Planning/Discussion	Mayor & Department Directors	
April/May 2016	Council Work Session - Council Strategic Planning, Review current SFAs	Mayor, City Council, & Department Directors	
April 15, 2016	Request to all department heads to prepare detailed estimates of revenues and expenditures for the biennial budget year 2017-2018	Finance Department	September 12, 2016
Ongoing	Meet with Finance Director to go over Department Budget	Department Directors and Finance Director	
July 8, 2016	Department budget estimates are filed with the Finance Director for compilation	Department Directors	September 26, 2016
August 8 – August 19, 2016	Prepare and input Department budgets into system	Finance Department	
Week of August 29th and Week of September 5th	Estimates presented to the Mayor for review and revision. Departments meet to present and discuss proposed department budgets with the Mayor.	Mayor & Department Directors	October 3, 2016
September 16, 2016	Department Narratives and 2016 Accomplishments due to Finance Department	Department Directors	
September 20, 2016	Council Work Session – Budget Introduction	Mayor, City Council, & Finance Director	

DATE	ACTION	PERFORMED BY	STATUTORY DEADLINE
September 27, 2016	Council Work Session – Proposed preliminary budget distributed to Council showing expenditures requested by each department; 2017-2018 Preliminary Budget Overview and Revenue Forecast Presentations by City Clerk, Finance Department, Police Department, and Community Development Department including 2017-2018 objectives	Mayor, City Council, City Clerk, Finance Department, Police Department, and Community Development Department	October 3, 2016
October 4, 2016	Council Work Session – Presentation by Public Works Department	Mayor, City Council, and Public Works Director	
October 11, 2016	Discussion regarding 09 funds and city facilities	Mayor, City Council, and Community Development	
October 18, 2016	Mayor's Proposed Budget and Budget Message prepared and made available to the public.	Mayor	November 1, 2016
November 1, 2016	Public hearing on the 2017-2018 biennial budget.	Mayor, City Council, & Finance Director	
November 14, 2016	Final public hearing on the 2017-2018 biennial budget. Budget adoption.	Mayor & City Council	December 5, 2016
November 22, 2016	Public hearing on revenue sources for 2017 and setting property tax levy.	Mayor, City Council, & Finance Director	Before Council votes on property tax levy and by November 30
December 6, 2016	Adopt 2017/2018 salary schedule resolution.	Mayor & City Council	
December 2016	Copies of final budget transmitted to the State Auditor's Office, AWC, and MRSC.	Finance Director	After adoption
October/November 2017	Mid-biennial review & modification	Mayor, City Council, Department Directors	No sooner than eight months after the start nor later than conclusion of the first year of the fiscal biennium.
October/November 2017	Public hearing on revenues sources for 2018 and setting property tax levy.	Mayor, City Council, & Finance Director	November 30

BUDGET MESSAGE (Vision, Initiatives & Strategies)

October 18, 2016

Dear Citizens of West Richland and Honorable Council Members:

I present to you my Proposed 2017/2018 Budget for all budgeted City funds. These budgets are balanced with current resources matching appropriations.

This is the City's third biennial budget. The City has experienced many benefits in moving to a biennial budget including reductions to the time and efforts it takes to prepare a budget. In addition, the biennial budget encourages a long-term perspective in budget preparation. This budget looks at not only the next biennium, but looks further out all the way to 2021/2022. This ensures that both the short and long-term impacts of the decisions made for the 2017/2018 biennium are understood.

The Proposed 2017/2018 Budget continues in our tradition of preservation, compliance and innovation and sets the stage for continuing to improve on connecting the services the City provides with the goals we all share. We have made great progress over the past several years to enhance the quality of life for West Richland residents through projects that preserve and establish parks and green spaces such as the Yellowstone Trail Community Garden and Yakima River Gateway Projects; increase economic development opportunities through projects like the Belmont Business District; and enhance our school system with the addition of a new middle school and the potential for a future high school in West Richland with the recent purchase of 70 acres of property by the Richland School District.

The City has also completed or is near completion on a number of beneficial projects to protect the environment and show that we are being good stewards of our natural resources such as with the Street Waste Decant Facility, Biosolids Processing Facility, N. 62nd Storm Water Retrofit and LED Street Light Retrofit

which was awarded the 2015 Infrastructure Assistance Coordinating Council (IACC) Energy Efficiency Project of the year.

In 2016, the City received the IACC Capital Project of the Year Award for the $3.1 million Industrial Wastewater Treatment Plant (I-Plant). The I-Plant has the ability to treat and process water/wastewater from not only wine production facilities, but also from breweries, distilleries and creameries. The I-Plant currently serves two wineries and has attracted another winery to West Richland which will construct a $6 million facility next to Red Mountain Center. With several pending land sales for the construction of additional winery production facilities near the I-Plant, West Richland has regained 10 years of treatment capacity within the existing Biolac Wastewater Treatment Plant. This will provide sewer capacity for residential and commercial development through 2029.

In the 2015/2016 biennium, the City was successful in receiving several grants to enhance the transportation system in West Richland. Projects included Paradise Way/Belmont Blvd Widening, Belmont Blvd Phase 3 & 4, Traffic Signal at Belmont and Keene Road, and Keene Road pathway between S. Highlands and Belmont.

All of these accomplishments have helped us work towards providing a legacy of financial security and stability. I would like to commend staff for their efforts helping the City obtain a number of grants and low interest loans to help fund many of these projects. Without outside assistance, many of these projects would not have been possible.

Commitment to Prudent Financial Practices and Management:

As we conclude the end of the 2015/2016 biennium, West Richland continues to remain in a solid financial position thanks in part to our strong commitment to practice sound financial management and prudent stewardship of our resources. West Richland's strong underlying tax base, growth related activity, governance and disciplined fiscal decisions has put the City in a positive financial position going into 2017. Major revenue sources in our General Fund, Capital Funds and Utility Funds continue to meet projections.

Budget Challenges:

While our City is well positioned, this does not mean that we do not have challenges ahead. There continue to be many pressures facing the City including potential impacts to the City's development related revenues which the City relies heavily on to fund governmental services such as public safety. The City's main

funding source for street operations and maintenance which is the fuel tax has remained relatively flat for a number of years now, while population growth and demand for service has increased. The utility tax funding dedicated to pay for City library services has continued to decline over the past several years and is not sufficient to maintain current service levels. If the Library Levy Lid Lift is rejected by voters in November, library service levels will be reduced. The City also faces cost pressures which may not be easily controlled and driven by market forces such as labor, contractual obligations, utility and fuel price increases. Cities have limited funding options and we are continually looking to implement cost savings and efficiency improvements to enhance the long-term financial well-being of the City.

In addition, there were other challenges and uncertainties going into this budget period that had to be addressed. Department appropriation requests for 2017/2018 in the General Fund exceeded projected revenues by $2.1 million. It took a lot of teamwork, cooperation, and strategic thinking to bring a balanced budget forward within the existing financial constraints of the city. In an effort to balance the General Fund budget, most requested positions were eliminated, as well as some requests for supplies and services. Most capital and one-time requests were removed from the General Fund budget which totaled nearly $1 million and will be brought back to Council in February 2017 for consideration. Due to increased building activity in 2015 and 2016, as well as turnover and staff vacancies in General Fund departments, staff anticipates carryover of approximately $750,000 in fund balance above the reserve requirement.

The uncertainties regarding the current and future levels of current state shared funding has also posed challenges for West Richland. Over the past several years, the City has been impacted by reductions and eliminations in state shared revenues. The sweep of the Public Works Trust Fund Loan Program to fund basic education by the State Legislature has also made it very difficult for the City to fund important infrastructure projects. Although state shared liquor revenues were recently given back to cities, we have been warned that these and other state shared revenues will be on the table during the 2017 legislative session as the State Legislature tries to fund basic education.

Budget Highlights:

The City's overall proposed budget for 2017/2018 is $43.5 million in appropriations, with proposed General Fund appropriations totaling $13.4 million. At the forefront of this budget was the commitment to measure all appropriation decisions against the City's vision statement:

West Richland is a growing city where family values and community responsiveness are important. The City should grow in a balanced way to produce a safe, inviting community, having good residential and recreation alternatives, and a healthy economic base.

The budget development process is also centered on the City's Strategic Plan. The City uses six Strategic Focus Areas and corresponding goals to set direction for the future of the City and guide decision making and resource allocation. The Strategic Focus Areas support the City's long-term vision and mission, and the goals set benchmarks for implementation. The Strategic Plan has been the guide that the City has used over the past several years to direct our energies, financial resources, and planning in almost every area of government.

Basic Services:

The 2017/2018 Proposed Budget provides for basic services, as well as programs and projects. Basic services are those services for which the citizens, business owners and others expect from the City for receipt of their valuable tax dollars and other resources. They comprise the largest portion of total proposed appropriations in the 2017/2018 budget. Basic services are foundational to the successful short and long-term operation and viability of the City. The City's basic services include Public Safety, Financial Operations and Fiscal Health, Community Development, Public Information, Legislation and Administration, Utility Services, Transportation, Library, Facilities and Parks Maintenance. Under basic services I have proposed the following:

- Legislation and Administration – Continue to leave the City Administrator position vacant saving the City approximately $400,000 in the 2017/2018 biennium. The City Clerk currently performs IT services in addition to the vast array of services which fall under the duties of the City Clerk's Office. In an effort to reduce the workload on the City Clerk, the budget proposes adding an IT Manager position.
- Financial Operations and Fiscal Health – A Human Resource and Communications Manager position has been proposed beginning in 2018.
- Public Safety – A Police Records Supervisor and Administrative Assistant positions are proposed with the removal of one Police Records Specialist position. Funds are also proposed for vehicles and equipment including replacement of radios.
- Under Utility Services, Transportation, Facilities and Parks Maintenance several positions have been proposed in an effort to keep up with a

growing workload including an Engineering Technician, Administrative Assistant and two Maintenance Workers. Seasonal maintenance under Parks has been reduced by approximately 7,766 hours from the prior biennium.

Projects and Programs:

In addition to basic services, the City has a number of programs and projects reflected in the 2017-2018 Proposed Budget totaling $9.5 million. A large portion of these projects will be carried over from 2016.

Yakima River Trail Project. The City was awarded a state Recreation and Conservation grant in the amount of $1.3 million to acquire land to serve as a trail and riverfront park with water access amenities.

Paul Keith Wetland Restoration Project. This project seeks to construct a 10' wide asphalt pathway from Willowbend Street through Paul Keith Wetland Park to the new middle school on Belmont Blvd. The total project cost is $140,000 with the Richland School District contributing $65,000 towards the project.

Municipal Services Facility. The City began construction of the $7.1 million Municipal Services Facility in 2016. This new facility replaces the current maintenance facility that started from an old farm house and library on Van Giesen. The Public Works Engineering and Administrative staff will also be located at the new facility, along with the Community Development Department. The new facility is located on the south side of Belmont and Keene Road. The decision to locate the maintenance facility at Keene and Belmont, has opened the area up to future commercial and other opportunities benefiting the citizens of West Richland including a new middle school and anticipated future high school.

Water/Sewer System Improvements. The 2017/2018 Proposed Budget also includes several water and sewer system improvements such as $150,000 for Well #9 Modification, $2.1 million for Well #11 Project and $3.4 million for the Brotherhood Reservoir Project.

Transportation Improvements. The proposed budget also includes appropriations for street projects such as $55,000 for the Crack Seal Program.

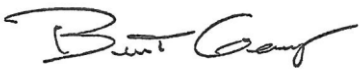
Revenues:
The 2017/2018 Proposed Budget contains the supporting revenue estimates and their development is treated with the same consideration as the expenditure side of the budget. Total revenues are projected at $41.1 million for the 2017/2018 biennium including the General Fund revenue projection at $13.6 million. Assumptions for major revenue sources are described within the budget.

Looking Ahead:
The future for the City of West Richland is exciting, challenging, and filled with opportunity. The 2017/2018 Proposed Budget is my commitment to continuously sustain and improve the necessary services and programs to increase the quality of life and economic vitality for the West Richland community. These appropriations demonstrate to our citizens, business owners and other interested parties that we will continue to be good stewards of the valuable resources entrusted to us and that we will continue to preserve the way of life the citizens enjoy most about West Richland.

I would like to take this opportunity to thank all of the employees and Department Directors who contributed their time and effort to assist in the development of the 2017/2018 Proposed Budget. I commend them for their hard work, ingenuity and creativity.

Thank you, Council for your leadership and the support you have given to me and our city staff. I would like to recognize and commend all of you for the time and commitment you make in serving the West Richland community.

Respectfully submitted,



Brent Gerry
Mayor

STRATEGIC PLAN

Strategic Plan

Listed on the next page is a detailed discussion of the goals and tasks to be completed to achieve those goals contained within the City's Strategic Plan for this biennium. Decisions made within this biennium were measured not-only for their impact on current and future basic service levels, but for their effect on the City's ability to meet their long-term financial and non-financial goals and vision.

SFA 1 - COMMUNITY ECONOMIC VITALITY, COMPETITIVENESS, & DIVERSITY

Goal 1 - Leverage resources through partnerships with public and private entities			2017	2018
CD	SFA 1 G1-O1	Identify and apply for grant application opportunities and partnerships to enhance overall community development	X	X
CD	SFA 1 G1-O2	Work with and support the Port of Kennewick projects within the city	X	X
CD	SFA 1 G1-O3	Identify interlocal partnership opportunities where shared resources can add value to projects and plans	X	X
CD	SFA 1 G1-O4	Support the WSDOT & other agency planning for the Red Mountain Interchange	X	X
Goal 2 - Improve economic vitality and competitiveness through implementation of the Economic Dev. Strategic Plan			**2017**	**2018**
CD	SFA 1 G2-O1	Manage the marketing and assist with the disposition of city owned property	X	X
PW	SFA 1 G2-O2	Construct Yakima River Gateway Project (RCO Grant & Federal STP-E Grant)	X	
Goal 3 - Improve and Enhance City Image			**2017**	**2018**
CC	SFA 1 G3-O1	Oversee maintenance of website	X	X
CC	SFA 1 G3-O2	Evaluate new readerboad message center: RFP, coordination of installation	X	
CC	SFA 1 G3-O3	Maintain Facebook account	X	X
CD	SFA 1 G3-O4	Maintain relationships with the media to leverage opportunities to promote the city	X	X
CD	SFA 1 G3-O5	Maintain the departments data on the city website as well as social media interfaces such as "Next door" to communicate with the community	X	X
PD	SFA 1 G3-O6	Provide agency interaction and education with citizens through community events, public education programs and use of media resources.	X	X
PD	SFA 1 G3-07	Maintain Facebook account and other social media sources to information sharing and enhancing emergency management	X	X
PD	SFA 1G3-08	Maintain and inspect city issued uniforms, equipment and vehicles to present the best image of the Police Department and the City of West Richland.	X	X
PD	SFA 1G3-09	Partner with local businesses and the Chamber of Commerce to promote the image of the City of West Richland through programs and events such as Hogs and Dogs and National Night Out.	X	X
PD	SFA 1G3-10	Provide excellent customer service to the citizens of West Richland and all who require services. Continue and expand partnerships with outside entities to promote and enhance City image.	X	X
PD	SFA 1G3-11	Represent the Department with local community groups, public bodies and other agencies explaining programs, policies and procedures. Also incorporate media relations in the process.	X	X
Goal 4 - Create development incentives and policy codes appropriate to achieve city vision relative to commercial and residential development (also see SFA6 - Goal 3)			**2017**	**2018**
CD	SFA 1 G4-O1	Manage the development of the 10 year periodic update of the comprehensive plan which includes updates to the development regulations, i.e. zoning, critical areas, subdivision, etc.	X	
CD	SFA 1 G4-O2	Promote the wine industry at Red Mountain Center and other locations as the market demands and opportunities are identified	X	X
CD	SFA 1 G4-O3	Develop design standards for commercial districts and implement where appropriate	X	X

SFA 2 - QUALITY AND ADEQUATE PERSONNEL, INFRASTRUCTURE AND FACILITIES

Goal 1 - Provide city facilities to meet operational needs	2017	2018

PW	SFA 2 G1-O1	Construct Municipal Services Facility on Belmont Property	X	
PW	SFA 2 G1-O2	Secure funding to complete construction of shell interior to relocate Finance Dept. to the Municipal Services Facility	X	X
PD	SFA 2-G1-03	Develop construction timeline and funding plan for permanent Animal Shelter	x	X
PD	SFA 2 G1-O4	Develop construction timeline and funding plan for Police Facility	X	X
Goal 2 - Construct planned infrastructure essential for a growing community and economic vitality.			**2017**	**2018**
PW	SFA 2 G2-O1	Design, permit and construct Well #11 and associated water mains (Federal DWSRF Loan)	X	X
PW	SFA 2 G2-O2	Design, permit and construct Brotherhood Reservoir and associated water mains (Federal WQSRF Loan)	X	X
PW	SFA 2 G2-O3	Complete assessment of effluent water re-use from Industrial Plant		X
PW	SFA 2 G2-O4	Secure funding to acquire road row and construct Paradise Way Extension Phase 4 (design & permitting complete)	X	X
PW	SFA 2 G2-O5	Secure funding to construct S. 38th Ave / Mt. Adams View Drive Project (design, permitting and row complete)	X	X
PW	SFA 2 G2-O6	Secure funding to construct Bombing Range Road Phase 8 Project (design, permitting and row complete)	X	X
PD	SFA 2 G2-07	Evaluate and implement efficiency of workspace through use of functional workstations, use of technology and workspace organization	X	X
PD	SFA 2 G2-08	Identify and obtain additional storage areas and facilities to increase usable work space.	X	X
Goal 3 - Maintain citizen's investments in existing infrastructure to extend useful life.			**2017**	**2018**
PW	SFA 2 G3-O1	Design, permit and construct Water Main Replacement Program Project(s)	X	X
PW	SFA 2 G3-O2	Complete bi-annual structural review and cleaning of Water System reservoirs		X
PW	SFA 2 G3-O3	Secure funding for design, permit and construct Pavement Preservation Program Project(s)	X	X
PW	SFA 2 G3-O4	Design, permit and construct Crack Seal Program Project(s)	X	X
PW	SFA 2 G3-O5	Secure funding for design, permitting and construction of Well #10 Water Aesthetics Improvement Project	X	X
PW	SFA 2 G3-O6	Complete annual Street and Crosswalk Painting Program	X	X
PW	SFA 2 G3-O7	Secure funding to complete fabrication and installation of replacement/upgrade of irrigation filter systems (Brotherhood and LuAnne Estates)		X
PW	SFA 2 G3-O8	Complete annual Pressure Reducing Vault Maintenance Program	X	X
PW	SFA 2 G3-O9	Complete bi-annual bridge inspections and conditional ratings		X
PW	SFA 2 G3-O10	Design, permit and construct Stormwater Replacement Program Project(s)	X	X
PW	SFA 2 G3-O11	Implement Stormwater System Operational and Maintenance Program	X	X
PW	SFA 2 G3-O12	Implement Sanitary Sewer System Videoing and Hydro-Jetting Program	X	X
PW	SFA 2 G3-O13	Secure funding for design, permit and construct Sewer Main Replacement / Lining Program Project(s)	X	X

SFA 3 - FINANCIAL & OPERATIONAL EFFECTIVENESS, STABILITY, & ACCOUNTABILITY

COUNCIL STRATEGIC FOCUS AREAS
Proposed 2017/2018

Goal 1 - Conduct city operations using best management practices.			2017	2018
PW	SFA 3 G1-O1	Implement Sustainable Pavement Rating and Management Program	X	X
PW	SFA 3 G1-O2	Utilize City's accredited wastewater lab for on-site testing and NWTP operations QA/QC	X	X
PW	SFA 3 G1-O3	Implement Fire Hydrant Management Program	X	X
PW	SFA 3 G1-O4	Implement Water Meter Radio Read Retro-Fit Program	X	X
PW	SFA 3 G1-O5	Implement Water System Leak Detection Program	X	X
PW	SFA 3 G1-O6	Collection of water meter readings, re-reads, turn on/offs in a timely and efficient manner	X	X
PW	SFA 3 G1-O7	Surplus and replace equipment and vehicles that have outlived their useful life	X	X
PW	SFA 3 G1-O8	Complete Water System Telemetry Report and submit annually to Department of Ecology Jan. 31st	X	X
PW	SFA 3 G1-O9	Complete Stormwater Report and submit annually to Department of Ecology by March 31st	X	X
PW	SFA 3 G1-O10	Complete Biosolids Report and submit annually to EPA and Department of Ecology by Feb. 19th	X	X
PW	SFA 3 G1-O11	Complete Consumer Confidence Water Quality Report and submit annually to Department of Health by May 31st	X	X
PW	SFA 3 G1-O12	Complete Cross Connection Report and submit annually to Department of Health by April 30th	X	X
PW	SFA 3 G1-O13	Complete Water Conservation Report and submit annually to Department of Ecology and Health by April 30th.	X	X
PW	SFA 3 G1-O14	Complete Water Use Efficiency Report and submit annually to Department of Health by April 30th.	X	X
PW	SFA 3 G1-O15	Complete update of Six-Year Transportation Improvement Program and submit annually to WSDOT by July 1st.	X	X
PW	SFA 3 G1-O16	Complete annual update of Capital Facilities Plan or as needed.	X	X
PW	SFA 3 G1-O17	Complete quarterly Groundwater Reports (G4-35203P) and submit to Department of Ecology	X	X
PW	SFA 3 G1-O18	Complete quarterly Stormwater Grant Report(s) and submit to Department of Ecology	X	X
PW	SFA 3 G1-O19	Complete quarterly PWTF Loan Report(s) and submit to Department of Commerce.	X	X
PW	SFA 3 G1-O20	Complete quarterly DWSRF Loan Report(s) and submit to Department of Health	X	X
PW	SFA 3 G1-O21	Complete quarterly WQSRF Loan Report(s) and submit to Department of Ecology	X	X
CD	SFA 3 G1-O22	Manage the marketing and disposition of city owned property	X	X
CD	SFA 3 G1-O23	Identify and implement operational improvements to realize efficiencies with daily operations including cross training of CD staff	X	X
CD	SFA 3 G1-O24	Improve the management of land use and building records in both hard and electronic copy	X	X
CD	SFA 3 G1-O25	Identify training and educational opportunities for CD staff to efficiently and effectively serve the public and other city departments. This includes training on permitting software such as Springbrook, the suite of Windows products and others as they are available and funded	X	X
CD	SFA 3 G1-O26	Develop the GIS mapping program to support planning functions and other city departments. This includes the procurement of additional license and required OS upgrades and production of GIS maps for publication onl ine	X	X
CD	SFA 3 G1-O27	Efficiently review and issue building and land use permits as required by Washington State law	X	X
CD	SFA 3 G1-O28	Develop a schedule for vehicle maintenance and replacement of the department's vehicles and identify opportunities to procure vehicles from other departments or agencies	X	X
CD	SFA 3 G1-029	Plan for the procurement of necessary office and operating supplies to support the department at the municipal services building	X	X

CC	SFA 3 G1-O31	Timely preparation and distribution of City Council meeting agendas, packet materials, and minutes	X	X
CC	SFA 3 G1-O32	Respond to legislative needs of the Mayor, City Council, and their constituents	X	X
CC	SFA 3 G1-O33	Manage codification of the West Richland Municipal Code	X	X
CC	SFA 3 G1-O34	Maintain and provide access to the City's official record and legislative documents	X	X
PD	SFA 3 G1-O35	Provide training opportunities to staff to enhance their skills in critical areas of management, financial operations, property accountability and personnel management	X	X
PD	SFA 3 G1-O36	Identify, develop, and implement strategies to improve administrative and operational processes for increased efficiency, effectiveness	X	X
PD	SFA 3 G1-O37	Implement program to provide advanced training opportunities and on the job training for all employees to provide cross training in management and administrative principles.	X	X
PD	SFA 3 G1-O38	Maintain structure approach to procedural matters to insure consistent compliance with performance and management principals.	X	X
PD	SFA 3 G1-O39	Insure adherence to Department and City personnel policies and procedures to provide consistency in perfomance and service.	X	X
PD	SFA 3 G1-O40	Reduce liability thorugh monitoring and accountability of all services rendered.	X	X
PD	SFA 3 G1-O41	Maintain the compliance with the established chain of command to insure consistent services and proper oversight.	X	X
PD	SFA 3 G1-O42	Update policies, procedures and management guidelines to reflect current technologies, trends and up to date best practices.	X	X
PD	SFA 3 G1-O43	Supervise, motivate and provide direction and guidance to assigned staff to achieve positive outcomes.	X	X
PD	SFA 3 G1-O44	Promote collaborative working relationship with collective bargaining group and work to mitigate and eliminate conflict or confusion in contract implementation and working conditions.	X	X
PS	SFA 3 G1-O45	Recruit the best qualified employee's and promote work environment resulting in high retention rate	X	X
Finance	SFA 3 G1-O46	Reduce liability exposure through staff development and training seminars including programs offered by Washington Cities Insurance Authority	X	X
Finance	SFA 3 G1-O47	Enhance cash flow models for operational funds in order to increase investment opportunities	X	X
Finance	SFA 3 G1-O48	Work with departments to review and adjust the City's fees for service to determine cost recovery as well as competitiveness with neighboring cities	X	X
Finance	SFA 3 G1-O49	Update the City's Total Compensation Program to retain and recruit staff	X	X
Finance	SFA 3 G1-O51	Analyze and monitor compliance by other departments to the approved 2017-2018 budget, develop budget amendments as necessary and prepare the mid-biennium budget review and 2019-2020 budget	X	X
Finance	SFA 3 G1-O52	Complete the 2016 and 2017 Annual Financial Reports and submit to the WA State Auditor's Office by the end of May 2017 and 2018	X	X
Finance	SFA 3 G1-O53	Monitor cash control procedures for all locations receipting or handling cash	X	X
Finance	SFA 3 G1-O54	Enhance monitoring of all outstanding debts owed to the city	X	X
Finance	SFA 3 G1-O55	Timely processing of payroll, accounts receivable, accounts payable, and utility billing	X	X
Finance	SFA 3 G1-O56	Provide excellent customer service to West Richland residents, businesses, elected officials and city staff	X	X
Finance	SFA 3 G1-O57	Receive the Distinguished Budget Award from the Government Finance Officers Association for the 2017-2018 Budget	X	
Finance	SFA 3 G1-O58	Improve the City's investment portfolio	X	X
Finance	SFA 3 G1-O59	Work with departments to manage and inventory fixed assets	X	X
Finance	SFA 3 G1-O60	Annually update the Indirect Cost Allocation Plan	X	X
Finance	SFA 3 G1-O61	Monitor and audit utility accounts	X	X

Finance	SFA 3 G1-O62	Coordinate recruiting, staffing, and labor relations across all departments	X	X
Finance	SFA 3 G1-O63	Lead the City's Wellness Program and receive the AWC Well City Award	X	X
Finance	SFA 3 G1-O64	Enhance the City's safety and training program responsible for coordinating and facilitating the City's safety activities and regulatory compliance and provide centralized training services to ensure employees are properly trained in compliance with applicable regulations.	X	X
Goal 2 - Promote ethical behavior in all aspects of government			**2017**	**2018**
CC	SFA 3 G2-O1	Ensure compliance with Open Public Meetings Act and Public Disclosure Laws	X	X
CC	SFA 3 G2-O2	Attend conferences and training to keep informed of new trends, laws and innovations related to public administration and information management	X	X
CD	SFA 3 G2-O3	Ensure staff is current with respect to changes in state law relative to changes in state law and court decisions affecting land use regulations and building & health regulations	X	X
ALL	SFA 3 G2-O4	Ensure department Mission, Vision and Values are integral to the daily operations of the agency.	X	X
PD	SFA 3 G2-O5	Improve citizen to department communication mechanism enabling the public to report positive, negative or general information to the agency using a variety of communication tools.	X	X
PD	SFA 3 G2-06	Negotiate, research and implement a new comprehensive internal investigation and disciplinary procedure to insure ethical behavior and compliance with procedures.	X	X
PD	SFA 3 G2-07	Maintain supervisory oversight and accountability by establishing monitoring and reporting mechanisms.	X	X
PD	SFA 3 G2-08	Provide on going training to all personnel on ethics, non-biased policing and community oriented policing.	X	X
PD	SFA 3 G2-09	Participate in formulating labor relation policies and evaluating operational and department impact of proposals to insure improved behavior and performance.	X	X
PD	SFA 3 G2-10	Read, interpret and analyze police reports for content, clarity and to identify performance trends.	X	X
PD	SFA 3 G2-11	Direct, evaluate and motivate assigned personnel. Take personnel actions to maintain a qualified, productive staff at levels consistent with City's personnel policies and procedures.	X	X
Goal 3 - Utilize short and long term planning to meet future workforce and equipment needs			**2017**	**2018**
CC	SFA 3 G3-O1	Assist with technology and telecommunications process for new Municipal Services Facility	X	
CC	SFA 3 G3-O2	Research technology equipment needs and ways to obtain affordable equipment through surplus property from other agencies	X	X
CC	SFA 3 G3-O3	Migrate from VMWare to Hyper V which support replication and failover to other servers without additional licensing and is easier to manage than VMWare	X	X
CC	SFA 3 G3-O4	Improve network security by researching and implementing a Palto Alto firewall that provides improved content filtering and monitoring of firewall activity	X	X
CC	SFA 3 G3-O5	Implement Lansweeper which provides for tracking and inventory of software and licenses on all devices on network	X	X
PD	SFA 3 G3-O7	Utilizing workforce planning document, implement sustainable staffing goals within budgetary limitations	X	X
PD	SFA 3 G3-O8	Adopt Recruiting and Retention policy which supports the sustainability of the workforce plan.	X	X
PD	SFA 3 G3-O9	Develop and maintain reporting mechanisms to track trends that can assist in forcasting future service needs and requirements.	X	X
PD	SFA 3 G3-O10	Utilize technology to enhance and improve productivity and performance.	X	X
PD	SFA 3 G3-O11	Streamline testing and background processes to hire personnel best suited for retention.	X	X
PD	SFA 3 G3-O12	Provide adequate up to date equipment to meet operational and emergency requirements while providing maximum longetivity and performance in mind.	X	X
Finance	SFA 3 G3-O13	Develop long-term financial planning model that combines financial forecasting with financial strategizing to identify future challenges and opportunities and strategies to secure financial sustainability.	X	X

Goal 4 - Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.			2017	2018
PW	SFA 3 G4-O1	Collaborate with Kennewick, Richland and Pasco on educational efforts associated with water conservation and stormwater pollution	X	X
PW	SFA 3 G4-O2	Identify, permit and execute inter-local agreement, as needed, for land application site for disposal of NWTP bio solids.	X	X
PW	SFA 3 G4-O3	Collaborate with Benton County on securing funding to construct S. 38th Ave / Mt. Adams View Drive Project.	X	X
PW	SFA 3 G4-O4	Collaborate with Richland School District on various shared services (mechanic, IT, etc.)		X
PW	SFA 3 G4-O5	Collaborate with Benton City on Street Sweeping Services	X	X
PW	SFA 3 G4-O6	Collaborate and coordinate with Franchise Utilities (BREA, Frontier, Charter, etc.)	X	X
PW	SFA 3 G4-O7	Collaborate with Solid Waste Advisory Committee to re-establish Moderate Waste Disposal Facility	X	X
CD	SFA 3 G4-O8	Continue to maintain relationships with neighboring jurisdictions, Benton County, WSDOT and the BFCOG to leverage from others ideas and successes and collaborate on mutually beneficial projects	X	X
PD	SFA 3 G4-O9	Collaborate with local, regional and national law enforcement, social service programs and organizations and private partners to enhance service capabilities of the West Richland Police Department.	X	X
PD	SFA 3 G4-O10	Utilize technological advancements in achieving improved public safety	X	X
PD	SFA 3 G4-O11	Participate in Law Enforcement regional task forces and teams to expand resources available.	X	X
PD	SFA 3 G4-O12	Partner with local vendors for purchases with cost savings and community benefit in mind.	X	X
PD	SFA 3 G4-O13	Participate in regional committee responsible for operations protocal, emergency management and communications.	X	X
PD	SFA 3 G4-O14	Communicate with the City Attorney and County Prosecutor's offices to provide additional investigation information as necessary and discuss the need for ordinances and legislation that affect L.E.	X	X
CA	SFA 3 G4-O15	Review and improve language in Interlocal Agreeements for accountability	X	X

SFA 4 - RECREATIONAL, CULTURAL, AND EDUCATIONAL OPPORTUNITIES

Goal 1 - Identify community wants, needs, and financial support for amenities in order to prioritize and develop plans for implementation. (RECOMMEND revising and/or INCORPORATING INTO GOAL 3)			2017	2018
DELETE GOAL 1 above as recommended. It is redundant with goal 3				

Goal 2 - Encourage and promote citizen volunteerism.			2017	2018
CD	SFA 4 G2-O1	Manage and promote the community garden program and strengthen the partnership with the WSU Master Gardeners	X	X
CD	SFA 4 G2-O2	Coordinate with volunteer organizations to identify large and small scale projects which benefit the community & individuals	X	X
CD	SFA 4 G2-O3	Plan and coordinate with other departments to support volunteer projects & community events	X	X
CD	SFA 4 G2-O4	Support the Earth Day clean up event, Hogs and Dogs Family Festival, Tri-Cities Geocoin Challenge and other community co-sponsored events	X	X
CD	SFA 4 G2-O5	Identify future opportunities to establish and/or support community co-sponsored events	X	X
PW	SFA 4 G2-O6	Support Eagle Scout Projects and other volunteer projects	X	X
PW	SFA 4 G2-O7	Support annual Earth Day Clean-up Event and other community based co-sponsored events.	X	X

PD	SFA 4 G2-O8	Manage Volunteers in Policing (VIP) program, expanding on the training opportunities for the volunteers and review expansion of volunteer opportunities.	X	X
PD	SFA 4 G2-O9	Develop a Explorer program for area youth from 14 to 20 years of age, providing training and volunteer opportunities which enhance community involvement, youth development, crime prevention and leadership development.		X
PD	SFA 4 G2-O10	Expand the Reserve Officer program to achieve a reserve officer corps of 4-8 trained reserve officers.	X	X
Goal 3 - Identify sustainable funding sources to continue park operations and to provide new parks and recreational opportunities (Revised, based on park plan recommendations)			**2017**	**2018**
CD	SFA 4 G3-O1	Identify and pursue grants and other funding mechanisms such as corporate and private donations to maintain and develop park facilities	X	X
CD	SFA 4 G3-O2	Assist with the project management of the completion of the Yakima Gateway Riverfront Park	X	
CD	SFA 4 G3-O3	Update the park plan element within the scope of the overall 10 year periodic update to the comprehensive plan	X	
CD	SFA 4 G3-O4	Evaluate the costs and benefits of establishing a metropolitan park district. If viable consider implementation (if voter approved) as the budget cycles can accommodate	X	X
SFA 5 - NEIGHBORHOODS, BUSINESS DISTRICTS, & PARKS				
Goal 1 - Prevent neighborhood degradation, promote preservation of community safety and diversity in housing			**2017**	**2018**
CD	SFA 5 G1-O1	Update the nuisances chapter of the municipal code as necessary and identify portions that may be redundant or inconsistent with the responsibilities of other agencies	X	
CD	SFA 5 G1-O2	Manage the code compliance program and identify efficiencies that can increase the capacity of the staff assigned to code compliance	X	X
CD	SFA 5 G1-O3	Identify staffing needs for the code compliance program	X	X
PD	SFA 5 G1-O4	Build crime prevention, community safety and Neighborhood Liaison Officers programs to promote community safety and education.	X	X
PD	SFA 5 G1-05	Respond to reports of criminal activity, motor vehicle incidents, civil disturbances, misdemeanors, felonies and other incidents that require police response.	X	X
PD	SFA 5 G1-06	Complete follow up investigations on incidents to insure all reasonable actions to resolve the matter are completed.	X	X
PD	SFA 5 G1-07	Conduct residential safety checks	X	X
PD	SFA 5 G1-08	Promote and educate both landlord and tenants on Crime Free Multi-Housing principles.	X	X
Goal 2 -Protect and manage natural resources			**2017**	**2018**
CD	SFA 5 G2-O1	Manage the protection of natural resources on both public and private properties in accordance with the municipal code and state law	X	X
CD	SFA 5 G2-O2	Partner with other agencies such as the Benton County Noxious Weed Board and Mosquito Control	X	X
PW	SFA 5 G2-O3	Implement city-wide Tree Planting Program	X	X
PW	SFA 5 G2-O4	Implement Water Use Efficiency Program	X	X
PW	SFA 5 G2-O5	Implement Groundwater Monitoring Program	X	X
PW	SFA 5 G2-O6	Secure funding to construct Ironton Drive Storm water Retro-fit Project (2015 Ecology Storm water Grant - design only)	X	X

PW	SFA 5 G2-O7	Implement Stormwater Illicit Discharge Elimination Program	X	X
Goal 3 - Ensure city policies and ordinances are clearly written in order that businesses, citizens, and property owners can understand and correctly interpret the meaning			**2017**	**2018**
CD	SFA 5 G3-O1	Evaluate a Hearing Examiner process and the costs and benefits of said process. Implement if politically supported and economically viable	X	
PD	SFA 5 G3-O2	Annually review department procedures to identify methods of enhancing the efficiency and satisfaction of citizen business interaction with the agency.	X	X
PD	SFA 5 G3-O3	Review and update ordinances and educate businesses, citizens and property owners through personal contact, social media, or traditional media.	X	X
Goal 4 - Adopt a West Richland Definition and Criteria for Smart Growth Planning			**2017**	**2018**
DELETE GOAL 4. This will be considered with the Comprehensive Plan Update				
SFA 6 - HEALTHY AND SAFE CITY				
Goal 1 - Integrate health and safety consideration into new development			**2017**	**2018**
CD	SFA 6 G1-O1	Identify development standards that can incorporate safety into new developments both commercial and residential	X	X
PD	SFA 6 G1-O2	Collaborate with City departments to enhance community safety.	X	X
Goal 2 - Compliance with local, state, and federal regulations and permits			**2017**	**2018**
PW	SFA 6 G2-O1	Compliant with Ecology NPDES Phase 2 Stormwater Permit	X	X
PW	SFA 6 G2-O2	Compliant with Ecology NPDES Wastewater Permit and receive Ecology's 2017 and 2018 Outstanding Performance Award.	X	X
PW	SFA 6 G2-O3	Compliant with Dept. of Health and EPA Drinking Water Quality and Testing Standards	X	X
PW	SFA 6 G2-O4	Compliant with Quad City Water Right	X	X
PW	SFA 6 G2-O5	Implement ADA Transition Plan for City's Transportation System	X	X
PW	SFA 6 G2-O6	Implement ADA Transition Plan for City's parks	X	X
PW	SFA 6 G2-O7	Implement Cross Connection Program	X	X
PD	SFA 6 G2 O8	Conduct Police Operations in accordance with L&I requirements, best practice principles with a safety mindset towards: employee's, public and suspects.	X	X

BUDGET OUTCOME: Summary of Funds

CITY OF WEST RICHLAND
ORDINANCE NO _____-16

AN ORDINANCE OF THE CITY OF WEST RICHLAND, WASHINGTON ADOPTING THE 2017-2018 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 2017-2018 biennium has been prepared and filed as required by law; and

WHEREAS, on November 14, 2016, 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 2017-2018 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, 2017 through December 31, 2018 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 14th day of November, 2016.

_____
Brent Gerry, Mayor

ATTEST:

_____
Julie Richardson, City Clerk

APPROVED AS TO FORM:

_____
Bronson Brown, City Attorney

Exhibit A
2017 - 2018 PROPOSED BUDGET

			BEGINNING FUND BALANCE	2017/2018 PROPOSED REVENUES	TOTAL RESOURCES	2017/2018 PROPOSED EXPENDITURES	ENDING FUND BALANCE
GOVERNMENTAL ACTIVITIES	GENERAL FUNDS	001 - General Fund	$ 2,471,410	$ 13,575,611	**$ 16,047,021**	$ 13,396,026	**$ 2,650,995**
		002 - Cumulative Reserve Fund	568,236	249,883	**818,119**	386,558	**431,561**
		003 - Real Estate Conservation & Management Fund	29,012	4,100	**33,112**	29,000	**4,112**
		Subtotal General Funds	**3,068,658**	**13,829,594**	**16,898,252**	**13,811,584**	**3,086,668**
	SPECIAL REVENUES	101 - Streets Fund	228,596	807,612	**1,036,208**	977,763	**58,446**
		104 - Park Impact Fund	291,231	166,635	**457,866**	31,447	**426,418**
		105 - Criminal Justice Fund	555,809	1,497,863	**2,053,672**	1,868,302	**185,370**
		121 - Library Services Fund	17,415	972,309	**989,724**	978,593	**11,131**
		Subtotal Special Revenues	**1,093,051**	**3,444,419**	**4,537,470**	**3,856,105**	**681,365**
	CAPITAL IMPROVEMENTS	301 - Real Estate Excise Taxes	365,688	340,810	**706,498**	355,139	**351,359**
		302 - Real Estate Excise Taxes-Streets	517,441	341,061	**858,502**	64,526	**793,976**
		309 - Yakima River Trail Project	489,175	894,292	**1,383,467**	1,383,467	**-**
		312 - PK Wetland	55,832	65,000	**120,832**	120,832	**-**
		320 - CERB/Belmont Capital Improvements	29,271	-	**29,271**	29,271	**-**
		355 - Transportation Impact Fees	176,365	200,505	**376,870**	36,734	**340,136**
		374 - Van Giesen Redevelopment	13,171	-	**13,171**	13,171	**-**
		Subtotal Capital Improvements	**1,646,943**	**1,841,668**	**3,488,611**	**2,003,140**	**1,485,471**
		Total Governmental Activities	**$ 5,808,652**	**$ 19,115,681**	**$ 24,924,333**	**$ 19,670,829**	**$ 5,253,504**
BUSINESS TYPE ACTIVITIES	UTILITY FUNDS	401 - Water/Sewer Utility Operating Fund	$ 4,736,373	$ 12,561,462	**$ 17,297,835**	$ 13,267,389	**$ 4,030,446**
		441 - Water System Development Fees	1,156,444	4,689,293	**5,845,737**	5,770,064	**75,673**
		442 - Sewer System Development Fees	103,382	631,000	**734,382**	560,305	**174,077**
		451 - Water Line Development Fees	62,230	32,104	**94,334**	62,474	**31,860**
		452 - Sewer Line Development Fees	14,472	10,413	**24,885**	150	**24,735**
		Subtotal Water/Sewer Utility	**6,072,901**	**17,924,272**	**23,997,173**	**19,660,382**	**4,336,791**
		402 - Irrigation Utility	69,756	174,178	**243,934**	206,371	**37,563**
		404 - Storm Water Utility	435,125	770,888	**1,206,013**	915,004	**291,009**
		405 - Garbage Utility	290,980	2,664,168	**2,955,148**	2,646,737	**308,411**
		461 - Public Works Operations Facility Construction	-	453,477	**453,477**	453,477	**-**
		Subtotal Other Utilities/Public Works Facility	**795,861**	**4,062,711**	**4,858,572**	**4,221,589**	**636,983**
		Total Business Type Activities	**$ 6,868,762**	**$ 21,986,983**	**$ 28,855,745**	**$ 23,881,971**	**$ 4,973,774**
		TOTAL ALL BUDGETED FUNDS	**$ 12,677,414**	**$ 41,102,664**	**$ 53,780,078**	**$ 43,552,800**	**$ 10,227,278**

MAJOR BUDGET ASSUMPTIONS - Revenues and Other Financing Sources:

The following are the major assumptions considered in budgeting revenues and other financing sources:

- Nearly all of the City's major revenue streams experienced significant growth during the 2015-2016 biennium compared to prior years partly attributed to new construction activities. The level of construction and revenue generated from building activities is anticipated to decrease to similar levels experienced in 2013-2014. The City uses local, state, and national economic indicators when forecasting revenues.

- Growth in 2017-2018 is budgeted very conservatively. Especially for those revenues sources considered to be unpredictable (such as building related revenues and sales and use taxes) so as not to place too much reliance on them for balancing the budget.

- Where relationships between revenues and expenditures or between two revenue streams exist, budgets were based on those relationships (e.g. Utility taxes, interfund financial services, etc.).

- Where relationships between economic or other events and revenues exist, attempts were made to conservatively budget for those impacts within revenues.

- Revenues, especially grant revenues, are not budgeted unless there is certainty of potential receipt of those revenues.

- For major revenue streams, trends going back to 2005 by year, and in some cases, by month to understand patterns in receipt and how those patterns affect budgeted revenues.

- 2017-2018 budgeted revenues are based on projected ending 2015-2016 totals, not 2015-2016 amended budget.
    - 2015-2016 ending projected totals are based on 2015 actuals and 2016 projected ending actuals.
    - 2016 projected ending actuals are based on adjusting the current amended budget to projected 2016 actuals.
    - 2016 projected actuals are based on guidance received from state, growth patterns realized to date, trend analysis by year (and month for major revenue streams) back to 2005 (for major revenue streams).

- Budgets were adjusted based on the timing of major projects.

- Inquiry with and research of other businesses, local jurisdictions, state, etc. were utilized to develop budgets.

- Historical trends were one of the major drivers of budgeted revenues.

- Most forecasts in 2019-2020 and 2021-2022 reflect minimal growth. Many are flat in 2017-2018 to be conservative.

Detailed discussions are provided within each fund for the significant revenues and resources for each of the characteristics of the revenues and resources, historical trends and assumptions for this budget period.

MAJOR BUDGET ASSUMPTIONS - Expenditures and Other Financing Uses:

The following are the major assumptions considered in budgeting expenditures and other financing uses:

- Personnel
  - Salaries and wages are estimated with 3% growth when considering the parameters within the City's Total Compensation Plan and conservative estimates for increases to health insurance premiums ranging from 1.2-10.5% annually depending on the plan. The City's nonbargaining employees are currently on the AWC HealthFirst Plan which will no longer be available beginning January 1, 2018. The City anticipates moving these employees on to the AWC HealthFirst 250 Plan in 2018. Since this new plan will have reduced premium costs for the City and higher out-of-pocket expenses for employees, a corresponding HRA VEBA has been proposed which includes an initial contribution of $500 in 2018 and then a monthly contribution of $100 for employee only and $200 monthly contribution for employee and dependents. The employee will continue to contribute 15% towards their medical premium.

  - In 2016, the City worked with JoLarr Management Consulting, LLC on a Total Compensation Program analysis for non-bargaining employees. Due to increased employee turnover over the past several years, as well as limited qualified applicants for professional level positions, the City brought in JoLarr Management to review the City's benefits program in comparison with cities similar in size and with neighboring cities including Richland, Kennewick, and Pasco. One of the recommendations stemming from the analysis is for the City to offer a 401 retirement match in an effort to retain and recruit employees. The analysis and recommendations were presented and reviewed by the City's finance committee in August. The proposed 401 match for non-bargaining employees is 4% for supervisors and 2% for non-supervisors. This rate is lower than what Consultant recommended and is lower than what the surrounding cities offer to their employees. It is important to note, the City of Pasco has not yet completed negotiating their bargaining agreements, but they have said a 401 match is being proposed. JoLarr Management Consulting, LLC recommended 5.5% for non-bargaining supervisors and 3.5% for non-bargaining employees based on their findings. The analysis also found that the City's family medical coverage is marginally competitive with a larger employee premium cost share than most other cities reviewed.

  - The current contract with the West Richland Police Officers Association is set to expire December 31, 2016 and the City is currently in negotiations on a new contract. Under the current contract, the Police Officers are on the AWC High Deductible Medical Plan. The City pays 100% of the premium costs for the employee and 90% of the premium costs for the employee's dependents. The City also makes a monthly contribution to the employee's HRA VEBA which is $125 for employee only and $250 for employee with dependents.

MAJOR BUDGET ASSUMPTIONS - Expenditures and Other Financing Uses:

- Growth in expenditures in 2017-2018 is forecasted conservatively. Especially for those expenditures considered to be unpredictable.

- Where relationships between revenues and expenditures or between two expenditure types exist, budgets are based on those relationships (e.g. utility taxes, interfund financial services, etc)

- Where relationships between economic or other events and expenditures exist, attempts were made to conservatively budget for the impacts of those of events on expenditures.

- Expenditures for grant or loan funded projects are only budgeted if there is certainty of potential receipt of those revenues.

- Most forecasts in 2019-2020 and 2021-2022 reflect growth especially in those types of expenditures where the prices are out of the City's control.

- For expenditures within the General Fund, trends going back to 2009 by year were used to understand patterns in expenditures and how those patterns might affect budgeted expenditures.

- 2017-2018 forecasts are based on projected ending 2015-2016 totals, not 2015-2016 amended budget.
    - 2015-2016 ending projected totals are based on 2015 actuals and 2016 projected ending actuals.
    - 2016 projected ending actuals are based on adjusting the current amended budget to projected 2016 actuals.
    - 2016 projected actuals are based on guidance received from departments as well as those who provide goods and services to the City of the remaining expenditure needs for 2016.

- Budgets were adjusted based on the timing of major projects.

- Inquiry with and research of other businesses, local jurisdictions, state, etc. were utilized to assist with development of budgeted expenditures. Where exact increases were unknown for those services provided by other governments, budgets anticipate an increase to expenditures.

- The most recent estimates from other governments for intergovernmental services such as jail and emergency communications have been incorporated within the budget.

Detailed discussions are provided within each fund for the significant expenditures and uses for each as well as the characteristics of the expenditures and uses, historical trends and assumptions for this budget period.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES - Citywide:

CITYWIDE	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
	Taxes	10,065,719	11,935,923	11,920,492
	Licenses & Permits	851,935	1,077,708	901,038
	Intergovernmental-Grants	1,282,716	2,486,195	918,892
	Intergovernmental-State Shared	1,172,164	1,649,051	1,495,180
	Charges for Services	15,160,245	16,972,224	17,504,441
	Fines & Penalties	437,482	459,457	454,807
	Investment Income	59,286	77,515	76,471
	Miscellaneous Revenue	337,341	379,189	335,397
	Capital Contributions	1,392,437	1,429,920	1,378,000
	Nonrevenues	311,868	1,310,611	22,000
	Other Financing Sources	3,168,493	7,737,385	4,171,459
	Transfers In	1,477,086	3,739,802	1,924,486
	Total Revenues & Other Financing Sources	**35,716,772**	**49,254,981**	**41,102,664**

Major Revenues and Sources By Type:

The following are the largest anticipated revenues and other financing sources in this budget period for all funds combined, these total $35.8 million or approximately 87% of the total City-wide anticipated revenues. The funds in which these are accounted for are also provided as detailed discussions of these revenues are contained within those funds further in the budget document:

- Property taxes of $3.5 million and Interfund Financial Services of $1.3 million are accounted for exclusively within the General Fund 001.
- Sales & Use taxes of $2.8 million are accounted for within the General Fund 001 and the Criminal Justice Fund 105.
- Utility taxes of $4.8 million are accounted for within the General Fund 001, the Streets Fund 101 and the Library Services Fund 121.
- Utility collections of $15.36 million are accounted for within the Water/Sewer Utility Operating Fund 401, the Irrigation Utility Fund 402, the Storm water Utility Fund 404 and the Garbage Utility Fund 405.
- Loans and grants of $5.06 million are accounted for within multiple funds.
- Other State Shared and Tax Revenues of $1.34 million are accounted for within the Streets Fund 101 and Real Estate Excise Taxes Funds 301 and 302.
- Impact Fees of $365,000 are accounted for within the Park Impact Fund 104 and Transportation Impact Fees Fund 355.
- Water and Sewer System and Line Development Fees of $1.29 million accounted for within Funds 441, 442, 451 and 452.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES - Citywide:

	EXPENDITURES & OTHER FINANCING USES	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
CITYWIDE	Personnel	9,706,363	11,651,746	14,778,866
	Supplies	1,228,428	1,478,575	1,597,799
	Services	8,782,370	9,407,843	10,240,465
	Intergovernmental Services	1,642,266	1,877,081	2,021,670
	Capital Outlay	3,564,793	21,598,097	9,496,461
	Debt Service	2,573,287	2,530,192	2,963,857
	Other Financing Uses	2,165,006	6,212,695	2,505,710
	Total Expenditures & Other Financing Uses	**29,662,513**	**54,756,229**	**43,604,828**

Detailed discussions of these expenditures and other financing uses can be found within the funds for which these are accounted for further in the budget document.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES – By Activity Type:

	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
GOVERNMENTAL	Taxes	10,065,719	11,935,923	11,920,492
	Licenses & Permits	851,935	1,077,708	901,038
	Intergovernmental-Grants	653,335	1,974,858	893,892
	Intergovernmental-State Shared	1,172,164	1,629,635	1,490,652
	Charges for Services	1,582,108	2,217,991	2,043,952
	Fines & Penalties	431,308	453,422	448,807
	Investment Income	12,964	33,595	29,523
	Miscellaneous Revenue	192,081	221,838	204,149
	Capital Contributions	-	40,000	-
	Nonrevenues	25,455	354,718	-
	Other Financing Sources	460,610	1,965,355	100,166
	Transfers In	1,038,779	1,167,916	1,083,009
	Total Revenues & Other Financing Sources	**16,486,458**	**23,072,960**	**19,115,681**

Major Revenues and Sources By Type:

The following are the largest anticipated revenues and sources in this budget period for all governmental funds. Combined, these total $15.1 million or approximately 79% of the total governmental activities anticipated revenues. The funds in which these are accounted for are also provided as detailed discussions of these revenues are contained within those funds further in the budget document:

- Property taxes of $3.5 million and Interfund Financial Services of $1.3 million are accounted for exclusively within the General Fund 001.
- Sales & Use taxes of $2.8 million are accounted for within the General Fund 001 and the Criminal Justice Fund 105.
- Utility taxes of $4.8 million are accounted for within the General Fund 001, the Streets Fund 101 and the Library Services Fund 121.
- Loans and grants of $894,000 for park and transportation capital projects are accounted for within various governmental funds.
- Other State Shared and Tax Revenues of $1.49 million are accounted for within the Streets Fund 101 and Real Estate Excise Taxes Funds 301 and 302.
- Impact Fees of $365,000 are accounted for within the Park Impact Fund 104 and Transportation Impact Fees Fund 355.

	EXPENDITURES & OTHER FINANCING USES	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
GOVERNMENTAL	Personnel	6,942,993	8,349,228	10,765,423
	Supplies	404,108	498,615	524,579
	Services	2,680,050	2,742,788	2,652,717
	Intergovernmental Services	1,609,367	1,805,944	1,938,717
	Capital Outlay	992,077	7,377,391	2,134,058
	Debt Service	714,129	564,437	347,706
	Other Financing Uses	1,285,522	1,723,485	1,307,629
	Total Expenditures & Other Financing Uses	**14,628,245**	**23,061,889**	**19,670,829**

Detailed discussions of these expenditures and uses can be found within the funds for which these are accounted for further in the budget document.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES – By Activity Type:

	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
GENERAL FUNDS	Taxes	7,883,950	8,672,921	8,915,061
	Licenses & Permits	833,165	1,059,958	886,438
	Intergovernmental-Grants	128,695	16,523	-
	Intergovernmental-State Shared	607,752	675,286	721,639
	Charges for Services	1,128,487	1,414,372	1,666,417
	Fines & Penalties	429,238	453,422	448,807
	Investment Income	6,609	27,568	24,207
	Miscellaneous Revenue	190,564	220,084	203,849
	Nonrevenues	19,077	7,851	-
	Other Financing Sources	106,341	406,148	100,166
	Transfers In	347,750	662,733	863,009
	Total Revenues & Other Financing Sources	**11,681,628**	**13,616,866**	**13,829,594**

Major Revenues and Sources by Type:

The following are the largest anticipated revenues and sources in this budget period for all general funds. Combined, these total $10.2 million or approximately 73.5% of the total anticipated revenues. The funds in which these are accounted for are also provided as detailed discussions of these revenues are contained within those funds further in the budget document:

- Property taxes of $3.5 million and Interfund Financial Services of $1.3 million are accounted for exclusively within the General Fund 001.
- Sales & Use taxes of $1.47 million are accounted for within the General Fund 001.
- Utility taxes of $3.9 million are accounted for within the General Fund 001.

	EXPENDITURES & OTHER FINANCING USES	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
GENERAL FUNDS	Personnel	6,564,351	7,884,616	10,335,975
	Services	1,730,065	2,045,083	1,896,282
	Intergovernmental Services	887,914	1,000,924	768,334
	Supplies	299,802	365,406	394,435
	Other Financing Uses	854,918	592,547	386,558
	Capital Outlay	62,590	1,611,596	30,000
	Debt Service	244,534	-	-
	Total Expenditures & Other Financing Uses	**10,644,174**	**13,500,172**	**13,811,584**

Detailed discussions of these expenditures and uses can be found within the funds for which these are accounted for further in the budget document.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES – By Activity Type:

	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
SPECIAL REVENUE	Taxes	1,321,182	2,138,527	2,325,431
	Licenses & Permits	18,770	17,750	14,600
	Intergovernmental-Grants	-	293,937	-
	Intergovernmental-State Shared	564,412	855,048	704,013
	Charges for Services	202,783	216,830	177,535
	Fines & Penalties	90	-	-
	Investment Income	3,025	2,617	2,540
	Miscellaneous Revenue	1,517	907	300
	Nonrevenues	870	-	-
	Other Financing Sources	354,269	961,137	-
	Transfers In	50,000	-	220,000
	Total Revenues & Other Financing Sources	**2,516,918**	**4,486,753**	**3,444,419**

Major Revenues and Sources by Type:

The following are the largest anticipated revenues and sources in this budget period for all special revenue funds. Combined, these total $3.1 million or approximately 90% of the total anticipated revenues. The funds in which these are accounted for are also provided as detailed discussions of these revenues are contained within those funds further in the budget document:

- Sales & Use taxes of $1.45 million are accounted for within the Criminal Justice Fund 105.
- Utility taxes of $873,000 are accounted for within the Streets Fund 101 and the Library Services Fund 121.
- State Shared Motor Vehicle Fuel Taxes of $607,000 are accounted for within the Streets Fund 101.
- Impact fees of $165,000 are accounted for within the Park Impact Fund 104.

	EXPENDITURES & OTHER FINANCING USES	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
SPECIAL REVENUE	Personnel	200,872	359,735	424,447
	Supplies	100,862	131,579	130,144
	Services	646,844	606,607	701,434
	Intergovernmental Services	721,453	805,020	1,170,383
	Capital Outlay	454,208	1,405,910	320,754
	Debt Service	239,329	367,471	183,434
	Other Financing Uses	161,805	737,791	921,071
	Total Expenditures & Other Financing Uses	**2,525,373**	**4,414,114**	**3,851,666**

Detailed discussions of these expenditures and uses can be found within the funds for which these are accounted for further in the budget document.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES – By Activity Type:

CAPITAL PROJECTS	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
	Taxes	860,587	1,124,475	680,000
	Intergovernmental-Grants	524,640	1,664,398	893,892
	Intergovernmental-State Shared	-	99,301	65,000
	Charges for Services	250,838	586,789	200,000
	Fines & Penalties	1,979	-	-
	Investment Income	3,330	3,410	2,776
	Miscellaneous Revenue	-	847	-
	Capital Contributions	-	40,000	-
	Nonrevenues	5,507	346,867	-
	Other Financing Sources	-	598,070	-
	Transfers In	641,029	505,183	-
	Total Revenues & Other Financing Sources	**2,287,911**	**4,969,340**	**1,841,668**

Major Revenues and Sources by Type:

The following are the largest anticipated revenues and sources in this budget period for all capital projects funds. Combined, these total $1.77 million or approximately 96% of the total anticipated revenues. The funds in which these are accounted for are also provided as detailed discussions of these revenues are contained within those funds further in the budget document:

- Real Estate Excise Taxes of $680,000 are accounted for within the Real Estate Excise Taxes Funds 301 and 302.
- Transportation Impact Fees of $200,000 are accounted for within the Transportation Improvement Fund 355.
- Grants of $894,000 for the Yakima River Trail Project are accounted for within the Yakima River Trail Project Fund 309.

CAPITAL PROJECTS	EXPENDITURES & OTHER FINANCING USES	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
	Personnel	177,769	104,876	5,000
	Supplies	3,444	1,630	-
	Services	303,141	91,098	50,564
	Capital Outlay	475,279	4,359,886	1,783,304
	Debt Service	230,265	196,966	164,272
	Other Financing Uses	268,800	393,147	-
	Total Expenditures & Other Financing Uses	**1,458,698**	**5,147,603**	**2,003,140**

Detailed discussions of these expenditures and uses can be found within the funds for which these are accounted for further in the budget document.

REVENUES, OTHER FINANCING SOURCES, EXPENDITURES & OTHER FINANCING USES – By Activity Type:

	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
BUSINESS-TYPE	Intergovernmental-Grants	629,381	511,337	25,000
	Intergovernmental-State Shared	-	19,416	4,528
	Charges for Services	13,578,137	14,754,233	15,460,489
	Fines & Penalties	6,174	6,035	6,000
	Investment Income	46,323	43,920	46,948
	Miscellaneous Revenue	145,259	157,351	131,248
	Capital Contributions	1,392,437	1,389,920	1,378,000
	Nonrevenues	286,413	955,893	22,000
	Other Financing Sources	2,707,884	5,772,030	4,071,293
	Transfers In	438,307	2,571,886	841,477
	Total Revenues & Other Financing Sources	**19,230,315**	**26,182,021**	**21,986,983**

Major Revenues and Sources by Type:

The following are the largest anticipated revenues and sources in this budget period for business-type funds. Combined, these total $20.7 million or approximately 94% of the total business-type anticipated revenues. The funds in which these are accounted for are also provided as detailed discussions of these revenues are contained within those funds further in the budget document:

- Utility collections of $15.36 million are accounted for within the Water/Sewer Utility Operating Fund 401, the Irrigation Utility Fund 402, the Storm water Utility Fund 404 and the Garbage Utility Fund 405.
- Water and Sewer System and Line Development Fees of $1.29 million accounted for within Funds 441, 442, 451 and 452.
- Loans and grants of $4.1 million are accounted for within multiple funds.

	EXPENDITURES & OTHER FINANCING USES	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
BUSINESS-TYPE	Personnel	2,763,370	3,300,547	4,013,443
	Supplies	824,320	979,960	1,073,220
	Services	6,102,320	6,665,054	7,587,748
	Intergovernmental Services	32,899	71,137	82,953
	Capital Outlay	2,572,716	13,126,433	7,310,375
	Debt Service	1,859,159	1,789,076	2,616,151
	Other Financing Uses	879,484	4,142,025	1,198,081
	Total Expenditures & Other Financing Uses	**15,034,267**	**30,074,232**	**23,881,971**

Detailed discussions of these expenditures and uses can be found within the funds for which these are accounted for further in the budget document.

BUDGET OUTCOME:

Detail by Fund

GENERAL FUNDS

General Fund 001

GENERAL FUND 001 REVENUE AND OTHER FINANCING SOURCES:

The General Fund is the City's main governmental operating fund. It accounts for all resources and expenditures not required to be accounted for within another fund and are allowed under law to support any other fund without recourse. The primary resources of the fund are taxes and charges for services. Its resources are used to carry out Legislative, Administrative, City Clerk, Finance and Administration, Police Services, Community and Economic Development, certain Public Works and non-departmental activities.

The following summarizes the resources and appropriations for the General Fund:

General Fund 001	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED BUDGET
	Beginning Fund Balance	**1,817,847**	**2,591,730**	**2,471,410**
	Revenues:			
	Taxes	7,883,950	8,672,921	8,915,061
	Licenses & Permits	833,165	1,059,958	886,438
	Intergovernmental-Grants	128,695	16,523	-
	Intergovernmental-State Shared	607,752	675,286	721,639
	Charges for Services	1,126,487	1,414,372	1,662,417
	Fines & Penalties	429,238	453,422	448,807
	Investment Income	5,879	26,068	22,664
	Miscellaneous Revenue	19,456	63,631	55,575
	Nonrevenues	18,982	-	-
	Other Financing Sources	(828)	314,127	-
	Transfers In	10,000	516,960	863,009
	Total Revenues & Other Financing Sources	**11,062,777**	**13,213,268**	**13,575,611**
	%Change		**19%**	**3%**
	TOTAL RESOURCES	**12,880,624**	**15,804,998**	**16,047,021**
	Expenditures:			
	Personnel	6,564,351	7,884,616	10,335,975
	Services	1,720,683	2,045,056	1,867,282
	Intergovernmental Services	887,914	1,000,924	768,334
	Supplies	299,802	365,406	394,435
	Other Financing Uses	509,020	425,989	-
	Capital Outlay	62,590	1,611,596	30,000
	Debt Service	244,534	-	-
	Total Expenditures & Other Financing Uses	**10,288,895**	**13,333,587**	**13,396,026**
	%Change		**30%**	**0%**
	ENDING FUND BALANCE	**2,591,730**	**2,471,410**	**2,650,995**

REVENUES & RESOURCES:

There is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

Comprising over 73% of the total General Fund revenues are the following:

- Property taxes of $3.5 million and Interfund Financial Services of $1.3 million are accounted for exclusively within the General Fund 001.
- Sales & Use taxes of $1.47 million are accounted for within the General Fund 001.
- Utility taxes of $3.9 million are accounted for within the General Fund 001.

Underlying Assumptions for all General Fund revenues and resources:

- Nearly all of the City's major revenue streams experienced significant growth during the 2015-2016 biennium compared to prior years partly attributed to new construction activities. The level of construction and revenue generated from building activities is anticipated to decrease to similar levels experienced in 2013-2014. The City uses local, state, and national economic indicators when forecasting revenues.

- Growth is budgeted very conservatively, especially for those revenues sources considered to be unpredictable (e.g. building related revenues and sales & use taxes).

- Relationships between revenues, between revenues and expenditures and between revenues and economic and other events were considered for these budgeted revenues.

- State shared revenue forecasts are based on guidance provided by state forecasts.

- Historical trends were a significant driver of budgeted revenues and resources. For major revenue streams, trends going back to 2005 by year, and in some cases, by month were analyzed to understand patterns in receipt and how those patterns could affect budgeted revenues.

- 2016/2017 forecasts are based on projected ending 2015/2016 totals.
    - 2015/2016 ending projected totals are based on 2015 actuals and 2016 projected ending actuals.
    - 2016 projected ending actuals are based on adjusting the current amended budget to forecasted 2016 actuals.

- Inquiry with and research of other businesses, local jurisdictions, state, etc. were utilized to develop budgeted revenues and resources.

Assumptions specific to certain major revenues and resources in addition to these underlying assumptions are provided for each major revenue or resource.

REVENUES & OTHER FINANCING SOURCES - Property Taxes

Characteristics:

- Taxes are levied on all taxable real and personal property (unless specifically exempted) located within the City.
- Taxes are levied on the assessed valuation (AV) of property as determined by the Benton County Assessor. AV can be affected by exemptions allowed by law. Tax levy rates are expressed per $1,000 of AV.
- Multiple jurisdictions levy property taxes on property within West Richland. West Richland's portion is about 13% of total taxes levied.

- Levies can be regular or special (i.e. Voter-approved, Fireman's Pension, etc.)
- By law the maximum regular levy cannot exceed $3.60 per $1,000 of AV for all jurisdictions levying on property within West Richland. This limit is reduced by $1.50 to $2.10 because the City belongs to Benton County Fire District #4.
- Per initiative 747, property taxes levied can only increase by the lessor of the implicit price deflator (IPD) or 1% of highest levy since 1985, excluding new construction, annexations, state-assessed property and voter approved excess levies. If IPD is less than 1%, the City can increase their levy up to 1% by passing a resolution/ordinance showing substantial need. The IPD is a measure of inflation/deflation in the prices of goods/services.
- Per Washington State Constitution, the combined property tax levy rate increase cannot exceed 1% of market value, excluding voter approved special levies.
- There are no restrictions on the uses of these revenues.

Historical Results:

- The City's taxable AV has grown on average 8% since 2005. Since 2013, taxable AV has grown, on average, 5%. Since 2011, new construction has represented about 3-4% of the City's total AV.
- The City has not had a special levy or requested a levy lid lift in the past, however a levy lid lift dedicated for Library Operations is on the ballot for November 8, 2016.
- The City has collected greater than 99% of its total levy.

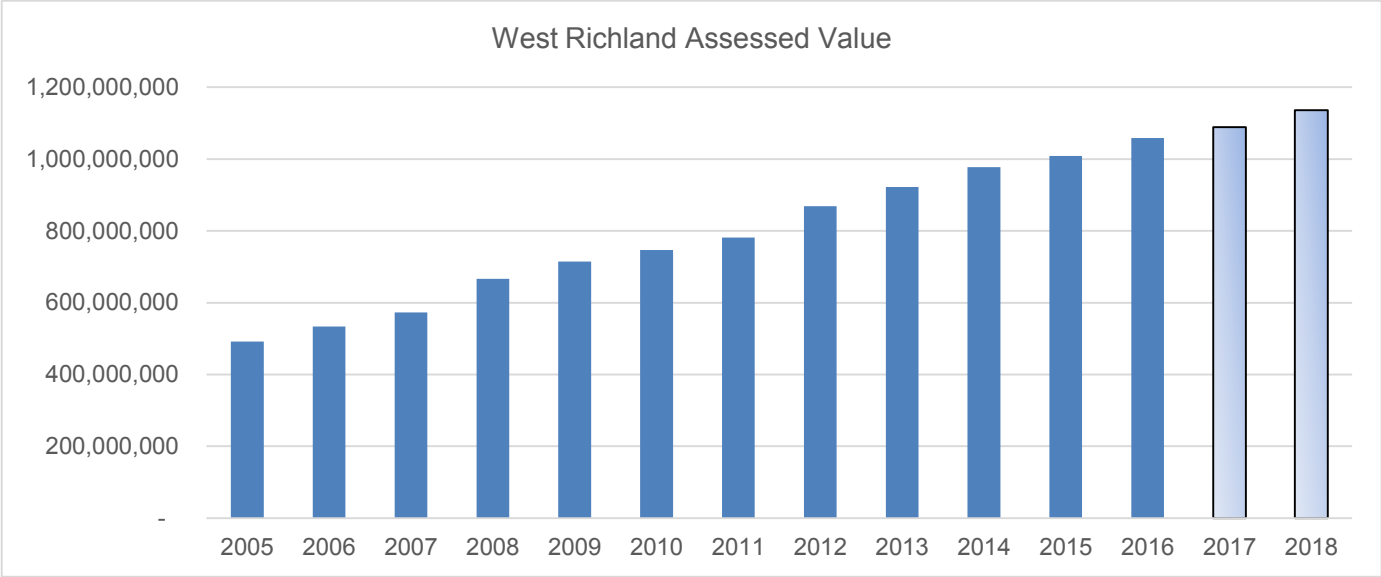
Assumptions for Budgeted Revenues:

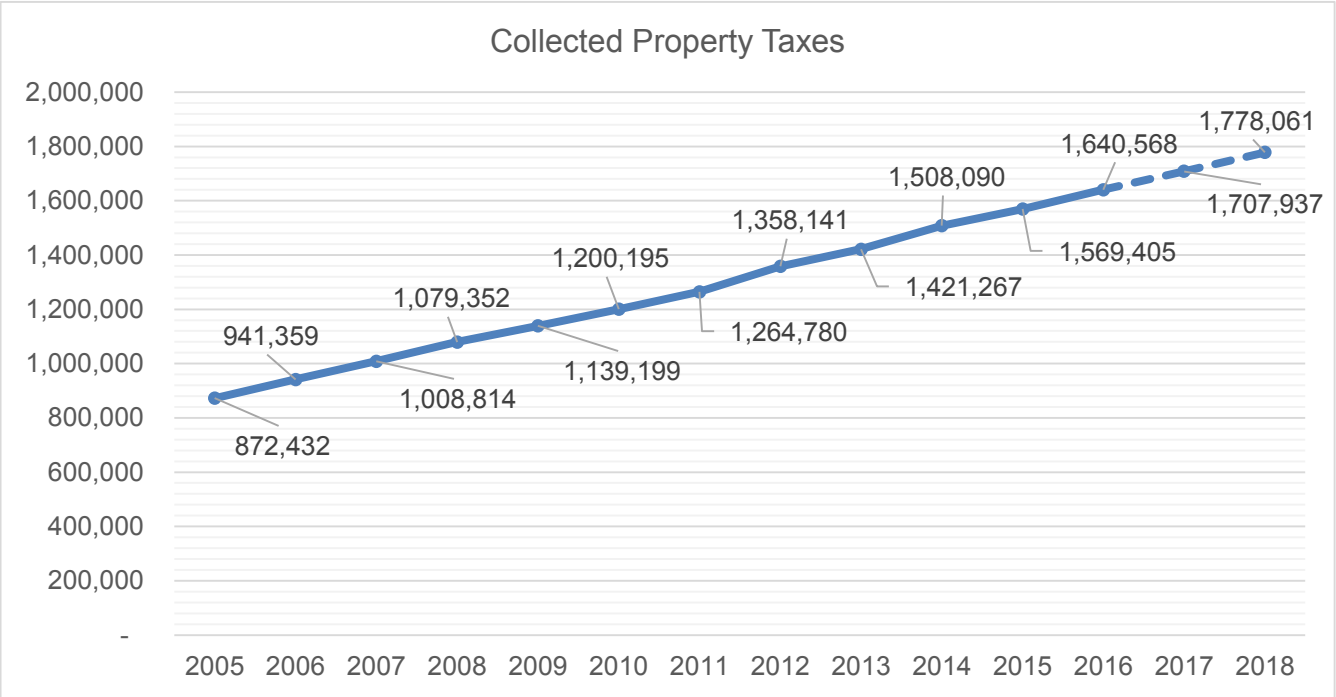
- City's levy rate will average $1.55. This could be changed by the assessor depending on results of all levies requested by all taxing authorities within City's jurisdiction.
- Total taxable AV will increase approximately 4.4% each year, with taxable AV from new construction conservatively estimated to be approximately 3%.
- There will not be any special levies and or requests for levy lid lifts.
- The IPD will be greater than 1% and the City will increase its levy up to 1%. In 2016, the IPD was less than 1% so it is assumed that council will adopt a resolution of substantial need to levy the full 1%.

REVENUES & OTHER FINANCING SOURCES - Property Taxes

The City anticipates collecting $3.5 million in this budget period from this revenue.

The following shows the City's historical and projected Assessed Valuation and Property Taxes collected:





REVENUES & OTHER FINANCING SOURCES - Utility Taxes

Characteristics:

- These taxes are levied in accordance with statute and WRMC.
- These taxes are levied on the gross operating revenues of public, private and municipal utilities operating within the City.
- Utilities on which taxes are levied by the City are electric, water, sewer, storm water, garbage, gas, telephone and cable TV.
- The tax rates vary by type of utility. Electric, telephone, gas and to a certain extent cable TV have statutorily prescribed maximum rates of 6%. Voters can approve higher taxes. West Richland voters have approved an additional 2.5% on telephone, electric and gas utilities to fund library operations. These additional tax levies are accounted for within the Library Services Fund 121.
- Water/sewer, storm water and garbage do not have statutorily prescribed limitations on rates. Current rates are:
    - ◊ Water Utility: 15% with 1% to be used for transportation purposes (and accounted for within the Streets Fund 101). 1.5% of the General Fund portion is dedicated to the City's fire hydrant maintenance program.
    - ◊ Sewer Utility: 13.5% with 1% to be used for transportation purposes (and accounted for within the Streets Fund 101).
    - ◊ Storm Water Utility: 6%
    - ◊ Garbage Utility: 8.5%
- There are no restrictions on the uses of these General Fund revenues.

Historical Results:

- Increases have been seen each year since the inception of each of these revenues with the exception of telephone utility taxes and more recently with electric utility tax.
- Telephone utility tax revenues have been declining since 2011 believed to be related to a shift by consumers away from landline telephones to exclusively using wireless phones.

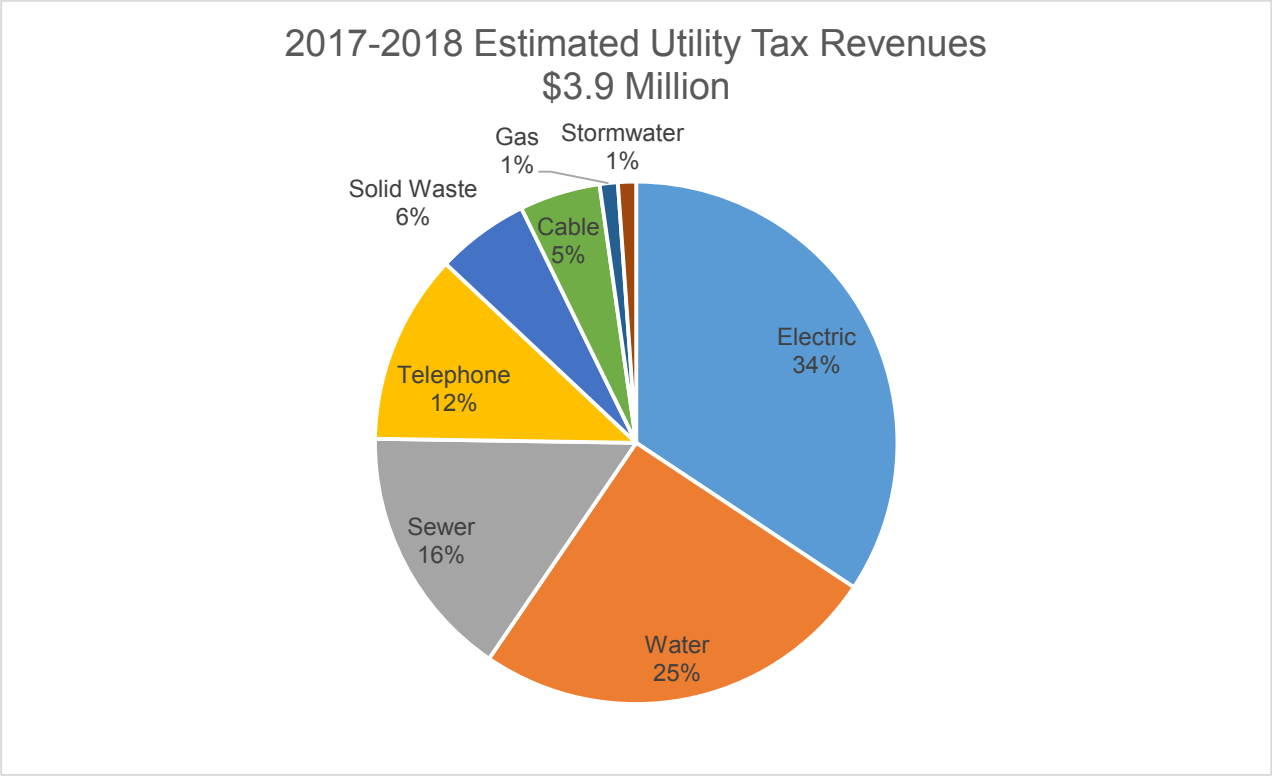
Assumptions for Budgeted Revenues:

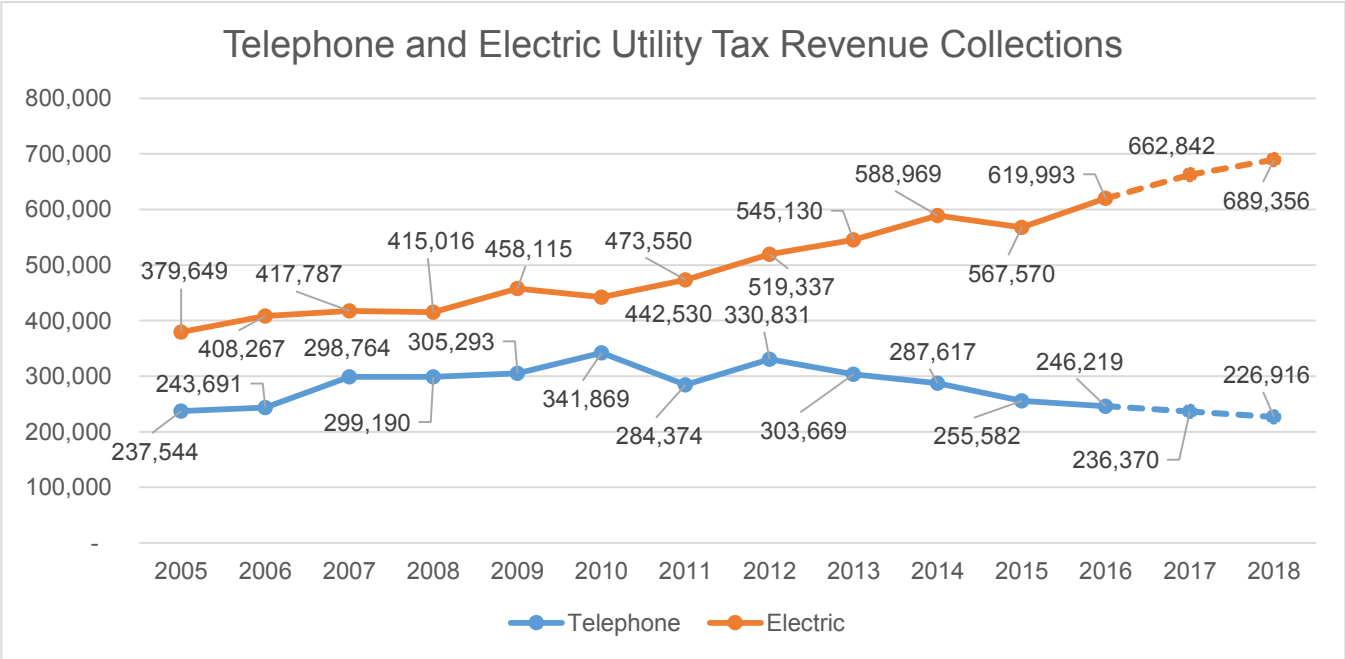
- Telephone utility tax revenues anticipated to continue to decline at 4% annually.
- With the anticipated growth in City population, electric utility revenues are projected to increase, conservatively, by 4% over 2016 projected electric utility tax revenues with consideration of the rate increase that incurred in the spring of 2016.
- With the recent rate reduction by Cascade Natural Gas, the City anticipates a 6% decline in gas utility tax revenue in 2017. Beyond 2017, gas utility tax revenues are anticipated to increase by 1% over 2017 projected gas utility tax revenues.
- Cable utility tax revenue collections for 2016 are anticipated to increase 5.5%. The City is projecting an estimated annual increase of 3.5% in cable utility tax revenues.
- City utilities revenues are conservatively projecting customer growth and includes modest water and garbage rate increases. The budgeted revenues for water, sewer, stormwater and garbage utility tax revenues are considering these factors.
- There are no anticipated utility tax rate increases.

The City anticipates collecting $3.9 million in this budget period from this revenue.

The best comparison of utility tax activity is done by comparing the underlying revenues with which the taxes are levied. For the water/sewer, stormwater and garbage utility taxes, this underlying revenue, particularly utility collection information is available and is included within the revenue discussions for the Water/Sewer Utility Operating Fund 401, Stormwater Utility Fund 404 and Garbage Utility Fund 405 further in this budget document. For the other sources of utility taxes, namely Telephone and Electric, this underlying revenue data is not available to the City, therefore, a comparison of the historical trends for telephone and electric utility taxes are provided on the following page.

REVENUES & OTHER FINANCING SOURCES - Utility Taxes





REVENUES & OTHER FINANCING SOURCES - Sales & Use Taxes

Characteristics:

- These taxes are authorized in accordance with RCW 82.14.
- Taxes are levied on most retail sales of personal property to state residents and some services. Some items are exempted (i.e. prescription drugs, food products consumed off the premises and machinery and equipment used by a manufacturer or processor, etc.).
- Sales taxes are credited based on the point of delivery.
- The total tax rate is 8.6%. West Richland receives 0.85% of all retail sales taxes generated. For every $100.00 in applicable sales in West Richland, the consumer pays $8.60. Of the $8.60 in sales tax paid, the City receives approximately 85¢ for general fund services. The remaining $7.75 is distributed to the state and county.
- There is a two month lag between the remittance of sales taxes by retailers and delivery to the City. The City earns interest on undistributed tax revenues.
- This is considered an unpredictable revenue source because of the many factors that affect consumer spending.
- Sales taxes which are generated from construction activities are considered to be one-time resources.
- There are no restrictions on the uses of these revenues.

Historical Results:

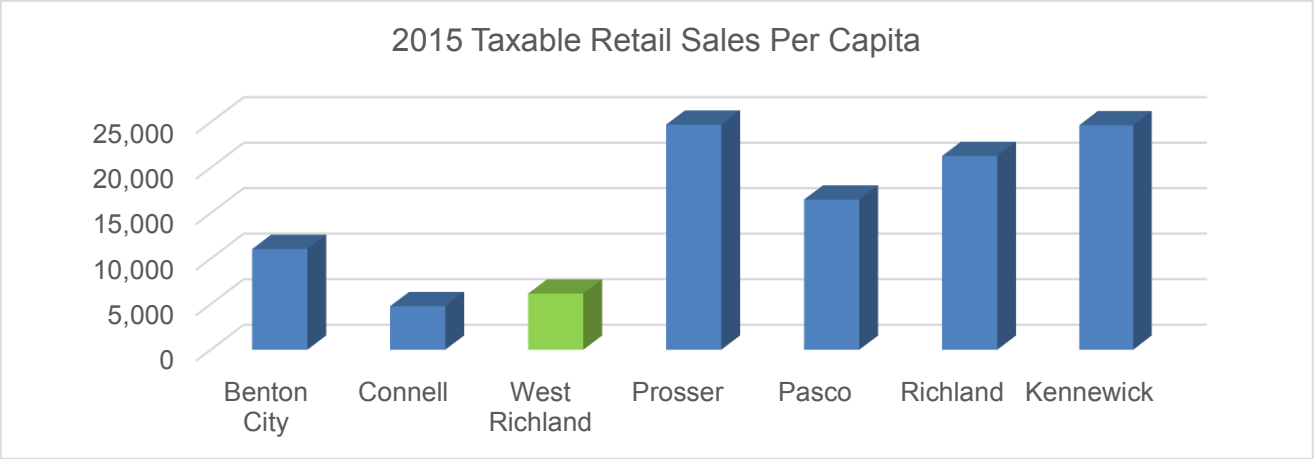
- The retail sales and use tax collected in West Richland has grown on average 6% since 2005, but have seen somewhat irregular patterns since 2005.
- On average, since 2010, sales taxes have resulted primarily from the following business sectors:
- Construction—29%
- Retail—30%
- Finance, Insurance, Real Estate, Administrative Support Services & Public Administration—12%
- Accommodation & Food Services—7%
- All Others-22%

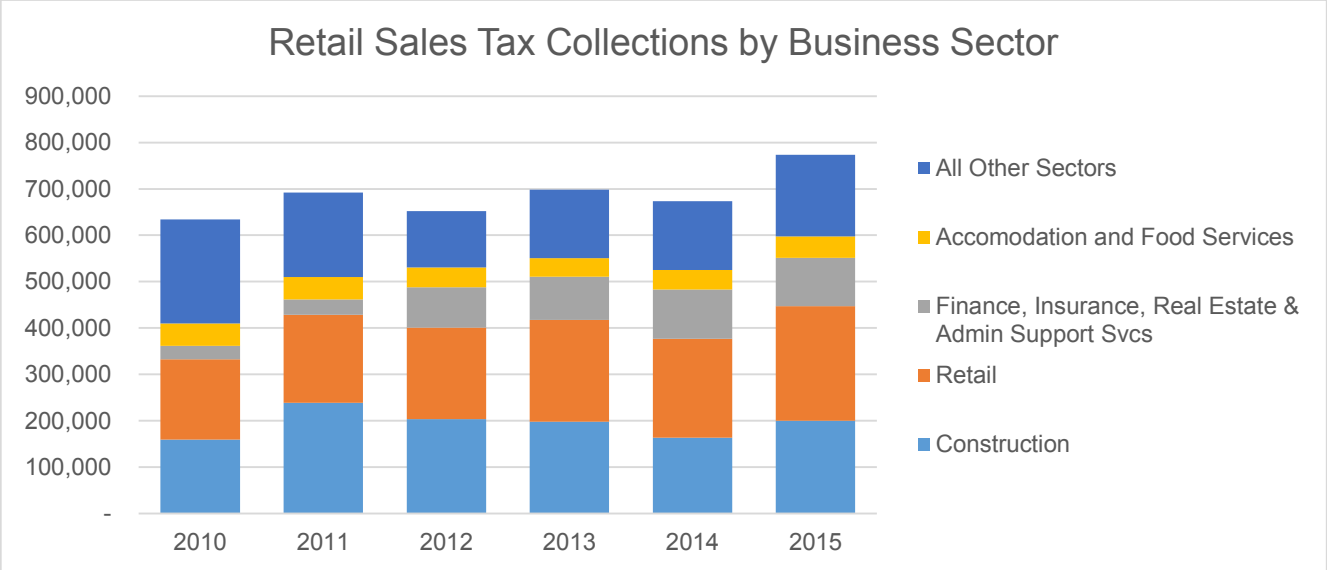
Assumptions for Budgeted Revenues:

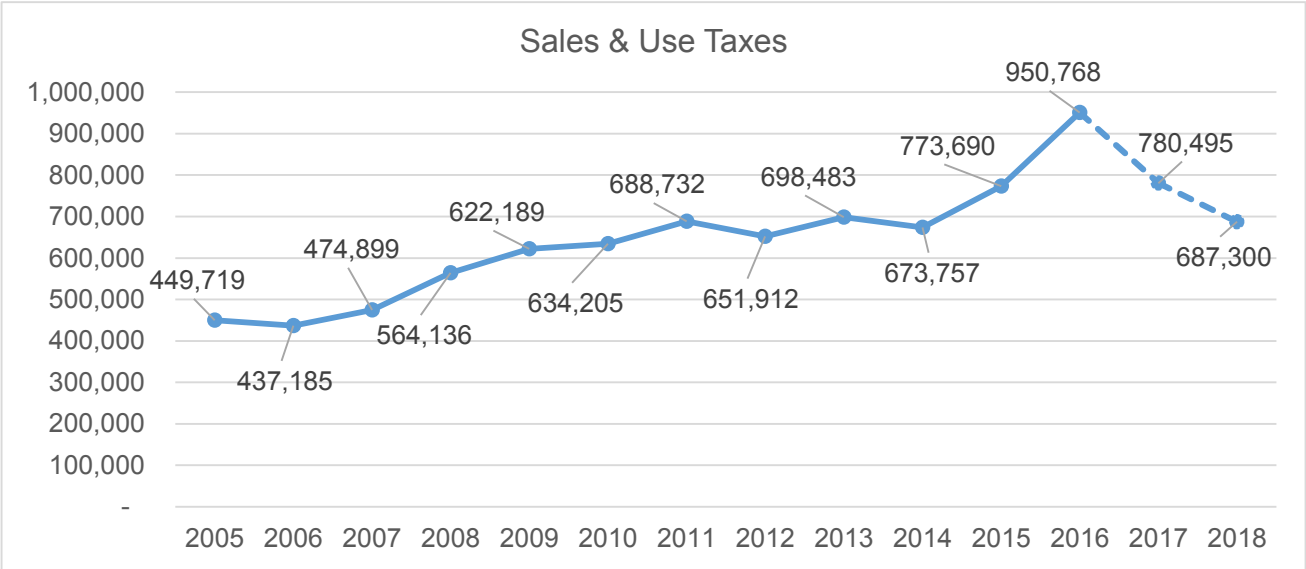
- Highly volatile revenue stream with many influencing factors
- City experienced significant growth in sales tax revenue in 2015 and 2016 due to increased construction activity.
- The City anticipates receiving approximately $217,600 in sales tax revenue from the construction of the new middle school in 2016 and 2017, approximately $110,000 is anticipated to be received in 2017.
- City's taxable retail sales are conservatively anticipated to increase 1% over 2014 actuals
- There will be no change to tax rate for this portion of retail sales & use taxes.

REVENUES & OTHER FINANCING SOURCES - Sales & Use Taxes

The City anticipates collecting $1.5 million in this budget period from this revenue.







REVENUES & OTHER FINANCING SOURCES - Interfund Financial Services

Characteristics:

- These resources are a recovery of allocable costs paid for by General Fund that are being used by or beneficial to other funds (i.e. Finance and Administration, City Clerk, City Council, Mayor and non-departmental).
- Allocable service costs are costs which are supporting other departments and not directly servicing the public.
- These are costs which the benefiting funds would have to procure on their own if not provided for by the various departments (i.e. payroll, accounting, reporting, cash management, facilities, records, etc).
- The true costs of operations (i.e. utilities, etc.) would not be known nor would it be possible to compare costs to neighboring or other operations if allocation of these costs did not occur. Additionally, taxpayers who may not also be ratepayers would have to pay for costs that are benefiting ratepayers.
- Costs are recovered through the City's Indirect Cost Allocation Plan (ICAP). ICAP was developed by a consultant in 2011 with expertise in these types of plans.
- Some funds are unable to pay for their share of the costs. The General Fund retains their share of the allocated costs. These funds are typically debt funds, special revenue funds with expenditure restrictions and capital projects funds with expenditure restrictions.
- The recovered costs in each year are based on actual costs from the prior year.
- Recoverable costs from Finance department includes a reduction for utility fines & penalties received as these fines & penalties are designed to offset costs associated with administration of late payments, non-payments, shutoffs, etc.
- There is no restriction on the use of these resources, however, logically they are used to offset the costs of those departments providing the services for which recovery is being received.

Historical Results:

- Allocable service costs have averaged 93%.
- City's General Fund has historically recovered 45-50% of the allocable service costs.
- The majority of the difference between the allocable costs and what is recovered are costs which are supporting other General Fund operations such as Police Services and Community and Economic Development.

Assumptions for Budgeted Revenues:

- The ICAP for 2017-2018 and 2019-2022 forecast is based off of the 2016 ICAP. Projected expenditures for 2017-2018 have also been considered in the 2017-2022 ICAPs including new proposed positions.
- This revenue is based on recovering approximately 50% of allocable service costs. This percentage is based on historical trends in recovery since the inception of the ICAP.

The City anticipates collecting $1.3 million in this budget period from this revenue.

REVENUES & OTHER FINANCING SOURCES – State Shared Revenues

Characteristics:

- Consist of PUD Privilege Taxes, City Assistance, Liquor Revenues
- PUD Privilege Taxes:
  - Authorized per RCW 54.28.070.
  - Applies to electric generating facilities of public utility districts for the privilege of operating (i.e. Energy Northwest).
  - Tax is measured by gross income from sale of electric energy, number of kilowatt hours of self-generated energy distributed or resold and the wholesale value of energy produced in thermal plants.
  - 1.605% of wholesale value of energy produced for sale or use.
  - Distributions are 4% to the State General Fund and 96% to local jurisdictions: 50% to schools; 50% to local jurisdictions, 23% of which go to Cities.
- City Assistance:
  - Authorized per RCW 43.08.290
  - Funding source is 1.6% of state real estate excise tax revenues
  - Formula based distributions on a quarterly basis which increase each year by the IPD.
- Liquor Revenues:
  - Consists of Liquor Excise Taxes and Liquor Board Profits:
    - Liquor Board profits are fixed distributions from license fees paid to the State by retailers and distributors. Distributions must be comparable to those prior to the privatization of liquor in 2011 and are fixed amounts (80% of total distributions go to cities and 20.23% must be used for public safety purposes).
    - Liquor Excise taxes are levied on liquor sales.
    - Distributions of liquor revenues are on a per capita basis.
  - 2% of liquor revenues must be used for approved alcohol or drug addiction programs under RCW 70.96A.087.

Historical Results:

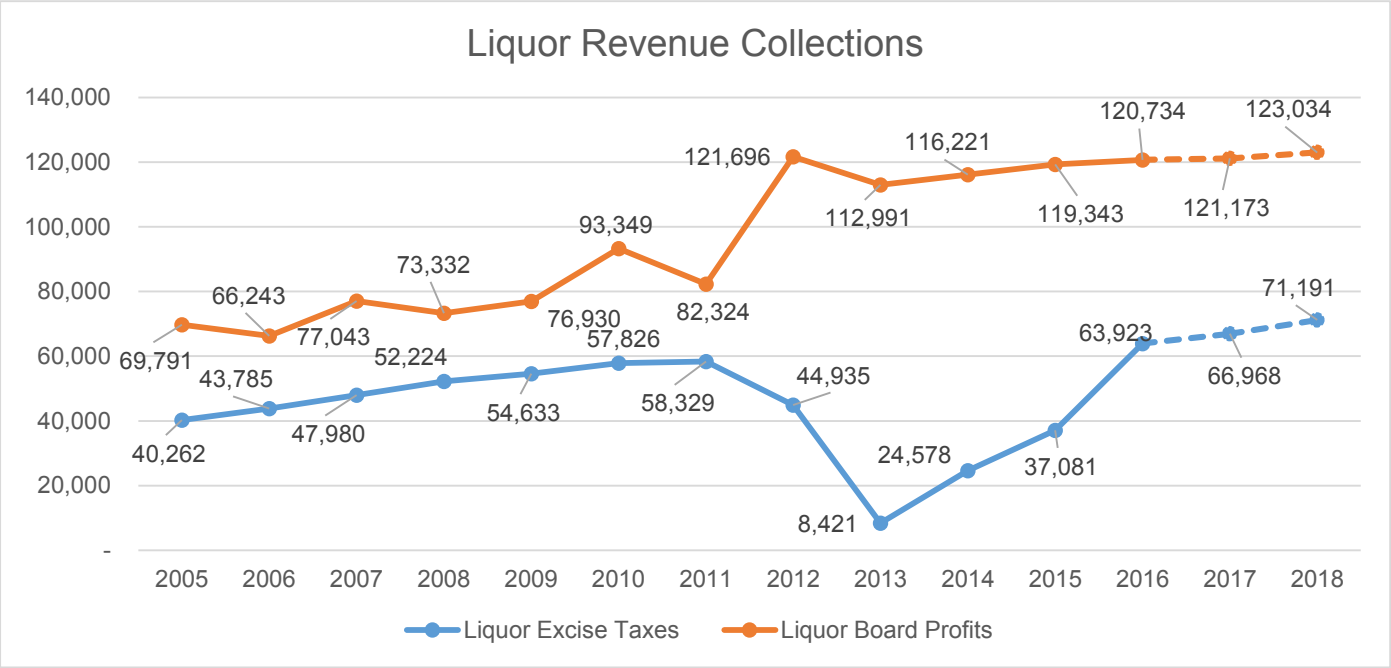
- Historical results of liquor revenues are irrelevant given changes to underlying conditions associated with these revenues.
- City Assistance levels dropped from 2008-2011 consistent with economic conditions, but have risen since.
- Privilege taxes showed steady receipts from 2005-2010, but then became volatile.

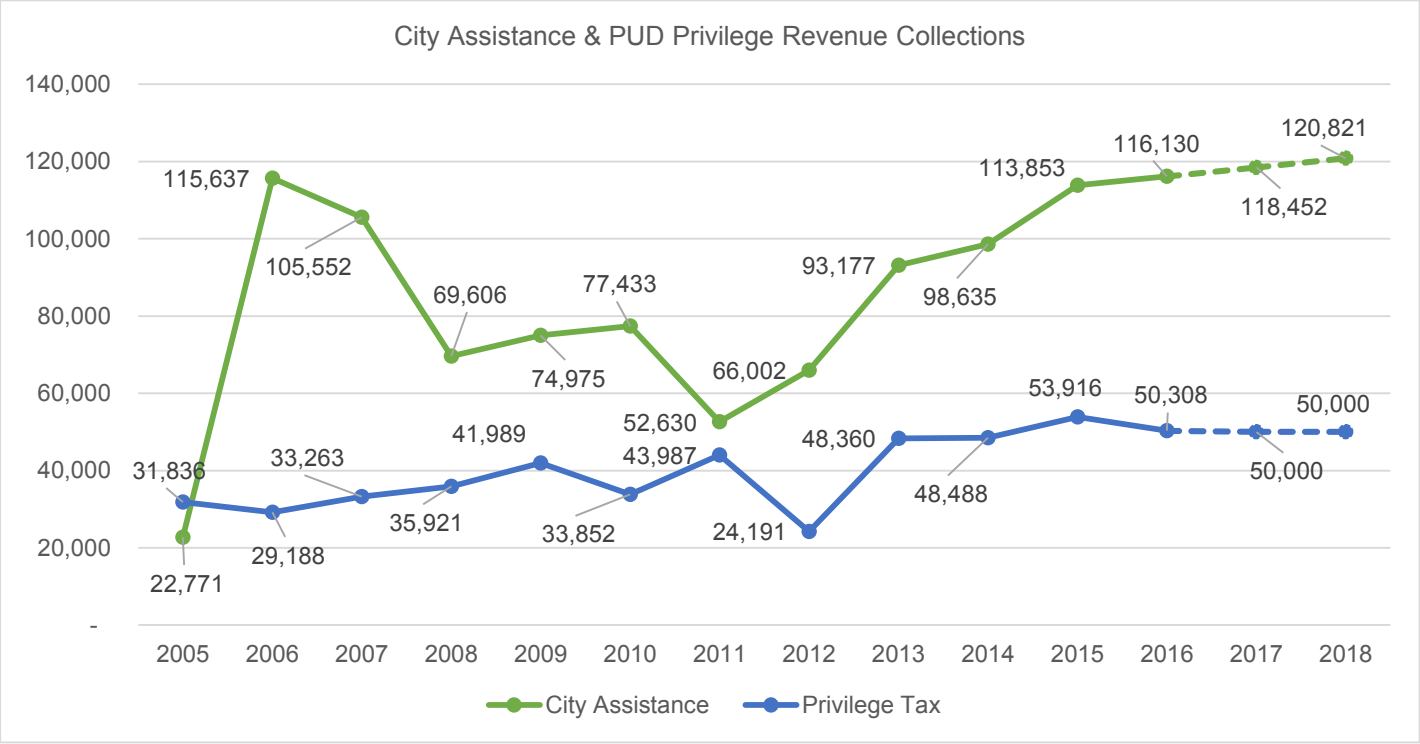
Assumptions for Budgeted Revenues:

- Liquor Board Profit revenues are based on forecasts provided by the State and formula provided for in statute. Revenues to be received by the City are based on estimated population forecasts and assumes population growth within the City. These revenues are forecasted in 2019-2022 at a 1.5% annual increase.
- Liquor Excise Taxes are based on state forecasted revenues and have been recently returned to pre-2013 levels when they were then diverted to the state general fund. The 2015-2017 state budget (ESSB 6052) returned the distribution from the liquor excise tax to 35% of revenues collected, prior to this it was 22.5%. Revenues to be received by the City are based on estimated population forecasts and assumes population growth within the City. These revenues are forecasted in 2019-2022 at 3% annual increase.
- City Assistance is based on state forecast and predicted to increase 2% annually.
- PUD Privilege Tax is forecasted with 0% growth given unpredictability and historical trends.

The City anticipates collecting $721,639 in this budget period from this revenue.

REVENUES & OTHER FINANCING SOURCES – State Shared Revenues





REVENUES & OTHER FINANCING SOURCES – Building Permit Revenues

Characteristics:

- Authorized per WRMC 15.01.
- Permit fees are based on valuation of project.
- Permit fees are required for a variety of projects which can be for new as well as existing construction or improvements.
- This is considered to be an unpredictable revenue source as they are related to building and development activity within the City.

Historical Results:

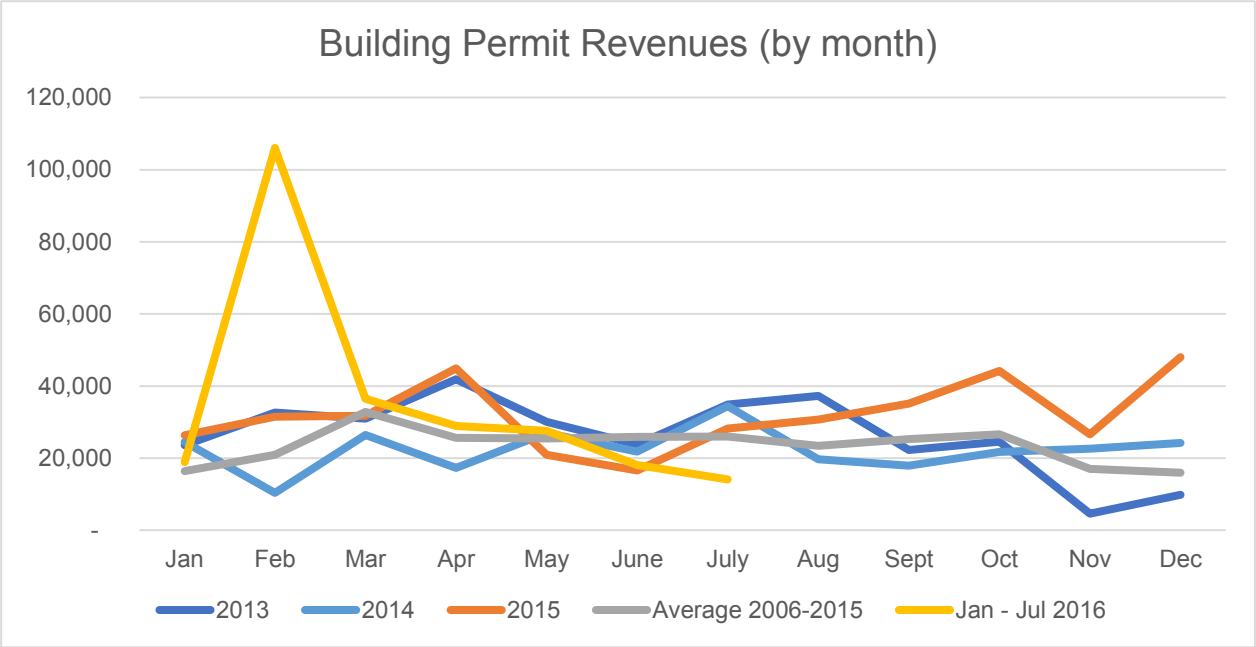
- Since 2011:
  - Single family permits have averaged 26% of total permits issued.
  - New commercial permits have average less than 1% of total permits issued.
  - Other permits have averaged 73% of total permits issued.
  - Permit valuation fluctuations have been volatile since 2011 for new single family and commercial permits. Permit valuation declined by 15% in 2014 from the prior year, however 2015 experienced a 57% increase due to increased building activity. In 2016, permit valuation experienced a spike early in the year compared to the prior year due to the construction of the new middle school which had a permit valuation of $25.6 million. It is important to note the school is exempt from property tax and this assessment is not included in the City's overall assessed valuation for calculating property tax.
  - The average number of single family permits issued between 2010 and 2015 is 127. The City issued 125 single family permits in 2015 compared to 108 in 2014.

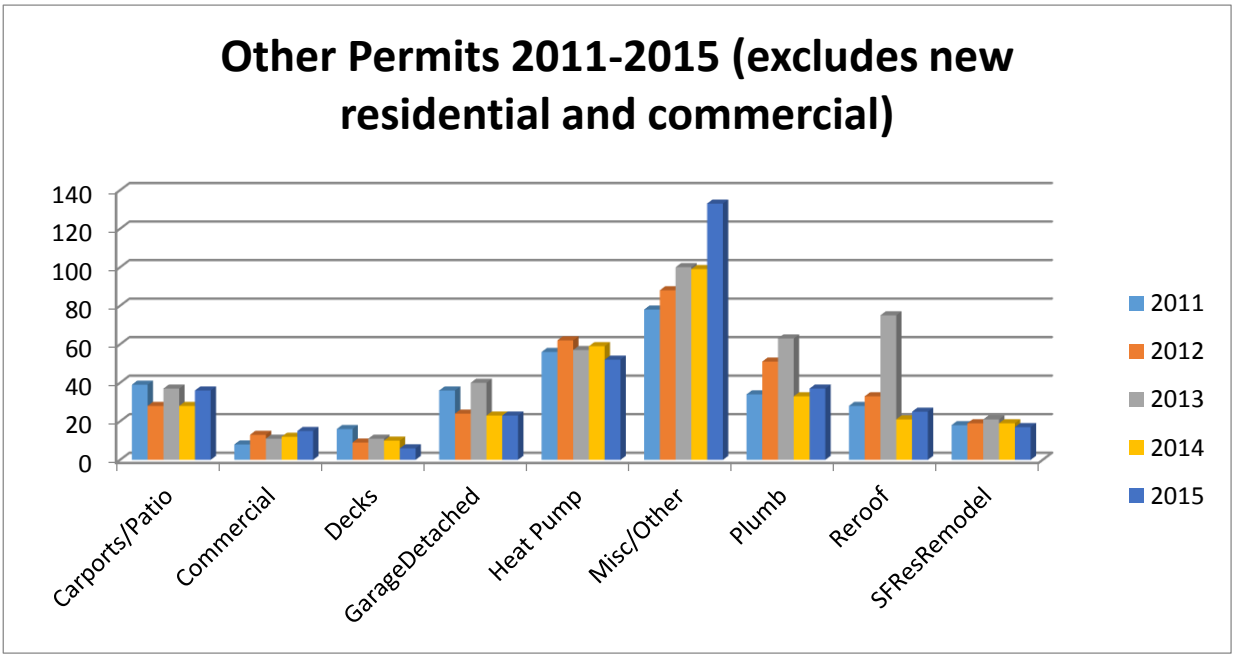
Assumptions for Budgeted Revenues:

- Beginning in mid-2016, the number of single family permits issued has been declining as infrastructure for several new subdivisions is being constructed. The City anticipates single family residential activity will pick back up in the spring of 2017, although not at the level experienced in 2015.
- As of September 27, 2016 for single family residential lots there are the following:
- 204 preliminary platted lots
- 117 preliminary platted lots under construction/in design
- 30 approved lots (ready to construct a home on)
- Due to unpredictability of these revenues, the City is conservatively using 2013-2014 as a base and estimating these revenues to increase 2% annually.
- There is no change anticipated to the methodology for calculating permit fees.

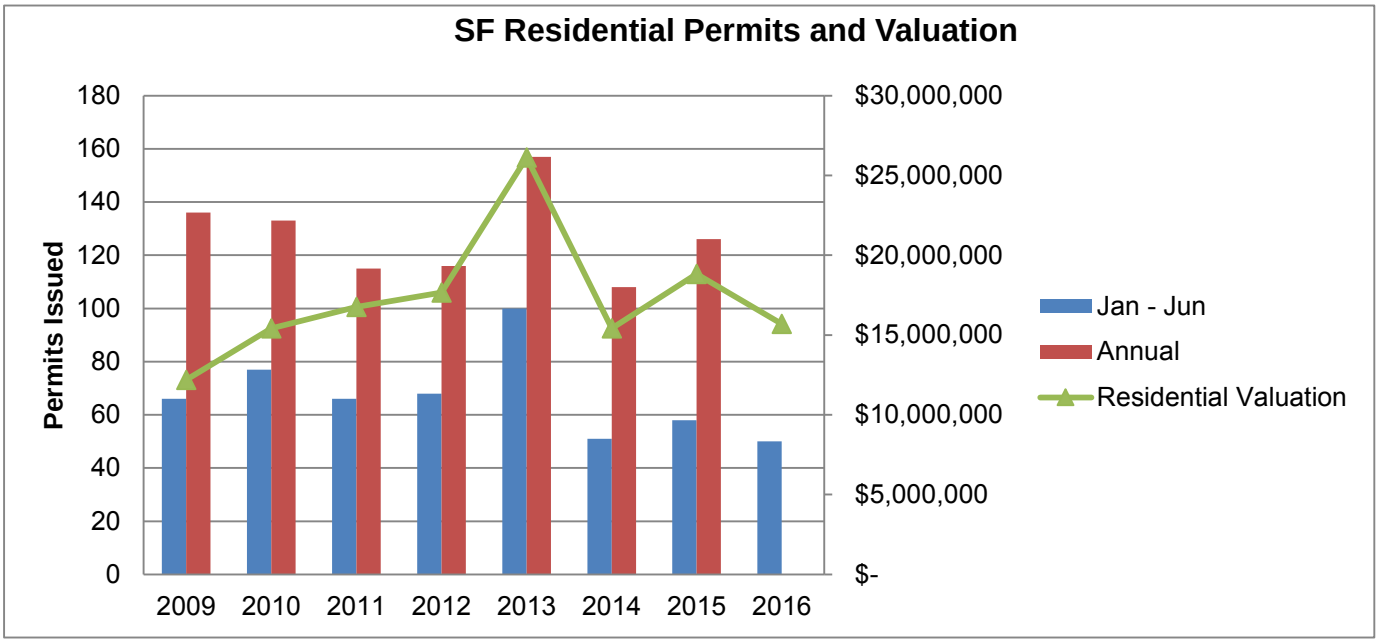
The City anticipates collecting $541,478 in this budget period from this revenue.

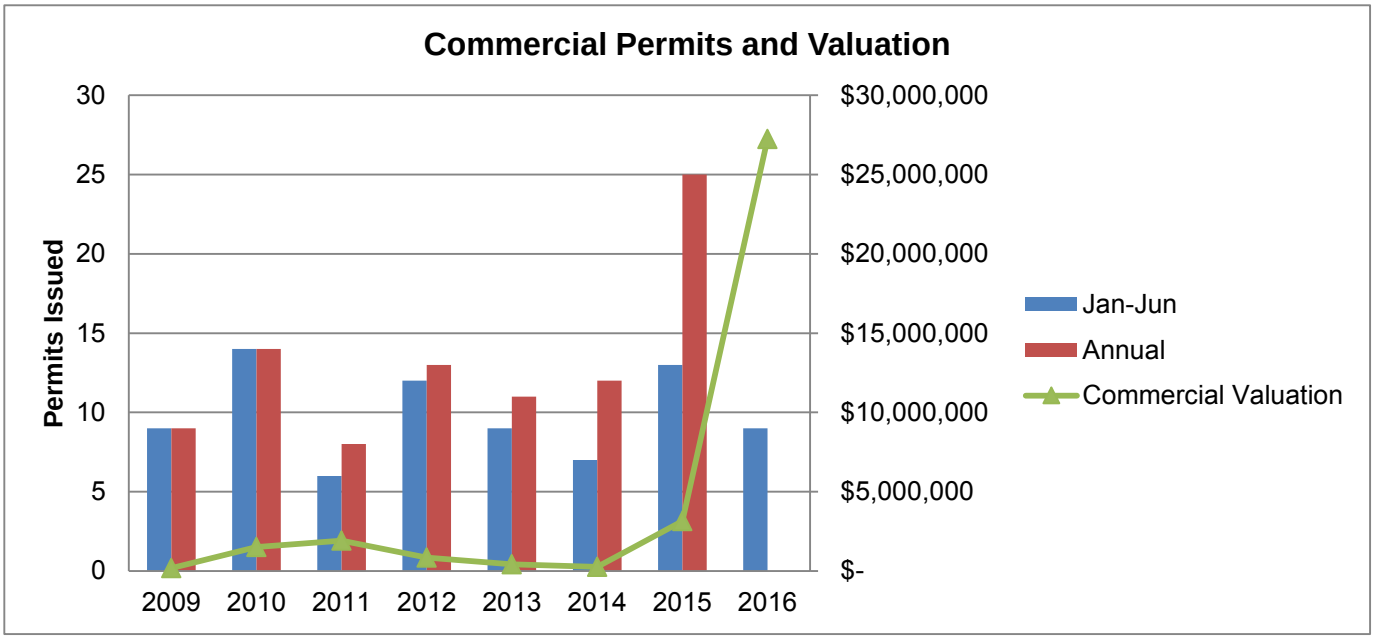
REVENUES & OTHER FINANCING SOURCES – Building Permit Revenues





REVENUES & OTHER FINANCING SOURCES – Building Permit Revenues



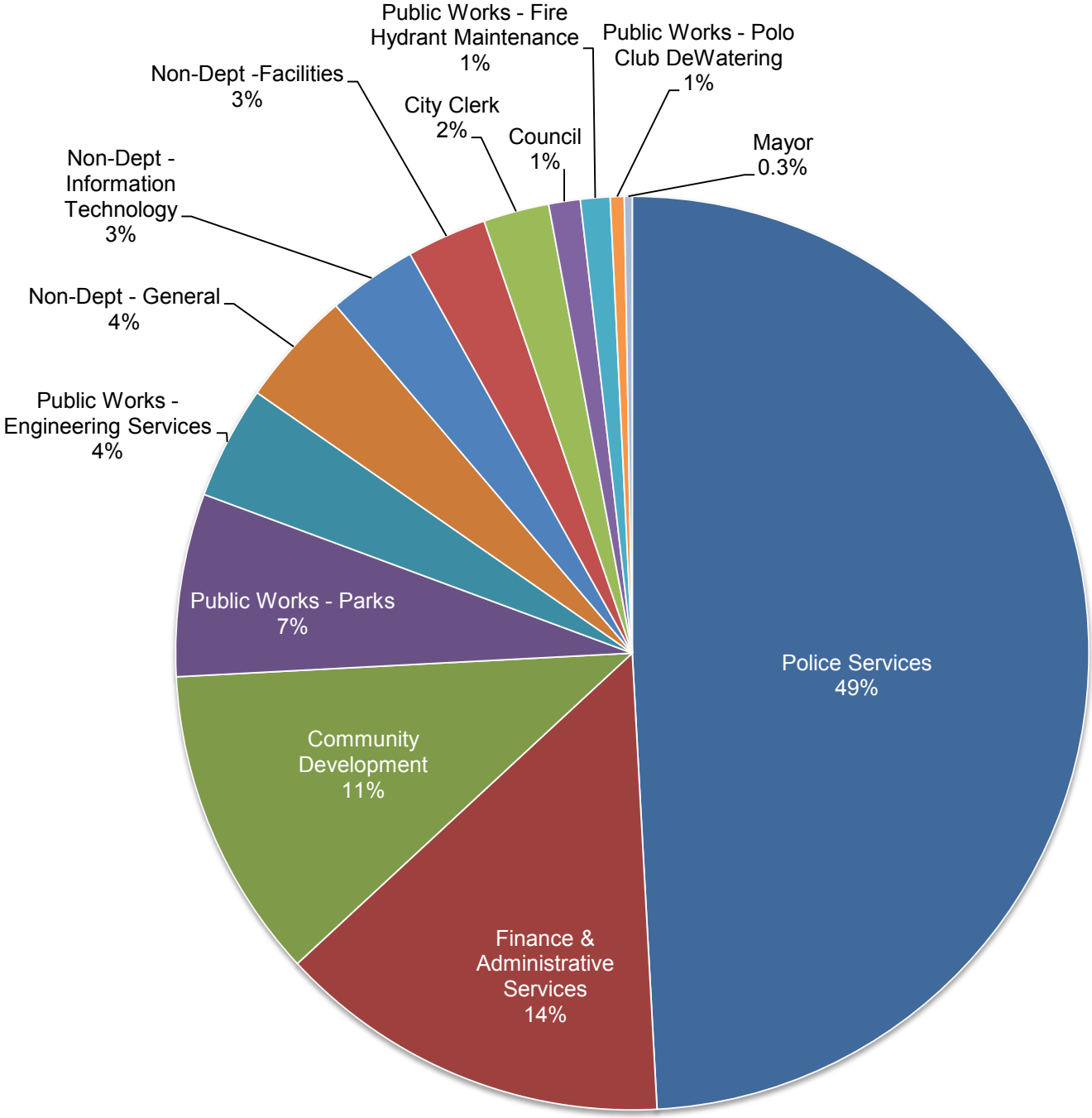


EXPENDITURES & OTHER FINANCING USES:

EXPENDITURES, USES & ENDING FUND BALANCE:

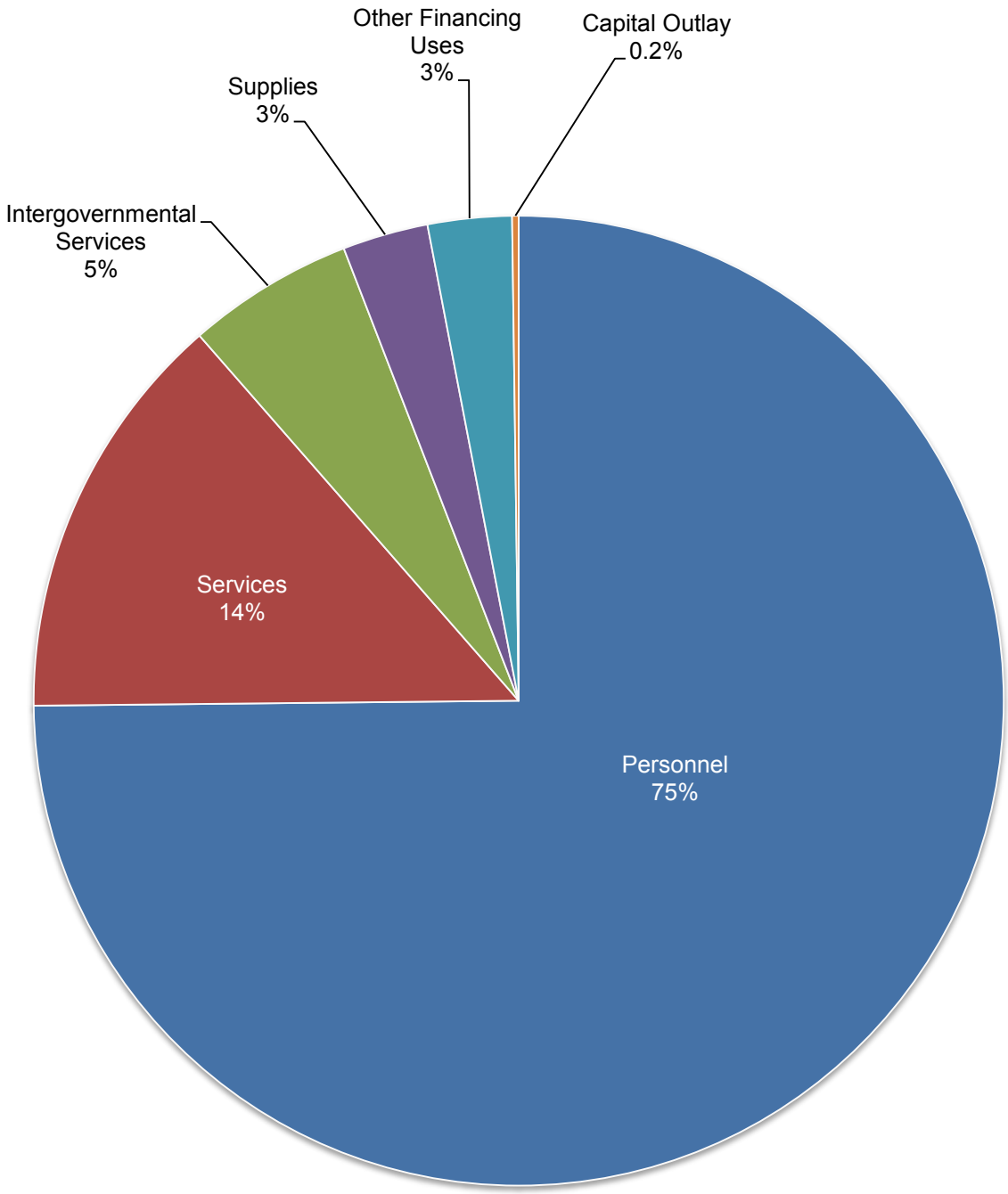
The majority of the expenditures in the General Fund are to provide public safety services and community planning and economic development services as well as maintain City parks and recreation facilities. Personnel and services costs are the most significant types of costs that are occurring.

Expenditures and Uses– By Function:



EXPENDITURES & OTHER FINANCING USES:

Expenditures and Uses– By Type:



EXPENDITURES & OTHER FINANCING USES:

Personnel:

Personnel costs comprise one of the largest expenditure types for this fund. There are a lot of behind-the-scenes activities that must occur to operate City government. These services are foundational to most other services provided by the City or are foundational to the quality of life in West Richland. The City's General Fund employs a hard-working staff of just over 44.35 full-time equivalent (FTE) employees to carry out the multitude of functions necessary carry out City governmental operations.

This budget period includes the addition of a Human Resource and Communications Manager in Finance, an IT Manager, a Police Records Supervisor and removal of a Police Records Specialist position in Police, an Administrative Assistant position in Police, an Administrative Assistant position in Public Works, additional seasonal hours for the Fire Hydrant Maintenance Program, Polo Dewatering, Senior Center and reduction of seasonal hours under Parks Maintenance, a Maintenance I position to assist in Parks, an Engineering Tech position in Public Works/Engineering Services, and moving a custodian position from part-time to full-time.

Additional personnel costs will be consistent with the parameters within the City's Total Compensation Plan and Collective Bargaining Agreements and conservative estimates for increases to health insurance premiums ranging from 1.2-10.5% depending on the plan.

Professional Services:

The General Fund has a variety of services in which it must incur to carry out operations. Significant service expenditures in this budget period are:

- Professional Services of $890,000 — Software support and maintenance, audit costs, legal services, expert services for the City's required Comprehensive Plan Update and economic development activities.
- Communications of $145,000 —Cell phones, postage, police radios and mobile data terminals, etc.
- Insurance premiums of $260,000
- Training and Education of $28,000

Intergovernmental Services:

These are services which are provided exclusively by other governments. Expenditures anticipated for this budget period are for the following:

- Jail services of $176,000
- Court services of $210,000
- Emergency Communications and cooperative policing activities of $220,000

Note: Some operating equipment, travel, training and education, and intergovernmental service requests originally under the General Fund Police Budget were removed and are now under Criminal Justice Fund 105 in an effort to balance the General Fund budget.

EXPENDITURES & OTHER FINANCING USES:

Capital and One-Time Expenses:

In an effort to balance the General Fund budget, most capital and one-time department requests were removed. It is anticipated that at the end of 2016, the City will carryover at least $750,000 above the reserve requirement into 2017. Once the carryover is known following the close of 2016, City staff anticipates bringing a prioritized list of General Fund capital projects and one-time requests to Council for approval. The City anticipates additional carryover from the 2015-2016 budget due to unanticipated turnover in Police and other departments, as well as increased revenue from building and construction revenues including sales tax and building permit revenues.

Detailed discussions for each department within the General Fund concerning the budgeted expenditures for this period commence after this page. Additionally, there is contained within the “Budget Worksheets” section of this document, detailed line item budgets for each division.

Ending Fund Balance:

The ending fund balance is anticipated to remain strong and maintain the required reserves within the City’s financial policies. No reductions to fund balance are anticipated during this budget period. For the duration of this budget period, adequate cash flows are anticipated to meet operational needs.

GENERAL FUND:

City Council

GENERAL FUND - CITY COUNCIL (Division 110)

The West Richland City Council consists of seven Council members elected to rotating four-year terms. The City Council is responsible for carrying out a number of vital functions within the City and for the citizens of West Richland, such as:

- Setting the overall vision and future direction for the City.
- Exercising the legislative powers of the
- Determining matters of policy. Policy decisions are facilitated by Council member participation on the Finance and Personnel Committee, Planning & Economic Development Committee and the Transportation and Utilities Committee. These committees, with the aid of City staff and residents, develop and recommend policies and procedures. Recommendations are presented to Council for disposition and action. By channeling the unique talents of Council members to specific areas, the understanding, review and adoption process on key issues is often expedited.
- Representing the City and its citizens on various boards, commissions and organizations as well as local and regional community events and to state and national policy makers.
- Adoption of the biennial operating and capital budget as well as approval of any amendments to the budget after it commences.

The City Council accomplishes all of these responsibilities by utilizing General Fund resources. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. The majority of City Council services fall within the basic services component of the budget.

The following is a comparison of the expenditures and appropriations of this department:

City Council (Dept. 110)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	70,514	71,784	73,778
	Services	785	9,706	12,350
	Intergovernmental Services	40,155	58,439	62,320
	Supplies	13,673	1,056	1,200
	Total Expenditures & Other Financing Uses	**125,127**	**140,984**	**149,648**
	%Change		**13%**	**6%**

GENERAL FUND:

Mayor

GENERAL FUND—MAYOR (Division 120)

The Mayor is elected to a four-year term and is the Chief Executive Officer of the City. The City and citizens benefit greatly from the monumental tasks which fall under the duties of the Mayor, such as:

- Administering the day-to-day operations of the City as well as advising and directing City Staff.
- Presiding over City Council meetings. The Mayor does not vote on matters of public policy at the Council Meetings except when there is a tie vote.
- Representing the City and its citizens at various local and regional community events such as dedications, ground breakings, joint Tri-City activities and other ceremonial functions.
- Appointment of citizens to the City's various Boards and Commissions. The Mayor greatly advocates citizen participation in City government.
- Facilitation of the development and adoption of the biennial operating and capital budget as well as overseeing amendments that may occur as the budget commences.
- Participating in the negotiation and administration of the many contracts and agreements for goods and services the City is a party to.
- Meeting with citizens and other interested parties regarding concerns and City operations and business.
- Leading the City and its various departments in carrying out the vision and direction set forth by City Council.

The Mayor accomplishes all of these responsibilities by utilizing General Fund resources. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. The majority of these services fall within the basic services component of the budget.

The following is a comparison of the expenditures and appropriations of this department:

Mayor (Dept 120)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	17,088	16,892	18,900
	Services	1,621	15,173	17,200
	Supplies	5,377	992	1,200
	Total Expenditures & Other Financing Uses	**24,086**	**33,057**	**37,300**
	%Change		**37%**	**13%**

GENERAL FUND:

City Clerk

GENERAL FUND—CITY CLERK (Division 220)

INTRODUCTION:

The City Clerk's Office exists to carry out the activities as prescribed by State law.

The mission of the City Clerk's office is:
To serve the City of West Richland by providing exceptional customer service in a timely manner to the general public, elected officials, city staff, other governmental agencies, community partners and to preserve the accuracy, integrity and public accessibility to the City's official records.

The majority of the City Clerk's Office services fall within the category of basic services. The primary customers of the City Clerk's Office are other City departments and elected officials.

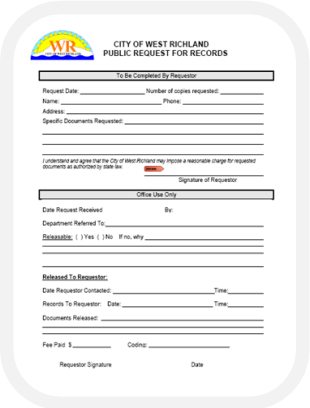
In addition to the basic services, the City Clerk's Office provides services to citizens and other interested parties in the areas of public records and other related services.

STAFFING:

The City Clerk is appointed by the Mayor and consists of one FTE employee.

DEPARTMENT FUNCTIONS:

There are a number of duties and functions which fall under the responsibilities of the City Clerk that the citizens and other impacted groups benefit greatly from, such as:


CITY OF WEST RICHLAND
PUBLIC REQUEST FOR RECORDS

To Be Completed By Requestor

Request Date: _____ Number of copies requested: _____
Name: _____ Phone: _____
Address: _____
Specific Documents Requested: _____

I understand and agree that the City of West Richland may impose a reasonable charge for requested documents as authorized by state law.

Signature of Requestor

Office Use Only

Date Request Received By:
Department Referred To: _____
Releasable: ( ) Yes ( ) No If no, why _____

Released To Requestor:

Date Requestor Contacted: _____ Time: _____
Records To Requestor: Date: _____ Time: _____
Documents Released: _____

Fee Paid $ _____ Coding: _____

Requestor Signature Date

- Maintaining legislative history and permanent City documents and complying with all public records requests in accordance with State law. The City Clerk is the Public Records Officer of the City.
- Composing and preparation of reports, ordinances, resolutions and proclamations as well as composing, revising, and facilitating updates and revisions and reporting of the West Richland Municipal Code (WRMC).
- Acting as a liaison between citizens and others interested in meeting with the Mayor and/or City Council members.
- Advising City Council, Mayor and City staff on proper parliamentary procedures. The City Clerk administers oaths of office and serves as the custodian of the official City seals.
- Facilitating all official meetings and hearings of the City Council by coordinating the agenda items, preparing all of the necessary documentation and coordinating the scheduling and advertising of such meetings and hearings. Additionally, the City Clerk summarizes and maintains all records of all official proceedings.
- Overseeing the publication of City communications with citizens such as the City's monthly newsletters inserted with Utility Bills as well as a quarterly newsletter published in the Benton Rural Electric Ruralite magazine. Additionally, the City Clerk coordinates and assists with all information presented on the City's website.

GENERAL FUND—CITY CLERK (Division 220)

- Serving as the Designated Claims Agent for the City by accepting all petitions filed by citizens, claims for damages, all requests for Council and City information, documents and reports from various administrative units of municipal government and the public. This includes tracking all of these requests to ensure compliance with laws regarding public disclosure.

- Serving on various boards relating to the City's risk management and records activities.

The City Clerk accomplishes all of these responsibilities by utilizing General Fund resources. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. The majority of these services fall within the basic services component of the budget.

The following is a comparison of the expenditures and appropriations of this department:

City Clerk (Dept 220)			
Type of Expenditure	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Personnel	209,208	237,794	276,821
Services	548	23,122	33,998
Supplies	20,401	734	700
Total Expenditures & Other Financing Uses	**230,157**	**261,650**	**311,519**
%Change		**14%**	**19%**

This proposed budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

ACCOMPLISHMENTS:

The appropriations allotted to the City Clerk's Office for the 2015/2016 biennial period allowed for not only the successful provision of its basic services, but also facilitated the accomplishment of the following goals and objectives within the City's strategic plan:

SFA 3—Financial and Operational Effectiveness, Stability and Accountability

Goal 1—Conduct city operations using best management practices

- Served on the wellness committee, the existence of which facilitated the City's receipt of the Well City Award.
- Implemented and maintained City Facebook page.
- Worked with the City's insurance carrier to provide trainings for new councilmembers.
- Ensured compliance with the Open Public Meetings Act and Public Disclosure Laws.

GENERAL FUND—CITY CLERK (Division 220)

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the City Clerk's Office to continue to carry out its basic and necessary functions. Additionally, the approved appropriations reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND: Finance & Administration

GENERAL FUND - FINANCE & ADMINISTRATION (Division 310)

INTRODUCTION:

The City's Finance department provides a variety of finance, accounting, human resource and risk management services for the citizens as well as other City departments.

The Finance Department's services are primarily basic services. These basic services provided are necessary and foundational to the ability of other City departments to carry out their operations and special projects. The Finance Department is impacted in some way by nearly every City function, operation, process or project. The Finance Department plays a role in the successful completion of goals and accomplishments of other departments.

In addition to the basic services provided to other City departments, the Finance Department provides services to citizens and other interested parties in the areas of licensing, financial reporting, customer service and cash receipting to name a few.

The mission of the Finance & Administration department is:

To provide its customers fiscally responsible municipal financial services in a cost-effective and efficient manner with an emphasis on customer service and a commitment to strive for excellence.

STAFFING:

A Finance Director is appointed by the Mayor to oversee all activities of the Finance Department. The Finance Director also acts as the City's HR Director. The Finance Department has 8.0 FTEs including the Finance Director. The staff consists of an Accounting Manager, Senior Accountant, Accounting Tech, Human Resources Specialist, Utility Billing Specialist, Utility Clerk and Administrative Assistant.

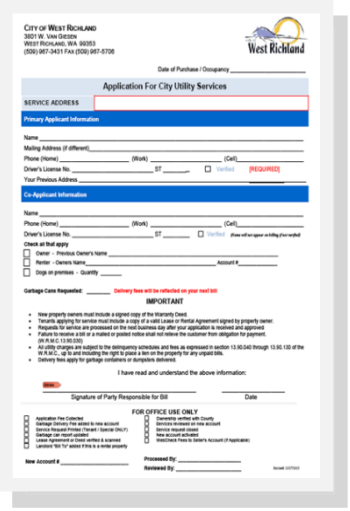
In the proposed 2017-2018 budget, a HR Manager position is being requested beginning in 2018. When compared to other cities similar in size, West Richland is one of the few that does not have an HR Manager/HR Director position. The City's population has increased 38% in the last 10 years and the City's FTEs have increased 39% over the last 10 years to approximately 70.16 FTEs in 2016 excluding Mayor/Council. With the growth in City staff, as well as increased requirements and mandates at the federal and state levels on personnel such as the Affordable Care Act, the functions and responsibilities in the area of human resources has increased.

DEPARTMENT FUNCTIONS:

There are a number of duties and functions which fall under the responsibilities of the Finance Department that the citizens and other departments benefit greatly from, such as:

- Cash flow management, including investment of temporary surpluses of cash resources, maintaining long-term financial forecasts, monitoring revenue streams for unusual trends or activities as well as ensuring the City remains in compliance with spending of restricted resources.

GENERAL FUND - FINANCE & ADMINISTRATION (Division 310)



- Organization of the budget development process, including forecasting revenues and facilitating departments with forecasting their expenditure needs.

- On-going monitoring of the actual results against budget to ensure legal compliance with budget requirements as well as ensuring fiscal discipline and financial management are exercised.

- Preparation of various financial reports, including the required publication of the City's Annual Financial Report as well as monthly and quarterly financial and budget status updates.

- Paying all invoices and expenditures due and processing payroll for all City departments.

- Providing services in all areas of Human Resource and risk management, including all aspects of hiring employees, employee relations and concerns and benefits administration.

- Billing services for both utility and non-utility services. Utility billing is a complex process involving management of nearly 5,000 utility accounts within four types of utilities. This involves new account setups, obtaining and incorporating into the billing system, accurate meter reads, payments on accounts, collection of delinquent accounts, reporting and customer service.

- Overseeing and advising on all internal control processes carried out the City to safeguarding of public resources and ensure compliance with laws and regulations concerning outflows of resources. This includes proper cash handling and safeguarding and extends to City purchases and the safeguarding of small and attractive assets.

- Carrying out various licensing services for the public in accordance with the West Richland Municipal Code (WRMC) such as business, solicitors and animal licensing. The City partners with the Washington State Department of Revenue's Master Business License program. This has streamlined the business licensing process.

- Ensuring the City remains in compliance with the proper use of accounting codes and prescribed in the SAO's Budgeting, Accounting and Reporting System (BARS) manual.

GENERAL FUND - FINANCE & ADMINISTRATION (Division 310)

BUDGET AND ACTUAL SUMMARY:

The Finance & Accounting department accomplishes all of these responsibilities by utilizing General Fund resources. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. The majority of these services fall within the basic services component of the budget.

The following is a comparison of the expenditures and appropriations of this department:

Finance & Administration (Dept 310)			
Type of Expenditure	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Personnel	1,001,562	1,257,879	1,723,160
Services	3,877	130,473	138,735
Supplies	92,418	8,754	9,600
Total Expenditures & Other Financing Uses	**1,097,857**	**1,397,105**	**1,871,495**
%Change		**27%**	**34%**

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans. Additionally, there is proposed a HR Manager position beginning in 2018 to relieve increased workloads and improve service levels that the growth of the City has created.

Further, known increases in the prices of services such as audit costs are anticipated in this budget.

GENERAL FUND - FINANCE & ADMINISTRATION (Division 310)

ACCOMPLISHMENTS:

The appropriations allotted to the Finance Department for the 2015/2016 biennial period allowed for the not only the successful provision of its basic services, but also facilitated the accomplishment of the following goals and objectives:

SFA 3—Financial and Operational Effectiveness, Stability and Accountability

Goal 1: Conduct City Operations using best management practices

- Protected City liability through the continued use of staff development and training seminars including programs offered by the Washington Cities Insurance Authority (WCIA) - *All-employee training session will be held in October 2016 on the topic of unlawful discrimination, harassment and retaliation in the workplace.*

- Continue developing long-term forecasts that allow the City to annually identify future revenue and expenditure trends and prepare plans to address anticipated problems in a timely fashion - *This is an on-going process. During 2016, several reports were developed analyzing City financial activities. Additionally, a number of reconciliations were completed to ensure accountability over City resources and facilitate long-term forecasting.*

- Enhance monitoring of all outstanding debts owed to the City—*Finance has increased its efforts to monitor outstanding debts, send delinquent accounts to collections, enhance collections policies. Additionally, the City is taking advantage of the ability within state law to place liens on properties for unpaid utility charges as well as obtain payment from property owners on delinquent tenant balances.*

- Complete the 2015 Annual Financial Report and submit to the WA State Auditor's Office by the end of May 2016 – *The 2015 Annual Financial Report was submitted on time to the WA State Auditor's Office. The Financial Statements were audited by the WA State Auditor's Office and there were no findings or management letters issued. During the audit exit conference, the WA State Auditor's Office highlighted that the City's documents are well-organized and staff is easy to work with.*

- Update the City's Total Compensation Program as needed – *This is ongoing. The Finance Department worked with JoLarr Management Consulting, LLC to conduct a benefits review for non-bargaining employees. Some of the results of that analysis have been incorporated into the 2017-2018 proposed budget.*

GENERAL FUND - FINANCE & ADMINISTRATION (Division 310)

- Work with AWC and others on the impacts of the Affordable Health Care Act and continue to explore benefit options – *The City has complied with new federal government reporting requirements for medical benefits offered to employees. The AWC HealthFirst Plan for non-bargaining employees will be eliminated by AWC in 2018. Staff has been working on reviewing other medical plans available through AWC*.

- Continue monitoring cash control procedures for all locations receipting or handling cash – *The Finance Department conducted several cash handling trainings for new and existing employees in the Finance and Community Development Departments. The City's cash handling policies were also updated.*

- Timely processing payroll, accounts receivable, accounts payable, and utility billing – *This is ongoing. Payroll, accounts receivable, accounts payable, and utility billing statements were all processed in a timely manner in 2015/2016.*

- Due to declining utility tax revenues which fund library services, the Finance Director assisted a Library Blue Ribbon Committee, made up of 7 citizens, to develop options for funding library services. In July, Council approved placing a proposition on the November 8, 2016 ballot for a levy lid lift to fund library services. The Finance Department has been assisting with educational outreach for the library levy lid lift including developing a fact sheet, presenting to local organizations, and answering questions from the community and media.

- Lead the City's Wellness Program and receive the AWC Well City Award – *The Finance Department is responsible for coordinating the City's Wellness Program. The City was successful in receiving the 2017 AWC Wellness Award.*

- Recruiting, staffing, and labor relations – *This is ongoing. The Finance Department assisted with filling approximately 11 permanent positions, 7 temp positions, and seasonal positions in 2016.*

- Enhance the City's safety and training program responsible for coordinating and facilitating the City's safety activities and regulatory compliance – *All maintenance employees completed their required online safety training, all required OSHA logs and emergency evacuation plans were posted, provided additional training to seasonal workers on safety, and updated safety forms.*

- Analyze and monitor compliance by other departments to the approved 2015-2016 budget, develop budget amendments as necessary and prepare the mid-biennium budget review and 2017-2018 budget – *The Finance Department prepared approximately 11 budget amendments in 2015/2016 including a mid-biennial budget review and anticipates preparing at least one more amendment before the end of the year. The department has worked very closely with departments assisting them with accounting for a record number of capital projects, programs and services, as well as leading the preparation of the 2017-2018 budget.*

GENERAL FUND - FINANCE & ADMINISTRATION (Division 310)

Goal 3: Utilize short and long term planning to meet future workforce and equipment needs

- Develop long-term financial planning model that combines financial forecasting with financial strategizing to identify future challenges and opportunities and strategies to secure financial sustainability – *This is an ongoing project. The department has been working on enhancing financial forecast models and reports in 2016 particularly for the General Fund.*

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the Finance Department to continue to carry out the basic and necessary functions which are foundational for all other City services. Additionally, the approved appropriations reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND:

Police Services

GENERAL FUND—POLICE SERVICES (Division 410)

INTRODUCTION:

The City's Police Services division provides a wide array of public safety basic and program services for the citizens of West Richland. These services are vital to the proper functioning of citizens and businesses within the City as well as visitors to the City. The absence of well-managed and sufficient police services directly impacts the quality of life found within West Richland.

The mission of the Police Services department:
To provide effective, high-quality police services to the community. We will treat those we contact in a professional and courteous manner. We work in partnership with the community to improve the quality of life and safety. We protect everyone's rights and property, treating each person we encounter with the respect and dignity they deserve.

The vision and values of the Police Services department:
Continually Striving for a Safer Community.

VALUES:
Professionalism
Respect
Integrity
Dedication
Ethics

STAFFING:

A Police Chief is appointed by the Mayor to oversee all activities of the Police Services Department. The Police Chief manages a staff of 21 FTE employees for total of 22 FTE employees. Officers are assigned to patrol divisions each with a Sergeant. Sergeants report to the Police Captain who reports to the Police Chief. Other employees report directly to the Police Chief. The organization chart found within the Introduction section of this document outlines in detail the structure of this department.

DEPARTMENT FUNCTIONS:

There are a number of duties and functions which fall under the responsibilities of the Police Services Department that greatly benefit citizens, businesses and visitors to the City.

GENERAL FUND—POLICE SERVICES (Division 410)

Patrol Division – is responsible for calls for service, traffic enforcement, crime prevention, investigations and reserve officer program. The Patrol Officers also assist with the Investigation Division with follow up investigations pertaining to major crimes and narcotics.

Investigations Division – is responsible for investigations requiring specialized skills of which are complex or sensitive in nature. The West Richland Police Department also participates in the Metro Drug Task Force with one detective.

Administrative Services – is responsible for the administrative functions of the agency to include personnel and budget management, internal investigations, records management, public disclosure and issuance of concealed pistol licenses.

While the backbone of the organization is the patrol division, all three divisions work together to support the mission, goals and objectives of the department to support the community and improve safety of our residents.

Other duties and functions of the department include:

- Assisting adjacent jurisdictions as needed.
- Participation in local events such as Hogs and Dogs, Veterans Day Parade and National Night Out, as well as participation in regional events such as Water Follies.
- Responding to all animal related calls for service and managing the shelter operations for the City.

GENERAL FUND—POLICE SERVICES (Division 410)

BUDGET AND ACTUAL SUMMARY:

The Police Services department accomplishes all of these responsibilities by utilizing General Fund resources. The majority of these services fall within the basic services component of the budget. The following is a comparison of the expenditures and appropriations of this department:

Police (Dept 410)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	3,588,768	4,618,587	5,385,670
	Services	137,860	475,481	400,967
	Intergovernmental Services	791,141	893,800	651,770
	Supplies	469,548	138,897	143,635
	Capital Outlay	-	40,271	-
	Debt Service	10,442	-	-
	Total Expenditures & Other Financing Uses	**4,997,760**	**6,167,036**	**6,582,042**
	%Change		**23%**	**7%**

The proposed budget anticipates the addition of one Police Records Supervisor with the elimination of one Police Records Specialist position and one Administrative Assistant. It is anticipated one of the current Police Records Specialists will be promoted to a Police Records Supervisor. Growth in the City and the agency has increased work demands and a change in structure is necessary to meet increased workload and oversight requirements. The Police Department has not added any additional administrative staff in over 16 years yet the City's population has almost doubled. In June of 2016, the Police Department partnered with the WA State Auditor's Office to perform an analysis of administrative operations of the agency. The focus of the study was to identify current workload, distribution of duties and determine what if any processes may be improved to enhance efficiency. The City worked with TAP International through a grant by the WA State Auditor's Office which found the current administrative staff are currently backlogged in their work to keep up with basic activities. One of their recommended solutions was to create a supervisory position with the responsibility for (a) setting up new business processes for tracking, filing, and processing forms, (b) eliminating the current back log of work, (c) handling billing and public records request activities, and (d) implementing other duties as assigned to accommodate a full time schedule.

Personnel increases are outlined within the City's Total Compensation Plan. The current Collective Bargaining Agreement with the West Richland Police Officers Association expires December 31, 2016. The City is currently in negotiation on a 2017 contract. Known premium increases ranging from 1.2-10.5% within the City's health insurance plans combine to account for the increases in personnel costs in this budget period.

In an effort to balance the General Fund budget and add a Police Records Supervisor and Administrative Assistant positions, some costs for travel, training and education, and intergovernmental services which were historically expensed under the General Fund police budget were transferred to Criminal Justice Fund 105.

GENERAL FUND—POLICE SERVICES (Division 410)

ACCOMPLISHMENTS:

The appropriations allotted to the Police Services Department for the 2015/2016 biennial period allowed for not only the successful provision of its basic, foundational services, but also facilitated the accomplishment of the following goals and objectives:

SFA 1 – Community Economic Vitality, Competitiveness, & Diversity

Goal 1: Leverage resources through partnerships with public and private entities

- Continued to maintain and enhance regional and state partnerships including METRO Drug Task Force, Special Investigations Unit (SIU), TC-CAT (Tri-Cities Collision Against Trafficking), Domestic Violence Services, Traffic Safety, Regional Chief's and Sheriff's group and many others

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

***Goal 1: Conduct city operations using best management practice*s**

- Improved and diversified training program: use of force, liability prevention, investigations, EVOC, Community Oriented Policing, Blue Courage, Leadership development
- Enhanced recruiting and background investigation process which focusses recruitment on those individuals who want to work in an agency of our size and city of our makeup. In addition, the background focusses to identify those individuals who are problem solvers who possess traits of a professional with high integrity, who is respectful or others, understands integrity and demonstrates this in all facets of the job, dedicated to profession and community and seeks to achieve excellence and has strong ethical conduct.
- Enhanced social media efforts including creating a Facebook, Twitter and Nextdoor accounts.

Goal 3: Utilize short and long term planning to meet future workforce and equipment needs

- Rotation of equipment, including; vehicles, firearm, Tasers, computers, tactical equipment
- Upgraded technology in computers, Wi-Fi, smart phones, mobile surveillance camera system in Mobile Response Vehicle (MRU)
- Improve agency physical security: Installed ballistic panel's in front administrative area, ballistic window at reception desk, perimeter and internal electric door locks, improved alarm for evidence rooms fenced storage outside of the building and secure storage units with the fenced perimeter. The majority of these improvements were paid through a grant from the City's insurance company.

SFA 5 – Neighborhoods, Business Districts, & Parks

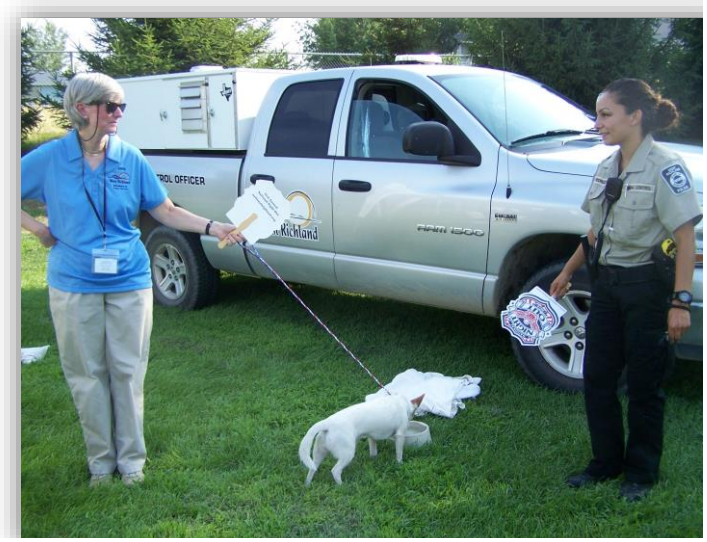
Goal 1: Prevent neighborhood degradation, promote preservation of community safety and diversity in housing

- Implemented Community Oriented Policing philosophy at all levels including the Neighborhood Liaison Officer Program which assigns officers to an area to become an expert.

Other Accomplishments include:

The department participated in several important programs including National Night Out at Flat Top Park and Prescription Drug Take Back Program which allows the public to dispose of any unused prescription drugs in a safe and secure manner.

GENERAL FUND—POLICE SERVICES (Division 410)



2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the Police Services Department to enhance the basic and necessary functions as well as the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan. The objectives of the Police Services budget reflect:

- Realistic estimates of future expenses based on past experience and future planning.
- Enhancement and stabilization of staff.
- Equipment rotation to ensure well maintained, safe and properly equipped vehicles, computers, weapons and investigative tools.
- Seeking outside sources of funding where practical.
- Integration of cost savings whenever and wherever possible.
- Adequately supplying and equipping staff to perform their duties in a safe and effective manner.
- Enhancing community response, investigative effectiveness and community safety.
- Maintaining pace with necessary technology.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND: Community Development

GENERAL FUND - COMMUNITY DEVELOPMENT (Division 520)

INTRODUCTION:
The City's Community Development department provides a variety of planning, land use and zoning, development, park management and economic development services for the citizens and business owners.

The Community and Economic Development Department's services are a combination of basic services and projects/programs.

The mission of the Community and Economic Development department:
To serve all persons in a positive and courteous manner and help ensure that the City of West Richland continues to be a healthy, safe, attractive and enjoyable place to live, work or visit. We help plan the City's form and character, support community values, preserve the environment, promote the wise use of resources and protect public health and safety.

STAFFING:
A Community and Economic Development Director is appointed by the Mayor to oversee all activities of this department. The Director manages a staff of 5.0 FTE employees for total of 6.0 FTE employees. The staff consists of a Senior Planner, Planner, Building Official, Building Inspector/Code Enforcement and Administrative Assistant. The organization chart found within the Introduction section of this document outlines the structure of this department.

DEPARTMENT FUNCTIONS:
There are a number of duties and functions which fall under the responsibilities of the Community and Economic Development Department that the citizens and other departments benefit greatly from, such as:

- Long range planning through the City's development and maintenance of the City's comprehensive plan, the shoreline master program and capital improvements plan.

- Short range planning through development, maintenance, and enforcement of zoning, subdivisions and critical areas regulations. Daily tasks consist of performing site plan and subdivision reviews, reviews and business license reviews.

- Overseeing the building activities within the City through reviews of residential, commercial, and industrial plan reviews and performing building inspections.

- Overseeing the code enforcement activities of the City.

- Ensuring building activities meet all requirements of the fire code serving in the capacity of Fire Marshall.

- Management and coordination of park use and special recreational and community events within the City.

GENERAL FUND - COMMUNITY DEVELOPMENT (Division 520)

- Management of various state, local and federal grants for economic development activities.
- Promoting and marketing economic investment opportunities within the City, including the sale or lease of City owned properties.
- Coordinating with regional agencies and jurisdictions on economic development activities.
- Seeking out grant and other funding sources for economic development.
- Legislative advocacy

BUDGET AND ACTUAL SUMMARY:

The Community and Economic Development department accomplishes all of these responsibilities by utilizing General Fund resources. The services of this department comprise basic services as well as project/program activities. The following is a comparison of the expenditures and appropriations of this department:

Community Development (Dept 520)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	993,095	1,073,487	1,250,740
	Services	20,364	297,971	192,118
	Intergovernmental Services	1,383	-	-
	Supplies	408,266	28,151	40,000
	Total Expenditures & Other Financing Uses	**1,423,109**	**1,399,609**	**1,482,858**
	%Change		**-2%**	**6%**

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

GENERAL FUND – COMMUNITY DEVELOPMENT (Division 520)

2015/2016 ACCOMPLISHMENTS:

The appropriations allotted to the Community and Economic Development Department for the 2015/2016 biennial period allowed for the not only the successful provision of its basic services, but also facilitated the accomplishment of the following goals and objectives:

SFA 1 – Community Economic Vitality, Competitiveness, & Diversity

Goal 1: Leverage resources through partnerships with public and private entities

- Identify and recommend new partnerships with grant makers, agencies and public/private opportunities to enhance business districts and parks – *Coordination with regional groups; Port of Kennewick, Port of Benton, West Richland Chamber of Commerce, Regional Chamber of Commerce, Tridec, Benton REA, Fire District, Visit Tri-Cities, Tapteal Foundation, Benton Franklin Council of Governments, Tri-Cities Research District. Improved relationship with the Home Builders Association. Successfully completed the annexation of the former Tri-City Raceway owned by the Port of Kennewick and participated in the master planning of the 92 acres to support future wine based industries. The master planning is anticipated to continue into the 2017/2018 biennium.*
  The department coordinated improvements to city parks during the Day of Service with construction of the planting beds at Yellowstone Trail Park in 2015 as well as upgrades to the landscaping surrounding the Park at the Lakes entrance. Additionally the department coordinated over a dozen Eagle Scout projects with continued additions to the community garden as well as at the Senior Center.

Goal 2: Improve economic vitality and competitiveness through implementation of the Economic Dev. Strategic Plan

- Develop, recommend, and implement UGA Expansion Plan, including updated E.D. Plan. *During the '15/'16 budget it was determined that pursing a UGA expansion plan to support the Red Mountain Interchange is not practical. A positive relationship was established with Futurewise, an advocacy group who strongly supports the Growth Management Act (GMA).*

- Identify, recommend, and implement Van Giesen Redevelopment advancements – *The Yakima Gateway Park was completely designed and permitted through all required entities. It is planned to be released to bid by November of 2016, with a planned completion in November of 2017.*

Goal 3: Improve and Enhance City Image

- Create new marketing tools promoting business districts and other economic development projects – *Coordination with the Tri-City rebranding effort. Belmont Property planning efforts that will lead to creating developable property for the City of West Richland. The City website was completely redesigned.*

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

GENERAL FUND—COMMUNITY & ECONOMIC DEVELOPMENT (Division 520)

Goal 1: Conduct city operations using best management practices.

- Assess and recommend CED department model, staffing, and operational improvements to "norm" and integrate Building, Permitting, Planning, Land-Use, Economic Dev, Code Enforcement and Parks – *Reorganized the department to include the necessary staff as outlined in the organizational chart.*

- Identify and recommend operational improvements to realize efficiencies with operating Boards and Commissions - *The Boards and Commissions met as needed to provide feedback for city staff to consider when making decisions regarding parks & recreation, economic development and land use.*

SFA 4 – Recreational, Cultural, and Educational Opportunities

Goal 3: Identify sustainable funding sources to continue park operations and to provide new parks and recreational opportunities (Revised, based on park plan recommendations)

- Recommend and implement park use fee structure, resources for operations, and opportunities for new park and trail development - *Policy and a fee schedule was adopted in the Summer of 2015 and successfully implemented in the Fall of 2015.*

SFA 5 – Neighborhoods, Business Districts, & Parks

Goal 1: Prevent neighborhood degradation; promote preservation of community safety and diversity in housing

- Assess and recommend improvements/updates to WRMC to enhance neighborhoods - *The zoning and development codes are being reviewed to be in compliance with the 2017 comprehensive plan that is in development and slated for adoption by June 30, 2017. When the department is fully staffed emphasis will be placed on code enforcement activities to prevent neighborhood degradation.*

- Streamline and improve Code Enforcement measures – *Utilized a seasonal Code Enforcement Officer in the Summer of 2015 to augment the code enforcement duties of the Building Official and Building Inspector. Due to staffing constraints this position was not filled in 2016 and is not requested in the 2017/2018 budget.*

Goal 2: Protect and manage natural resources

- Update the Shoreline Master Program (SMP) as required by the State – *This task was completed in the Spring of 2105.*

GENERAL FUND—COMMUNITY DEVELOPMENT (Division 520)

SFA 6 – Healthy and Safe City

Goal 2: Compliance with local, state, and federal regulations and permits

- Complete 2012 (and 2013) Comprehensive Plan Updates; improve and expedite process - *An area wide comprehensive plan amendment and accompanying zoning district amendment was reviewed and approved by City Council. The comprehensive plan and zoning amendments revised the zoning districts for the proposed new Richland School District middle school on Keene Road, the West Richland City Shops area on Belmont, the SSC area on Belmont, and the properties near the intersection of Van Giesen and Keene Road. 2013 Comprehensive Plan Amendment wrapped up in March of 2014. Community Development completed the 2013 Comprehensive Plan and Area Wide Rezone docket in March of 2014. This included 2 site specific comp plan amendments and zone changes and a large area comp plan amendment and subsequent area-wide rezone in the Collins Height area to clarify zoning and land use district boundaries.*

Other department 2015/2016 accomplishments include:

- Subdivision platting activity – Recorded 5 final plats
- Fielded over 800 code complaints (debris, vegetation, derelict vehicles)
- Coordination with the public and other departments on the Community Garden project
- Community events support; Hogs and Dogs, Earth Day, National Night Out, Harvest Festival Hunt, Veterans Day Parade, Geocoin Challenge
- Reviewed over 600 permit and license applications
- Managed the following citizen advisory boards or commissions: Planning Commission, Parks & Recreation Board, Economic Development Board, Board of Adjustment
- Updated all building and land use application forms
- Made a conscious effort by all staff to provide quality customer service

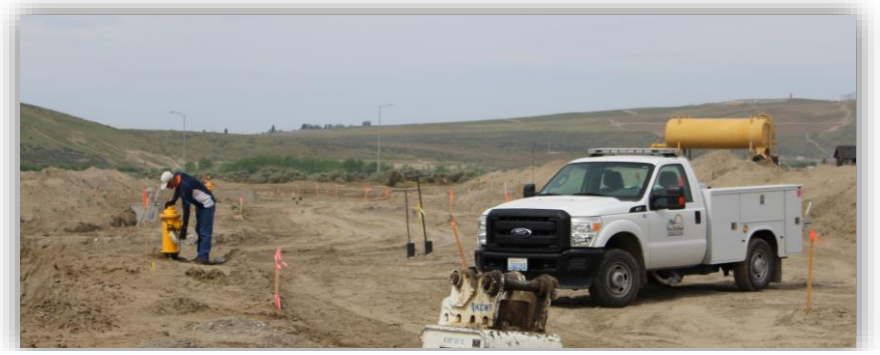
2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the Community and Economic Development Department to continue to carry out its basic and necessary services as well as complete certain projects/programs. These include the completion of the Yakima River Gateway Park, property disposition of the city owned parcels in the Belmont Business District as well as other city properties, coordination with Richland School District for their construction of future and remodeled schools, enhancing management of the City's parks, enhancing the code enforcement program, completing necessary West Richland Municipal Code amendments, assisting with subdivision and development review, completing a 10-year regulatory requirement to update the City's Comprehensive Plan and improving customer service.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND
Public Works:
Fire Hydrant Maintenance

GENERAL FUND - FIRE HYDRANT MAINTENANCE (Division 710)



INTRODUCTION:

The Fire Hydrant Maintenance Program is vital to ensuring that public fire hydrants are in a ready condition for fire suppression activities within the City. A Fire Engine holds a maximum of five to six minutes of water for a fire. An improperly maintained or non-functioning fire hydrant could cause a fire engine to run out of water. There are approximately 845 fire hydrants located within the City. Confidence testing is performed on the fire hydrants to ensure they are in adequate condition. The maintenance program involves flushing, inspection, lubrication, cleaning, painting and performing necessary repairs.

This program falls within the City's Strategic Plan under SFA 2, Quality and Adequate Infrastructure, specifically goal #3 of maintaining citizen's investment in existing infrastructure to extend its useful life.

STAFFING:

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including the Fire Hydrant Maintenance Program. The Public Works Director manages a staff of 0.55 FTE employees dedicated to this program. The staff consists of an Operations Supervisor, Maintenance Worker II and some seasonal assistance. This staffs also work on other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

BUDGET AND ACTUAL SUMMARY:

The City's Fire Hydrant Maintenance Program is accounted for within the City's General Fund. There are dedicated resources for this program in the form of a 1.5% utility tax on the gross operating revenues of the City's water utilities. The services of this department fall primarily within the basic services component of the budget. The following is a comparison of the expenditures and appropriations of this department:

PW - Fire Hydrant Maintenance (Dept 710)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	29,210	42,367	63,032
	Services	1,224	47,178	57,105
	Supplies	5,388	9,407	20,000
	Total Expenditures & Other Financing Uses	**35,822**	**98,952**	**140,137**
	%Change		**176%**	**42%**

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans. Included under proposed Supplies in the 2017/2018 budget is $5,000 for fire hydrant software.

GENERAL FUND - FIRE HYDRANT MAINTENANCE (Division 710)

ACCOMPLISHMENTS:
With the resources allotted to it in 2015/2016, the City performed 500 confidence tests.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect a desire by Public Works to continue to partner with Benton County Fire District No. 4 to accomplish certain goals and objectives in accordance with the City's Fire Hydrant Maintenance Program.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND
Public Works: Engineering Services

GENERAL FUND - ENGINEERING SERVICES (Division 710)

INTRODUCTION:

This department exists to provide public service, project review, traffic analysis, administration of all utility fees and contracts, capital planning, project development, construction management, and all inspections affecting Public Works improvements.

Engineering assistance is also provided to the Public Works Operation and Maintenance Divisions, specifically in the areas of water distribution, streets, sanitary sewer, storm drainage, and irrigation distribution. All of these services are a combination of basic services and projects/programs services.

STAFFING:

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including Engineering Services. The Public Works Director manages a staff of 1.20 FTE employees dedicated to these services for a total of 1.25 FTE. The staff consists of the City Engineer, two Civil Engineer II, two Engineering Technicians and an Administrative Assistant. This staff also works in other areas within the Public Works department's wide array of responsibilities. Due to the increasing workload in engineering services, the budget proposes an additional full-time Engineering Tech position. The Public Works Department is proposing a full-time Administrative Assistant with .10 FTE dedicated to Engineering Services. Currently, Public Works and Community Development shared an Administrative Assistant. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

BUDGET AND ACTUAL SUMMARY:

Engineering Services accomplishes all of these responsibilities by utilizing General Fund resources. Utility inspection fees help to defray the administrative expenses incurred with these services. The following is a comparison of the expenditures and appropriations of this department:

PW - Engineering Services (Dept 710)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	259,211	286,830	462,424
	Services	39,441	52,553	64,895
	Supplies	3,631	7,850	9,500
	Capital Outlay	2,478	-	-
	Total Expenditures & Other Financing Uses	**304,761**	**347,233**	**536,819**
	%Change		**14%**	**55%**

GENERAL FUND - ENGINEERING SERVICES (Division 710)

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

ACCOMPLISHMENTS:
The appropriations allotted to the Engineering Services department for the 2015/2016 budget allowed for the successful provision of its basic services as well as completion of several transportation and utility projects. The Engineering Services Department completed the review and inspection of 11 subdivisions and 26 miscellaneous private improvement projects in the 2015/2016 budget. The following goals and objectives were achieved for the 2015/2016 budget:

SFA 3 – Financial & Operational Effectiveness, Stability and Accountability

Goal 1: Conduct City operations using best management practices

- Complete annual update of the Capital Facilities Plan – the department updated the Capital Facilities Plan.

Goal 4: Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.

- Continue to collaborate and coordinate with Franchise Utilities (BREA, Frontier, Charter, etc.): additional franchise agreement/utility was negotiated with Pocket iNet (6/21/16).

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the Engineering Services department to continue to carry out its basic and necessary functions. Additionally, the approved appropriations reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND
Public Works:
Polo Club
Dewatering

GENERAL FUND -POLO DEWATERING (Division 710)

INTRODUCTION:

The ongoing operation of the Polo Club Dewatering System located between Belmont Blvd and Bombing Range Road along the Keene Road corridor helps to mitigate elevated groundwater levels in the area. The Polo Club Dewatering System consists of 9 dewatering wells, 12 groundwater level monitoring wells and a large French drain along the Keene Road corridor. On an annual basis, this system collectively pumps approximately 100 million gallons of groundwater from the area. These services are part of the array of basic services provided by the City.

STAFFING:

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including the Polo Club Dewatering System. The Public Works Director manages a staff of 0.15 FTE employees dedicated to these services. The staff consists of a Maintenance Worker II. This staff also works in other areas within the Public Works department's wide array of responsibilities. The Department is also requesting seasonal maintenance at .02 FTE. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

BUDGET AND ACTUAL SUMMARY:

These services are accomplished by utilizing General Fund resources. The following is a comparison of the expenditures and appropriations of this department:

PW - Polo Club Dewatering (Dept 710)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	16,006	19,620	27,541
	Services	45,774	26,764	36,829
	Supplies	1,840	4,323	1,600
	Debt Service	244,534	-	-
	Total Expenditures & Other Financing Uses	**308,154**	**50,708**	**65,970**
	%Change		**-84%**	**30%**

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

ACCOMPLISHMENTS:

The appropriations allotted for these services for the 2015/2016 biennial period allowed for the successful provision of its basic services. The department was able to meet the following goal and objective:

SFA 5 – Neighborhoods, Business Districts, & Parks

Goal 2: Protect and manage natural resources

- Continue implementation of Groundwater Monitoring Program

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the City to continue to carry out its basic and necessary functions relating to these services. Additionally, the approved appropriations reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND
Public Works:
Parks Maintenance

GENERAL FUND—PARKS MAINTENANCE (Division 710)

INTRODUCTION:

The City of West Richland is rich with parks. There are 13 developed parks with a variety of amenities. Three of these parks are community parks offering a wide variety of activities from sports to concerts. The ten remaining parks are neighborhood parks offering family friendly play areas. With several parks featuring baseball, soccer, and football, tennis courts, picnic areas, playgrounds, and more. Trails for walking, jogging and cycling are also abundant in West Richland.

It takes much effort and behind-the-scenes activities to maintain these parks to the levels expected by the citizens of West Richland. All activities related to maintenance and operations of the City's park system are accounted for within this division. These services are part of the array of basic services provided by the City.

STAFFING:

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including Parks Maintenance. The Public Works Director manages a staff of 4.02 FTE employees dedicated to these services. The staff consists of the City Engineer, an Operations Supervisor, a Maintenance Worker, a Maintenance Technician and Seasonal Maintenance. An additional Maintenance Worker position is proposed at .50 FTE and has been included in the 4.02 FTE total. With the addition of the Maintenance Worker position, seasonal maintenance has been reduced by approximately 7,766 hours from the prior biennium. These staff members also work in other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

BUDGET AND ACTUAL SUMMARY:

These services are accomplished by utilizing General Fund resources. The following is a comparison of the expenditures and appropriations of this department:

GENERAL FUND - PARKS MAINTENANCE (Division 710)

PW - Parks (Dept 710)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	318,417	179,263	347,161
	Services	243,490	377,917	377,081
	Supplies	99,791	120,009	143,000
	Other Financing Uses	1,290	-	-
	Capital Outlay	23,282	30,623	-
	Total Expenditures & Other Financing Uses	**686,270**	**707,812**	**867,243**
	%Change		**3%**	**23%**

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans. Additionally, there is requested a Maintenance Worker I to keep pace with the maintenance needs of the City's expanding park system.

ACCOMPLISHMENTS:
The appropriations allotted for these services for the 2015/2016 biennial period not only allowed for the successful provision of its basic services, but also facilitated the accomplishment of the following goals and objectives:

SFA 2 – Quality and Adequate Infrastructure and Facilities

Goal 3: Maintain citizen's investments in existing infrastructure to extend useful life.

- Complete installation of replacement/upgrade of irrigation filter system at the Sports Complex – the City Parks Department upgraded the irrigation filter system at the Sports Complex in 2015.

SFA 4 – Recreational, Cultural, and Educational Opportunities

Goal 2: Encourage and promote citizen volunteerism

- Continue to support Eagle Scout Projects and other volunteer projects – Eagle Scouts and City Crews constructed the fence and concrete for the additional security for the Veterans memorial at Flat Top Park, mile markers were installed along the Keene Rd Pathways, and sidewalks were constructed within the Yellowstone Community Park for access to the Community Garden.

SFA 6 – Healthy and Safe City

Goal 2: Compliance with local, state, and federal regulations and permits.

- Continue implementation of ADA Transition Plan for the City's Transportation System – ADA sidewalks and ramps were constructed at the Yellowstone Community Park for access to the Community Garden.

GENERAL FUND - PARKS MAINTENANCE (Division 710)

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the City to continue to carry out its basic and necessary functions relating to these services. Additionally, the approved appropriations reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND: Non Departmental-General

GENERAL FUND - GENERAL NON-DEPARTMENTAL: General (Division 900)

INTRODUCTION:
The City's general non-departmental division is used to account for costs which do not fit within another City department or they benefit the City as a whole. They types of items found within this department vary greatly and have varied over the years as to the kinds of activities accounted for within this department.

Oversight of this department is primarily the responsibility of the Finance department and the Mayor. The Finance department ensures the types of costs which are being recorded to this department are ones that do not rightly belong within another department or fund and meet the character of the types of costs accounted for in this division.

This activities of this department are a combination of basic services as well as program/project activities.

STAFFING:
There are no personnel assigned to this department.

DEPARTMENT FUNCTIONS:
Some of the services which are accounted for within the General Non-Departmental division are:

- City participation in various organizations such as the Association of Washington Cities (AWC), Chamber of Commerce and the Visitor and Convention Bureau.
- City participation in various intergovernmental services such as the Benton Franklin Council of Governments, Benton County Emergency Management, Benton County Clean Air Agency, and the Benton County Alcohol addiction services.
- Employee wellness initiatives and activities.
- Legal services.

The City's non-departmental services are accounted for within the City's General Fund. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. The majority of these services fall within the basic services component of the budget. The following is a comparison of the expenditures and appropriations of this department:

Non-Departmental - General (Dept 900)			
Type of Expenditure	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Personnel	29,354	4,964	300,501
Services	913	211,359	193,845
Intergovernmental Services	55,235	48,686	54,244
Supplies	146,608	618	1,000
Other Financing Uses	504,959	425,989	-
Total Expenditures & Other Financing Uses	**737,069**	**691,615**	**549,591**
%Change		**-6%**	**-21%**

GENERAL FUND - GENERAL NON-DEPARTMENTAL: General (Division 900):

One of the largest expenditures anticipated for this budget period are for legal expenses of $110,000 as well as maintaining various participation in other organization and intergovernmental services as costs provided by the providers of those services.

ACCOMPLISHMENTS:

With the resources allotted to it in 2015/2016, the City was able to maintain its relationships with other governments for various services as well as with various community and non-governmental organizations. Additionally, the City accounted for all of its general legal services within this department and was able to get the legal assistance it needed for a variety of issues that came before the City.

The 2015/2016 biennium reflected some large one-time costs which are not anticipated in 2017/2018. These included a contribution of $280,216 toward the Yakima River Trail Improvement Project which is an exciting opportunity for the City to improve its park amenities provided to citizens. Due to higher than anticipated fund balance carryover from staff vacancies and increased building revenue, the City was able to transfer $145,773 into the Cumulative Reserve Fund in 2015.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the City's desire to continue participation with the various private and public organizations which add value to the City and City services as well as ensure the City has adequate legal representation in the various matters that come before the City.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND Non-Departmental: Information Technology

GENERAL FUND - NON-DEPARTMENTAL: Information Technology (Division 901)

INTRODUCTION:

The City has extensive Information Technology (IT) needs. This includes those of the City's utility billing and accounting operations, the complex and unique needs of the City's police operations as well as the varied and complex needs of the City's utility and engineering operations. As the City continues to experience growth in population and services as well as the continual and rapid changes occurring in IT environment, the amount of the City's IT efforts and needs continues to grow. The City has been fortunate, that for a City of its size and the IT needs that go along with that, to have within the City Clerk's Office the expertise to carry out the IT needs of the City in a cost effective way.

The City continually evaluates processes to add to and improve upon service levels as well as streamline operations. The City has made a number of improvements and achieved a number of efficiencies within the last few years. The IT support provided by the City Clerk has been foundational to making that possible.

STAFFING:

The City Clerk is appointed by the Mayor and consists one FTE employee. These IT services have been performed in addition to the vast array of services which fall under the duties of the City Clerk's Office. The citizens and the City have received great value for the quality of IT services that are provided by the City Clerk's Office. Due to the growth of the City, the IT needs have expanded particularly in the areas of police and facilities. In an effort to reduce the workload on the City Clerk, the budget proposes adding an IT Manager position. The organization chart found within the Introduction section of this document outlines in detail the structure of the IT department.

DEPARTMENT FUNCTIONS:

Some of the key IT functions carried out are:

- Coordinating all required and necessary security updates.
- Maintaining an inventory of all computers and IT equipment.
- Setting up new users on the City's network. Including email and access within various City software programs.
- Installation of new software programs.
- Setting up new IT equipment.
- Network management.
- Administration of all City IT contracts and services.
- Phone system maintenance and programming.

GENERAL FUND - NON-DEPARTMENTAL: Information Technology (Division 901)

The City's non-departmental services are accounted for within the City's General Fund. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. The majority of these services fall within the basic services component of the budget. The following is a comparison of the expenditures and appropriations of this department:

Non-Departmental - Information Technology (Dept 901)			
Type of Expenditure	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Personnel	-	-	294,575
Services	10,418	60,792	107,448
Supplies	51,729	30,500	500
Capital Outlay	-	-	20,000
Debt Service	6,847	-	-
Total Expenditures & Other Financing Uses	**68,994**	**91,292**	**422,523**
%Change		**32%**	**363%**

ACCOMPLISHMENTS:

The appropriations allotted for these services for the 2015/2016 biennial period not only allowed for the successful provision of its basic services, but also facilitated the accomplishment of the following goals and objectives:

SFA 3—Financial and Operational Effectiveness, Stability and Accountability

Goal 1—Conduct city operations using best management practices

- Coordinated upgrade of WRPD cell phones to Windows phones and set them up with the City's email exchange services. Also, implemented MobileGuard text archiving.
- Setup new WRPD training program on network. Setup new WRPD laptops/MDT's. Also, upgraded all WRPD MDT's to new Mobile Public Safety dispatch program.
- Upgraded engineering staff to Autocad and Civil 3d 2016.
- Ensured critical data retention by acquiring new improved backup devices and software.
- Improved network security efficiencies with remote management service for patching, maintenance, monitoring, remote control of work stations and network inventory software.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the City's desire to continue to keep pace with the technology needs of the City. As the City grows and as technological advances are made, these services will continue to expand.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

GENERAL FUND
Non-Departmental: Facilities
(Includes Senior Center)

GENERAL FUND– SENIOR CENTER AND FACILITIES (Divisions 710 & 902)

INTRODUCTION:

The Facilities division accounts for all operating and maintenance costs associated with City buildings and facilities. This includes all maintenance and repairs as well as operating costs such as utility and janitorial services as well as upkeep of the grounds surrounding the buildings.

The City has six buildings as well as other miscellaneous facilities, the operations, maintenance and repair of which fall within the responsibilities of this division. For the purposes of this budget document, the Senior Center (001-710) is reported within this department.

The activities of this division fall within the City's Strategic Plan under SFA 2, Quality and Adequate Infrastructure, specifically goal #3 of maintaining citizen's investment in existing infrastructure to extend its useful life.

STAFFING:

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including the Facility operations, maintenance and repair. The Public Works Director manages a staff of 1.50 FTE employees dedicated to these activities. The staff consists of an Operations Supervisor, Seasonal Maintenance, Custodian and Maintenance Technician. With new facilities coming online including the Municipal Services Facility, one part-time Custodian position is proposed at full-time, the costs of which are shared among multiple departments and funds. This staff also works in other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

DEPARTMENT FUNCTIONS:

There are a number of duties and functions involved with operating and maintaining City buildings and facilities, including:

- Ensuring adequate services exist to operate the buildings in a safe and effective manner, such as utilities, janitorial services, etc.
- Performing repairs to facilities within each building such as replacing lights, fixtures, heating and cooling systems, etc.
- Maintaining the grounds surrounding the buildings for safety and beautification.

The City's non-departmental facilities services are accounted for within the City's General Fund. Those services which benefit other funds are recovered by the General Fund from those benefiting funds in the form of Interfund Charges for Services. Commencing on the following page is a comparison of the expenditures and appropriations of this department.

GENERAL FUND - SENIOR CENTER AND FACILITIES (Divisions 710 & 902)

Non-Departmental - Facilities (Dept 902)	Type of Expenditure	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Personnel	31,918	75,149	111,671
	Services	182,732	316,568	234,709
	Supplies	12,765	14,116	22,500
	Other Financing Uses	2,772	-	-
	Capital Outlay	19,541	1,540,701	10,000
	Total Expenditures & Other Financing Uses	**249,729**	**1,946,534**	**378,881**
	%Change		**679%**	**-81%**

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

When making comparisons of this periods budgeted personnel costs to prior period actual costs, it is important to understand that the City maintains a workforce that can be used to carry out a variety of basic services for its citizens. The ability to leverage its personnel resources to meet needs as they arise is vital to the effective operations of the City. The needs that arise may not always coincide with planned uses of personnel during budget development.

In the 2015/2016 budget, the largest expenditure within the Facilities and Senior Center divisions was the governmental portion of the construction of the Municipal Services Facility of approximately $1.3 million. For the proposed budget, this project is shown as being complete, however this project may be carried over into 2017 and a budget amendment may be necessary.

ACCOMPLISHMENTS:

With the resources allotted to it in 2015/2016, the Facilities division was able to maintain its facilities in good working order and with a pleasing exterior. The Facilities Division helped with the safety upgrades for the Police Department by adding bullet proof walls and window in 2015. Also, the duct work was cleaned in all of the buildings within the City campus. Replacement of the roofs on both the Police Department and Community Development/Public Works buildings were completed in 2016. Sufficient funds were available for these activities.

GENERAL FUND - SENIOR CENTER AND FACILITIES (Divisions 710 & 902)

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect a desire by Public Works to fulfill its requirements and expectations for operating, maintaining and repairing of City facilities as well as maintaining a pleasing exterior.

The activities of the Facilities division will be impacted by the construction of the Municipal Services Facility. The construction of this facility is anticipated to be completed by the spring of 2017. This facility will replace an aging City maintenance shop which has outlived its useful life and capacity along with providing a facility for the Community Development and Public Works departments, Council Chambers and future growth for the Finance Department. The construction of this facility will allow for efficiencies to be achieved within all the City departments by combining all personnel within the same building.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Cumulative Reserve Fund 002

CUMULATIVE RESERVE FUND 002:

This fund was created for general governmental purposes. Monies are recorded to this fund as Council directs and are allowed to accumulate from year-to-year. The purpose of this fund is consistent with SFA 3, goal #1.

Expenditures of these funds are at City Council direction for the following purposes:

- Purchase of supplies, materials or equipment,
- Payment of salaries or wages to City employees,
- Acquisition of real property for any municipal purpose,
- Payment of general governmental expenditures,
- The making of any public improvement,
- Investigations and studies in connection with any public improvements or other municipal purposes,
- Matching for Federal, State funds for any of the foregoing or other municipal purposes.

REVENUES & RESOURCES:

The City is anticipating collecting payments on City owned property. These payments are accounted for within this fund. Anticipated revenues are in accordance with the terms of the agreement.

EXPENDITURES, USES & ENDING FUND BALANCE:

The resources of this fund will be used to repay debt issued from the Hanford Area Economic Investment Board (HAEIFC) for improvements to the Belmont area.

Because of the nature and purpose for which this fund exists, there is not an expectation that revenues will balance to expenditures in a budget period. Funds accumulate in this fund as directed by Council. Uses of those resources often times do not coincide with the reasons for which the funds have been accumulated. Council has directed in the past that the HAEIFC debt be repaid with resources within this fund which will require a portion of the fund balance to be used. There will be sufficient resources available to meet daily cash flow requirements and fund balance is anticipated to remain strong at the end of this budget period.

It is unknown at this time whether the Library Levy Lid Lift will be approved by voters in the November 8, 2016 election. A transfer in the amount of $220,000 in the 2017-2018 biennium has been proposed to fund the Library Contract with MCL through the contract term which expires December 31, 2018.

Commencing on the following page is a comparison of the revenues, resources, expenditures and appropriations of this fund.

CUMULATIVE RESERVE FUND 002:

Cummulative Reserve Fund 002	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**94,960**	**331,323**	**568,236**
	Revenues:			
	Investment Income	700	1,400	1,443
	Miscellaneous Revenue	171,108	156,454	148,274
	Nonrevenues	87	7,851	-
	Other Financing Sources	77,673	92,021	100,166
	Transfers In	332,792	145,773	-
	Total Revenues & Other Financing Sources	**582,360**	**403,498**	**249,883**
	%Change		**-31%**	**-38%**
	TOTAL RESOURCES	**677,320**	**734,821**	**818,119**
	Expenditures:			
	Services	100	27	-
	Other Financing Uses	345,897	166,558	386,558
	Total Expenditures & Other Financing Uses	**345,997**	**166,585**	**386,558**
	%Change		**-52%**	**132%**
	ENDING FUND BALANCE	**331,323**	**568,236**	**431,561**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

Real Estate Management & Conservation Fund 003

REAL ESTATE MANAGEMENT & CONSERVATION FUND 003:

This fund accounts for resources and expenditures for the recovery of abatement costs and administrative fees incurred in the abatement of substandard buildings and properties. The purpose of this fund is consistent with SFA 5, goal #1.

REVENUES & RESOURCES:

Revenues anticipated in this budget period are for abatement cost recovery and are based on historical trends of recovery revenues.

EXPENDITURES, USES & ENDING FUND BALANCE:

The 2017-2018 proposed budget anticipates using 2016 carryover for abatement projects in the amount of $29,000. Because there can be a delay with the abatement recoveries and uses of those funds, there can be times where expenditures exceed revenues. That is the case with this budget period. As indicated, the City anticipates completing an abatement project in this budget period by utilizing accumulated resource. There will be sufficient resources available to meet daily cash flow requirements and fund balance is anticipated to remain strong at the end of this budget period.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Real Estate Management & Conservation Fund 003			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**1,702**	**28,912**	**29,012**
Revenues:			
Charges for Services	2,000	-	4,000
Investment Income	30	100	100
Nonrevenues	8	-	-
Other Financing Sources	29,496	-	-
Transfers In	4,958	-	-
Total Revenues & Other Financing Sources	**36,492**	**100**	**4,100**
%Change		**-100%**	**4000%**
TOTAL RESOURCES	**38,194**	**29,012**	**33,112**
Expenditures:			
Services	9,283	-	29,000
Total Expenditures & Other Financing Uses	**9,283**	**-**	**29,000**
%Change		**-100%**	**NA**
ENDING FUND BALANCE	**28,912**	**29,012**	**4,112**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

SPECIAL REVENUE FUNDS

Streets

Fund 101

STREETS FUND 101:

INTRODUCTION:

In accordance with State Law, the City utilizes this fund to account for the proceeds from the Motor Vehicle Fuel Tax (MVFT). The City further utilizes this fund to account for additional Water/Sewer utility taxes dedicated for transportation maintenance and operations (M&O) and other City and State revenues received for transportation M&O purposes and certain M&O related capital expenditures. The activities of this fund are primarily basic services.

The City's transportation system consists of 86.9 lane miles of paved streets, five miles of improved pathways and trails, six miles of bicycle lanes, one round-a-bout and two traffic signals.

Transportation M&O expenditures within this fund are categorized by function such as roadway, snow and ice control, traffic signals and traffic control. These functions include such tasks as snow plowing, de-icing, sanding, road right-of-way maintenance, litter removal and painting of crosswalks and roadway lines.

REVENUES & RESOURCES:

State shared MVFT and Water/Sewer utility taxes comprise 73% and 15%, respectively for a combined 88% of the total on-going revenue sources for this fund.

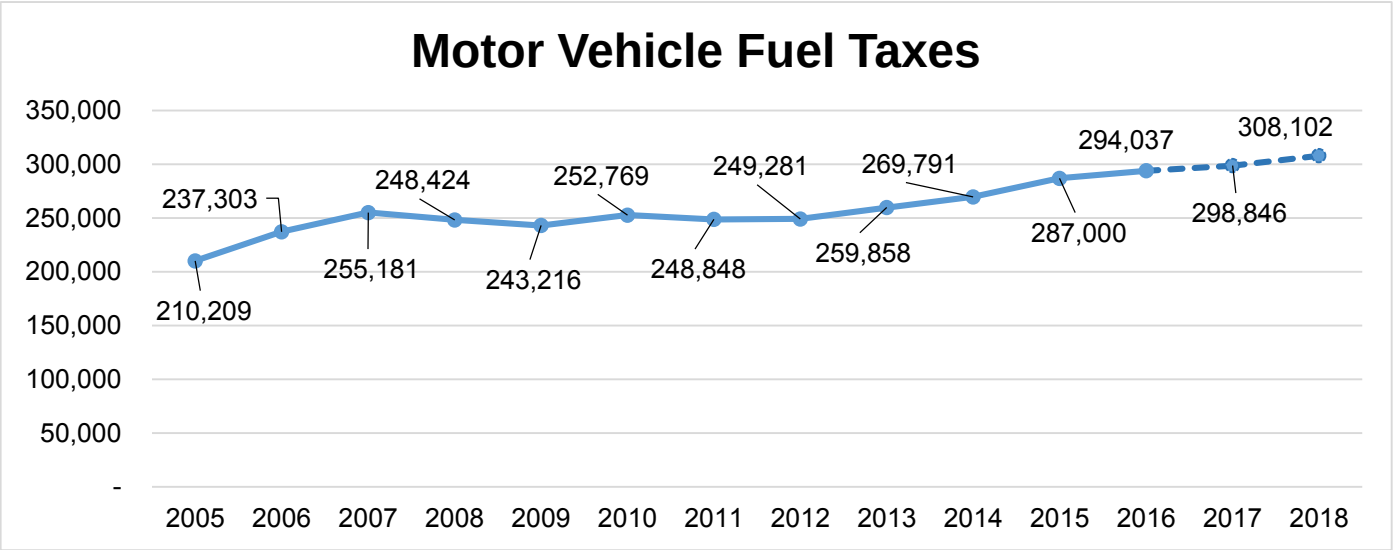
MVFT:

MVFT is commonly referred to as "gas tax". It is levied under the authority of RCW 82.36.025(1) through (6) for motor vehicle fuel and on special fuel (diesel) under RCW 82.38.030(1) through (6).

Cities receive 10.6961% of the 23 cents per gallon tax levied under RCW 82.36.025(1) and RCW 82.38.030(1), from which small deductions are made. Cities are also given 8.3333% share of the 33 cent taxes levied under RCW 82.36.025(3) and (4) and RCW 82.38.030(3) and (4). Distributions to individual cities are on a per capita basis.

STREETS FUND 101:

Tax revenues are dependent on the number of gallons sold not the dollar value of the sales. Gasoline and diesel fuel prices as well as personal income are the primary variables affecting fuel consumption. Lower fuel prices and higher employment has contributed to an increase in gallons sold and fuel tax revenue received. These trends are projected to continue into 2017-2018. From 2010 through 2015, the City's gas taxes averaged around $260,000. Based on state forecasts and the City's population forecast, the City anticipates collecting $606,948 in the 2017-2018 biennium. Due to the unpredictability of these revenues, they are conservatively budgeted in outer years at a 2.5% annual increase. The following shows historical trends for these revenues:



STREETS FUND 101:

Water/Sewer Utility Taxes:

There is authorized with the West Richland Municipal Code (WRMC) the ability to levy taxes on utility operations within the City. The City levies a 1% tax on water gross operating revenues and a 1% tax on sewer gross operating revenues and dedicates those taxes to Transportation M&O and M&O capital-related purposes.

The gross operating revenues of water and sewer are budgeted with modest increases in this budget period. This is based on assumptions related to growth as well as adjustments to utility rates. These modest increases will also cause these utility taxes to be budgeted with modest increases as well. Additional information regarding utility taxes can be found within the General Fund 001 revenue discussion.

EXPENDITURES, USES & ENDING FUND BALANCE:

The largest on-going expenditures of this fund are related to personnel costs to maintain the existing levels of service necessary to ensure safe and pleasant travel on the City's roadways.

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including maintenance of the Transportation M&O. The Public Works Director manages a staff of 3.02 FTE employees dedicated to these services for a total of 3.07 FTE. The staff consists of a City Engineer, Maintenance Worker, Engineering Technician, an Operations Supervisor, Maintenance Technician and the addition of an Administrative Assistant at 0.05 FTE and Custodian at 0.05 FTE. An additional Maintenance Worker is proposed at 0.50 FTE beginning in May 2016. This staff also works in other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

When making comparisons of this period's budgeted personnel costs to prior period actual costs, it is important to understand that the City maintains a workforce that can be used to carry out a variety of basic services for its citizens. The ability to leverage its personnel resources to meet needs as they arise is vital to the effective operations of the City. The needs that arise may not always coincide with planned uses of personnel during budget development.

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

In the 2015-2016 budget, the City's street lights were replaced with energy efficient lights. This beneficial project was funded through state grants, low interest state loan funds and conservation rebates available from the City's provider of electricity services, Benton Rural Electric Association, amounting to approximately $1.15 million. The City anticipates to reap savings in street light costs for many years to come. In the 2015-20106 budget, the City budgeted over $86,000 for street light services. With the LED Street Lights credit with Benton REA, there is no appropriation needed in this line item. There is a proposed transfer in the amount of $58,062 to pay for the debt service on the loan for this project.

The proposed budget also appropriates funds for the following:

- $20,000 to complete the Pavement Conditions Survey
- $15,000 for wood street light pole replacement program
- $15,000 for bridge repairs
- $16,000 (50% shared with Parks) for a pickup truck
- $15,000 to modify an existing pickup truck into a primary de-icing vehicle

STREETS FUND 101:

The City could use a large majority of its fund balance during this budget period to meet on-going obligations. As is the case with most jurisdictions in Washington State, dedicated state shared and other transportation funding sources have not been sufficient to keep pace with necessary spending for transportation M&O and capital related M&O.

The City is doing all it can to be innovative and cost-effective in the way in which it carries out its Transportation M&O expenditures, but does not want to sacrifice safety or citizen satisfaction in the process. The City is hopeful that a long-term funding solution can be found at the state level, but in the meantime, is also actively pursuing options for additional funding sources for these services so as to preserve fund balance.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund.
There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

Street Fund 101	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**106,394**	**118,508**	**228,596**
	Revenues:			
	Taxes	107,099	114,828	120,450
	Licenses & Permits	18,770	17,750	14,600
	Intergovernmental-Grants	-	281,937	-
	Intergovernmental-State Shared	529,649	815,969	659,762
	Charges for Services	21,666	17,786	12,000
	Fines & Penalties	90	-	-
	Investment Income	443	525	500
	Miscellaneous Revenue	1,476	853	300
	Nonrevenues	136	-	-
	Other Financing Sources	4,781	764,288	-
	Transfers In	50,000	-	-
	Total Revenues & Other Financing Sources	**734,111**	**2,013,936**	**807,612**
	%Change		**174%**	**-60%**
	TOTAL RESOURCES	**840,505**	**2,132,444**	**1,036,208**
	Expenditures:			
	Personnel	191,986	304,106	387,442
	Services	445,978	408,469	395,259
	Supplies	72,659	98,750	100,000
	Other Financing Uses	115	-	58,062
	Capital Outlay	11,260	1,087,492	37,000
	Debt Service	-	5,031	-
	Total Expenditures & Other Financing Uses	**721,997**	**1,903,848**	**977,763**
	%Change		**164%**	**-49%**
	ENDING FUND BALANCE	**118,508**	**228,595**	**58,445**

STREETS FUND 101:

ACCOMPLISHMENTS

The appropriations allotted for this fund for the 2015/2016 biennial period allowed for the execution of an inter-local agreement with the City of Richland for the Street Lights on the Yakima River Bridge (3/2016) and for the adoption of the Complete Streets Ordinance (8/2016).

Many of the accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2016:

SFA 2 – Quality and Adequate Infrastructure and Facilities

Goal 3 – Maintain citizens' investments in existing infrastructure to extend useful life.

- Complete Street and Crosswalk Painting Program
- Complete bi-annual Bridge Inspections and Conditional Ratings

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

Goal 1– Utilize short and long term planning to meet future workforce and equipment needs

- Continue to implement Sustainable Pavement Rating and Management Program.
- Complete update of Six-Year Transportation Improvement Program and submit annually to WSDOT by July 1

Goal 4 – Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.

- Secure Commerce's Energy Services grant and construct LED Street Light Retro-Fit Project with ROAM controls through collaboration with Benton REA. The City was successful in obtaining a Transportation Improvement Board Grant to help pay for this project. The project was selected by IACC for the Energy Efficiency Award and was selected for the cover story of the Public Works publication.

SFA 6 – Healthy and Safe City

Goal 2 –Compliance with local, state, and federal regulations and permits

- Continue implantation of ADA Transition Plan for City's Transportation System - The ADA ramps at the intersection of Belmont Blvd and Paradise way were reconstructed to meet ADA compliance as part of the Paradise Way / Belmont Blvd Widening Project the.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 budget reflect the desire by the Streets Fund to continue to carry out its basic and necessary functions. Additionally, the proposed appropriations reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Park Impact Fund 104

PARK IMPACT FUND 104:

The City is able to fund certain purchases, acquisition or construction of park land, recreation facilities and/or open space through collection of park impact fees as authorized within the Revised Code of Washington Chapter 82.02. The City is able to collect these fees because they plan under the Growth Management Act. The collection of these fees are in lieu of a donation of land for park purposes and are typically from developers or others conducting development activity within the City. This fund is used to account for the receipt and use of those fees.

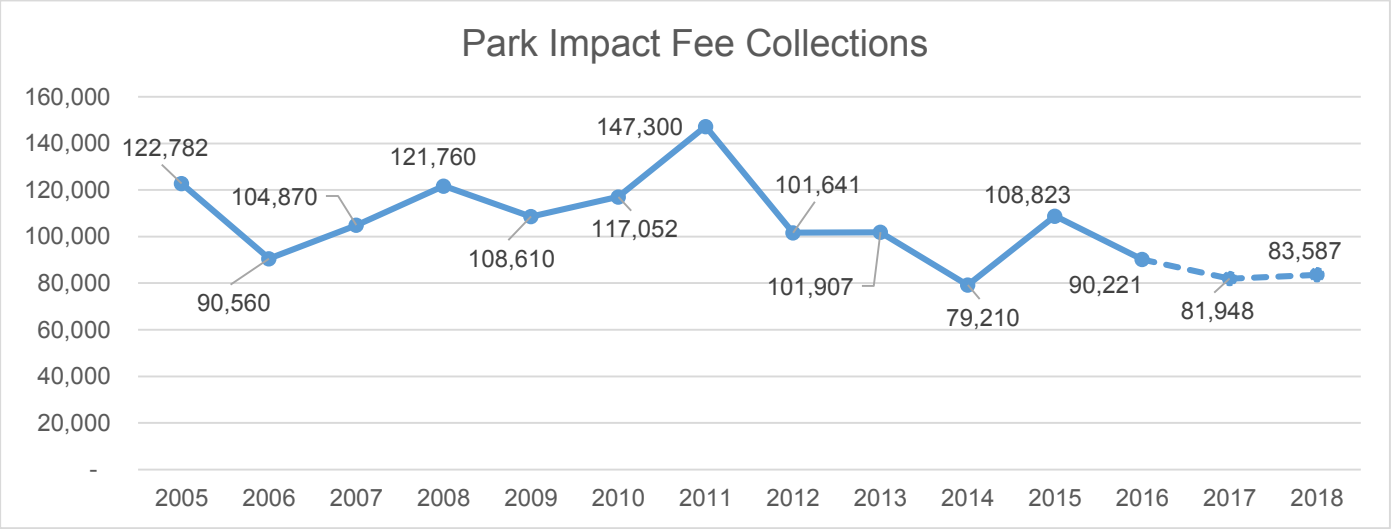
RCW 82.02 provides specific definitions for the authorized uses of these fees as follows:
Improvements which are:

1) Reasonably related to and benefit the new development, from which the fees were collected,
2) Addressed within the Capital Facilities Plan element of the City's Comprehensive Plan,
3) For publicly owned parks, open space and recreation facilities.

Fees collected which are not expended for authorized purposes within six years are to be refunded to the contributor.

REVENUES & RESOURCES:

Development activities were particularly strong in 2015 and the beginning of 2016. As discussed earlier in this document, building activity has trended downward beginning in mid-2016. The City anticipates building activity will pick up in the spring of 2017, although not at the activity level experienced in 2015. Using 2014 as a baseline and projected 2016, the City anticipates revenue collected from Park Impact fees will decline 9% in 2017 compared to the projected 2016. Considering the unpredictable nature of this revenue source, the revenues projected in 2018 through 2022 are conservatively budgeted at a 2% annual increase. The following shows historical trends for this revenue source:



EXPENDITURES, USES & ENDING FUND BALANCE:

Over the past several years, the City has spent down the park impact funds fund balance for several major capital including Yakima River Gateway Project, Paul Keith Wetland Restoration Project and Belmont Blvd Phase 3 & 4 Pathway Project. The only project anticipated in the 2017-2018 budget is the Citywide tree planting project. There will be sufficient resources available to meet daily cash flow requirements and the fund balance is anticipated to remain strong at the end of this budget period.

PARK IMPACT FUND 104:

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Park Impact Fund 104	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**482,214**	**440,968**	**291,231**
	Revenues:			
	Charges for Services	181,117	199,044	165,535
	Investment Income	1,416	1,150	1,100
	Nonrevenues	406	-	-
	Total Revenues & Other Financing Sources	**182,939**	**200,194**	**166,635**
	%Change		**9%**	**-17%**
	TOTAL RESOURCES	**665,153**	**641,162**	**457,866**
	Expenditures:			
	Personnel	2,135	13,056	-
	Services	3,158	9,728	11,447
	Supplies	1,332	-	-
	Other Financing Uses	161,689	220,832	-
	Capital Outlay	55,871	106,316	20,000
	Total Expenditures & Other Financing Uses	**224,185**	**349,932**	**31,447**
	%Change		**56%**	**-91%**
	ENDING FUND BALANCE	**440,968**	**291,230**	**426,419**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

PARK IMPACT FUND 104:

ACCOMPLISHMENTS

The appropriations allotted to the Park Impact Fund for the 2015/2016 biennial period facilitated the accomplishment of the following goals and objectives:

SFA 2 – Neighborhoods, Business Districts, & Parks

Goal 1 – Prevent neighborhood degradation; promote preservation of community safety and diversity in housing.

- Complete acquisition of land for future park in Section 1.

Goal 2 – Protect and manage natural resources

- Remove noxious weeds and non-native plants, re-establish native wetland plants and begin development of park and trails at the Paul Keith Wetland Reserve. An agreement was made with the Richland School District for the Paul Keith Wetland Reserve Pathway which assisted in providing additional funds for the project in the amount of $65,000.

2017/2018 GOALS AND OBJECTIVES

The requested appropriation for the 2017/2018 budget reflects the desire by the Park Impact Fund to carry out its basic and necessary functions. Additionally, the proposed budget reflects the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Criminal Justice Fund 105

CRIMINAL JUSTICE FUND 105:

There exists through authorization within State statute and through voter approved increases to local sales taxes, funding dedicated solely for criminal justice purposes.

State Shared Revenues:

Cities get two allocations of criminal justice revenue that are distributed under the terms of RCW 82.14.320 and RCW 82.14.330. The money comes from the state general fund. Beginning with fiscal year 2000, total monies distributed were $4.6 million. That distribution grows each year by a fiscal growth factor as defined in RCW 43.135. The fiscal growth factor is the average growth in state personal income for the prior ten fiscal years.

To qualify to receive these funds a city must:
1. Have a crime rate in excess of 125 percent of the state-wide average as calculated in the most recent annual report on crime in Washington State as published by the Washington Association of Sheriffs and Police Chiefs.
2. Be levying, at the maximum rate, the second half cent of the sales tax or the half cent real estate excise tax.
3. Have a per capita yield from the first half cent of the sales tax of less than 150 percent of the state-wide average per capita yield for all cities.

Combinations of population and crime occurring within a City play a role in how these funds are distributed. Cities have to requalify for the distribution each year based on the above criteria. The determination of who qualifies and for what amount is made in July of each year for distribution in the four quarters of the state fiscal year.

RCW 82.14.340 defines "criminal justice purposes" to be:

> "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."

County Levied Local Sales Taxes

Counties have the authority to levy sales taxes for criminal justice purposes and the receipts of two of these options are shared with cities.

0.1 Percent Sales Tax Under RCW 82.14.340:

County commissioners may vote to levy a county-wide 0.1 percent sales tax for criminal justice purposes. The tax is subject to the same referendum provisions as the second half percent sales tax. Ten percent of the funds collected are distributed to the county, with the remainder allocated to the cities and the county on the basis of population.

The statute states that the funds distributed have to be used "exclusively for criminal justice purposes."

The legislature has defined "criminal justice purposes" in this statute to be:

> "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."

0.3 Percent Sales Tax Under RCW 82.14.450:

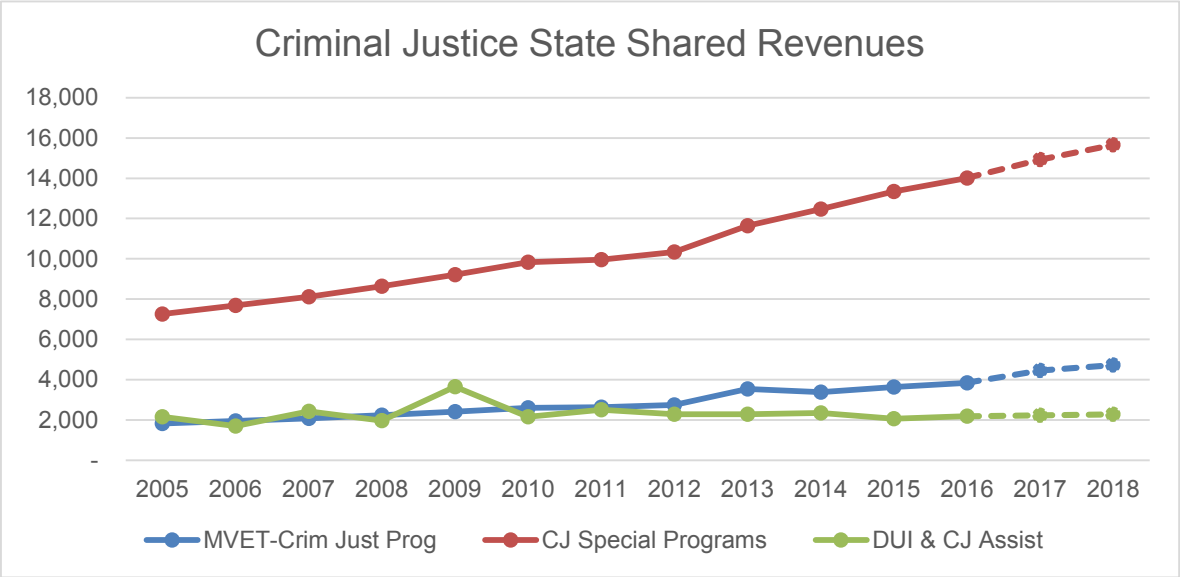
In August of 2014, voters showed their support to strengthen public safety within Benton County by approving Proposition 14-5 which increases local sales taxes by 0.3 percent. One third of all monies received must be used solely for criminal justice purposes. 40% of all monies collected will go Cities with the remaining 60% to Benton County. Criminal justice purposes are defined in RCW 82.14.340. West Richland has used these funds to hire two additional police officers in 2015 and promoted an officer to sergeant. Funds have also been used for related equipment and operating supplies and services.

CRIMINAL JUSTICE FUND 105:

REVENUES & RESOURCES:

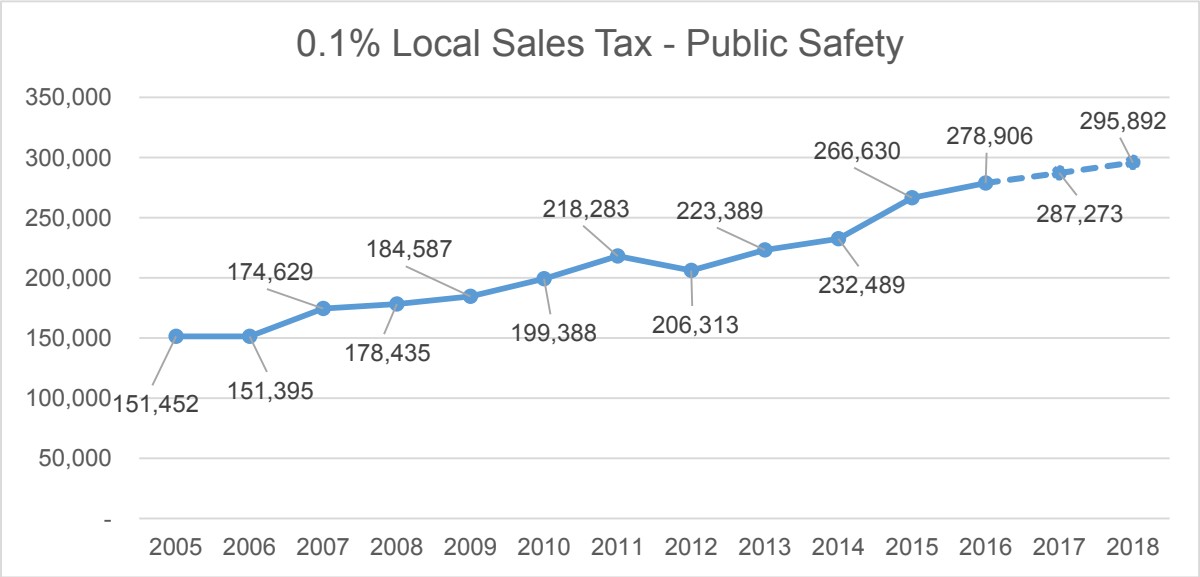
State Shared Revenues:

This fund receives very little of its resources from these revenues. The City has made no attempt to predict population and crime trends within each City within Washington State and how those could potentially impact West Richland's share of these revenues during this budget period. The City uses state budget estimates for 2017-2018. Budgeted revenues are conservative and based on historical trends going back to 2005.



0.1 Percent Sales Tax Under RCW 82.14.340:

This revenue source is considered to be unpredictable and therefore budgeted conservatively estimated at a 3% annual increase. The City anticipates collecting $583,165 over the 2017/2018 biennium. The following shows historical collections from the 0.1% Local Sales Taxes:



CRIMINAL JUSTICE FUND 105:

REVENUES & RESOURCES:

0.3 Percent Sales Tax Under RCW 82.14.450:
The City received its first distribution of these funds in March of 2015, therefore historical data limited. Similar to the 0.1 Local Sales Tax, these funds have been budgeted conservatively. In 2016, the City anticipates collecting approximately $416,000. The 2017-2018 proposed budget projects the City will receive $869,745. These funds are transferred to the General Fund 001 and dedicated to the public safety program which funds two police officer positions and one sergeant position, as well as related supplies and services.

Other Revenues of Note:
In the 2015/2016 budget, the City utilized the Washington State Treasurer's LOCAL program which pools state and local government borrowing needs together to achieve low interest financing. These funds were used to purchase several new vehicles. The proposed budget does not anticipate using LOCAL program loans in 2017-2018 to finance capital needs.

EXPENDITURES, USES & ENDING FUND BALANCE:

The largest expenditures of this fund budgeted in this period are:

1) Criminal prosecution.
2) Vehicle and equipment purchases including rotation of radios.
3) Debt repayments on police vehicles and related equipment.
4) Transfer to the General Fund to fund the three officer positions created through the 0.3% Public Safety Local Sales Tax. These police officers are accounted for within the General Fund. Funds equal to actual expenditures in the General Fund will be transferred from this fund on a periodic basis.
5) With increased revenues from the 0.1% Local Sales Tax and state shared revenues as well as retiring debt, this has freed up future funds for criminal justice expenses. Some criminal justice supplies and services originally expensed to the General Fund are now expensed in the Criminal Justice Fund 105.

The fund balance is anticipated to remain strong during this budget period. A portion of fund balance is proposed to be used for vehicle and equipment purchases. The City will closely monitor this fund to ensure that adequate cash flows exist to meet daily operational needs and debt repayment requirements.

Commencing on the following page is a comparison of the revenues, resources, expenditures and appropriations of this fund.

CRIMINAL JUSTICE FUND 105:

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

Criminal Justice Fund 105			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**235,743**	**308,672**	**555,809**
Revenues:			
Taxes	455,878	1,293,553	1,452,912
Intergovernmental-Grants	-	12,000	-
Intergovernmental-State Shared	34,764	39,079	44,251
Investment Income	683	675	700
Nonrevenues	174	-	-
Other Financing Sources	349,487	196,849	-
Total Revenues & Other Financing Sources	**840,986**	**1,542,156**	**1,497,863**
%Change		**83%**	**-3%**
TOTAL RESOURCES	**1,076,729**	**1,850,828**	**2,053,672**
Expenditures:			
Personnel	448	13,300	5,600
Services	137,822	127,545	203,096
Intergovernmental Services	3,143	35,000	324,309
Supplies	22,948	27,674	25,100
Other Financing Uses	-	516,959	863,009
Capital Outlay	364,368	212,101	263,754
Debt Service	239,329	362,440	183,434
Total Expenditures & Other Financing Uses	**768,058**	**1,295,020**	**1,868,302**
%Change		**69%**	**44%**
ENDING FUND BALANCE	**308,671**	**555,808**	**185,370**

Library Services
Fund 121

LIBRARY SERVICES FUND 121:

INTRODUCTION:

The City is able to provide, as part of its array of basic services, library services. These services are funded through a voter-approved 2.5% utility tax on electric, gas, and telephone utilities. These revenues are dedicated to library services and recorded to this fund. These taxes allow the City to maintain and operate the Library building and grounds, provide fixtures within the Library building and contract with Mid-Columbia Library District for the content and circulation services of the Library.

In July 2016, the West Richland City Council passed a resolution to place a library levy lid lift proposition on the ballot for the November 8, 2016 general election. If approved by voters, the proposition eliminates and replaces the 2.5% increase in city electric, telephone, and gas utility taxes approved by voters in 2003 specifically dedicated to the Library, with a property tax levy lid lift of 45¢ per $1,000 of assessed value.

The revenue from the utility tax increase has been declining and is no longer sufficient to sustain current library service levels. Since 2011, the voter approved 2.5% telephone utility tax has been significantly declining by over 25% as more telephone customers eliminate their land line and the expansion of non-taxable data services by cellular phone service providers. The recent decline in electric utility tax revenues due to warmer winters and increasing number of energy efficient homes has further complicated this matter.

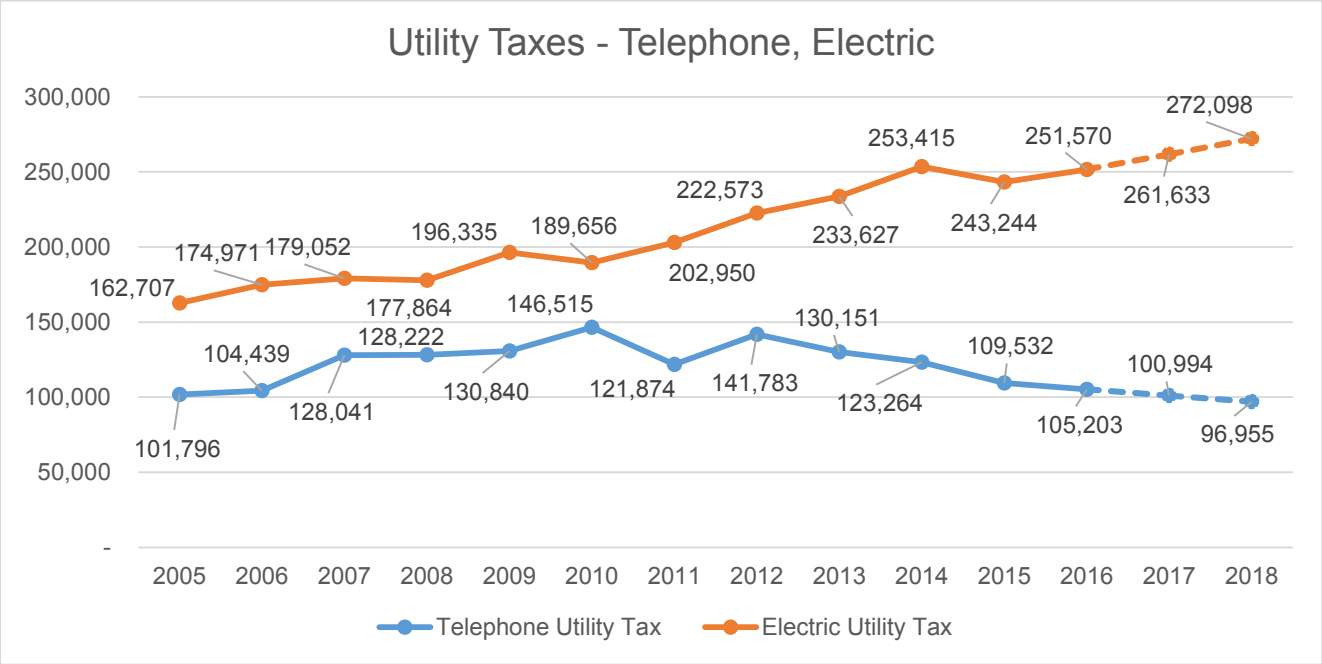
Until the outcome of the levy lid lift is known, most likely in mid-November, the proposed budget is proposing status quo and anticipates the City will not renew the contract with Mid-Columbia Libraries when the contract expires December 31, 2018.

REVENUES & RESOURCES:

Out of the utility taxes collected, electric and telephone utility taxes make up the largest portion. Gas utility tax revenues represent approximately 3% of total utility tax revenues collected. Due to declining telephone utility tax revenues, a transfer is proposed in the amount of $220,000 ($110,000 each year) for the 2017-2018 budget from the Cumulative Reserve Fund 002 in an effort to fund the current contract with MCL through its expiration in 2018 and to fund some facility costs for the library building.

As discussed above, telephone utility tax revenues continue to decline as customers shift away from landline telephones. The proposed budget anticipates these revenues to decline 4% annually. Electric utility tax revenues experienced a 4% decline in 2015 compared to 2014. Prior to 2015, electric utility tax revenues had increased on average 5%. The proposed budget estimates an annual increase of 4%. The following shows historical trends for all electric and telephone utility taxes.

LIBRARY SERVICES FUND 121:



EXPENDITURES, USES & ENDING FUND BALANCE:

The largest expenditure of this fund will be the contractual services which provide the content and circulation services of the Library. The City anticipates spending some of the fund balance during this budget period. The City is currently researching available options if the library levy lid lift is rejected by voters utilizing the current 2.5% utility tax revenues. This will result however, in reduction of library services in West Richland.

Additional expenditures include personnel, supplies and services necessary to maintain and operate the Library building. A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including maintenance of the Library Building. The Public Works Director manages a staff of 0.49 FTE employees dedicated to these services. The staff consists of an Operations Supervisor, Custodian and Seasonal Maintenance. Staff also works in other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

LIBRARY SERVICES FUND 121:

The following page is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Library Fund 121	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**204,512**	**152,261**	**17,415**
	Revenues:			
	Taxes	758,205	730,146	752,069
	Investment Income	484	267	240
	Miscellaneous Revenue	40	54	-
	Nonrevenues	154	-	-
	Transfers In	-	-	220,000
	Total Revenues & Other Financing Sources	**758,883**	**730,467**	**972,309**
	%Change		**-4%**	**33%**
	TOTAL RESOURCES	**963,395**	**882,729**	**989,724**
	Expenditures:			
	Personnel	6,304	29,273	31,406
	Services	59,886	60,865	96,069
	Intergovernmental Services	718,310	770,020	846,074
	Supplies	3,923	5,155	5,044
	Other Financing Uses	1	-	-
	Capital Outlay	22,709	-	-
	Total Expenditures & Other Financing Uses	**811,134**	**865,314**	**978,593**
	%Change		**7%**	**13%**
	ENDING FUND BALANCE	**152,261**	**17,415**	**11,131**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

CAPITAL PROJECTS FUNDS

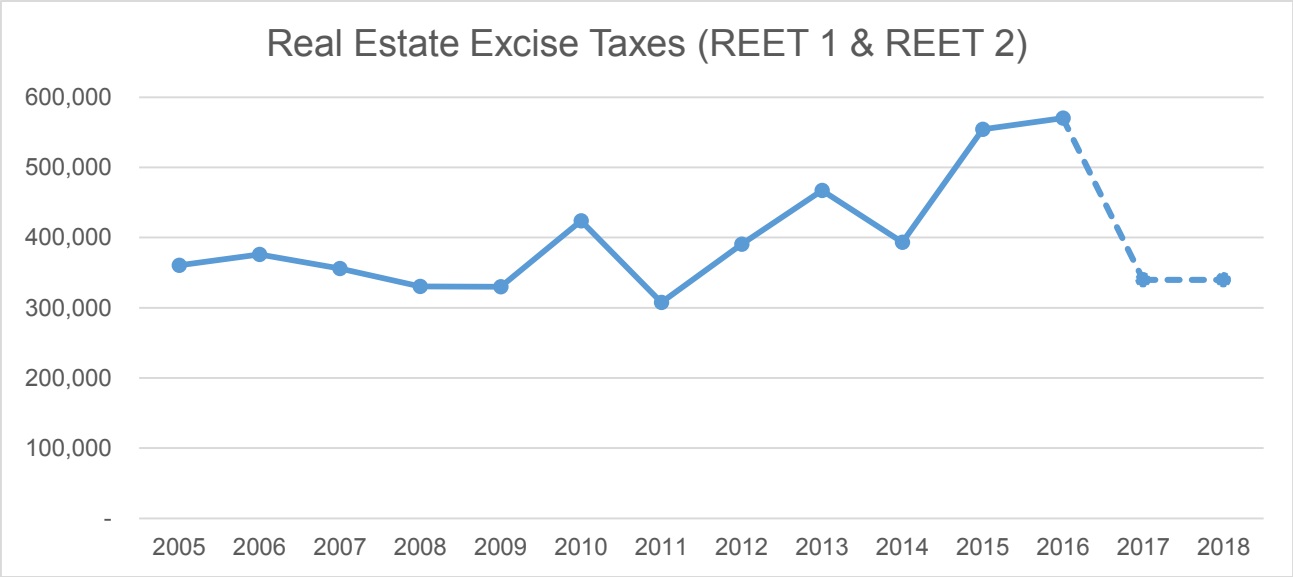
Real Estate Excise Taxes Fund 301

REAL ESTATE EXCISE TAXES FUND 301:

The City is able to fund certain capital improvements contained within its capital facilities element of its Comprehensive Plan through the receipt of real estate excise taxes levied on real estate sales within the City. The first 1/4% of taxes levied on real estate sales within the City are recorded in this fund which are used for expenditures for construction, acquisition or improvement projects contained within the Capital Facilities Plan. Additional expenditures can include debt service on projects within the Capital Facilities Plan.

REVENUES & RESOURCES:

Real Estate Excise Taxes are the primary revenue source for this fund. Real estate sales in West Richland have remained relatively strong over the last several years, particularly in 2015 and 2016. 2015 was an exceptional year when compared to historical averages. 2016 is projected to end slightly above 2015. Recently, revenue collections from real estate excise tax revenues have declined. Considering the unpredictable nature of this revenue source, the revenues during this budget period are conservatively budgeted. The following shows historical trends for all Real Estate Excise Taxes. 50% of all these taxes are recorded to this fund:



EXPENDITURES, USES & ENDING FUND BALANCE:

The largest proposed expenditure in this fund is $186,563 for the Municipal Services Facility including landscaping. The fund also has expenses for debt repayments on transportation improvements for the Keene Phase 2&3 project. The fund balance is anticipated to remain strong during this budget with revenues sufficient to fund expenditures and with sufficient resources available to meet daily cash flow requirements.

Commencing on the following page is a comparison of the revenues, resources, expenditures and appropriations of this fund.

REAL ESTATE EXCISE TAXES FUND 301:

REET I Fund 301	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**262,712**	**300,964**	**365,688**
	Revenues:			
	Taxes	430,294	562,526	340,000
	Investment Income	798	810	810
	Nonrevenues	191	-	-
	Total Revenues & Other Financing Sources	**431,283**	**563,336**	**340,810**
	%Change		**31%**	**-40%**
	TOTAL RESOURCES	**693,995**	**864,300**	**706,498**
	Expenditures:			
	Services	3,685	5,455	4,304
	Other Financing Uses	150,720	-	-
	Capital Outlay	8,922	296,500	186,563
	Debt Service	229,704	196,658	164,272
	Total Expenditures & Other Financing Uses	**393,031**	**498,613**	**355,139**
	%Change		**27%**	**-29%**
	ENDING FUND BALANCE	**300,964**	**365,687**	**351,359**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

Real Estate Excise Taxes Fund 302

REAL ESTATE EXCISE TAXES FUND 302:

The City is able to fund certain transportation capital improvements, particularly a systematic street overlay program, as contained within its capital facilities element of its Comprehensive Plan through the receipt of real estate excise taxes levied on real estate sales within the City. The second 1/4% of taxes levied on real estate sales within the City are recorded in this fund.

Additionally, the City utilizes this fund to account for transportation capital improvements which are funded by grants and contributions.

In recent years, the State Legislature allowed Cities to fund transportation maintenance and operations costs from these revenue sources so comparisons in 2013/2014 will show one-time expenditures for non-capital related expenditures.

REVENUES & RESOURCES:

Real Estate Excise Taxes are the primary revenue source for this fund. Real estate sales in West Richland have remained relatively strong over the last several years, particularly in 2015 and 2016. 2015 was an exceptional year when compared to historical averages. 2016 is projected to end slightly above 2015. Recently, revenue collections from real estate excise tax revenues have declined. Considering the unpredictable nature of this revenue source, the revenues during this budget period are conservatively budgeted. The following shows historical trends for all Real Estate Excise Taxes. 50% of all these taxes are recorded to this fund:

The City is not anticipating a grant funded project in this budget at this time, but is always actively seeking grant funding for transportation capital improvements. As opportunities become available for this funding in the upcoming biennium, the budget could be amended to account for those funding sources and their expenditures.

EXPENDITURES, USES & ENDING FUND BALANCE:

The largest expenditure of this fund will be roadway crack sealing improvements to City streets.
The fund balance is anticipated to remain sufficient at the end of this budget period.

REAL ESTATE EXCISE TAXES FUND 302:

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

REET II Fund 302	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**356,223**	**565,310**	**517,441**
	Revenues:			
	Taxes	430,294	561,949	340,000
	Intergovernmental-Grants	173,876	-	-
	Fines & Penalties	1,979	-	-
	Investment Income	1,048	1,050	1,061
	Nonrevenues	301	-	-
	Total Revenues & Other Financing Sources	**607,498**	**562,999**	**341,061**
	%Change		**-7%**	**-39%**
	TOTAL RESOURCES	**963,722**	**1,128,309**	**858,502**
	Expenditures:			
	Personnel	124,579	13,462	5,000
	Services	270,301	10,869	9,526
	Supplies	3,444	-	-
	Other Financing Uses	(60,719)	-	-
	Capital Outlay	60,786	586,538	50,000
	Debt Service	20	-	-
	Total Expenditures & Other Financing Uses	**398,411**	**610,869**	**64,526**
	%Change		**53%**	**-89%**
	ENDING FUND BALANCE	**565,310**	**517,440**	**793,976**

REAL ESTATE EXCISE TAXES FUND 302:

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

SFA 2 – Quality and Adequate Infrastructure and Facilities

Goal 3 – Maintain citizen's investments in existing infrastructure to extend useful life.

- Design, permit and construct Pavement Preservation Program Project(s) – *Project designed in-house with City's professional engineering staff. Project completed in October 2015*.
- Design, permit and construct Crack Seal Project - *Project designed in-house with City's professional engineering staff. Project completed in July 2015.*

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Yakima River Gateway Project Fund 309

YAKIMA RIVER GATEWAY PROJECT FUND 309:

The City was awarded a grant through Washington State's Recreation and Conservation Office (RCO) for development of a trail system around the Yakima River located within the City.

This project will construct pathways with lighting, improve river access, construct a restroom facility, provide new signage at the City entrance and construct a river overlook area. This project falls within the City's Strategic Plan under SFA 2 and SFA 6.

This fund will be used to account for all grant resources and matching contributions to fund all expenditures for this project. Once this project is completed, this fund will be closed.

REVENUES & RESOURCES:

RCO grant funding is the primary revenue source for this fund. Additional matching funding from the City's General Fund, Park Impact Fund and the first 1/4% Real Estate Excise Taxes complete the funding for this project.

EXPENDITURES, USES & ENDING FUND BALANCE:

This project should be completed during this budget period. Because the primary funding source is a grant that is on a reimbursement basis, the City has been and will continue to closely monitor this fund to ensure cash flows needs are met. The use of interim financing may be utilized if the need arises.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Yakima River Trail Project Fund 309			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**-**	**427,865**	**489,175**
Revenues:			
Intergovernmental-Grants	14,087	405,058	893,892
Intergovernmental-State Shared	-	44,301	-
Investment Income	26	700	400
Transfers In	461,689	280,216	-
Total Revenues & Other Financing Sources	**475,802**	**730,275**	**894,292**
%Change		**53%**	**22%**
TOTAL RESOURCES	**475,802**	**1,158,140**	**1,383,467**
Expenditures:			
Personnel	1,469	18,100	-
Services	35	1,651	-
Capital Outlay	46,433	649,214	1,383,467
Debt Service	-	-	-
Total Expenditures & Other Financing Uses	**47,937**	**668,965**	**1,383,467**
%Change		**1296%**	**107%**
ENDING FUND BALANCE	**427,865**	**489,175**	**-**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

YAKIMA RIVER GATEWAY PROJECT FUND 309:

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

SFA 1 – Community Economic Vitality, Competitiveness, & Diversity

Goal 2 – Improve economic vitality and competitiveness through implementation of the Economic Dev. Strategic Plan.

- Design, permit and construct Yakima River Gateway Project – Completed design, permitting and acquisition for the Yakima Gateway Project. Construction scheduled to begin December 2016.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for the 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Paul Keith Wetland Restoration Project Fund 312

PAUL KEITH WETLAND RESTORATION - FUND 312:

The Paul Keith Wetland Restoration seeks to construct a 10' wide asphalt pathway from Willowbend Street through Paul Keith Wetland Park to the new middle school on Belmont Blvd. A capital project fund was created in 2016 for this project. This fund will be used to account for city contributions and a local contribution to fund all expenditures for this project. Once this project is completed, this fund will be closed.

REVENUES & RESOURCES:

The project originally began in Fund 104 Park Impact with $75,000 budgeted. Approximately $14,168 of these funds were expended for the project. The remaining budget was transferred to Fund 312 in the spring of 2016. With the addition of the new middle school, the Richland School District agreed to contribute an additional $65,000 for the project. With multiple funding sources, the project was moved to capital fund 312.

EXPENDITURES, USES & ENDING FUND BALANCE:

This project is anticipated to be completed during this budget period.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

PK Wetland Project Fund 312	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	-	-	55,832
	Revenues:			
	Intergovernmental-State Shared	-	-	65,000
	Transfers In	-	60,832	-
	Total Revenues & Other Financing Sources	**-**	**60,832**	**65,000**
	%Change		**NA**	**7%**
	TOTAL RESOURCES	**-**	**60,832**	**120,832**
	Expenditures:			
	Capital Outlay	-	5,000	120,832
	Total Expenditures & Other Financing Uses	**-**	**5,000**	**120,832**
	%Change		**NA**	**2317%**
	ENDING FUND BALANCE	**-**	**55,832**	**-**

CERB/Belmont Capital Improvements Fund 320

CERB/BELMONT CAPITAL IMPROVEMENTS FUND 320:

This fund accounts for all resources and expenditures related to land acquisition and infrastructure improvements within Lot 2 of the City's plat of the Belmont Business District. The CERB/Belmont project commenced in 2011. The City was awarded a Community Economic Revitalization Board (CERB) loan for $829,766 at 0% interest for land acquisition and infrastructure improvements associated with the construction of a private sector manufacturing facility, SSC North America, LLC. The CERB Loan principal payments will begin in 2018 and will be expensed from a debt service fund. The City has a reserve from the monthly lease payments made by SSC to pay the debt service payment in 2018.

In addition to the CERB loan, the project was also supported by grants from several City partners including Benton County Rural Electric Association (BREA), Benton County, Hanford Area Economic Investment Fund (HAEIFC) and the Port of Kennewick.

REVENUES & RESOURCES:

The City's portion of the CERB project was completed in 2016, however there is some retainage release that the City cannot release until approval is received from WA State Department of Labor and Industries for the contractor on the project. It is anticipated these funds will be paid through a capital contribution from SSC North America, LLC as stipulated in the Financial Guaranty Fund as part of the Lease Agreement with SSC.

EXPENDITURES, USES & ENDING FUND BALANCE:

The expenditure anticipated in the proposed budget is for retainage release on the project.

Commencing on the following page is a comparison of the revenues, resources, expenditures and appropriations of this fund.

CERB/BELMONT CAPITAL IMPROVEMENTS FUND 320:

Belmont Capital Improvements Fund 320	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	3	456	29,271
	Revenues:			
	Intergovernmental-State Shared	-	55,000	-
	Investment Income	0	-	-
	Capital Contributions	-	40,000	-
	Nonrevenues	4,215	346,867	-
	Other Financing Sources	-	598,070	-
	Transfers In	179,340	-	-
	Total Revenues & Other Financing Sources	**183,556**	**1,039,938**	**-**
	%Change		**467%**	**-100%**
	TOTAL RESOURCES	**183,559**	**1,040,394**	**29,271**
	Expenditures:			
	Other Financing Uses	178,799	393,147	-
	Capital Outlay	3,762	617,668	29,271
	Debt Service	542	308	-
	Total Expenditures & Other Financing Uses	**183,103**	**1,011,123**	**29,271**
	%Change		**452%**	**-97%**
	ENDING FUND BALANCE	**456**	**29,271**	**-**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

SFA 1 – Community Economic Vitality, Competitiveness, & Diversity

Goal 2 – Improve economic vitality and competitiveness through implementation of the Economic Dev. Strategic Plan.

- Construct Belmont Site Improvements for SSC Project (CERB Loan). The construction on the project was completed May 2016.

Transportation Impact Fees Fund 355

TRANSPORTATION IMPACT FEES FUND 355:

The City is able to fund certain transportation capital improvements through the collection of transportation impact fees as authorized within the Revised Code of Washington Chapter 39.92. These fees are typically collected from developers or others conducting development activity within the City. The City maintains a comprehensive, long-term transportation plan which identifies proposed transportation improvement reasonable and necessary to meet the future growth needs of the City. Additionally, the City maintains an annually-updated six-year transportation improvement which identifies all funding sources, including these fees to fund the proposed improvements.

The City is able to fund certain transportation capital improvements through the collection of transportation impact fees as authorized within the Revised Code of Washington Chapter 39.92. These fees are typically collected from developers or others conducting development activity within the City. The City maintains a comprehensive, long-term transportation plan which identifies proposed transportation improvement reasonable and necessary to meet the future growth needs of the City. Additionally, the City maintains an annually-updated six-year transportation improvement which identifies all funding sources, including these fees to fund the proposed improvements.

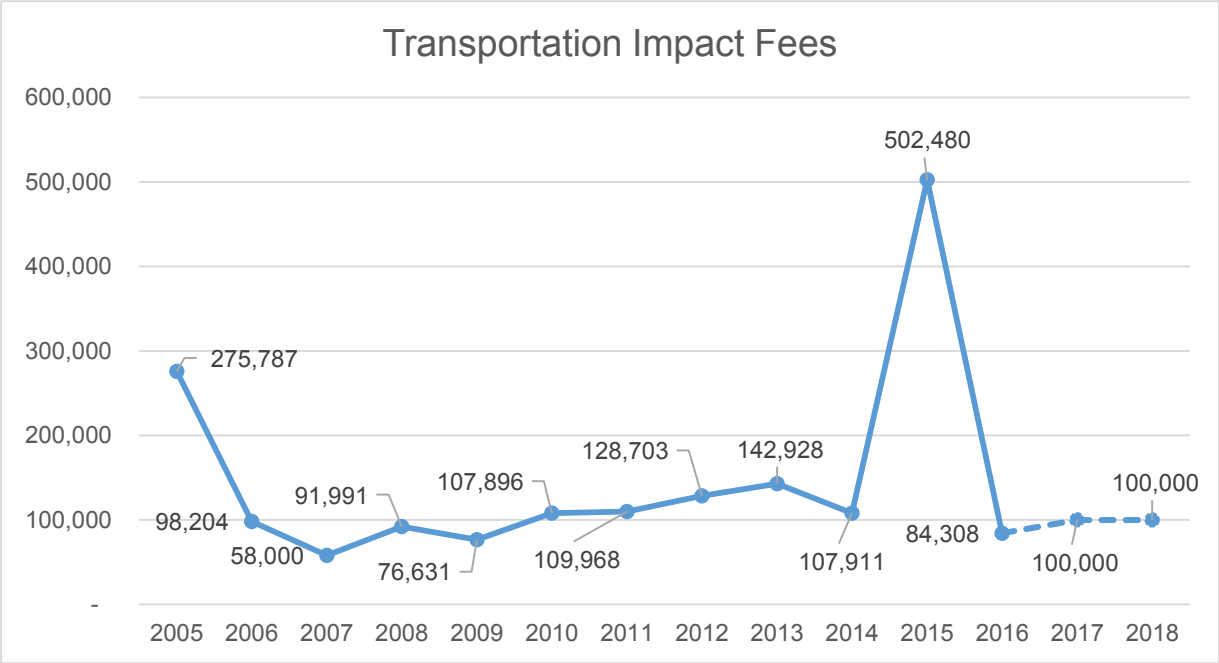
This fund is used to account for the receipt and use of these fees as well as transportation capital improvements which are funded from other sources such as grants, loans or contributions.

Fees collected which are not expended for authorized purposes within six years are to be refunded to the contributor.

REVENUES & RESOURCES:

Development activities within the City have remained relatively strong over the last several years. 2015 was an exceptional year for transportation impact fee revenue collections. This was mostly attributed to the payment received from the Richland School District for the new middle school. Impact fees were also received from the SSC North America Project and the City for construction of the Municipal Services Facility. Factoring these payments out, the City still experienced a 24% increase in impact revenues compared to 2014. Considering the unpredictable nature of this revenue source, the revenues during this budget period are conservatively budgeted using 2014 as a baseline. The following shows historical trends for this revenue source:

TRANSPORTATION IMPACT FEES FUND 355:



EXPENDITURES, USES & ENDING FUND BALANCE:

The City undertook several transportation improvement projects during the 2013/2014 and 2015/2016 bienniums funded with grants and transportation impact fees. These projects are anticipated to be completed in the 2015/2016 biennium. There are no projects planned in the 2017/2018 biennium. This will allow the City to build a fund balance to use for future projects. The City will be pursuing grants in the future and the fund balance will help provide a match for any grants that may be awarded.

TRANSPORTATION IMPACT FEES FUND 355:

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Transportation Impact Fees Fund 355			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**101,807**	**254,150**	**176,365**
Revenues:			
Intergovernmental-Grants	336,677	1,259,340	-
Charges for Services	250,838	586,789	200,000
Investment Income	451	500	505
Miscellaneous Revenue	-	847	-
Nonrevenues	593	-	-
Transfers In	-	164,135	-
Total Revenues & Other Financing Sources	**588,559**	**2,011,611**	**200,505**
%Change		**242%**	**-90%**
TOTAL RESOURCES	**690,366**	**2,265,761**	**376,870**
Expenditures:			
Personnel	51,722	68,254	-
Services	29,118	70,616	36,734
Supplies	-	27	-
Capital Outlay	355,376	1,950,500	-
Total Expenditures & Other Financing Uses	**436,216**	**2,089,397**	**36,734**
%Change		**379%**	**-98%**
ENDING FUND BALANCE	**254,150**	**176,364**	**340,136**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. A Transportation Mitigation Agreement for the Westwood Phase 4 subdivisions was executed February 2016. In August 2016 the possibility to defer Transportation Impact Fee was put in place. The following are the specific tasks accomplished for 2015/2016:

TRANSPORTATION IMPACT FEES FUND 355:

SFA 2 - Quality and Adequate infrastructure and Facilities

Goal 2 - Construct planned infrastructure essential for a growing community and economic vitality.

- Design, permit, and construction Belmont Blvd phase 3 & 4 with associated water and sewer main extensions. The City was successful in obtaining STPUL funds to construct the Belmont Blvd Phase 3 & 4 project. Construction on the project was completed on September 2016.
- Construction Paradise Way / Belmont Blvd Widening Project (Federal SPTUL Grant). Construction of the Paradise Way / Belmont Blvd Widening Project was completed August 2015. The City successfully completed a Project Management Review with WSDOT in August.
- Construct Keene Road Pathway Phase 3 (Federal TAP Grant). The Keene Road Pathway Phase 3 project was completed October 2015.
- Secure funding to acquire road ROW and construction Paradise Way Extension Ph. 4 (2014 Federal STPUL Grant – design only). The design and ROW portion of the project were complete September 2015. ROW has not been acquired for this project.
- Secure funding to construct S 38th / Mt Adams View Drive Project (2014 Federal STPUL Grant – Design Only). Design and ROW for the S 38th Ave / Mt Adams View Drive project was completed September 2016.
- Secure funding to construct Bombing Range Road Ph. 8 Project (2014 Federal STPUL Grant – Design Only). Design and ROW was completed for the Bombing Range Road Ph 8 Project May 2015.

SFA 3 - Financial & Operational Effectiveness, Stability, & Accountability

Goal 4 - Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.

- Collaborate with Benton County on securing funding to construct S 38th Ave / Mt Adams View Drive Project. The City negotiated an interlocal agreement with Benton County for the ROW and construction of the S 38th Ave / Mt Adams View project.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Van Giesen Redevelopment Fund 374

VAN GIESEN REDEVELOPMENT FUND 374:

Van Giesen Street in West Richland is one of the largest arterials through the City and more importantly is the primary gateway into and out of the City. It is also a primary access point to the Yakima River contained within the City.

Prior to 2013/2014, the City conducted a survey to gain insight into the expectations for Van Giesen of citizens, business owners, regional leaders and visitors. The results reflected a desire to see improvements and beautification efforts take place. These transformations will make Van Giesen more inviting to commercial establishments to locate there and thereby improving the City's sale tax base, key revenue for the City's governmental operations.

The Van Giesen Redevelopment or "Yakima River Gateway" project, as it is referred to, seeks to fulfill the expectations that resulted from the survey. A contribution was received for this project from the City of Richland in 2011 for this project with additional funding provided from the City's Real Estate Conservation & Management Fund. These funds are intended to begin the process of planning and designing the necessary improvements. This project is anticipated to be completed during this budget period.

This project is another example of the principles contained in goal #1 of the City's Strategic Plan under SFA 1 which is to leverage resources through partnerships with public and private entities.

REVENUES & RESOURCES:

There are no additional revenues anticipated during this budget period for this project.

EXPENDITURES, USES & ENDING FUND BALANCE:

The budgeted expenditures for this project are to complete the process of planning and designing the necessary improvements. As funds have been accumulated for this purpose in prior years and are in the fund balance, the budgeted expenditures in this budget period will use up those accumulated resources. Upon completion, this fund will be closed.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Van Giesen Redevelopment Fund 374	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**275,244**	**276,457**	**13,171**
	Revenues:			
	Investment Income	1,006	350	-
	Nonrevenues	206	-	-
	Total Revenues & Other Financing Sources	**1,213**	**350**	**-**
	%Change		**-71%**	**-100%**
	TOTAL RESOURCES	**276,457**	**276,807**	**13,171**
	Expenditures:			
	Personnel	-	5,060	-
	Services	-	2,507	-
	Supplies	-	1,603	-
	Capital Outlay	-	254,466	13,171
	Total Expenditures & Other Financing Uses	**-**	**263,636**	**13,171**
	%Change		**NA**	**-95%**
	ENDING FUND BALANCE	**276,457**	**13,171**	**-**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

BUSINESS TYPE ACTIVITES
Utility Funds

Water/Sewer Utility Operating Fund 401

WATER/SEWER UTILITY OPERATING FUND 401:

The City, as part of its array of basic services, provides water and sewer utility services to citizens and business owners within West Richland. These services are vital to the quality of life in West Richland. Users expect reliable, safe and reasonably priced services.

Water and Sewer utility services are funded on a user-charge basis. As of fall 2016, Water users averaged over 4,600 while Sewer users averaged over 3,900. Periodic cost-of-service and revenue requirements studies are conducted to set rates in a manner that accomplishes the following:

1) Ensure full recovery of maintenance and operating (M&O) costs,
2) Provide funding for necessary capital additions and improvements,
3) Allow for the utilities to maintain adequate reserves for emergencies or unexpected events. Current reserve policies call for a reserve equal to two months of M&O including annual debt service obligations as well as emergency and equipment reserves,
4) Set rates in an equitable way from the various user classes of the utility,
5) Perform long-range planning to minimize rate volatility.

All City utility rates are codified under Title 13 of the West Richland Municipal Code (WRMC) and approved by Resolution in the City's Master Fee Schedule.

The City's Public Works department carries out the operation, maintenance and capital functions of these utility services including the monthly meter readings which measure consumption used by account holders. The City's Finance and Administration department carries out the financial operations such as billing and payment, customer service, customer information system maintenance, debt repayments, budgeting monitoring and financial reporting.

WATER SYSTEM:

The City's water system consists of the following:

- Seven groundwater wells and an inter-tie connection with the City of Richland that provides nearly 1.03 billion gallons of drinking water annually (peak day demand of 6.5 million gallons and average day demand of 3.8 million gallons),
- Five reservoirs ranging in size from 250,000 to two million gallons with a total capacity of 3.8 million gallons,
- Over 100 miles of water system piping,
- 4,669 water service connections,
- Seven water pressure zones,
- Eight pressure reducing vaults,

WATER/SEWER UTILITY OPERATING FUND 401:

WATER SYSTEM (continued):

- Two booster pump stations and
- A telemetry system which controls reservoir levels and on/off of the wells and alarms.

SEWER SYSTEM:

The City's sewer system consists of the following:

- 1.5 million gallon per day wastewater treatment plant (WWTP),
- Industrial Wastewater Treatment Plan (I-Plant),
- Street Waste Decant Facility,
- Three sanitary sewer lift stations,
- 65 miles of sanitary sewer piping,
- Operation of a vactor truck used to clean sanitary sewer main lines,
- Operation of a sewer camera trailer used to video problem areas and determine if satisfactory cleaning was completed, etc. and
- A telemetry system that monitors lift stations at the WWTP.

-

WATER/SEWER UTILITY OPERATING FUND 401:

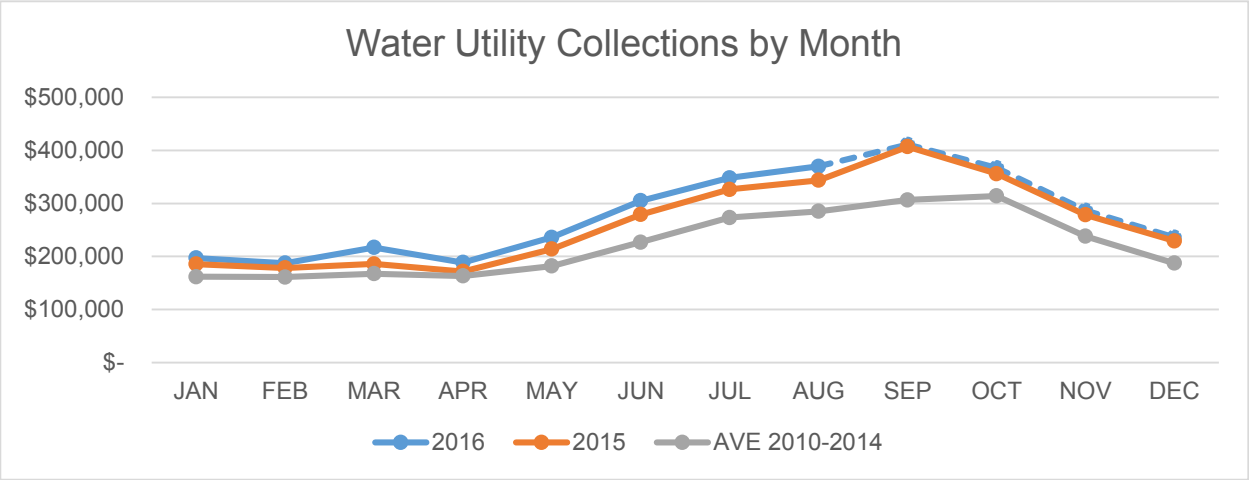
REVENUES & RESOURCES:

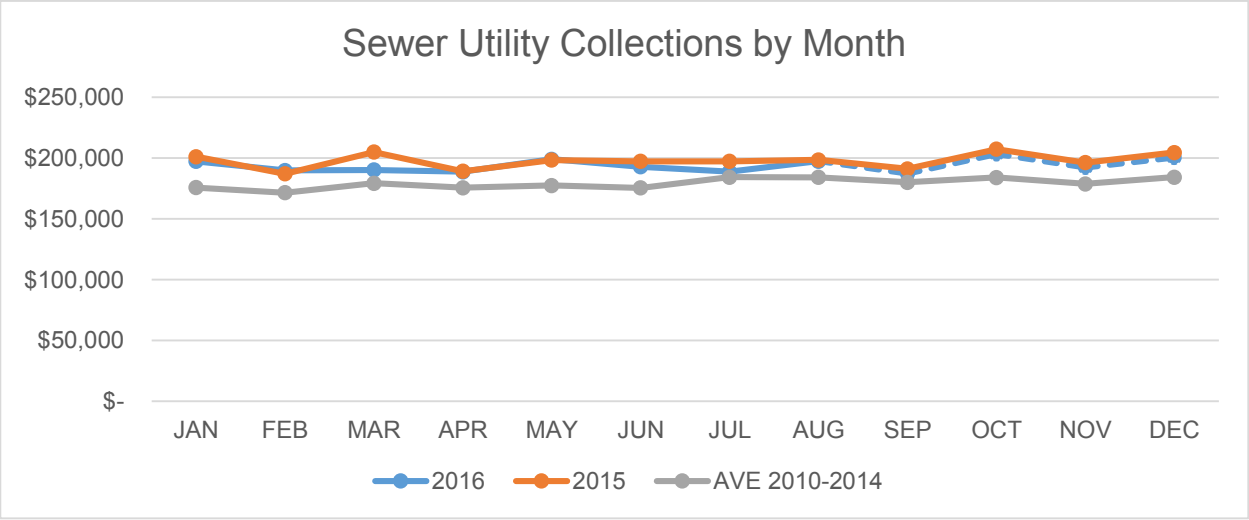
Charges for Services:

Comprising over 94% of all revenues for the Water/Sewer Utilities are collections for services used. Users are billed monthly for services used in the prior month.

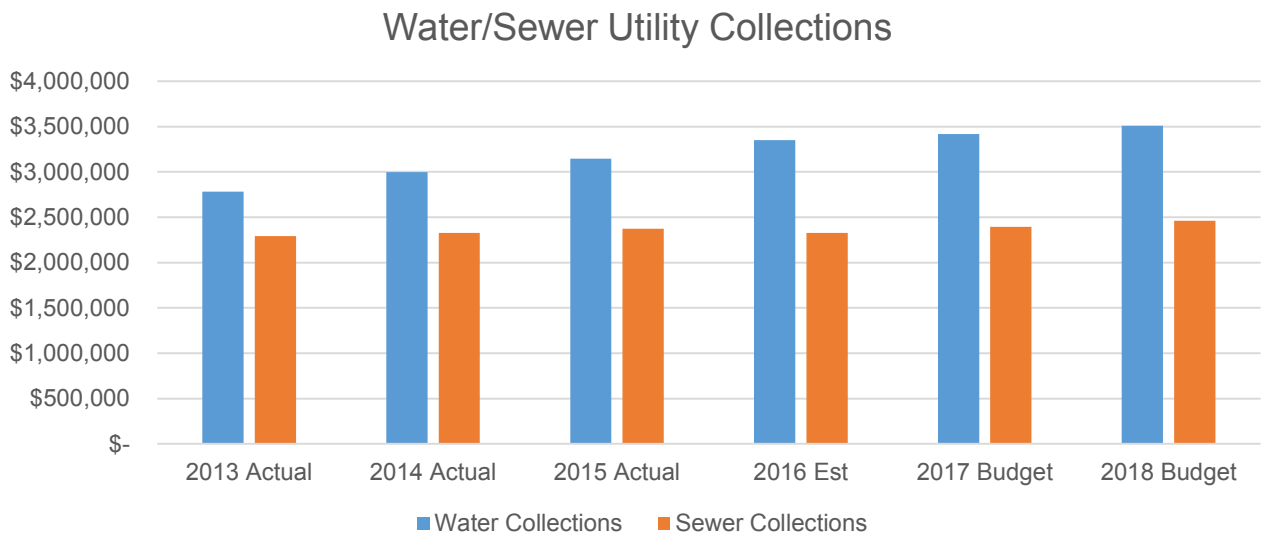
Water and Sewer collections have been strong throughout 2015/2016 compared to the average of prior years. This is attributable, in part, to new connections to the water system and new sewer accounts. Water accounts in July 2016 grew by 131 new accounts compared to the prior year or 3%. For cash flow purposes, the City monitors the performance of these revenues on a monthly basis as these revenues, particularly water collections, are influenced by seasonal factors.

Based on the strength of collections in 2015/2016 and factoring in assumptions for growth as well as rate changes adopted by council (i.e. water base rate adjustment effective 2018 from $34.00 to $34.50), budgeted revenues for this period are $7 million in water collections and $4.9 million in sewer collections. This represents a 7% and 3% increase over 2015/2016 projected revenues.





WATER/SEWER UTILITY OPERATING FUND 401:



Other revenues of note for this budget period are:

Other Financing Sources:

There is a transfer-in from the sewer system development fund in 2017 and 2018 totaling $390,000. These funds help pay on the debt service for sewer projects.

WATER/SEWER UTILITY OPERATING FUND 401:

EXPENDITURES, USES & ENDING FUND BALANCE:

Personnel:

Personnel costs comprise one of the largest expenditure types for this fund. There are a lot of behind-the-scenes activities that must occur to safely and reliably operate a water and sewer utility. These services are foundational to most other services provided by the City.

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including operation of the City's water and sewer utilities. The Public Works Director manages a staff of 18.97 FTE employees dedicated to these services for a total of 19.77 FTE. Staff includes Maintenance Workers, Operations Supervisors, Civil Engineer IIs, a City Engineer, Engineering Technicians, Seasonal Maintenance, a Meter Reader, a Collections Technician, a Wastewater Treatment Plant Lab Technician, Wastewater Treatment Plant Operators, Custodian and a Cross Connection Specialist. Staff also works on other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department. This budget period includes the addition of an Administrative Assistant and Sewer Maintenance Worker.

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

Services:

The City's water and sewer utilities are subject to taxation at the state and local level. This budget period reflects expenditures for payment of taxes as well as other expenditures for necessary services such as utilities, insurance and repairs and maintenance.

Capital Outlays:

The majority of the capital outlays in this budget period are for regular and necessary replacements to the water and sewer utility infrastructure. Outlays for these are in keeping the goal #3 of SFA 2 of the City's Strategic Plan of maintaining the citizen's investment in infrastructure.

WATER/SEWER UTILITY OPERATING FUND 401:

Ending Fund Balance:

For the duration of this budget period, adequate cash flows are anticipated to meet operational needs. City staff is currently working with a consultant and the City Council Utility Committee to review the utility rate models including those for Water/Sewer. It is anticipated that proposed adjustments will be coming to City Council soon for review in an effort to maintain ending fund balance reserve requirements and to meet ongoing utility service needs.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Water/Sewer Utility Operating Fund 401			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**3,950,291**	**5,390,791**	**4,736,373**
Revenues:			
Intergovernmental-State Shared	-	4,416	4,528
Charges for Services	10,547,398	11,408,092	11,877,686
Fines & Penalties	6,174	6,035	6,000
Investment Income	37,876	32,000	40,000
Miscellaneous Revenue	125,382	134,121	131,248
Capital Contributions	46,735	27,000	90,000
Nonrevenues	234,387	897,418	22,000
Other Financing Sources	3,882	330,131	-
Transfers In	437,734	190,000	390,000
Total Revenues & Other Financing Sources	**11,439,568**	**13,029,213**	**12,561,462**
%Change		**14%**	**-4%**
TOTAL RESOURCES	**15,389,858**	**18,420,004**	**17,297,835**
Expenditures:			
Personnel	2,315,791	2,807,733	3,531,121
Services	3,532,557	3,788,266	4,385,649
Intergovernmental Services	14,066	40,000	42,420
Supplies	782,745	942,984	999,540
Other Financing Uses	749,329	3,394,900	719,008
Capital Outlay	784,121	920,737	973,500
Debt Service	1,820,459	1,789,012	2,616,151
Total Expenditures & Other Financing Uses	**9,999,067**	**13,683,632**	**13,267,389**
%Change		**37%**	**-3%**
ENDING FUND BALANCE	**5,390,791**	**4,736,372**	**4,030,446**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

WATER/SEWER UTILITY OPERATING FUND 401:

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

- Update 2009 Water Comprehensive Plan. Draft copy submitted to Department of Health September 2016.
- Inter-Local Agreement with the City of Richland for water and sewer (Keen/Kennedy) – January 2016
- Public hearing and resolution passed amending the Water Use Efficiency goals – March 2016
- Strategic Energy Management Funding Agreement was negotiated with Benton Rural Election – July 2016.

SFA 2 - Quality and Adequate infrastructure and Facilities

Goal 3 – Maintain citizen's investment in existing infrastructure to extend useful life.

- Design, permit and construction Water Main Replacement Program Project(s).*The construction of the S. 38th Ave Waterline Replacement Project was completed on August 2015.*
- Continue implementation of PRV Maintenance Program.
- Continue implementation of Sanitary Sewer videoing and Hydro-Jetting Program.

SFA 3 - Financial & Operational Effectiveness, Stability, & Accountability

Goal 1 – Conduct City operations using best management practices.

- Develop field Water System O & M manual for Water Department – *Draft copy being reviewed September 2016*
- Continue implementation of Water Meter Retro-Fit Program.
- Continue implementation of Water Leak Detection Program – *Completed October 2015 and scheduled to be completed October 2016.*
- Collection of water meter reading, re-reads, turn on/offs in a timely and efficient manner.
- Complete Biosolids Report and submit annually to EPA and Department of Ecology by Feb 19th. *Report was submitted January 14, 2015 and January 8, 2016.*
- Complete Cross Connection Report and submit annually to Department of Health by April 30th.
- Complete Water Conservation Report and submit annually to Department of Ecology and Health by April 30th - *Completed by April 2015 and April 216.*
- Complete Water Use Efficiency Report and submit to Department of Health by April – *Submitted March 2015 and May 2016 (Reports are due to Department of Health by July 1). City amended their WUE Goals March 2016)*
- Complete Rate Study for Industrial Process Water Treatment Facility.
- Continue to utilize City's accredited wastewater lab for onsite testing and NWTP operations QA/QC

Goal 4 – Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.

- Collaborate with Kennewick, Richland, and Pasco on update to 2008 regional Water Forecast and Conservation Plan.

SRF 5 – Neighborhoods, Business Districts, & Parks

Goal 2 – Protect and manage natural resources

- Continue implementation of Water Use Efficiency Program. *City amended their CUE Goals March 2016.*

WATER/SEWER UTILITY OPERATING FUND 401:

ACCOMPLISHMENTS

SRF 6 – Health and Safe City

Goal 2 – Compliance with local, state, and federal regulations and permits.

- Compliance with Ecology NPDES Wastewater Permit and receive Ecology's 2015 and 2016 Outstanding Performance Award.
- Compliance with Dept. of Health and EPA Drinking Water Quality and Testing Standards.
- Compliance with Quad City Water Right. *Inter-local Agreement with Richland, Pasco, and Kennewick to enter into an agreement with RH2 for the administration and funding of Quad-City water right mitigation model and operating procedures (June 2016). Professional services Agreement with RH2 for the Quad-City water right model and operating procedures (June 2016).*
- Continue implementation of Cross Connection Program.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Water System Development Fund 441

WATER SYSTEM DEVELOPMENT FUND 441:

The City imposes a connection fee for those wishing to connect to the City's water distribution system.

This fee ensures that the property on which it is imposed will pay its equitable share of the costs of the existing capital water facilities which are system-wide in nature and are not site-specific, such as water line which serves the property in question directly and charged to any party or parties making a new connection to the city's domestic water system, where the party does not bring a developed source of domestic water sufficient to meet the demand placed upon the City's water system resulting from the connection.

These fees include the property's equitable share of the costs to upgrade the water system to meet the demands imposed by the new connection and a share of the debt service incurred to construct the necessary general facilities of the system, to pay for each new connection's proportionate share of the costs of purchasing and developing a domestic water source to serve that connection.

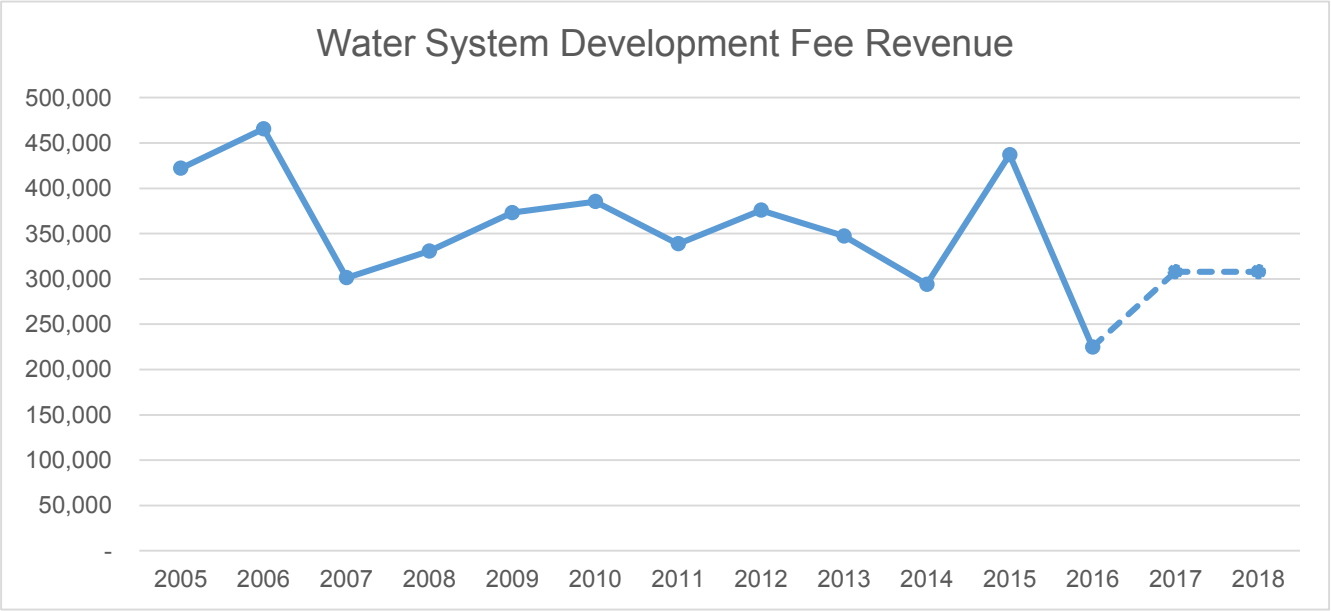
The collection of these fees are typically from developers or others conducting development activity within the City. This fund is used to account for the receipt and use of those fees.

The amount of the fee for residential development can be as high as $4,800. For all other types of development, the fee is based on the size of the water meter service. West Richland Municipal Code (WRMC) 13.45 and the Master Fee Schedule specifies the fee amounts.

The City is authorized to collect these fees under RCW 35.92 and RCW 82.02 and the Growth Management Act.

REVENUES & RESOURCES:

Development activities within the City have remained relatively strong over the last several years. 2015 was an exceptional year for water system development fee collections due to several major projects including the new middle school. Using 2014 projected as a baseline and considering the unpredictable nature of this revenue source, the revenues during this budget period are conservatively budgeted.



WATER SYSTEM DEVELOPMENT FUND 441:

EXPENDITURES, USES & ENDING FUND BALANCE:

The majority of the expenditures of this fund are for capital outlays. Additionally, amendments to the budget could occur after the commencement of this budget period to coincide with specific, identified capital outlays.
Significant projects commencing or completing in this budget period are:

- Well #9 Modification
- Well #11 Project which is funded with a State Drinking Water Revolving Fund Loan.
- Brotherhood Reservoir Project which is funded with a State Drinking Water Revolving Fund Loan.

Because there can be a delay with the collection of these fees and timing of eligible projects for the use of these fees, there can be times where expenditures exceed revenues. That is the case with this budget period. The City has some eligible projects for use of these funds in 2015/2016 and 2017/2018 for which accumulated resources will be used. There will be sufficient resources available to meet daily cash flow requirements.

Commencing on the following page is a comparison of the revenues, resources, expenditures and appropriations of this fund.

WATER SYSTEM DEVELOPMENT FUND 441:

Water System Development Fund 441	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**1,088,468**	**1,229,876**	**1,156,444**
	Revenues:			
	Investment Income	3,019	3,000	2,000
	Miscellaneous Revenue	-	23,700	-
	Capital Contributions	641,286	661,770	616,000
	Nonrevenues	841	58,475	-
	Other Financing Sources	197,757	1,811,782	4,071,293
	Total Revenues & Other Financing Sources	**842,903**	**2,558,727**	**4,689,293**
	%Change		**204%**	**83%**
	TOTAL RESOURCES	**1,931,371**	**3,788,603**	**5,845,737**
	Expenditures:			
	Personnel	17,215	11,874	10,500
	Services	88,862	188,598	86,160
	Other Financing Uses	-	212,170	-
	Capital Outlay	595,418	2,219,518	5,673,404
	Total Expenditures & Other Financing Uses	**701,495**	**2,632,160**	**5,770,064**
	%Change		**275%**	**119%**
	ENDING FUND BALANCE	**1,229,876**	**1,156,443**	**75,673**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

SFA 2 - Quality and Adequate infrastructure and Facilities

Goal 2 – Construct planned infrastructure essential for a growing community and economic vitality.

- Design, permit, and construct Well #11 and associated water mains (Federal DWSRF Loan). *Well #11 drilling was completed September 2016. The associated water main construction is scheduled for Spring 2017.*
- Design, permit and construct Brotherhood Reservoir, pressure zone modifications and associated water mains (Federal DWSRF Loan).
- Design, permit and construct Belmont Blvd Phase 3 & 4 with associated water and sewer main extensions. *The construction of Belmont Blvd Phase 3 & 4 was completed July 2016.*

Goal 3 – Maintain citizen's investments in existing infrastructure to extend useful life.

- Design, Permit, and construction Well #9 Water Quality Improvement Project. *Construction was completed by both City Maintenance Crew and a Contractor on December 2015. The City signed an agreement September 2016 with a Consultant for the procurement package of a new onsite hypochlorite generations system to be installed at Well #9.*

WATER SYSTEM DEVELOPMENT FUND 441:

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Sewer System Development Fund 442

SEWER SYSTEM DEVELOPMENT FUND 442:

The City imposes a connection fee for those wishing to connect to the City's sewer distribution system.

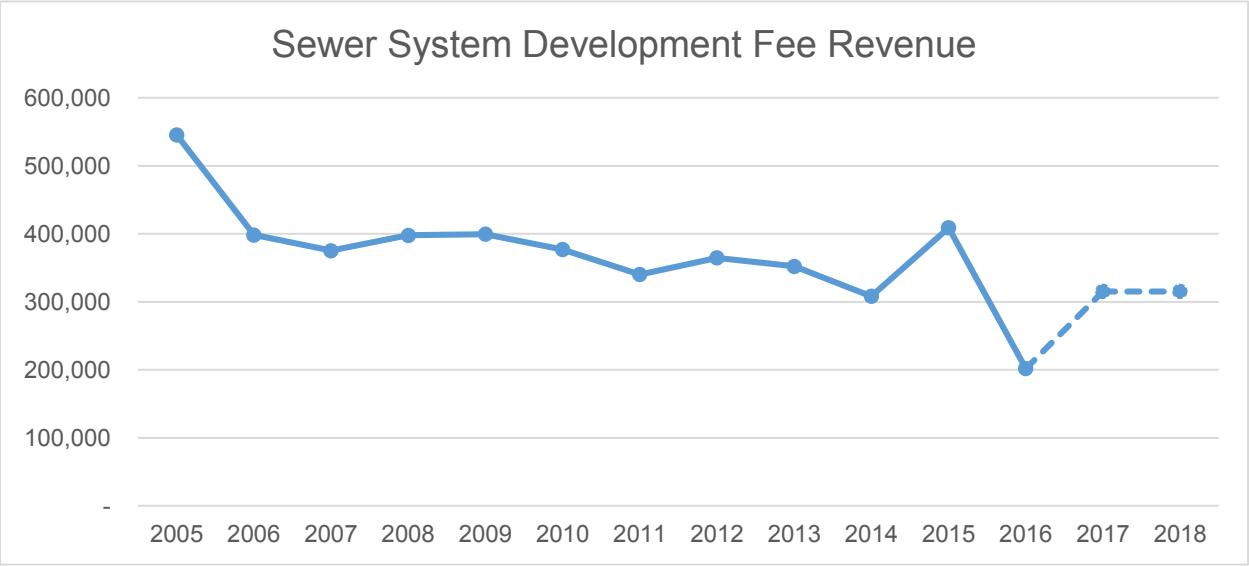
This fee ensures that the property on which it is imposed will pay its equitable share of the costs of the existing capital sewer facilities which are system-wide in nature and are not site-specific. These include the property's equitable share of the costs to upgrade the sewage system to meet the demands imposed by the new connection and a share of the debt service incurred to construct the necessary general facilities of the system.

The collection of these fees are typically from developers or others conducting development activity within the City. This fund is used to account for the receipt and use of those fees.

The City is authorized to collect these fees under RCW 35.92.

REVENUES & RESOURCES:

Development activities within the City have remained relatively strong over the last several years. 2015 was an exceptional year for sewer system development fee collections due to several major projects including the new middle school. Using 2014 projected as a baseline and considering the unpredictable nature of this revenue source, the revenues during this budget period are conservatively budgeted.



SEWER SYSTEM DEVELOPMENT FUND 442:

Biosolids Facility completed in 2016

EXPENDITURES, USES & ENDING FUND BALANCE:

The majority of the expenditures of this fund are for capital outlays. The only project anticipated in the 2017/2018 proposed budget is the anticipation of retainage release for the I-Plant Facility.

There will be sufficient resources available to meet daily cash flow requirements and fund balance is anticipated to remain strong at the end of this budget period.

Commencing on the following page is a comparison of the revenues, resources, expenditures and appropriations of this fund.

SEWER SYSTEM DEVELOPMENT FUND 442:

Sewer System Development Fund 442	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**1,035,638**	**1,098,293**	**103,382**
	Revenues:			
	Investment Income	2,957	2,000	1,000
	Miscellaneous Revenue	19,075	(847)	-
	Capital Contributions	660,408	610,953	630,000
	Nonrevenues	50,784	-	-
	Other Financing Sources	115,983	3,630,117	-
	Transfers In	573	75,000	-
	Total Revenues & Other Financing Sources	**849,780**	**4,317,223**	**631,000**
	%Change		**408%**	**-85%**
	TOTAL RESOURCES	**1,885,418**	**5,415,516**	**734,382**
	Expenditures:			
	Personnel	20,820	111,706	-
	Services	81,743	60,018	100,305
	Other Financing Uses	130,000	370,941	390,000
	Capital Outlay	554,562	4,769,470	70,000
	Total Expenditures & Other Financing Uses	787,125	5,312,135	560,305
	%Change		**575%**	**-89%**
	ENDING FUND BALANCE	**1,098,293**	**103,381**	**174,077**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

SEWER SYSTEM DEVELOPMENT FUND 442:

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

- The Industrial Process Water Treatment Facility received the 2016 IACC Capital Project of the Year award.

SFA 2 – Quality and Adequate Infrastructure and Facilities

Goal 2 – Construct planned infrastructure essential for a growing community and economic vitality.

- Design, permit, construct and procure equipment for Biosolids Management Facility at NWTP (Federal WQSRF Loan). *Construction on the Biosolids Management Facility was substantially completed July 2016.*
- Design, permit and construct Industrial Process Water Treatment Facility (PWTF Loan). *Construction on the Industrial Process Water Treatment Facility was substantially completed August 2016.*
- Design, permit and construct Belmont Blvd Phase 3 & 4 with associated water and sewer main extensions*. The construction of Belmont Blvd Phase 3 & 4 was completed July 2016.*
- Design, permit, and construction sewer main extension to Industrial Process Water Treatment Facility. *Construction of the sewer main extension was completed with the Industrial Process Water Treatment Facility and was substantially completed August 2016.*

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Industrial Wastewater Treatment Plant (I-Plant): In 2016, the City completed a $3.1 million Industrial Wastewater Treatment Plant (I-Plant) Facility. This plant has the ability to treat and process water/wastewater from not only wine production facilities, but also from breweries, distilleries and creameries. The City is very proud to have been awarded the 2016 Infrastructure Assistance Coordinating Council (IACC) Capital Facilities Project of the Year for the I-Plant Project.

Water Line Development Fund 451

WATER LINE DEVELOPMENT FUND 451:

The City imposes a site-specific connection fee for those wishing to connect to the City's water distribution system.

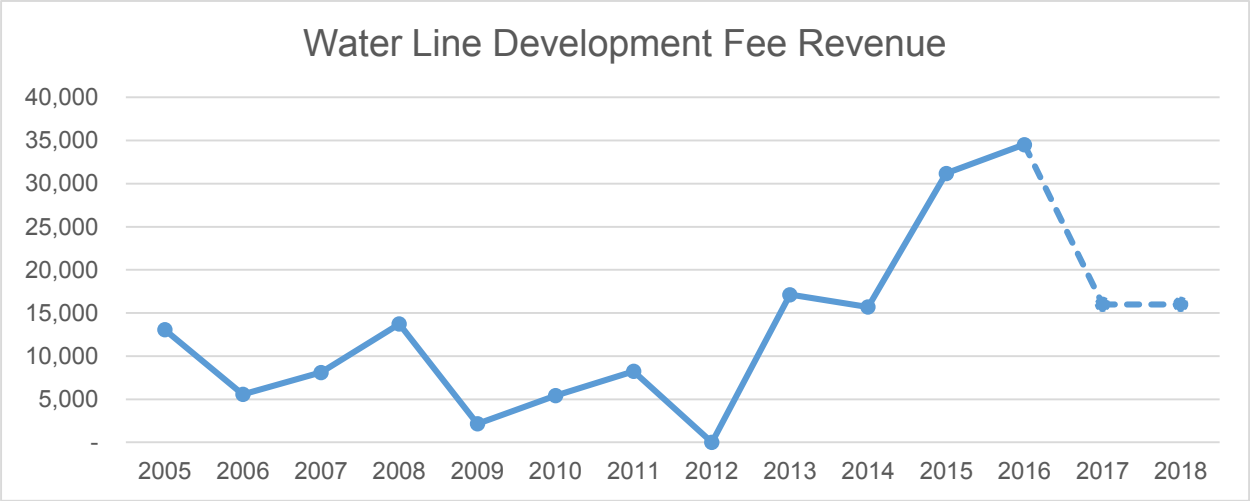
This fee ensures that the property on which it is imposed will pay its equitable share of the costs of the water distribution system where the property has not already participated in these costs through an improved subdivision with developer-installed lines or has been assessed as part of a local improvement district for the water line or has paid under an approved latecomer agreement for the water line.

The collection of these fees are typically from developers or others conducting development activity within the City. This fund is used to account for the receipt and use of those fees.

The fee is computed as the sum of the front foot charge and an area charge. This fee is codified under West Richland Municipal Code (WRMC) 13.45 and is in the Master Fee Schedule.

REVENUES & RESOURCES:

Development activities within the City have remained relatively strong over the last several years. These revenues, in particular, are sporadic and do not always coincide with all development activity occurring within the City as there could be occasions where development activity does not preclude the collection of this fee. Due to the unpredictable nature of this revenue, this budget period has been forecasted conservatively.



WATER LINE DEVELOPMENT FUND 451:

EXPENDITURES, USES & ENDING FUND BALANCE:

The majority of the expenditures of this fund are for capital outlays to connect a site to the City's water system.

Due to the purpose for which these revenues are received, there can be times where fund balance accumulates until an appropriate expenditure is identified. That is the case with this budget period. As eligible projects for use of these funds arise, accumulated resources will be used.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Water Line Development Fund 451	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**20,732**	**33,161**	**62,230**
	Revenues:			
	Investment Income	72	50	104
	Capital Contributions	32,824	65,702	32,000
	Nonrevenues	21	-	-
	Total Revenues & Other Financing Sources	**32,917**	**65,752**	**32,104**
	%Change		**100%**	**-51%**
	TOTAL RESOURCES	**53,649**	**98,913**	**94,334**
	Expenditures:			
	Services	8,257	1,184	480
	Capital Outlay	12,231	35,500	61,994
	Total Expenditures & Other Financing Uses	**20,488**	**36,684**	**62,474**
	%Change		**79%**	**70%**
	ENDING FUND BALANCE	**33,161**	**62,229**	**31,860**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The following are the specific tasks accomplished for 2015/2016:

- Waterline Upsizing Agreements:
  - Westwood Estates Phase 3 (July 2015)
  - Belmont Place (May 2015)
  - Westwood Estates Phase 4 (March 2016)
  - Sunset heights Ph. 1 (June 2016)
  - Belmont Heights Ph. 1 (September 2016)

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Sewer Line Development Fund 452

SEWER LINE DEVELOPMENT FUND 452:

The City imposes a site-specific connection fee for those wishing to connect to the City's sewer distribution system.

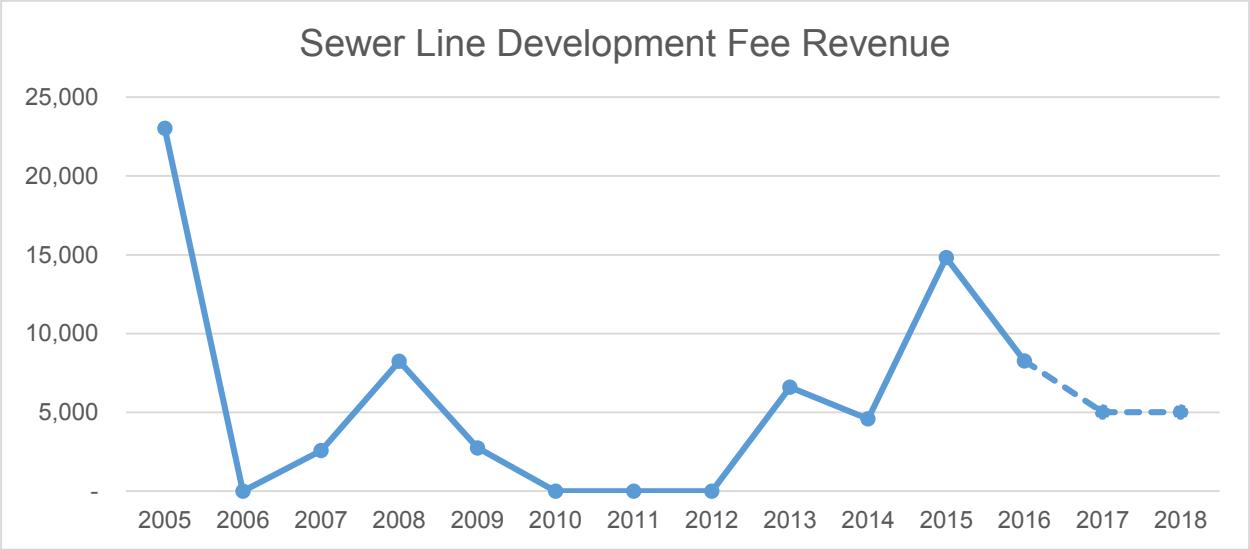
This fee ensures that the property on which it is imposed will pay its equitable share of the costs of the sewer distribution system where the property has not already participated in these costs through an improved subdivision with developer-installed lines or has been assessed as part of a local improvement district for the sewer line or has paid under an approved latecomer agreement for the sewer line.

The collection of these fees are typically from developers or others conducting development activity within the City. This fund is used to account for the receipt and use of those fees.

The fee is computed as the sum of the front foot charge and an area charge. This fee is codified under West Richland Municipal Code (WRMC) 13.09 and is in the Master Fee Schedule.

REVENUES & RESOURCES:

Development activities within the City have remained relatively strong over the last several years. These revenues, in particular, are sporadic and do not always coincide with all development activity occurring within the City as there could be occasions where development activity does not preclude the collection of this fee. Due to the unpredictable nature of this revenue, this budget period has been forecasted conservatively.



SEWER LINE DEVELOPMENT FUND 452:

EXPENDITURES, USES & ENDING FUND BALANCE:

There are no improvement projects anticipated in this fund in the 2017/2018 proposed budget.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Sewer Line Development Fund 452	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**60,303**	**71,523**	**14,472**
	Revenues:			
	Investment Income	165	200	413
	Miscellaneous Revenue	-	-	-
	Capital Contributions	11,183	23,095	10,000
	Nonrevenues	47	-	-
	Total Revenues & Other Financing Sources	**11,395**	**23,295**	**10,413**
	%Change		**104%**	**-55%**
	TOTAL RESOURCES	**71,699**	**94,818**	**24,885**
	Expenditures:			
	Personnel	-	-	-
	Services	175	347	150
	Other Financing Uses	-	75,000	-
	Capital Outlay	-	5,000	-
	Total Expenditures & Other Financing Uses	**175**	**80,347**	**150**
	%Change		**45687%**	**-100%**
	ENDING FUND BALANCE	**71,523**	**14,471**	**24,735**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

Irrigation Utility
Fund 402

IRRIGATION UTILITY FUND 402:

The City, as part of its array of basic services, provides irrigation utility services to citizens within West Richland within the Brotherhood, Luann Estates and Flat Top areas. These services enhance the quality of life in West Richland. Users expect reliable and reasonably priced services.

Irrigation services are funded on a user-charge basis. As of fall 2016, Irrigation users averaged around 327. Periodic cost-of-service and revenue requirements studies are conducted to set rates in a manner that accomplishes the following:

1) Ensure full recovery of maintenance and operating (M&O) costs,
2) Provide funding for necessary capital additions and improvements,
3) Allow for the utilities to maintain adequate reserves for emergencies or unexpected events. Current reserve policies call for a reserve equal to two months of M&O including annual debt service obligations,
4) Set rates in an equitable way from the various user classes of the utility,
5) Perform long-range planning to minimize rate volatility.

All City utility rates are codified under Title 13 of the West Richland Municipal Code (WRMC) and are located in the Master Fee Schedule.

The City's Public Works department carries out the operation, maintenance and capital functions of these utility services. The City's Finance and Administration department carries out the financial operations such as billing and payment, customer service, customer information system maintenance, debt repayments, budgeting monitoring and financial reporting.

REVENUES & RESOURCES:

Charges for Services:

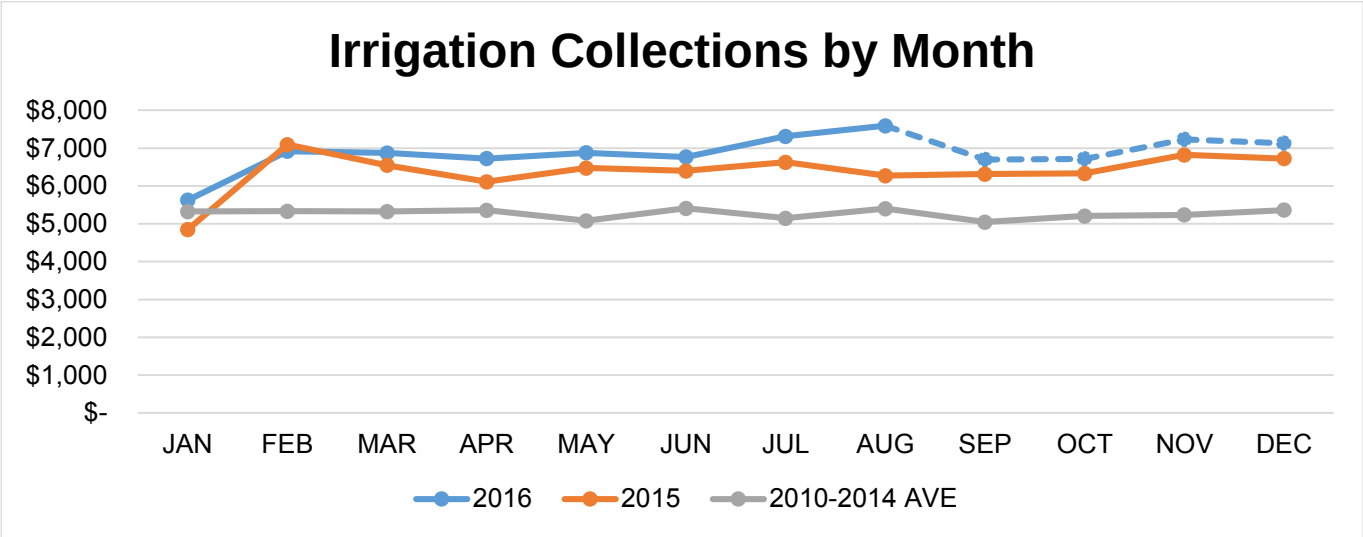
Comprising over 99% of all revenues for the Irrigation Utility are collections for services used. Users are billed monthly for services used in the prior month.

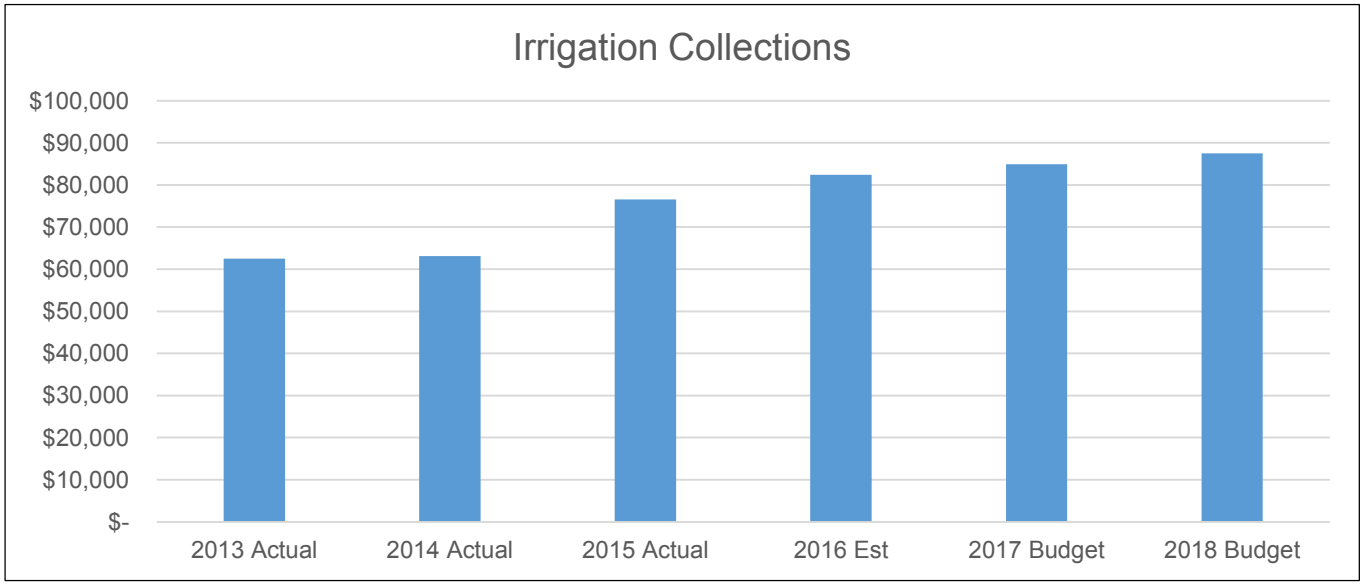
Irrigation collections have increased in 2015 and 2016 due to rate adjustments compared to the 2010-2014 average. If no rate adjustments occur, revenues remain flat due to the consistency seen in the number of irrigation accounts. For cash flow purposes, the City monitors the performance of these revenues on a monthly basis as these revenues can be influenced by seasonal factors.

Based on the strength of collections in 2015/2016 and factoring anticipated rate changes of 3% in 2017 and 3% in 2018 budgeted revenues for this period are approximately $173,778. This represents a 9% increase over 2015/2016 projected revenues.

IRRIGATION UTILITY FUND 402:

REVENUES & RESOURCES:





IRRIGATION UTILITY FUND 402:

EXPENDITURES, USES & ENDING FUND BALANCE:

Personnel:

Personnel costs comprise one of the largest expenditure types for this fund. There are a lot of behind-the-scenes activities that must occur to operate irrigation. The City's irrigation utilities employ a minimal, yet hard-working staff of employees to carry out the multitude of functions necessary to provide irrigation services.

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including operation of the City's irrigation utility. The Public Works Director manages a staff of 0.90 FTE employees dedicated to these services. Staff includes two Maintenance Workers, an Operations Supervisor and Seasonal Maintenance. Staff also works on other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

Services:

The City's irrigation utility is subject to taxation at the state and local level. This budget period reflects expenditures for payment of taxes as well as other expenditures for necessary services such as utilities, insurance and repairs and maintenance.

Other Financing Uses:

This budget contains contributions toward the construction of the Municipal Services Facility by way of debt repayment of the bond proceeds.

Ending Fund Balance:

For the duration of this budget period, adequate cash flows are anticipated to meet operational needs. City staff is currently working with a consultant and the City Council Utility Committee to review the utility rate models including the Irrigation rate model. It is anticipated that proposed adjustments will be coming to City Council soon for review in an effort to maintain ending fund balance reserve requirements and to meet ongoing utility service needs.

IRRIGATION UTILITY FUND 402:

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Irrigation Utility Fund 402	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	**112,482**	**63,504**	**69,756**
	Revenues:			
	Charges for Services	125,652	159,677	173,778
	Investment Income	201	170	400
	Miscellaneous Revenue	104	172	-
	Capital Contributions	-	1,400	-
	Nonrevenues	60	-	-
	Total Revenues & Other Financing Sources	**126,016**	**161,419**	**174,178**
	%Change		**28%**	**8%**
	TOTAL RESOURCES	**238,498**	**224,923**	**243,934**
	Expenditures:			
	Personnel	75,686	51,400	80,187
	Services	75,388	66,423	88,783
	Supplies	5,740	5,223	7,710
	Other Financing Uses	26	32,100	29,691
	Capital Outlay	18,154	-	-
	Debt Service	-	21	-
	Total Expenditures & Other Financing Uses	**174,994**	**155,167**	**206,371**
	%Change		**-11%**	**33%**
	ENDING FUND BALANCE	**63,504**	**69,756**	**37,563**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

Storm Water Utility
Fund 404

STORM WATER UTILITY FUND 404:

The City, as part of its array of basic services, provides storm water utility services to citizens within West Richland. When it rains, the rain water that is not absorbed into the ground or evaporated carries contaminants from lawns, streets, buildings and parking lots and deposits them into local bodies of water. These services manage and reduce the amount of contaminants that flow into the storm drains through activities such as street sweeping and maintaining low tracts of land, known as swales. Ratepayers expect reasonably priced services.

Storm water services are funded on a user-charge basis. As of fall 2016, storm water users averaged around 4,670. Periodic cost-of-service and revenue requirements studies are conducted to set rates in a manner that accomplishes the following:

1) Ensure full recovery of maintenance and operating (M&O) costs,
2) Provide funding for necessary capital additions and improvements,
3) Allow for the utilities to maintain adequate reserves for emergencies or unexpected events. Current reserve policies call for a reserve equal to two months of M&O including annual debt service obligations,
4) Set rates in an equitable way from the various user classes of the utility,
5) Perform long-range planning to minimize rate volatility.

All City utility rates are codified under Title 13 of the West Richland Municipal Code (WRMC) and are locted in the Master Fee Schedule.

The City's Public Works department carries out the operation, maintenance and capital functions of these utility services. The City's Finance and Administration department carries out the financial operations such as billing and payment, customer service, customer information system maintenance, debt repayments, budgeting monitoring and financial reporting.

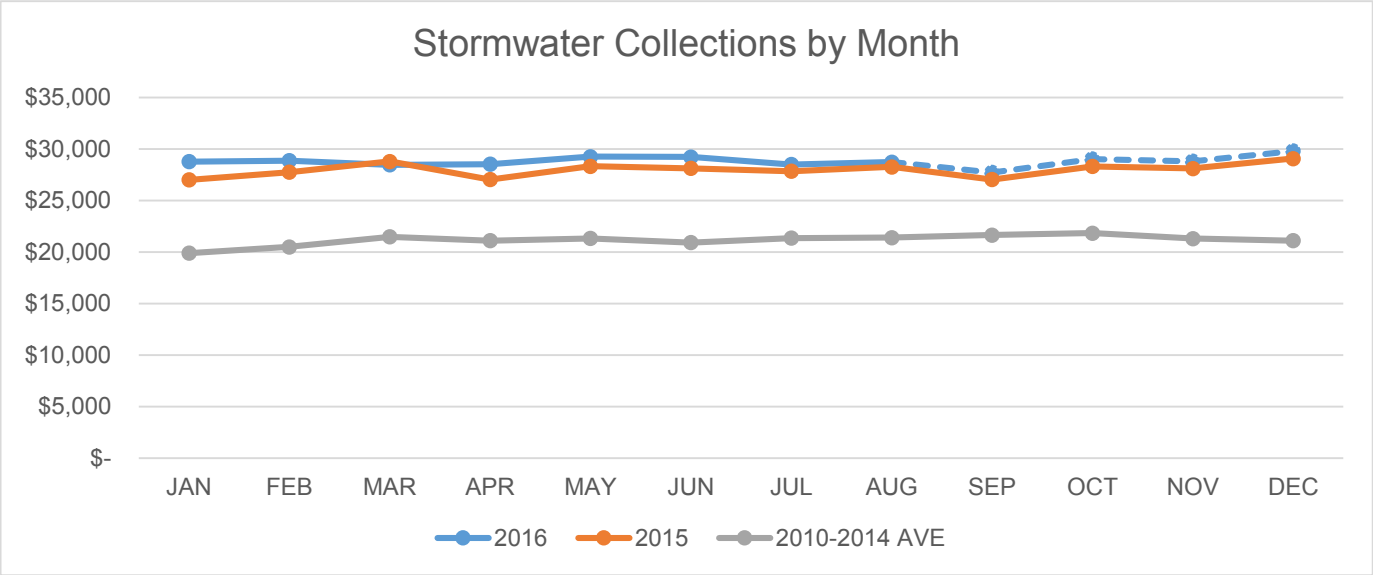
REVENUES & RESOURCES:

Charges for Services:

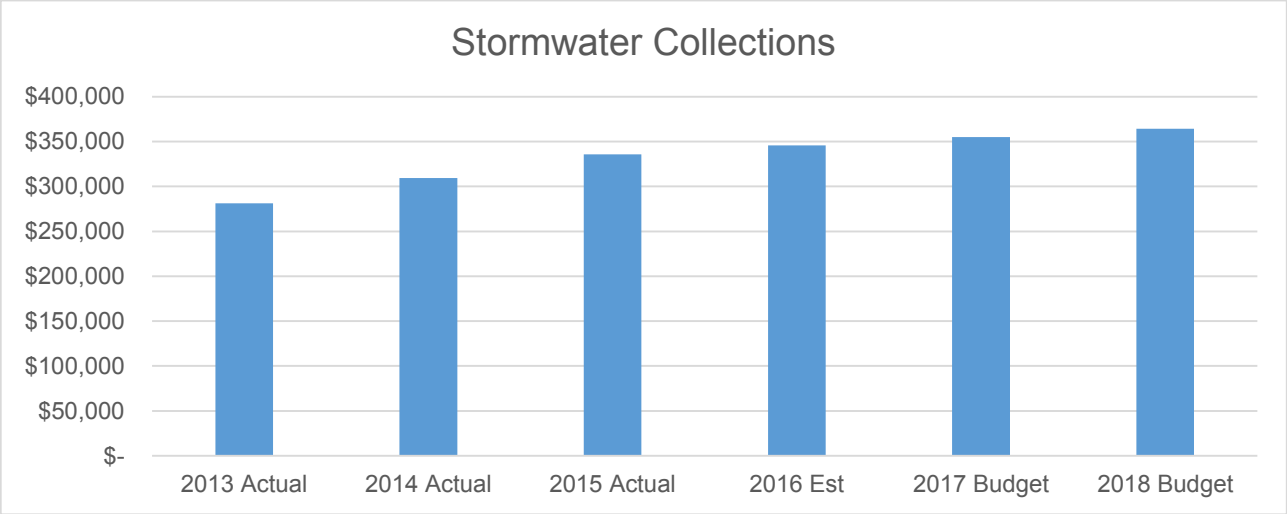
Comprising over 97% of all revenues for the Storm Water Utility are collections for services used. Users are billed monthly for services used in the prior month.

Storm Water collections have been above the average throughout 2015/2016 compared to prior years. This is attributable, in part, to new accounts as well as base rate increases in 2015. For cash flow purposes, the City monitors the performance of these revenues on a monthly basis.

STORM WATER UTILITY FUND 404:



Based on the strength of collections in 2015/2016 and factoring in assumptions for growth, budgeted revenues for this period are over $735,888. This represents a 6% increase over 2015/2016 projected revenues.



STORM WATER UTILITY FUND 404:

Other revenues of note for this period are:

Intergovernmental Revenues-Grants:
The City anticipates in this budget period, receiving a $25,000 stormwater grant from Department of Ecology that will be used for stormwater maintenance and operation activities.

EXPENDITURES, USES & ENDING FUND BALANCE:

Personnel:
Personnel costs comprise one of the largest expenditure types for this fund. There are a lot of behind-the-scenes activities that must to operate a storm water utility. These services are vital to protecting the natural resources within the City. The City's storm water utility employs a minimal, yet hard-working staff of 2.80 full-time equivalent (FTE) employees to carry out the multitude of functions necessary to provide these important utility services.

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including operation of the City's storm water utility. The Public Works Director manages a staff of 2.75 FTE employees dedicated to these services. Staff includes a Maintenance Worker, an Operations Supervisor, an Engineer II, a City Engineer, an Engineering Technician, a Maintenance Technician, Administrative Assistant, Custodian, and Seasonal Maintenance. Staff also work on other areas within the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

This budget anticipates the increase in personnel costs related to projected increases in wages and benefits for existing personnel in accordance with the City's Total Compensation plan and known premium increases ranging from 1.2-10.5% within the City's health insurance plans.

Decant Facility completed in 2016

N. 62nd Ave Stormwater Retrofit Project 2016

STORM WATER UTILITY FUND 404:

Services:

The City's storm water utility is subject to taxation at the state and local level. This budget period reflects expenditures for payment of taxes as well as other expenditures for necessary services such as utilities, insurance and repairs and maintenance.

Capital Outlays:

The majority of the capital outlays in this budget period are related to stormwater system repair and replacement and a replacement pickup truck.

Ending Fund Balance:

For the duration of this budget period, adequate cash flows are anticipated to meet operational needs. City staff is currently working with a consultant and the City Council Utility Committee to review the utility rate models including the Stormwater rate model. It is anticipated that proposed adjustments will be coming to City Council soon for review in an effort to maintain ending fund balance reserve requirements and to meet ongoing utility service needs.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Storm Water Utility Fund 404			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**253,626**	**404,688**	**435,125**
Revenues:			
Intergovernmental-Grants	629,381	511,337	25,000
Intergovernmental-State Shared	-	15,000	-
Charges for Services	608,644	700,379	745,888
Investment Income	729	1,000	-
Miscellaneous Revenue	132	205	-
Nonrevenues	171	-	-
Total Revenues & Other Financing Sources	**1,239,057**	**1,227,921**	**770,888**
%Change		**-1%**	**-37%**
TOTAL RESOURCES	**1,492,683**	**1,632,609**	**1,206,013**
Expenditures:			
Personnel	312,204	240,884	342,164
Services	178,887	218,488	352,955
Intergovernmental Services	9,737	18,500	22,533
Supplies	33,822	27,500	59,970
Other Financing Uses	124	56,914	59,382
Capital Outlay	553,221	635,156	78,000
Debt Service	-	43	-
Total Expenditures & Other Financing Uses	**1,087,995**	**1,197,485**	**915,004**
%Change		**10%**	**-24%**
ENDING FUND BALANCE	**404,688**	**435,124**	**291,009**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

STORM WATER UTILITY FUND 404:

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. Commencing on the following page are the specific tasks accomplished for 2015/2016.

- Executed inter-local agreement with the Richland School District for the N. 62nd Ave Stormwater Retrofit Project.

SFA 2 – Quality and Adequate Infrastructure and Facilities

Goal 2 – Construct planned infrastructure essential for a growing community and economic vitality.

- Secure funding to construct Street Sweeping Reuse/Disposal Facility at the NWTP (2015 Ecology Grant – Design and Permitting only). *Funding was secured with an Ecology Grant June 2015. Construction was completed for the Decant Facility June 2016).*

Goal 3 – Maintain citizen's investment in existing infrastructure to extend useful life.

- Design, permit, and construct Stormwater Replacement Program Project(s).
- Continue implementation of Stormwater System Operational and Maintenance Program.

SFA 3 - Financial & Operational Effectiveness, Stability, & Accountability

Goal 1 – Conduct city operations using best management practices.

- Complete Stormwater Report and submit annually to Department of Ecology by March 31. *Submitted 3/10/2016.*

Goal 4 – Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.

- Collaborate with Benton City on Street Sweeping Services. *Agreement updated October 2015 for 2016*.

SFA 5 – Neighborhoods, Business Districts & Parks

Goal 2 – Protect and manage natural resources

- Design, permit, and construct Yakima River stormwater Outfall Elimination Project (Ecology Stormwater Grant*). Construction on the Yakima River Outfall Elimination Project was completed April 2015.*
- Secure funding to construct N 62nd Ave Stormwater Retrofit Project (2014 Ecology Stormwater Grant – Design only). *Funding was secured for the N 62nd Stormwater Retrofit Project August 2015 with construction completed August 2016.*
- Secure funding to design, permit and construct Ironton Drive Stormwater Outfall Elimination Project. *Design and permitting funds were secured for the Ironton Stormwater Retrofit Project was secured August 2015.*
- Continue implementation of Stormwater Illicit Discharge Elimination Program.

SFA 6 - Healthy and Safe City

Goal 2 – Compliance with local, state, and federal regulations and permits

- Compliance with Ecology NPRDES Phase 2 Stormwater Permit.

2017/2018 GOALS AND OBJECTIVES:

The requested appropriations for 2017/2018 reflect the desire to accomplish certain goals and objectives in accordance with the City's Strategic Plan.

A detailed listing of the goals and objectives within the SFA's of the City's Strategic Plan can be found in the Strategic Plan Summary portion of this document.

Garbage Utility
Fund 405

GARBAGE UTILITY FUND 405:

The City, as part of its array of basic services, provides garbage collection utility services to citizens and business owners within West Richland. The City provides these services by contracting with Ed's Disposal. These services are vital to the quality of life in West Richland. Users expect reliable and reasonably priced services.

Garbage collection services are funded on a user-charge basis. As of fall 2016, garbage utility users averaged around 4,611. The primary driver of utility user charges is the contracted service costs with Ed's Disposal.

All City utility rates are codified under Title 13 of the West Richland Municipal Code (WRMC).

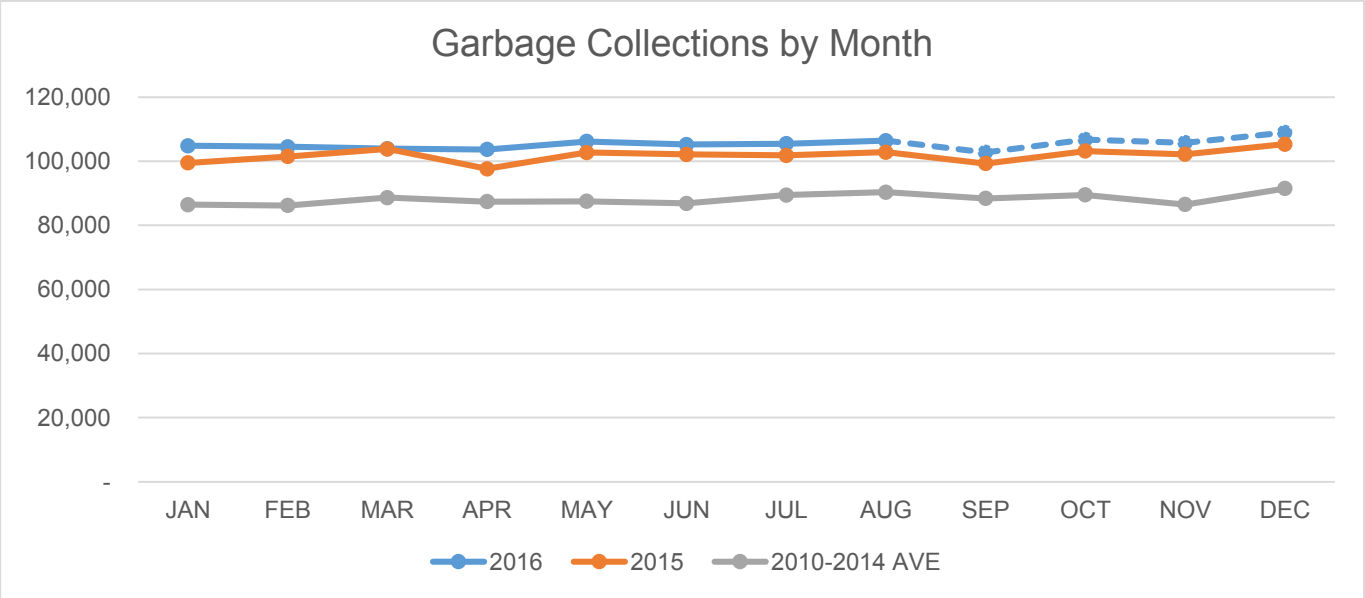
The City's Public Works department performs minimal activities associated with this utility. The majority of the services are carried out by Ed's Disposal. The City's Finance and Administration department carries out the financial operations such as billing and payment, customer service, customer information system maintenance, debt repayments, budgeting monitoring and financial reporting.

REVENUES & RESOURCES:

Charges for Services:

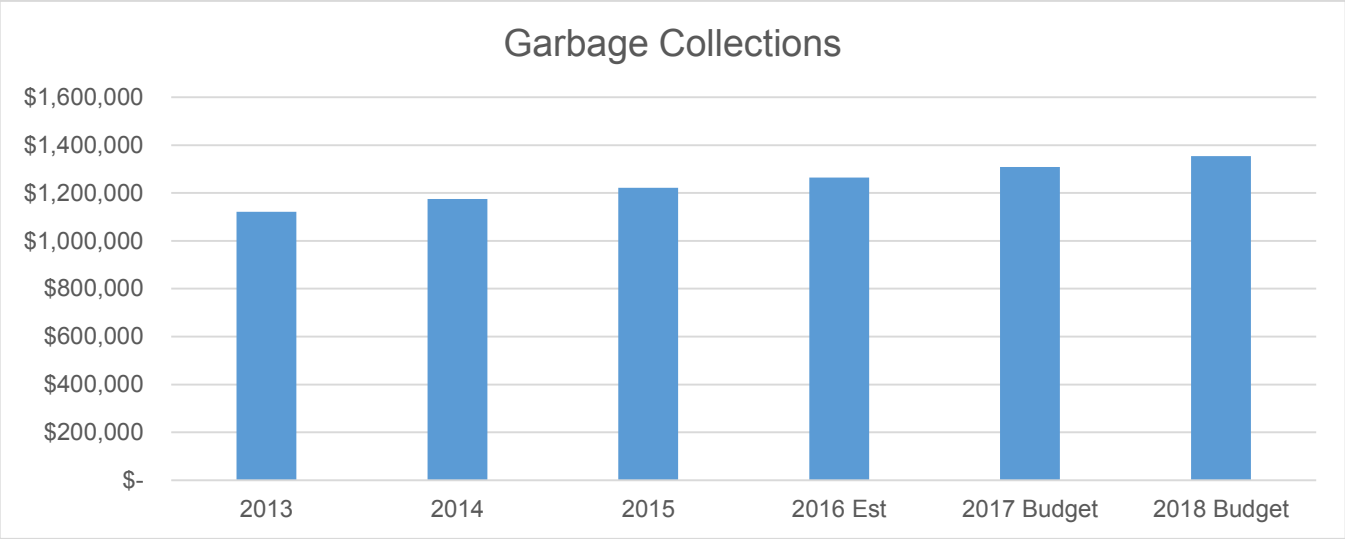
Comprising over 99% of all revenues for the Garbage Utility are collections for services used. Users are billed monthly for services used in the prior month.

Garbage collections have been above the average throughout 2015/2016 compared to prior years. This is attributable, in part, to new accounts as well as a rate increase in 2015. For cash flow purposes, the City monitors the performance of these revenues on a monthly basis.



GARBAGE UTILITY FUND 405:

Based on the strength of collections in 2015/2016 and factoring in assumptions for growth, as well as a modest anticipated rate increase in 2017, budgeted revenues for this period are nearly $2.7 million. This represents a 7% increase over 2015/2016 projected revenues.



EXPENDITURES, USES & ENDING FUND BALANCE:

Personnel:

Personnel costs comprise a portion of this fund's expenditures. A large portion of those personnel costs are to participate in the annual Earth Day event. This event occurs in April each year and strives to demonstrate support for environmental protection. The City participates by providing a clean-up day for its citizens. With the help of many volunteers and Ed's Disposal, the City's residents can dispose of their home and yard waste at no cost. This activity falls within goal #5 of SFA 2 of the City's Strategic Plan of protecting and managing natural resources.

A Public Works Director is appointed by the Mayor to oversee all activities of the Public Works Department including operation of the City's garbage utility. The majority of these services are contracted out, but there are certain activities in which City's staff is involved, primarily for the annual Earth Day activities as well as administrative oversight of the utility. The Public Works Director manages a staff of 0.35 FTE employees dedicated to these services for total staff of 0.40 FTE. Staff includes Seasonal Maintenance. Staff also works within other areas of the Public Works department's wide array of responsibilities. The organization chart found within the Introduction section of this document outlines in detail the structure of the public works department.

GARBAGE UTILITY FUND 405:

Services:

The primary expenditures of this utility are the cost of the contracted services with Ed's Disposal. This accounts for over 77% of the total expenditures of this utility. Comprising a portion of the remaining expenditures are the taxes for which this utility is subject to at the state and local level. This budget period reflects expenditures for payment of those taxes as well as other expenditures that are necessary to provide services such as insurance.

Ending Fund Balance:

The ending fund balance is anticipated to remain strong and maintain the required reserves within the City's financial policies. For the duration of this budget period, adequate cash flows are anticipated to meet operational needs.

The following is a comparison of the revenues, resources, expenditures and appropriations of this fund:

Garbage Utility Fund 405			
REVENUES & OTHER FINANCING SOURCES:	**2013/2014 ACTUALS**	**2015/2016 PROJECTED**	**2017/2018 PROPOSED**
Beginning Fund Balance	**43,381**	**179,805**	**290,980**
Revenues:			
Charges for Services	2,296,443	2,486,085	2,663,137
Investment Income	481	500	1,031
Miscellaneous Revenue	567	-	-
Nonrevenues	101	-	-
Total Revenues & Other Financing Sources	**2,297,592**	**2,486,585**	**2,664,168**
%Change		**8%**	**7%**
TOTAL RESOURCES	**2,340,973**	**2,666,390**	**2,955,148**
Expenditures:			
Personnel	12,400	16,950	49,471
Services	2,136,413	2,341,570	2,573,266
Intergovernmental Services	9,096	12,637	18,000
Supplies	2,013	4,253	6,000
Other Financing Uses	6	-	-
Capital Outlay	1,239	-	-
Total Expenditures & Other Financing Uses	**2,161,168**	**2,375,410**	**2,646,737**
%Change		**10%**	**11%**
ENDING FUND BALANCE	**179,805**	**290,980**	**308,411**

There is contained within the "Budget Worksheets" section of this document, detailed line item appropriations for this fund. Further, there is contained within the "Revenue Detail Worksheets" section of this document, detailed line items for the revenues and resources of this fund.

GARBAGE UTILITY FUND 405:

ACCOMPLISHMENTS

The accomplishments of this fund fall within various SFAs of the Strategic Plan. The specific tasks accomplished for 2015/2016 are as follows:

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

Goal 4 – Improve quality and efficiency of services and cost savings through collaboration with other public and private entities.

- Collaborate with Solid Waste Advisory Committee to re-establish Moderate Waste Disposal Facility. *Executed the Solid Waste Management Agreement with Benton County (January 2016).*

SFA 4 – Recreational, Cultural, and Education Opportunities

Goal 2 – Encourage and promote citizen volunteerism.

- Continue to support annual Earth Day Clean-up Event and other community based co-sponsored events. *Provided support the annual Earth Day Clean-up Event in 2015 and 2016. Provided support for the annual Night Out event 2016.*

Municipal Services Facility Construction Fund 461

MUNICIPAL SERVICES FACILITY CONSTRUCTION FUND 461:

The City's existing maintenance facility currently houses all of the public works operations activities including parks maintenance, streets, water/sewer, irrigation and storm water. It has outlived its useful life and causes inefficiencies in the way in which public works operates and responds to citizens. Construction of a new operations facility will eliminate those operational inefficiencies, improve response time to citizens and provide the ability for the City to expand the facility as future growth demands.

This project falls within the City's Strategic Plan within goal #1 under SFA 2 of providing City facilities to meet operational needs. Consistent with the goal #1 under SFA 3 of conducting the City using best management practices, the City is using a combination of General Fund, Real Estate Excise Tax resources, bond financing and Water/Sewer/Irrigation/Stormwater Utility Fund contributions to finance the construction of this facility. The City took advantage of the current affordability of lending to provide a large portion of the construction. The balance of debt financing and use of existing utility fund resources achieves a good balance in the short and long-term for ratepayers.

This fund will be used to account for the use of the bond financing and public works contributions to this project. Once this project is completed, this fund will be closed.

REVENUES & RESOURCES:

Bond financing was completed during 2013/2014 and was available within the resources of this fund for construction in 2014 and 2015/2016. It is currently anticipated that bond funds will be spent down by the end of 2016, however a budget amendment may be needed if these funds are carried over and used in 2017.

EXPENDITURES, USES & ENDING FUND BALANCE:

The project should be completed during the 2017/2018 budget period with all fund resources being utilized for completion of the construction. The following shows a comparison of the revenues, resources, expenditures and appropriations of this fund:

Municipal Services Facility: Construction of the Municipal Services Facility underway fall of 2016.

MUNICIPAL SERVICES FACILITY CONSTRUCTION FUND 461:

Public Works Operations Facility Construction Fund 461	REVENUES & OTHER FINANCING SOURCES:	2013/2014 ACTUALS	2015/2016 PROJECTED	2017/2018 PROPOSED
	Beginning Fund Balance	-	2,289,326	-
	Revenues:			
	Investment Income	824	5,000	2,000
	Other Financing Sources	2,390,262	-	-
	Transfers In	-	2,306,886	451,477
	Total Revenues & Other Financing Sources	**2,391,086**	**2,311,886**	**453,477**
	%Change		**-3%**	**-80%**
	TOTAL RESOURCES	**2,391,086**	**4,601,212**	**453,477**
	Expenditures:			
	Personnel	9,254	60,000	-
	Services	36	160	-
	Capital Outlay	53,771	4,541,052	453,477
	Debt Service	38,700	-	-
	Total Expenditures & Other Financing Uses	**101,760**	**4,601,212**	**453,477**
	%Change		**4422%**	**-90%**
	ENDING FUND BALANCE	**2,289,326**	**-**	**-**

There is contained within the “Budget Worksheets” section of this document, detailed line item appropriations for this fund. Further, there is contained within the “Revenue Detail Worksheets” section of this document, detailed line items for the revenues and resources of this fund.

CAPITAL OUTLAYS

CAPITAL OUTLAYS:

Capital outlays are those expenditures for long-lived assets such as land, buildings, improvements other than buildings, artwork and historic collections of any value or any piece of equipment having a value of $5,000 or more and a useful life of one or more year from the date of acquisition. Capital expenditures are recorded as expenditures when purchased.

The following capital expenditures are anticipated to occur in this budget period the majority of which are expected to occur in 2017/2018:

FUND	PROPOSED CAPITAL OUTLAYS	PURPOSE
001	20,000	Equipment - Network
001	10,000	Buildings & Structures
	30,000	**Subtotal General Funds**
101	37,000	Equipment and Machinery
104	20,000	General Park Facilities
105	97,145	Police equipment needs
105	166,609	Police vehicle purchases and related equipment
	320,754	**Subtotal Special Revenue Funds**
301	186,563	Buildings & Structures
302	5,000	Salaries and Wages-Crack Seal Program
302	50,000	Crack Seal Program
309	1,383,467	Yakima River Gateway Project
312	120,832	PK Wetland Restoration Project
320	29,271	Land & Land Improvements
374	13,171	Yakima River Gateway Project
	1,788,304	**Subtotal Capital Projects Funds**
	2,139,058	**Total Governmental Funds**

Within the governmental funds, those capital outlays related to parks construction and improvements as well as roadway improvements will have an on-going impact on the operating costs of the City. The City is actively monitoring its maintenance and operations costs to ensure they are done in a cost effective manner while still ensuring citizen satisfaction.

Additionally, construction of the Public Works Maintenance Facility will add another building to the City's fixed assets that will require maintenance. Anticipated increases to costs have been considered in this budget period as well as in forecasted budget periods found within the budget worksheets.

CAPITAL OUTLAYS:

FUND	PROPOSED CAPITAL OUTLAYS	PURPOSE
401	142,500	Other Improvements
401	100,000	Water Meters
401	280,000	Water Repair/Replace
401	20,000	PRV Maintenance Program
401	50,000	Water Meter Replacement Prog
401	4,000	Water Line Leak Detection Prog
401	12,000	Reservoir Inspect & Clean
401	10,000	Water Use Efficiency Program
401	100,000	Equipment and Machinery
401	60,000	Other Improvements
401	20,000	Other Improvements - RV Dump
401	175,000	Equipment and Machinery
404	38,000	Equipment and Machinery
404	40,000	Stm Wtr System Rpr/Rplc Prog
441	7,500	Salaries and Wages
441	3,000	Personnel Benefits
441	150,000	Well #9 Modification
441	2,124,704	Well #11 Project
441	3,398,700	Brotherhood Reservoir Project
442	70,000	I-Pond
451	61,994	Other Improvements
461	453,477	Municipal Services Facility construction
	7,320,878	**Total Business-Type Funds**
	9,459,933	**Total City-wide**

Within the business-type funds, those capital outlays related to additions to the Water and Sewer Utility Systems (i.e. funds 441 and 442) will have an on-going impact on the operating costs of the City, but are necessary to keep pace with the growth occurring within the City. The City is actively monitoring its maintenance and operations costs to ensure they are done in a cost effective manner while still ensuring citizen satisfaction and reliability. Anticipated additional operating costs are built into the utility rate studies. These studies are continually updated and look out over a ten-year period.

CAPITAL OUTLAYS:

Approximately $7.7 million of these outlays are considered to be non-recurring capital outlays. While the City has routine types of outlays such as utility system improvements, park improvements and equipment and vehicle purchases, non-recurring capital outlays are those in which the scope of the project is unique enough that a similar type of outlay is not anticipated in the near future. The following is a list of the largest of these non-recurring capital outlays:

- $640,000 for the construction of the Municipal Services Facility. This project is anticipated to create operational efficiencies, improve response time to citizens and provide the ability for the City to expand the facility as future growth demands.

- $150,000 for improvements to Well #9 (Water/Sewer Utility).

- $3.4 million for improvements to the Brotherhood Reservoir (Water/Sewer Utility).

- $70,000 million for construction of the I-pond facility (Water/Sewer Utility).

- $1.3 million for construction of the Yakima River Gateway.

DEBT

DEBT:

Typical of other cities, West Richland has throughout the years issued debt to pay for infrastructure additions and improvements, facility development and expansion and purchases of machinery and equipment.

The debt held by the City is categorized as either general obligation (GO) or revenue debt.

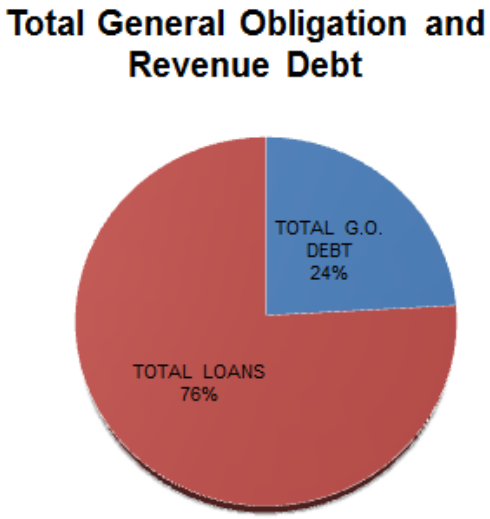
GO Debt:

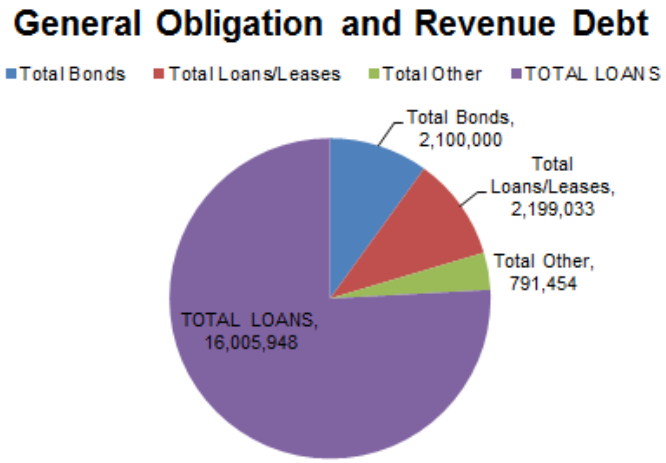
GO debt is secured by the full faith and credit of the City and is typically repaid from tax proceeds and other general revenues. GO debt can be issued with or without the vote of the people. Non-voted debt is referred to councilmanic debt. The amount of GO debt issued is limited by state law **and** the state constitution based on the percentage of assessed value of taxable property. The limit for voted debt is different from that for councilmanic debt.

Revenue Debt:

Revenue Debt is secured by the revenue generating capacity of a City utility (i.e. water, sewer, etc.) and is typically repaid by the users of the utilities, the ratepayers. Within each category of debt, there are various debt instruments such as bonds and state loan programs.

The following ***summarizes*** the debt composition of the City by category and type of instrument:





DEBT:

The following ***details*** the debt composition of the City by category and type of instrument:

GENERAL OBLIGATION

TYPE	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATE	ORIGINAL ISSUE AMOUNT	ANTICIPATED AMOUNT OUTSTANDING 12/31/2016
G.O. BOND						
BOND	Public Works Operations Facilities	8/20/2014	12/1/2034	2.00% - 4.00%	2,250,000	2,100,000
				Total Bonds	**2,250,000**	**2,100,000**
OTHER LOANS/LEASES						
LOCAL	Street light retrofit 2015	1/1/2015	1/1/2027	2.32%	595,000	560,000
PWTF	Keene Rd Ph 2,3 (2004)	5/12/2004	7/1/2024	0.50%	1,500,000	633,333
CERB	CERB- Belmont	1/20/2011	7/1/2031	0%	829,766	829,766
LOCAL	LOCAL- Veh 2014	3/19/2014	6/1/2017	0.71%	157,108	55,009
LOCAL	LOCAL - Police Vehicles 2015	12/1/2015	6/1/2018	1.00%	176,999	120,924
				Total Loans/Leases	**3,258,873**	**2,199,033**
OTHER						
HAEIFC	HAEIFC- Belmont	11/18/2010	11/1/2026	3%	1,000,000	791,454
				Total Other	**1,000,000**	**791,454**
				TOTAL G.O. DEBT	**6,508,873**	**5,090,487**

REVENUE DEBT

TYPE	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATE	ORIGINAL ISSUE AMOUNT	ANTICIPATED AMOUNT OUTSTANDING 12/31/2016
LOANS						
LOCAL	Sewer Vactor Truck 2015	9/21/2001	7/1/2021	2.09%	278,786	256,754
PWTF	WATER Well #9 Improvements (2001)	9/21/2001	7/1/2021	4%	500,000	132,310
PWTF	Sewer Interceptor (2002)	4/16/2002	7/1/2022	1%	1,555,163	497,719
PWTF	Sewer Interceptor (2003)	5/28/2003	7/1/2023	0.50%	1,800,000	663,158
PWTF	Michaels Water Rights System (2004)	5/12/2004	7/1/2024	0.50%	4,495,000	1,992,327
PWTF	North Wastewater Treatment Plant Improvements (2004)	6/21/2004	7/1/2024	0.50%	510,282	220,071
PWTF	North Wastewater Treatment Plant Improvements (2005)	3/29/2005	6/1/2025	0.50%	4,000,000	2,050,271
PWTF	Water Interlie Booster Pump Station Improvements	9/27/2011	6/1/2031	0.25%	759,274	608,100
PWTF	Industrial Water Treatment Facility	9/27/2011	6/1/2031	0.50%	2,000,000	1,933,163
SRF	Drinking Water SRF-Well #11	10/1/2013	10/1/2037	1.50%	2,312,900	2,312,900
SRF	Drinking Water SRF- Brotherhood Reservoir	10/1/2013	10/1/2037	1.50%	3,593,075	3,593,075
SRF	Dept of Ecology SRF-Biosolids	7/1/2014	7/1/2034	1.70%	1,746,100	1,746,100
				TOTAL LOANS	**23,550,580**	**16,005,948**
					30,059,454	**21,096,435**

DEBT:

GENERAL OBLIGATION DEBT:

Major Projects:
Of the City's $5.1 million in GO debt, more than 96% is for the benefit of 4 major projects:

Belmont area land acquisition and infrastructure improvements: The land acquisition and infrastructure improvements are in support of construction of a private sector facility in the area. The intent of the project is to attract new industrial and manufacturing day-time jobs within the City as well as increasing new spending at existing retail establishments within the City. Loans from CERB for $829,766 at 0% interest as well as from HAEIFC for $1,000,000 at 3% interest were issued to help fund the City's portion of this project. Currently, there is $1.6 million outstanding on these loans.

Keene Road Extension: This project extended Keene Road from Bombing Range Road to SR 224 and was completed in 2006. Currently, there is $792K outstanding on this loan.

Street Light Retrofit:
The City completed a street light replacement project during the 2015/2016 biennium. This was a significant one-time capital investment that is anticipated to reap savings in street light costs for many years to come. A portion of the total project costs were funded through debt issuance through the LOCAL program in the amount of $595,000 at 2.32% interest. Currently there is $560,000 outstanding on this loan.

Municipal Services Facility:

The City is currently constructing a $7.1 million Municipal Services Facility. The City's existing maintenance facility currently houses all of the public works operations activities including parks maintenance, streets, water/sewer, irrigation and storm water. It has outlived its useful life and causes inefficiencies in the way in which public works operates and responds to citizens. Construction of a new operations facility will eliminate those operational inefficiencies, improve response time to citizens and provide the ability for the City to expand the facility as future growth demands. Partial funding for the project is a $2.25 million bond issued in 2014 of which $2.1 million remains outstanding.

Debt Limitation:
Because GO debt is pledged against the full faith and credit of the City, state law **and** the state constitution limits the amount of GO debt that can be issued by the City. The following shows the City's position with regard to its debt limit as of September 30, 2016:

Total Taxable Property Value Assessed (TPV) $1,058,288,029

GENERAL PURPOSES Limit of 2.5% of Assessed Value

	TOTAL DEBT CAPACITY	OUTSTANDING DEBT*	REMAINING DEBT CAPACITY	% REMAINING DEBT CAPACITY
Non-Voted (Capacity is 1.5% of TPV)	15,874,320	5,090,487	10,783,833	68%
Voted (Capacity is 1% of TPV)	10,582,880		10,582,880	100%
TOTAL GENERAL PURPOSES	**26,457,201**	**5,090,487**	**21,366,714**	
UTILITY PURPOSES (Capacity is 2.5% of TPV)	26,457,201		26,457,201	100%
PARK & OPEN SPACES (Capacity is 2.5% of TPV)	26,457,201		26,457,201	100%
	52,914,401	**-**	**52,914,401**	
Total Available Debt Capacity	**79,371,602**	**5,090,487**	**74,281,115**	**94%**

Outstanding GO Debt less assets available in GO debt service funds for debt repayment

DEBT:

GENERAL OBLIGATION	BONDS		LOANS/LEASES		OTHER		ALL DEBT	
YEAR(S)	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	90,000	73,200	174,176	29,142	59,977	23,302	324,152	125,644
2018	100,000	71,400	174,484	25,371	61,789	21,489	336,273	118,260
2019	100,000	69,400	179,484	22,850	63,658	19,621	343,142	111,871
2020	100,000	67,400	179,484	20,204	65,534	17,745	345,018	105,349
2021-2025	515,000	295,800	863,255	56,958	358,827	57,565	1,737,082	410,323
2026-2030	610,000	191,600	396,589	3,600	181,670	5,916	1,188,259	201,116
Beyond 2030	585,000	59,800	110,635	-			695,635	59,800
Total G.O.	**2,100,000**	**828,600**	**2,078,108**	**158,125**	**791,454**	**145,637**	**4,969,563**	**1,132,363**

GENERAL OBLIGATION	GENERAL SERVICES		CRIMINAL JUSTICE		CAPITAL IMPROVEMENT		MUNICIPAL SERVICES FACILITIES	
YEAR(S)	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	59,977	23,302	55,009	1,375	119,167	27,767	90,000	73,200
2018	117,107	21,489	-	-	119,167	25,371	100,000	71,400
2019	118,975	19,621	-	-	124,167	22,850	100,000	69,400
2020	120,852	17,745	-	-	124,167	20,204	100,000	67,400
2021-2025	635,416	57,565	-	-	586,667	56,958	515,000	295,800
2026-2030	458,259	5,916	-	-	120,000	3,600	610,000	191,600
Beyond 2030	110,635	-	-	-	-	-	585,000	59,800
Total G.O.	**1,621,220**	**145,637**	**55,009**	**1,375**	**1,193,333**	**156,750**	**2,100,000**	**828,600**

DEBT:

REVENUE DEBT:

Below is a schedule showing the debt service requirements to maturity for the City's revenue debt by debt instrument for debt remaining after scheduled repayments in 2016. The resources of the Water/Sewer Operating Utility Fund 401 will be used for the debt service.

REVENUE DEBT		LOANS		ALL REVENUE DEBT	
	YEAR(S)	Principal	Interest	Principal	Interest
	2017	1,006,312	220,238	1,006,312	220,238
	2018	1,331,373	185,262	1,331,373	185,262
	2019	1,272,611	170,856	1,272,611	170,856
	2020	1,275,941	157,882	1,275,941	157,882
	2021-2025	5,613,387	598,410	5,613,387	598,410
	2026-2030	2,794,210	353,226	2,794,210	353,226
	Beyond 2030	2,833,038	174,454	2,833,038	174,454
	Total Revenue Debt	**16,126,872**	**1,860,329**	**16,126,872**	**1,860,329**

PERSONNEL SUMMARY

PERSONNEL SUMMARY:

POSITION:	2013	2014	2015	2016	2017	2018
City Clerk	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
IT Manager					**1.00**	**1.00**
Financial & Administration:						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Manager	-	0.83	1.00	1.00	1.00	1.00
Human Resources Manager	-	-	-	-	-	1.00
Senior Accountant	1.00	0.17	0.33	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	-	0.50	0.67	-	-	-
Accounting Technician	1.00	0.50	0.33	1.00	1.00	1.00
Utilities Accountant	1.00	1.00	0.67	-	-	-
Utility Billing Specialist	-	-	0.33	1.00	1.00	1.00
Utility Clerk	1.00	1.00	0.67	1.00	1.00	1.00
Administrative Assistant I	-	-	1.00	1.00	1.00	1.00
Subtotal Finance & Administration	**6.00**	**6.00**	**7.00**	**8.00**	**8.00**	**9.00**
Community Development:						
Community & Economic Development Director	1.00	1.00	1.00	1.00	1.00	1.00
Planning & Economic Development Manager	0.80	0.80	0.80	-	-	-
Senior Planner	-		1.00	1.00	1.00	1.00
Planner			1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00				
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Subtotal Community Development	**5.80**	**5.80**	**6.80**	**6.00**	**6.00**	**6.00**
Police Services:						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	4.00	4.00	4.00
Police Records Supervisor	-	-	-	-	1.00	1.00
Police Records Specialist			0.50	2.00	1.00	1.00
Analyst	1.00	1.00	0.75	-	-	-
Administrative Assistant II	1.00	1.00	0.75	-	-	-
Administrative Assistant I	-	-	-	-	1.00	1.00
Police Officer	12.00	12.00	15.00	13.00	13.00	13.00
Animal Control Officer	0.75	0.75	1.00	1.00	1.00	1.00
Animal Control Seasonal	0.25	0.25	0.25	0.25	0.12	0.12
Subtotal Police Services	**19.00**	**19.00**	**22.25**	**22.25**	**23.12**	**23.12**

PERSONNEL SUMMARY:

POSITION:	2013	2014	2015	2016	2017	2018
Public Works:						
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I	-	-	-	-	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	2.00	2.00	2.00	2.00	2.00
Engineering Technician	1.00	1.00	0.50		1.00	1.00
PW Construction Inspector			0.50	1.00	1.00	1.00
Engineering Technician-Administrative	1.00	1.00	1.00	1.00	1.00	1.00
Operations Supervisor	3.00	3.00	3.00	3.00	3.00	3.00
Wastewater Treatment Plant Operator	1.00	1.00	1.00	1.33	2.00	2.00
Cross Connection Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Stormwater Specialist					1.00	1.00
Collections Technician	-	1.00	1.00	1.00	1.00	1.00
Maintenance	10.00	9.00	9.17	9.67	10.00	10.00
Maintenance Technician			1.00	1.00	1.00	1.00
Wastewater Treatment Plant Lab Technician	0.60	0.60	1.00	1.00	1.00	1.00
Meter Reader	1.00	1.00	0.83			
Custodian			1.25	1.25	1.62	1.62
Seasonal	6.60	6.60	8.25	8.25	6.10	6.10
Subtotal Public Works	**28.20**	**29.20**	**33.50**	**33.50**	**35.72**	**35.72**
Total Personnel	**59.00**	**60.00**	**69.55**	**69.75**	**74.84**	**75.84**

Note: For 2017/2018 some new positions are listed as full FTE's, although some positions are anticipated to start later than January 1, 2017.

Highlighted Changes:

Finance & Administration:
HR and Communications Manager 1.0 beginning in 2018.

Police Services:
Police Records Supervisor 1.0 beginning 2017
Administrative Assistant 1.0 beginning 2017
Eliminate one Police Records Specialist Position

Non-Departmental:
IT Manager 1.0 beginning 2017

Public Works:
Engineering Technician 1.0 beginning 2017
Administrative Assistant 1.0 beginning 2017
Maintenance Worker 1.0 beginning 2017
Stormwater Specialist 1.0 beginning 2017
Conversion of existing part-time Custodian position to full-time beginning in 2017
Reduction of seasonal hours under Parks Maintenance by approximately 7,766 hours

GLOSSARY

GLOSSARY:

Affordable Care Act - Formerly known as the "Patient Protection and Affordable Care Act", is a United State federal statute signed into law on March 23, 2010. It was enacted to increase the quality and affordability of health insurance, lower the uninsured rate and reduce the costs of healthcare for individuals and the government.

American Viticultural Area (AVA) - A designated wine grape-growing region in the United States distinguishable by geographic features, with boundaries defined by the Alcohol and Tobacco Tax and Trade Bureau (TTB), United States Department of the Treasury. AVA's are defined at the request of wineries and other petitioners.

Appropriation - An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources.

Assessed Valuation - The estimated value placed upon real and personal property by the Benton County Assessor as the basis for levying property taxes.

Balanced Budget - A budget where appropriations do not exceed revenues and resources.

Bond (Debt Instrument) - A written promise to pay a specified sum of money at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital expenditures. Bonds can be General Obligation or Revenue Bonds.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment - A formal approval by the City Council to change the originally approved appropriations for a fund(s); typical reasons for budget amendments could be the receipt of grants and loans or for expending of unanticipated revenue sources.

Budget Calendar – The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Budget Document - The instrument used by the budget-making authority to communicate and document a comprehensive financial program to the appropriating body.

Budget Message - A general discussion of the proposed budget; The budget message explains the factors which affected the proposed budget as well as initiatives, priorities and strategies used to develop the budget.

Business-Type Activities - Activities which are financed substantially by user charges.

Capital Contributions - Financial resources to be used for specific capital outlays provided by private contributors. These can include system development fees used exclusively for capital improvements to water or sewer systems.

Capital Facilities Plan - A component of the City's Comprehensive Plan containing a schedule of capital expenditures to be made each year over a six-year period.

Capital Outlay - Expenditures which result in the construction or acquisition of fixed assets or qualified improvement to fixed assets. To qualify as an capital outlay, the expenditure must exceed $5,000 and be for an item which will have a useful life beyond one year. A qualified improvement to a fixed asset is one in which the expenditure either increases the originally anticipated useful life and/or service capacity. Expenditures which restore previously anticipated useful life or service capacity are considered repairs and maintenance not capital outlays. Capital outlays can be for land, buildings, improvements, machinery, equipment and/or infrastructure.

GLOSSARY:

Capital Projects Fund - A fund created to account for financial resources designated for the acquisition and/or construction of a large-scale fixed asset.

Cash Basis of Accounting – The method of accounting under which revenues and other financing sources are recorded when received in cash and expenditures are recorded when paid.

Charges for Services – Fees for services provided, generally not in excess of the cost of the administration and provision of a particular service or program.

Comprehensive Plan -A document which encapsulates a process used by land use planners in which determines community goals and aspirations in terms of community development. The plan dictates public policy for transportation, utilities, land use, recreation and housing. The plan typically encompasses large geographical areas, a broad range of topics and covers a long-term horizon.

Debt - Any long-term credit obligation of the City whether backed by the City's full faith and credit (i.e. General Obligation debt) or by pledged revenues (i.e. revenue debt) and all interest-bearing short-term credit obligations.

Debt Service – Expenditures for repayment of long-term debt principal and interest.

Debt Limit –The maximum amount of gross, or net general obligation, debt which is legally permitted within Washington State law or the Washington State Constitution.

Department, Division, etc... –The basic unit of budgetary responsibility in which expenditures are classified within the city.

Expenditures - A value of money to be used for the purchase of goods or services.

Fines and Penalties– A monetary judgment or penalty commonly imposed by a court, whether it is because of commission of an offense or of nonperformance of some obligation or duty. This can also include penalties imposed for non-payment or untimely payment for utility services.

Fiscal Condition– The status of the City's assets, obligations, and fund balance at a point in time.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and fund balance which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Full-Time Equivalent (FTE) -Means of classifying the amount of hours in which an employee works for the City. One FTE is equal to working 2,080 hours in one year (or 40 hours per week).

Fund Balance -Excess of a fund's assets and revenues after payment of liabilities and expenditures. Because the City utilizes the cash basis of accounting, fund balance is the remaining cash and investments after payment of all expenditures and liabilities.

General Fund -The main operating fund of the City accounting for all revenues, resources, expenditures and uses which are not properly accounted for within another fund. It is primarily supported by taxes, charges for services and to a lessor extent licenses and permits, fines and penalties and intergovernmental revenues.

Grant - A payment from one level of government to another or from one government to a private organization used to fund specific purposes outlined in the grant agreement between the grantor and grantee. Nearly all federal aid to state and local governments are in this form. The majority of the grants to Cities are for capital outlays.

GLOSSARY:

Governmental Activities – A class of activities and/or services carried out by the City which are funded governmental revenues such as taxes. Governmental activities are those in which there is not typically a direct relationship between the activities and/or services provided and the revenues which are used to fund those activities and/or services.

Growth Management Act (GMA) - A state law adopted in 1990 and codified under RCW 36.70A that requires state and local governments to manage Washington's growth by identifying and protecting critical areas and natural resource lands, designating urban growth areas, preparing comprehensive plans and implementing them through capital investments and development regulations. This approach to growth management is unique among states.

Impact Fee – A fee that is imposed on a new or proposed development project to pay for all or a portion of the costs of providing public services to the new development; they are considered to be a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements.

Indirect Cost Allocation Plan (ICAP) – A program used to properly and fairly allocate the costs of indirect services such as accounting, human resources, legislation, etc. to funds which benefit from those services.

Infrastructure – The physical components of interconnected structural elements providing commodities and services essential to enable, sustain or enhance quality of life; examples are roads, water supply, sewers, etc.

Interfund Loans – Temporary lending of cash by one fund from another fund. Loaned funds bear an interest rate typically equivalent to the prevailing investment interest rate.

Intergovernmental Revenues - Revenues received from the Federal government, Washington State, other state governments or other local governments. The majority of these are for grants, state shared revenues or contributions to expenditures or projects.

Intergovernmental Services – Services exclusively provided to the City by the Federal government, Washington State, other state governments or other local governments. These can include such services as jail, prosecution services and emergency communications.

Investment Income – Earnings on investments of temporary surpluses of cash. Washington State law provides strict guidelines on the types to investments the City can pursue so as to limit risk to the taxpayers.

Levy – The act of imposing a tax or assessment on property or services.

Levy Lid – A limit placed on the amount of tax or assessment that can be imposed on property or services.

Levy Lid Lift – Approval by the legislature, voters or other authorities to raise the limit placed on the amount of taxes or assessment that can be imposed on property or services.

Licenses and Permits – Documents issued in order to regulate various kinds of business and other activities within the City; in most cases, a fee is charged, generally to cover all or part of the cost of administration.

Miscellaneous Revenues – Revenue derived from sources not properly accounted for within the other categories of revenues. Examples are lease and rental income, interest earned on loaned funds, etc.

Non-expenditures – Disbursements that do not meet expenditure recognition requirements. Examples are Interfund loans and Interfund loans repaid.

GLOSSARY:

Non-revenues – Receipts that do not meet revenue recognition requirements. Examples are Interfund loan proceeds and Interfund loans repayments received.

Object – A means to classify expenditures by type. They are personnel (i.e. salaries and benefits), supplies, services, intergovernmental services, capital outlays, debt service and other financing uses.

Ordinance – A rule established by the City to regulate itself.

Other financing sources – A category of resources which encompass all items which are not revenues; examples are non-revenues, transfers from other funds and debt proceeds.

Other financing uses – A category of disbursements which encompass all items which are not expenditures; Examples are non-expenditures and transfers to other funds.

Part-one Crimes – A series of crime indexes identified by the federal government under the Uniform Crime Reporting System. These crimes include homicide, robbery, rape, burglary, theft, motor vehicle theft and aggravated assaults.

Personnel Expenditures – A type of expenditures encompassing all costs associated with employment of City workers such as wages and benefits.

Resolution - A written motion adopted by the City Council.

Resources - Total dollars available for appropriations including fund balance, revenues and other financing sources.

Revenues - Monies received in support of a program or service.

Services - Expenditures for services provided by others. These can be professional services such as legal and accounting, travel and training or utility and telephone services.

Special Revenue Funds - Funds which account for resources designated to be used for a specific purpose. Typically, federal, state or local laws or accounting requirements exist which designate the resources for the specific purposes. Specific purposes usually take the form of specific types of services or capital outlays.

State Shared Revenues - Aid which is provided by Washington State to local governments in the form of the sharing of tax and other revenues collected by the State.

Strategic Focus Area – Broad categories of areas of accomplishment contained with the Strategic Plan.

Strategic Plan – A document which contains the results of defining the City's strategy or direction and making decisions on allocating its resources to achieve these strategies or direction.

Supplies – A type of expenditure for goods used to carry out daily operations. Examples are fuel, office supplies, etc.

Taxes - A category of revenues which are a levy or assessment on property, goods or services.

Total Compensation Plan – The program used by the City to evaluate and compensate its employees in a fair, uniform and consistent manner.

GLOSSARY:

Transportation Improvement Plan – A comprehensive transportation plan which identifies, for at least six years, needed transportation improvements and a plan for funding those improvements.

Transfers In and Out – Transactions between funds where resources are removed from one fund and transferred to another. Criteria exist to ensure transfers between funds are authorized and lawful.

Wine Effluent Facility – A facility which will be used to treat water that has been adversely affected by wine production.

Zoning – The control by authority of the use of land, and of the buildings thereon. Areas of land are divided by appropriate authorities into zones within which various uses are permitted.

BUDGET WORKSHEETS

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	**Beginning Fund Balance**		**1,817,847**	**2,591,729**	**2,591,730**	**2,591,730**	**2,456,882**	**2,471,410**	**2,650,995**	**2,659,370**
	Revenues:									
	001-31x	Taxes	7,883,950	8,413,081	8,672,921	6,652,226	8,931,785	8,915,061	9,320,539	9,850,841
	001-32x	Licenses & Permits	833,165	1,058,995	1,059,958	907,479	886,437	886,438	929,476	974,787
	001-331/332/333/334	Intergovernmental-Grants	128,695	-	16,523	16,523				
	001-335/336/337/338	Intergovernmental-State Shared	607,752	673,312	675,286	534,406	771,639	721,639	749,426	776,154
	001-34x	Charges for Services	1,126,487	1,404,424	1,414,372	1,090,333	1,705,490	1,662,417	1,901,369	2,018,716
	001-35x	Fines & Penalties	429,238	441,870	453,422	367,007	448,805	448,807	457,827	467,030
	001-361-11	Investment Income	5,879	21,000	26,068	19,151	22,664	22,664	23,580	24,533
	001-36x	Miscellaneous Revenue	19,456	44,392	63,631	52,708	55,575	55,575	59,782	64,324
	001-37x	Capital Contributions								
	001-38x	Nonrevenues	18,982							
	001-391/392/393/394/395/396	Other Financing Sources	(828)	339,057	314,127	314,127				
	001-397	Transfers In	10,000	589,767	516,960	302,385	865,349	863,009	939,330	1,023,628
		Subtotal Revenues	***11,062,777***	***12,985,898***	***13,213,268***	***10,256,345***	***13,687,745***	***13,575,611***	***14,381,329***	***15,200,013***
		TOTAL RESOURCES	**12,880,624**	**15,577,627**	**15,804,998**	**12,848,075**	**16,144,627**	**16,047,021**	**17,032,324**	**17,859,383**

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001 / 001-110	**USES:**									
	Expenditures:									
	001-110-511-30-41-000	Professional Services	8,387	6,400	-		-		-	-
	001-110-511-60-10-000	Salaries & Wages	65,357	67,200	66,600	52,250	67,200	67,200	67,200	67,200
	001-110-511-60-20-000	Personnel Benefits	5,156	6,941	5,184	4,106	6,578	6,578	6,880	7,245
	001-110-511-60-31-000	Office & Operating Supplies	785	1,000	1,056	615	1,200	1,200	1,224	1,248
	001-110-511-60-41-000	Professional Services	3,389	250	5,168	3,378	6,000	6,000	6,180	6,365
	001-110-511-60-42-000	Communications	6	50	25		50	50	51	52
	001-110-511-60-43-000	Travel	1,391	2,800	2,553	1,952	2,800	2,800	2,856	2,913
	001-110-511-60-49-000	Miscellaneous	425	500	325	150	500	500	500	500
	001-110-511-60-49-100	Training and Education	75	3,000	1,635	475	3,000	3,000	3,060	3,121
	001-110-514-40-51-000	Intergovernmental Services	-	18,505	18,505	14,589	19,060	19,060	19,632	20,221
	001-110-514-90-51-000	Intergovernmental Services	40,155	42,000	39,934	35,575	43,260	43,260	44,558	45,895
		Total City Council	**125,127**	**148,646**	**140,984**	**113,089**	**149,648**	**149,648**	**152,141**	**154,761**

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-120	001-120-513-10-10-000	Salaries and Wages	15,600	15,600	15,600	12,350	15,600	15,600	15,600	15,600
		001-120-513-10-12-000	Vacation Cash Out								
		001-120-513-10-20-000	Personnel Benefits	1,488	1,451	1,292	960	3,300	3,300	3,395	3,447
		001-120-513-10-31-000	Office & Operating Supplies	1,621	1,000	992	602	1,200	1,200	1,224	1,248
		001-120-513-10-41-000	Professional Services	559		22	12	1,000	1,000	1,030	1,061
		001-120-513-10-42-000	Communications	1,555	1,600	1,599	1,419	1,700	1,700	1,734	1,769
		001-120-513-10-43-000	Travel	2,723	13,000	11,108	7,301	13,000	13,000	13,260	13,525
		001-120-513-10-49-000	Miscellaneous	160	500	458	272	500	500	500	500
		001-120-513-10-49-100	Training and Education	380	600	1,985	1,120	1,000	1,000	1,020	1,040
		001-120-594-18-64-000	Equipment - Mayor				-	-		-	-
							-	-		-	-
			Subtotal Mayor	**24,086**	**33,751**	**33,057**	**24,037**	**37,300**	**37,300**	**37,763**	**38,191**
	001-xxx	001-xxx-514-20-10-000	Salaries and Wages					301,739	-	-	-
		001-xxx-514-20-11-000	Overtime Wages								
		001-xxx-514-20-12-000	Vacation Cash Out					5,153	-	-	-
		001-xxx-514-20-20-000	Personnel Benefits					129,659	-	-	-
		001-xxx-514-20-24-000	Unemployment Charges								
		001-xxx-514-20-31-000	Office & Operating Supplies					2,000	-	-	-
		001-xxx-514-20-41-000	Professional Services					5,000	-	-	-
		001-xxx-514-20-42-000	Communications					3,000	-	-	-
		001-xxx-514-20-43-000	Travel					3,000	-	-	-
		001-xxx-514-20-46-000	Insurance					5,000	-	-	-
		001-xxx-514-20-48-000	Repairs & Maintenance								
		001-xxx-514-20-49-000	Miscellaneous								
		001-xxx-514-20-49-100	Training & Education					2,000	-	-	-
			Subtotal City Administrator	**-**	**-**	**-**	**-**	**456,552**	**-**	**-**	**-**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-220	001-220-514-20-10-000	Salaries and Wages	146,597	161,814	166,133	129,340	181,783	181,783	192,853	204,598
		001-220-514-20-11-000	Overtime Wages	-							
		001-220-514-20-12-000	Vacation Cash Out	-				3,496	3,496	3,709	3,935
		001-220-514-20-20-000	Personnel Benefits	62,611	72,048	71,661	55,684	94,161	91,542	103,472	116,574
		001-220-514-20-24-000	Unemployment Charges	-							
		001-220-514-20-31-000	Office & Operating Supplies	548	400	734	599	700	700	714	728
		001-220-514-20-41-000	Professional Services	11,167	16,000	14,001	9,096	23,000	23,000	23,690	24,401
		001-220-514-20-42-000	Communications	1,615	1,700	1,543	1,354	1,800	1,800	1,836	1,873
		001-220-514-20-43-000	Travel	410	1,500	672	268	1,500	1,500	1,530	1,561
		001-220-514-20-46-000	Insurance	6,121	6,085	6,026	6,026	6,327	5,398	5,668	5,951
		001-220-514-20-48-000	Repairs & Maintenance	-					-		
		001-220-514-20-49-000	Miscellaneous	729	1,000	660	660		-		
		001-220-514-20-49-100	Training & Education	360	1,500	220		2,300	2,300	2,346	2,393
			Subtotal City Clerk	**230,157**	**262,047**	**261,650**	**203,028**	**315,067**	**311,519**	**335,818**	**362,013**

GENERAL FUND 001	001-310	Finance and Administrative Services			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
			001-310-514-23-10-000	Salaries and Wages	682,820	813,471	847,083	641,323	1,158,493	1,106,893	1,267,003	1,344,163
			001-310-514-23-11-000	Overtime Wages	1,987	3,200	2,681	2,088	4,000	4,000	4,000	4,000
			001-310-514-23-12-000	Vacation Cash Out	6,384		5,506	5,361	13,538	12,546	15,093	16,012
			001-310-514-23-20-000	Personnel Benefits	307,956	432,112	395,166	297,613	659,065	599,221	737,164	840,077
			001-310-514-23-21-000	Uniforms and Clothing	-		442	442	500	500	510	520
			001-310-514-23-24-000	Unemployment Charges	2,416	17,060	7,000	1,445				
			001-310-514-23-31-000	Office & Operating Supplies	3,877	4,400	8,754	7,614	9,000	9,000	9,180	9,364
			001-310-514-23-32-000	Fuel Consumed	-	-	-	-	600	600	618	637
			001-310-514-23-41-000	Professional Services	45,411	70,000	43,560	17,127	70,000	70,000	72,100	74,263
			001-310-514-23-41-887	Professional Services - Seasonal	-		23,720	23,694				
			001-310-514-23-42-000	Communications	4,630	4,400	5,042	4,284	6,000	6,000	6,120	6,242
			001-310-514-23-43-000	Travel	4,915	3,500	5,396	4,772	5,000	5,000	5,100	5,202
			001-310-514-23-45-000	Operating Rentals & Leases	4,609	4,400	-		-		-	-
			001-310-514-23-46-000	Insurance	21,117	42,598	41,764	41,763	43,851	45,931	48,227	50,639
			001-310-514-23-48-000	Repairs & Maintenance	826	500	1,463	1,209	1,500	1,500	1,530	1,561
			001-310-514-23-49-000	Miscellaneous	5,080	1,000	1,133	928	1,500	1,500	1,500	1,500
			001-310-514-23-49-100	Training & Education	2,909	6,000	5,722	4,838	6,000	6,000	6,120	6,242
			001-310-537-60-44-889	Taxes & Assessments - External			100	100				
			001-310-537-90-51-000	Intergovernmental Svcs-Mod Risk								
			001-310-538-60-44-000	Taxes & Assessments	1,373							
			001-310-538-60-44-889	Taxes & Assessments-External	1,548	2,648	2,573	2,151	2,714	2,804	2,860	2,918
			001-310-589-00-00-000	Other Nonexpenditures								
				Subtotal Financial & Administrative Services	**1,097,857**	**1,405,289**	**1,397,105**	**1,056,753**	**1,981,760**	**1,871,495**	**2,177,125**	**2,363,339**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-410	Legal	001-410-512-40-51-000	Intergovernmental Ser - Court	164,872	181,378	-	43,537			
			001-410-512-50-51-000	Intergovernmental Ser - Court		-	181,377	89,823	210,000	210,000	216,300	222,789
		Admin	001-410-521-10-31-000	Office & Operating Supplies	314						
			001-410-521-10-41-000	Professional Services	1,969	16,300	5,000	4,045			
			001-410-521-10-43-000	Travel	295	400	200	85			
			001-410-521-10-49-000	Miscellaneous	1,350						
		Police Operations	001-410-521-20-10-000	Salaries and Wages	2,182,056	2,540,600	2,575,599	1,977,822	3,067,747	2,797,857	2,879,087	2,952,286
			001-410-521-20-11-000	Overtime Wages	120,852	192,000	192,000	132,154	222,608	192,000	192,000	192,000
			001-410-521-20-11-001	Overtime Wages - WTSC Grant	502							
			001-410-521-20-12-000	Vacation Cash Out	8,774				28,363	28,363	30,091	30,571
			001-410-521-20-13-000	Holiday Cash Out	152,244	203,129	181,481	133,777	219,509	193,837	197,177	199,485
			001-410-521-20-20-000	Personnel Benefits	1,026,252	1,094,251	1,094,251	862,260	1,491,639	1,327,453	1,473,501	1,674,760
			001-410-521-20-21-000	Uniforms and Clothing	26,041	12,000	12,105	11,764	24,000	24,000	24,480	24,970
			001-410-521-20-24-000	Unemployment Charges	1,496		4,427		13,280	13,280		
			001-410-521-20-25-000	Fringe Benefits	-		497	453	-	-	-	-
			001-410-521-20-30-000	Supplies	11,169							
			001-410-521-20-31-000	Office & Operating Supplies	21,158	19,098	20,227	18,890	20,180	20,180	20,584	20,995
			001-410-521-20-31-001	Office & Operating Supplies		400	390	390				
			001-410-521-20-32-000	Fuel Consumed	85,922	80,000	64,520	51,459	96,772	91,397	94,139	96,963
			001-410-521-20-40-000	Services	79,808							
			001-410-521-20-41-000	Professional Services	67,141	54,500	100,402	60,376	23,344	23,344	24,044	24,766
			001-410-521-20-41-001	Professional Services					73,370	73,370	75,571	77,838
			001-410-521-20-42-000	Communications	100,228	98,200	73,768	44,933	72,064	72,064	73,505	74,975
			001-410-521-20-43-000	Travel	13,528	38,191	24,983	18,528	37,280	-	-	-
			001-410-521-20-43-001	Travel					400	400	408	416
			001-410-521-20-46-000	Insurance	116,909	120,675	120,674	120,674	126,708	102,562	107,690	113,075
			001-410-521-20-48-000	Repairs & Maintenance	54,858	50,528	50,528	40,472	52,000	48,000	48,960	49,939
			001-410-521-20-49-000	Miscellaneous	2,333		2,195	2,044	2,100	2,100	2,100	2,100
			001-410-521-20-49-100	Training and Education	9,318	35,000	35,000	21,555	39,400	-	-	-
			001-410-521-20-49-101	Misc - Training & Education	863							
			001-410-521-20-51-000	Intergovernmntl Srvc - Dispatc	384,944	430,000	430,000	372,410	374,189	131,400	135,342	139,402
			001-410-521-20-51-001	Intergovernmental Services	2,669	18,600	11,184	8,904	42,021	-	-	-
			001-410-521-20-51-002	Intergovernmental Services-800 MHZ		48,906	27,625	21,084	38,321	-	-	-

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-410	Police Operations-PST	001-410-521-20-10-145	Salaries and Wages		290,245	276,500	189,207	429,119	429,119	441,969	454,044
			001-410-521-20-11-145	Overtime Wages		27,500	27,500	15,430	36,000	36,000	36,000	36,000
			001-410-521-20-12-145	Vacation Cash Out								
			001-410-521-20-13-145	Holiday Cash Out		29,595	26,809	16,946	40,819	40,819	42,042	43,192
			001-410-521-20-20-145	Personnel Benefits		157,942	104,119	66,782	181,154	179,032	200,807	226,903
			001-410-521-20-21-145	Uniforms and Clothing		7,000	8,607	8,416	2,700	2,700	2,754	2,809
			001-410-521-20-31-145	Office & Operating Supplies		35,184	35,184	25,674	2,500	2,500	2,550	2,601
			001-410-521-20-32-145	Fuel Consumed		15,000	7,113	4,340	16,128	16,128	16,612	17,110
			001-410-521-20-41-145	Professional Services		9,500	9,500	957	4,447	4,447	4,580	4,718
			001-410-521-20-42-145	Communications		9,600	9,600	2,849	10,034	10,034	10,235	10,439
			001-410-521-20-43-145	Travel			1,626	760	4,308	4,308	4,394	4,482
			001-410-521-20-45-145	Operating Rentals & Leases								
			001-410-521-20-46-145	Insurance						16,194	17,004	17,854
			001-410-521-20-48-145	Repairs & Maintenance			1,000	556	6,000	6,000	6,120	6,242
			001-410-521-20-49-145	Training and Education		8,200	8,200	6,860	4,356	4,356	4,443	4,532
			001-410-521-20-51-145	Intergovernmntl Srvc - Dispatch PST					71,274	72,648	74,827	77,072
			001-410-521-20-51-145	Intergovernmental Services - PST					8,004	8,004	8,244	8,491
			001-410-521-20-51-145	Intergovernmental Services PST			1,202	1,202	7,300	6,150	6,335	6,525
		Crime	001-410-521-30-31-000	Office & Operating Supplies	3,551		254	254	2,000	2,000	2,040	2,081
		Evidence	001-410-521-81-31-000	Office & Ops Supplies-Evidence		1,200	4,080	2,755	1,200	1,200	1,224	1,248
			001-410-521-81-41-000	Professional Services		1,700	1,282	504	800	800	824	849
			001-410-521-81-42-000	Communications		42	173	129	200	200	204	208
			001-410-521-81-48-000	Repairs & Maintenance		2,800	200		800	800	816	832
		Jail Costs	001-410-523-20-51-000	Intergovernmental - Work Release	9,877	20,000	18,414	18,024	31,500	31,500	33,075	34,729
			001-410-523-50-51-000	Intergovernmental - Jail	221,841	208,998	208,997	160,592	176,000	176,000	184,800	194,040
			001-410-523-60-51-000	Intergovernmental - Med Costs	6,937	15,000	15,000	7,071	15,000	15,000	15,750	16,538

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-410	Animal Control	001-410-554-20-51-000	Intergovernmental Services - 800 Mhz ACO					1,068	1,068	1,100	1,133
			001-410-554-30-10-000	Salaries and Wages	51,657	77,748	78,297	61,258	80,494	80,494	80,494	80,494
			001-410-554-30-11-000	Overtime Wages	4,265	4,900	2,135	677	2,000	2,000	2,000	2,000
			001-410-554-30-20-000	Personnel Benefits	13,281	33,080	33,078	25,406	38,286	37,115	40,985	43,171
			001-410-554-30-21-000	Uniforms and Clothing	1,349	1,100	1,100		1,600	1,600	1,632	1,665
			001-410-554-30-24-000	Unemployment Charges					-			
			001-410-554-30-25-000	Fringe Benefits			85	35	-			
			001-410-554-30-31-000	Office & Operating Supplies	11,276	2,000	2,000	579	2,000	2,000	2,040	2,081
			001-410-554-30-32-000	Fuel Consumed	4,471	13,200	5,128	3,302	8,230	8,230	8,477	8,731
			001-410-554-30-41-000	Professional Services	11,396	6,850	2,250	1,758	2,500	2,500	2,575	2,652
			001-410-554-30-41-887	Professional Services - Seasonal		15,208	4,734	2,234	9,200	9,200	9,666	10,155
			001-410-554-30-42-000	Communications		3,370	-		2,592	2,592	2,644	2,697
			001-410-554-30-43-000	Travel	2,620	3,485	1,107	107	1,250	1,250	1,275	1,301
			001-410-554-30-45-000	Operating Rentals & Leases	4,800	9,600	9,600	7,600	4,800	4,800	4,800	4,800
			001-410-554-30-46-000	Insurance	1,709	7,607	7,298	6,726	7,062	6,046	6,348	6,665
			001-410-554-30-48-000	Repairs & Maintenance		4,500	4,500	4,073	4,500	4,500	4,590	4,682
			001-410-554-30-49-000	Miscellaneous			183	33	100	100	100	100
			001-410-554-30-49-100	Training and Education	425	2,000	1,478	478	1,000	1,000	1,020	1,040
		Capital	001-410-594-21-10-000	Salaries and Wages								
			001-410-594-21-11-000	Overtime Wages								
			001-410-594-21-20-000	Personnel Benefits								
			001-410-594-21-64-000	Officer Safety Equipment	4,832							
			001-410-594-21-64-001	Equipment and Machinery								
			001-410-594-21-64-002	Equipment and Machinery	5,609		271	271				
			001-410-594-54-64-000	Equipment and Machinery		40,000	40,000					
				Subtotal Police	**4,997,760**	**6,298,310**	**6,167,036**	**4,681,281**	**7,493,620**	**6,582,042**	**6,882,373**	**7,244,237**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-520	Planning	001-520-558-60-10-000	Salaries and Wages	707,660	748,161	728,160	572,128	916,459	804,809	853,769	905,711
			001-520-558-60-11-000	Overtime Wages	293	2,000	675	210	2,000	2,000	2,000	2,000
			001-520-558-60-12-000	Vacation Cash Out	4,068		6,775	3,943	11,153	11,153	11,832	12,553
			001-520-558-60-20-000	Personnel Benefits	277,830	307,473	297,472	229,710	503,572	407,039	464,384	527,449
			001-520-558-60-21-000	Uniforms and Clothing	389	500	499	244	500	500	510	520
			001-520-558-60-24-000	Unemployment Charges			3,563	3,563				
			001-520-558-60-25-000	Fringe Benefits			329	229				
			001-520-558-60-31-000	Office & Operating Supplies	14,997	10,500	13,267	8,886	69,000	28,000	11,000	11,220
			001-520-558-60-32-000	Fuel Consumed	5,214	6,000	4,577	2,828	6,000	6,000	6,180	6,365
			001-520-558-60-41-000	Professional Services	131,988	250,000	149,326	98,954	100,000	100,000	-	-
			001-520-558-60-41-001	Professional Services-Shoreline Grant								
			001-520-558-60-41-002	Professional Services-Other	7,208	5,000	4,340	2,840				
			001-520-558-60-41-008	Professional Services-UGA	49,600							
			001-520-558-60-41-887	Professional Services - Seasonal		14,006	31,486	13,626	14,789	-	-	-
			001-520-558-60-42-000	Communications	4,708	4,050	4,050	3,174	5,000	5,000	5,100	5,202
			001-520-558-60-43-000	Travel	10,515	6,000	8,281	7,020	8,500	8,500	8,670	8,843
			001-520-558-60-43-008	Travel UGA	198							
			001-520-558-60-46-000	Insurance	16,998	35,082	35,081	35,081	36,835	31,308	32,874	34,518
			001-520-558-60-48-000	Repairs & Maintenance	1,580	2,000	5,978	4,002	6,000	6,000	6,120	6,242
			001-520-558-60-49-000	Miscellaneous	4,556	250	10,886	9,850	2,000	2,000	2,000	2,000
			001-520-558-60-49-008	Miscellaneous	400							
			001-520-558-60-49-100	Training and Education	2,238	6,000	5,213	4,000	6,500	6,500	6,630	6,763
			001-520-558-60-51-000	Intergovernmental Services								
			001-520-558-60-52-000	Intergovernmental Payments	1,383							
			001-520-558-40-49-100	Misc- Training & Education	180							

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-520	Economic Development	001-520-558-70-10-000	Salaries and Wages							
			001-520-558-70-12-000	Vacation Cash Out							
			001-520-558-70-20-000	Personnel Benefits							
			001-520-558-70-31-000	Office & Operating Supplies	152	3,300	1,500	327	6,500	-	-	-
			001-520-558-70-40-007	Services - Port Project Management	(665)							
			001-520-558-70-41-000	Professional Services	5,101	6,000	22,500	17,900	9,000	-	-	-
			001-520-558-70-41-001	Professional Services - Van Giesen Ren Ph 1	-				6,500			
			001-520-558-70-41-005	Professional Services-HAEIFC Van Giesen	13,028				-	-		
			001-520-558-70-41-006	Professional Services-Port Van Giesen	13,463							
			001-520-558-70-41-007	Professional Services-Port Proj Mgmt	6,880							
			001-520-558-70-42-000	Communications	1,428	1,450	1,361	1,212				
			001-520-558-70-43-000	Travel	1,430	4,000	2,059	972	2,000	2,000	2,040	2,081
			001-520-558-70-46-000	Insurance	17,541							
			001-520-558-70-49-000	Miscellaneous	710	500	-					
			001-520-558-70-49-100	Training and Education	973	6,000	500		3,500	3,500	3,570	3,641
			001-520-558-71-31-000	Office & Operating Supplies		500	-		60,000	-	-	-
			001-520-558-71-40-000	Services	665							
			001-520-558-71-41-000	Professional Services	109,041	4,000	1,500		4,500	4,500	4,635	4,774
			001-520-558-71-42-000	Communications			-					
			001-520-558-71-43-000	Travel	721	500	500		3,500	3,500	3,570	3,641
			001-520-558-71-44-889	Taxes & Assessments								
			001-520-558-71-49-000	Miscellaneous	50	250	-		500	500	500	500
			001-520-558-71-49-100	Training & Education								
		Parks, Recreation & Event Services	001-520-573-90-10-000	Salaries and Wages	1,986	30,054	25,446	12,194	16,256	16,256	17,241	18,287
			001-520-573-90-10-001	Salaries and Wages	111							
			001-520-573-90-11-000	Overtime Wages		500	250	290			-	-
			001-520-573-90-12-000	Vacation Cash Out					47	47	50	53
			001-520-573-90-20-000	Personnel Benefits	759	9,961	10,317	6,708	9,235	8,937	10,323	11,819
			001-520-573-90-20-001	Personnel Benefits								
			001-520-573-90-30-000	Supplies				1,704				
			001-520-573-90-31-000	Office & Operating Supplies		1,000	8,808	6,945	6,000	6,000	-	-
			001-520-573-90-41-000	Professional Services	3,528	15,000	6,594	6,234				
			001-520-573-90-41-001	Professional Services	4,203							
			001-520-573-90-41-002	Professional Services		16,000	5,000	5,000	27,000	17,000	-	-
			001-520-573-90-41-887	Professional Services - Seasonal			1,627	3,881				
			001-520-573-90-42-000	Communications			50	43				
			001-520-573-90-43-000	Travel		1,500	541	41	1,000	1,000	-	-
			001-520-573-90-46-000	Insurance		913	1,098	1,098	1,152	810	1,210	1,271
		Cap	001-520-594-58-64-000	Equipment and Machinery		2,000	-		-	-		
				Subtotal Community Development	**1,423,109**	**1,500,450**	**1,399,609**	**1,064,836**	**1,844,998**	**1,482,858**	**1,454,209**	**1,575,454**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-710	Hydrant Maint	001-710-522-60-10-000	Salaries and Wages	19,465	24,225	27,137	22,388	38,010	38,010	40,325	42,781
			001-710-522-60-11-000	Overtime Wages	57		68	21				
			001-710-522-60-12-000	Vacation Cash Out					30	30	32	34
			001-710-522-60-20-000	Personnel Benefits	9,688	14,408	15,162	12,387	26,014	24,992	28,047	32,149
			001-710-522-60-31-000	Office & Operating Supplies	5,388	14,359	9,407	5,407	20,000	20,000	20,400	20,808
			001-710-522-60-41-000	Professional Services		75,000	43,811	34,305	35,000	35,000	36,050	37,132
			001-710-522-60-41-887	Professional Services - Seasonal			2,000		19,136	19,136	20,105	21,123
			001-710-522-60-46-000	Insurance	1,224	1,217	1,367	1,367	1,435	2,969	3,117	3,273
				Subtotal Fire Hydrant Maintenance Program	**35,822**	**129,209**	**98,952**	**75,875**	**139,625**	**140,137**	**148,077**	**157,299**
		Engineering Services	001-710-538-20-10-000	Salaries and Wages	183,288	195,857	195,857	156,529	290,352	290,352	316,946	336,248
			001-710-538-20-11-000	Overtime Wages	1,116	4,000	4,000	2,219	4,000	4,000	4,000	4,000
			001-710-538-20-12-000	Vacation Cash Out	241		666	658	198	198	210	223
			001-710-538-20-20-000	Personnel Benefits	74,465	87,918	85,919	63,071	172,251	166,874	199,209	228,481
			001-710-538-20-21-000	Uniforms and Clothing	100	1,000	388	388	1,000	1,000	1,020	1,040
			001-710-538-20-31-000	Office & Operating Supplies	3,631	5,000	7,250	6,369	22,000	9,500	5,100	5,202
			001-710-538-20-35-000	Small Tools & Equipment			600	541	6,000	-	-	-
			001-710-538-20-41-000	Professional Services	29,394	45,250	34,470	32,939	42,000	42,000	43,260	44,558
			001-710-538-20-41-887	Professional Svcs-Seasonal	-	-	1,082	1,082				
			001-710-538-20-42-000	Communications	1,481	1,500	1,500	1,090	1,500	1,500	1,530	1,561
			001-710-538-20-43-000	Travel	242	200	784	696	1,250	1,250	1,275	1,301
			001-710-538-20-46-000	Insurance	7,520	7,181	7,305	7,305	7,670	12,145	12,753	13,390
			001-710-538-20-48-000	Repairs & Maintenance	490		7,164	6,243	5,000	5,000	5,100	5,202
			001-710-538-20-49-000	Miscellaneous	313				1,000	1,000	1,000	1,000
			001-710-538-20-49-100	Training and Education			248	248	2,000	2,000	2,040	2,081
		Cap	001-710-594-32-64-000	Equipment and Machinery	2,478				32,500	-	-	-
				Subtotal Engineering Services	**304,761**	**347,906**	**347,233**	**279,378**	**588,720**	**536,819**	**593,442**	**644,286**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-710	Polo Club DeWatering	001-710-553-30-10-000	Salaries and Wages	10,572	15,517	12,375	7,275	16,792	16,792	17,814	18,899
			001-710-553-30-11-000	Overtime Wages	240		76	32				
			001-710-553-30-20-000	Personnel Benefits	5,195	9,743	7,169	3,732	11,299	10,749	12,333	14,211
			001-710-553-30-31-000	Office & Operating Supplies	1,840	1,400	4,323	3,782	1,600	1,600	1,632	1,665
			001-710-553-30-41-000	Professional Services			500	300				
			001-710-553-30-41-887	Professional Services - Seasonal					1,840	1,840	1,933	2,031
			001-710-553-30-46-000	Insurance	918	913	710	710	746	939	986	1,036
			001-710-553-30-47-000	Utility Services	12,312	12,730	13,330	10,037	14,050	14,050	14,472	14,906
			001-710-553-30-48-000	Repairs & Maintenance	32,544	20,000	12,224	2,224	20,000	20,000	20,400	20,808
			001-710-553-30-41-001	Port of Kennewick Partnership					40,000	-		
		Debt	001-710-591-39-77-160	PWTF Loan - Polo Dewatering	238,312							
			001-710-592-39-83-005	PWTF Loan - Polo Dewatering	6,223							
				Subtotal Polo Club DeWatering System	**308,154**	**60,303**	**50,708**	**28,092**	**106,327**	**65,970**	**69,571**	**73,555**
		Senior Center	001-710-569-50-10-000	Salaries and Wages	3,171	6,492	9,158	7,229	7,378	7,378	7,827	8,304
			001-710-569-50-11-000	Overtime Wages			70	20	-			
			001-710-569-50-12-000	Vacation Cash Out					7	7	8	8
			001-710-569-50-20-000	Personnel Benefits	1,136	3,209	4,104	3,198	3,774	3,674	4,214	4,789
			001-710-569-50-24-000	Unemployment Charges	278	785	-					
			001-710-569-50-31-000	Office & Operating Supplies	1,491	1,000	2,043	1,437	2,000	2,000	2,040	2,081
			001-710-569-50-41-000	Professional Services	3,398		854	771	1,000	1,000	1,030	1,061
			001-710-569-50-41-887	Professional Services - Seasonal			1,182	1,012	1,840	1,840	1,933	2,031
			001-710-569-50-46-000	Insurance	306	304	430	430	452	399	419	440
			001-710-569-50-47-000	Utility Services	2,044	2,000	1,978	1,455	2,100	2,100	2,163	2,228
			001-710-569-50-48-000	Repairs and Maintenance	62	37,366	36,781	35,976	5,000	5,000	5,100	5,202
			001-710-594-50-63-000	Structures & Improvements		2,000						
			001-710-594-73-63-000	Buildings & Improvements			2,107	2,107				
				Subtotal Senior Center	**11,886**	**53,156**	**58,707**	**53,637**	**23,551**	**23,399**	**24,735**	**26,144**
		Park, Planning & Event Service	001-710-573-90-10-000	Salaries and Wages	2,573				8,000	8,000	8,240	8,487
			001-710-573-90-11-000	Overtime Wages	502				1,000	1,000	1,000	1,000
			001-710-573-90-20-000	Personnel Benefits	1,111				3,200	3,200	3,424	3,664
			001-710-573-90-31-000	Office & Operating Supplies					4,000	4,000	4,080	4,162
			001-710-573-90-41-000	Professional Services	3,303				7,000	7,000	7,210	7,426
			001-710-573-90-41-887	Professional Services - Seasonal					2,875	2,875	2,961	3,050
			001-710-573-90-43-000	Travel	1							
			001-710-573-90-46-000	Insurance					-			
				Subtotal Park, Planning & Event Services	**7,490**	**-**	**-**	**-**	**26,075**	**26,075**	**26,915**	**27,789**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-710	Parks Maintenance	001-710-576-80-10-000	Salaries and Wages	226,981	108,931	110,804	85,652	183,987	173,839	186,507	197,819
			001-710-576-80-11-000	Overtime Wages	2,662	3,000	2,582	2,133	3,000	3,000	3,000	3,000
			001-710-576-80-12-000	Vacation Cash Out			203	195	39	39	41	44
			001-710-576-80-20-000	Personnel Benefits	68,826	60,470	55,154	41,789	153,725	132,242	150,745	173,074
			001-710-576-80-21-000	Uniforms and Clothing	2,165	1,000	2,618	1,915	1,200	1,200	1,224	1,248
			001-710-576-80-24-000	Unemployment Charges	13,597	23,570	7,903	4,063	24,641	24,641	26,142	27,734
			001-710-576-80-31-000	Office & Operating Supplies	66,704	75,000	92,130	74,892	110,000	110,000	112,200	114,444
			001-710-576-80-32-000	Fuel Consumed	33,086	29,000	27,879	17,339	29,000	29,000	29,870	30,766
			001-710-576-80-41-000	Professional Services	55,091	15,000	9,042	8,476	15,000	15,000	15,450	15,914
			001-710-576-80-41-001	Professional Services - Coyote Ridge	16,811	15,000	18,468	15,324	19,000	19,000	19,570	20,157
			001-710-576-80-41-887	Professional Services - Seasonal		212,915	145,127	107,000	179,117	125,020	131,349	137,998
			001-710-576-80-42-000	Communications	2,373	1,800	2,091	1,773	2,000	2,000	2,040	2,081
			001-710-576-80-43-000	Travel	203	500	467	267	500	500	510	520
			001-710-576-80-44-000	Taxes & Assessments	14,862							
			001-710-576-80-44-889	Taxes & Assessments-External	17,040	35,000	39,842	34,470	35,000	35,000	35,700	36,414
			001-710-576-80-45-000	Operating Rentals & Leases	15,818	18,000	20,259	12,882	18,000	18,000	18,000	18,000
			001-710-576-80-46-000	Insurance	22,341	29,819	18,714	18,714	19,650	21,686	22,771	23,909
			001-710-576-80-47-000	Utility Services	62,449	75,000	74,169	53,100	80,000	80,000	82,400	84,872
			001-710-576-80-48-000	Repairs & Maintenance	17,510	28,183	13,177	3,049	456,200	28,000	28,747	29,322
			001-710-576-80-48-001	Repairs & Maintenance - Equip	14,883	40,000	31,007	15,728	20,000	20,000	20,400	20,808
			001-710-576-80-49-000	Miscellaneous	475	200	236	187	1,000	1,000	1,000	1,000
			001-710-576-80-49-100	Training and Education	331	2,000	5,318	4,887	2,000	2,000	2,040	2,081
				Subtotal Park Maintenance	**654,209**	**774,388**	**677,189**	**503,836**	**1,353,059**	**841,168**	**889,706**	**941,205**
		Non Exp	001-710-586-10-00-000	Refund-key deposit	1,290							
				Subtotal Nonexpenditures	**1,290**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Cap	001-710-594-76-64-000	City Wide Tree Planting			2,584	2,584				
			001-710-594-76-64-001	Equipment & Machinery	23,282	33,000	28,039	28,039	26,000	-		
			001-710-594-76-64-100	Equipment & Machinery					16,000	-		
				Subtotal Parks Capital	**23,282**	**33,000**	**30,623**	**30,623**	**42,000**	**-**	**-**	**-**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-900	Legislative Svcs	001-900-511-60-49-001	Ben Franklin Gov'tl Council	15,818		19,288	19,288	16,802	16,802	17,642	18,524
			001-900-511-60-49-002	Association of WA Cities		16,372	17,307	17,307	18,677	18,677	19,424	20,201
			001-900-511-60-49-004	Visitor/Convention Bureau	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
			001-900-511-60-49-005	Other Affiliations/Contribs	5,000				-	-	-	-
			001-900-511-60-49-006	TRIDEC	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
			001-900-511-60-49-007	Chamber	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
			001-900-511-60-49-008	Tri-City Chamber					4,200	4,200	4,326	4,456
			001-900-511-60-49-009	ECA					5,000	5,000	5,150	5,305
			001-900-511-60-49-010	Hanford Communities					7,166	7,166	7,381	7,602
			001-900-511-60-51-000	Intergovernmental Services - BFCOG	6,373				-	-	-	-
			001-900-511-60-51-001	Intergovernmental Services	6,918	15,000			-	-	-	-
		Legal	001-900-515-30-41-000	Professional Services	99,508	100,000	100,000	40,800	110,000	110,000	113,300	116,699
			001-900-515-30-41-001	Professional Services - Other		8,000	10,645	10,645	-	-	-	-
		Ben Pgm	001-900-517-91-31-000	Office & Operating Supplies	913	1,000	618	540	1,000	1,000	1,020	1,040
			001-900-517-91-41-000	Professional Services-Employee Wellness	252	1,000	2,280	2,108	1,000	1,000	1,030	1,061
			001-900-517-91-43-000	Travel	949	1,000	63	34	1,000	1,000	1,020	1,040
			001-900-517-91-49-100	Training & Education	81							
		General Services	001-900-518-10-10-000	Operational Contingency	24,377				160,781	145,390	354,888	582,900
			001-900-518-10-10-001	Operational Contingency					155,112	155,112	155,469	155,469
			001-900-518-10-20-000	Operational Contingency	3,005							
			001-900-518-30-41-000	Professional Services			5,126	5,126				
			001-900-518-70-41-000	Printing Services			355	355				
			001-900-519-20-49-000	Operational Contingency		7,000	-					
		Intergovernmental	001-900-525-60-51-000	Benton Co. Emergency Mngmt	13,717	15,678	15,911	15,911		18,957	22,748	27,298
			001-900-553-70-51-000	Air Pollution Control Auth	23,180	25,086	25,662	25,662		27,640	28,746	29,895
			001-900-566-00-51-000	Benton Co. Alcohol Program	5,048	3,712	7,112	4,978		7,647	8,010	8,343
		Cultural	001-900-573-94-10-000	Salaries and Wages	820		2,242	2,242				
			001-900-573-94-11-000	Overtime Wages	438		932	932				
			001-900-573-94-20-000	Personnel Benefits	715		1,790	1,790				
			001-900-572-20-41-000	Professional Services		25,500	26,295	26,295				
		Transfers	001-900-597-00-00-002	Transfer Out-Cumulative Reserv	250,000	145,773	145,773	145,773				
			001-900-597-00-00-003	Transfers Out-to 003	4,958							
			001-900-597-00-00-101	Transfers Out-to 101	50,000							
			001-900-597-00-00-203	Transfers Out-Debt Service GO Bond								
			001-900-597-00-00-309	Transfers Out-Construction Fund	200,000	280,216	280,216	280,216				
			001-900-597-00-00-121	Transfers Out-Library								
			001-900-597-19-00-002	Transfer Out - 2008 GCR (#103)								
				Subtotal Nondepartmental General Services	**737,069**	**675,337**	**691,615**	**630,002**	**510,738**	**549,591**	**770,154**	**1,009,835**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-901	Information Technology	001-901-518-88-10-000	Salaries & Wages					-	190,820	202,441	214,770
			001-901-518-88-12-000	Vacation Cash Out					-	3,670	3,894	4,131
			001-901-518-88-20-000	Personnel Benefits					-	100,085	113,509	128,258
			001-901-518-88-31-000	Office & Operating Supplies	10,418	500	30,500	7,587	500	500	510	520
			001-901-518-88-41-000	Professional Services	36,883	70,000	59,717	45,709	125,000	100,000	100,000	100,000
			001-901-518-88-43-000	Travel		1,000	500		1,000	1,000	1,020	1,040
			001-901-518-88-46-000	Insurance						5,398	5,506	5,616
			001-901-518-88-48-000	Repairs & Maintenance								
			001-901-518-88-49-000	Miscellaneous	13,351		75	75				
			001-901-518-88-49-100	Training & Education	1,495	1,050	500		1,050	1,050	1,071	1,092
		Cap	001-901-594-18-64-000	Equipment - Network	6,847	30,000	-		20,000	20,000	20,000	20,000
			001-901-594-19-64-000	Equipment - City Clerk	-	-		-	-			
				Subtotal Nondepartmental Information Technology	**68,994**	**102,550**	**91,292**	**53,371**	**147,550**	**422,523**	**447,951**	**475,428**

					2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001	001-902	Maintenance/Security/Insurance/Janitorial Services	001-902-515-30-41-000	Professional Services - Legal			92,622	53,870				
			001-902-518-30-10-000	Salaries and Wages	19,364	16,790	44,880	33,088	69,425	59,277	66,114	70,133
			001-902-518-30-11-000	Overtime Wages	164	2,015	269	142	500	500	500	500
			001-902-518-30-12-000	Vacation Cash Out			203	195	7	7	8	8
			001-902-518-30-20-000	Personnel Benefits	7,111	16,663	14,566	10,768	57,540	40,828	45,137	51,345
			001-902-518-30-24-000	Unemployment Charges	695	785	-		-	-	-	-
			001-902-518-30-31-000	Office & Operating Supplies	11,274	31,532	11,728	8,931	20,000	20,000	20,400	20,808
			001-902-518-30-32-000	Fuel Consumed			344	211	500	500	515	530
			001-902-518-30-41-000	Professional Services	39,431	79,344	30,672	17,580	35,000	35,000	36,050	37,132
			001-902-518-30-41-001	Professional Services - Coyote Ridge		2,500	-					
			001-902-518-30-41-887	Professional Services - Seasonal		45,625	10,488	5,075	38,273	38,273	40,210	42,246
			001-902-518-30-42-000	Communications	22,619	36,000	37,277	30,467	42,000	42,000	42,840	43,697
			001-902-518-30-42-888	Communications-Internal	17,531							
			001-902-518-30-43-000	Travel	40		200	130				
			001-902-518-30-44-000	Taxes & Assessments	4,299		7,445					
			001-902-518-30-44-889	Taxes & Assessments-External	4,524	10,000		5,828	10,000	10,000	10,200	10,404
			001-902-518-30-45-000	Operating Rentals & Leases	28,980	39,000	21,599	16,254	39,000	39,000	39,000	39,000
			001-902-518-30-45-888	Operating Rentals & Leases	1,292							
			001-902-518-30-46-000	Insurance	2,357	6,390	5,488	5,488	5,763	8,097	8,502	8,927
			001-902-518-30-47-000	Utility Services	17,387	49,524	37,925	25,371	50,000	50,000	51,500	53,045
			001-902-518-30-47-888	Utility Services	17,102							
			001-902-518-30-48-000	Repairs & Maintenance	10,157	39,228	29,714	14,875	72,944	-		
			001-902-518-30-49-000	Miscellaneous	10,888		1,797	1,151	2,000	2,000	2,000	2,000
			001-902-518-30-49-100	Misc - Training & Education	257							
		Other	001-902-518-88-41-000	Professional Services	60				-			
			001-902-589-00-00-000	Nonexpenditures	2,772				-			

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
GENERAL FUND 001 / 001-902 / Capital	001-902-594-18-10-000	Salaries & Wages - PW Ops Fac			1,300	563				
	001-902-594-18-20-000	Personnel Benefits - PW Ops Fac			600	232				
	001-902-594-18-43-000	Travel - PW Ops Fac			117	18				
	001-902-594-18-62-000	Buildings & Structures - PW Ops Facility		1,360,054	1,357,037	186,984				
	001-902-594-18-62-001	Build & Struc - Dev Svs Remodel		25,000	25,000	8,625				
	001-902-594-18-62-002	Build & Struc - MS Design		65,000	65,000					
	001-902-594-18-64-000	Machinery & Equipment		10,500	11,556	11,556	-	-		
	001-902-594-18-64-001	Machinery & Equipment					60,000	-		
	001-902-594-19-62-000	Buildings & Structures-PW Ops Facility	10,666							
	001-902-594-19-64-000	Machinery & Equipment	6,817							
	001-902-594-18-62-001	Buildings & Structures					85,708	-		
	001-902-594-21-62-000	Buildings & Structures	2,058	50,000	40,000	16,975	10,000	10,000		
	001-902-594-21-62-002	Buildings & Structures		40,000	40,000					
		Subtotal Nondepartmental General Facilities	**237,843**	**1,925,950**	**1,887,827**	**454,377**	**598,659**	**355,482**	**362,976**	**379,774**
		TOTAL EXPENDITURES	**10,288,895**	**13,750,292**	**13,333,587**	**9,252,214**	**15,815,250**	**13,396,026**	**14,372,955**	**15,473,308**
		REVENUES OVER (UNDER) EXPENDITURES	**773,882**	**(764,394)**	**(120,319)**	**1,004,132**	**(2,127,504)**	**179,585**	**8,374**	**(273,295)**
		ENDING FUND BALANCE	**2,591,730**	**1,827,335**	**2,471,410**	**3,595,861**	**329,378**	**2,650,995**	**2,659,370**	**2,386,074**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

CUMULATIVE RESERVE FUND 002

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**94,960**	**331,323**	**331,323**	**331,323**	**568,236**	**568,236**	**431,561**	**514,946**
Revenues:									
002-31x	Taxes	-	5,431		-				
002-32x	Licenses & Permits								
002-331/332/333/334	Intergovernmental-Grants								
002-336/337/338	Intergovernmental-State Shared								
002-34x	Charges for Services								
002-35x	Fines & Penalties								
002-361-11	Investment Income	700	1,400	1,400	721	1,442	1,443	1,503	1,566
002-36x	Miscellaneous Revenue	171,108	90,000	156,454	123,779	148,274	148,274	134,599	118,649
002-37x	Capital Contributions								
002-38x	Nonrevenues	87	-	7,851	7,851				
002-391/392/393/394/395/396	Other Financing Sources	77,673	-	92,021	72,938	100,166	100,166	113,840	129,790
002-397	Transfers In	332,792	153,645	145,773	145,773				
	Subtotal Revenues	***582,360***	***250,476***	***403,498***	***351,061***	***249,882***	***249,883***	***249,942***	***250,005***
	TOTAL RESOURCES	**677,320**	**581,799**	**734,821**	**682,384**	**818,118**	**818,119**	**681,503**	**764,951**

CUMULATIVE RESERVE FUND 002

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
	USES:									
	Expenditures:									
002-520	002-520-558-70-41-000	Professional Services					-	-	-	-
	002-520-597-19-00-000	Transfer Out-Belmont #320					-	-	-	-
		Subtotal Community & Economic Development	-	-		-	-		-	-
002-710	002-710-576-60-41-000	Professional Services	54				-	-	-	-
	002-710-576-60-49-000	Misc-N/R Service Fees	46		27	27	-	-	-	-
	002-710-594-34-63-000	Hydrant Installation					-	-	-	-
	002-710-597-60-00-000	Transfer Out-Van Giesen #374					-	-	-	-
		Subtotal Public Works	100	-	27	27	-		-	-
002-900	002-900-591-52-79-000	Debt Service-Prin CERB					-	-	-	-
	002-900-592-52-83-000	Debt Service-Int CERB					-	-	-	-
						-	-	-	-	-
		Subtotal Debt Service	-	-	-	-	-	-	-	-
	002-900-597-00-00-204	Transfer Out-Debt Service	166,557	166,557	166,558	124,918	166,558	166,558	166,557	166,557
	002-900-597-00-00-320	Transfer Out-Construction Fund	179,340				-	-	-	-
	002-900-597-00-00-001	Transfer Out-General Fund					-	-	-	-
	002-900-597-00-00-121	Transfer Out-Library					220,000	220,000	-	-
		Subtotal Transfers	345,897	166,557	166,558	124,918	386,558	386,558	166,557	166,557
		TOTAL EXPENDITURES	345,997	166,557	166,585	124,945	386,558	386,558	166,557	166,557
		REVENUES OVER (UNDER) EXPENDITURES	236,363	83,919	236,913	226,116	(136,676)	(136,675)	83,385	83,448
		ENDING FUND BALANCE	331,323	415,242	568,236	557,439	431,560	431,561	514,946	598,395

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
REAL ESTATE MANAGEMENT & CONSERVATION FUND 003	**Beginning Fund Balance**		**1,702**	**28,911**	**28,912**	**28,912**	**29,012**	**29,012**	**4,112**	**8,212**
	Revenues:									
	003-31x	Taxes								
	003-32x	Licenses & Permits								
	003-331/332/333/334	Intergovernmental-Grants								
	003-336/337/338	Intergovernmental-State Shared								
	003-34x	Charges for Services	2,000	5,000		-	4,000	4,000	4,000	4,000
	003-35x	Fines & Penalties								
	003-361-11	Investment Income	30	100	100	42	100	100	100	100
	003-36x	Miscellaneous Revenue								
	003-37x	Capital Contributions								
	003-38x	Nonrevenues	8							
	003-391/392/393/394/395/396	Other Financing Sources	29,496							
	003-397	Transfers In	4,958							
		Subtotal Revenues	**36,492**	**5,100**	**100**	**42**	**4,100**	**4,100**	**4,100**	**4,100**
		TOTAL RESOURCES	**38,194**	**34,011**	**29,012**	**28,954**	**33,112**	**33,112**	**8,212**	**12,312**
REAL ESTATE MGMT & CONS FUND 003	**USES:**									
	Expenditures:									
003-110	003-310-553-70-41-001	Professional Services	1,283	29,000	-		29,000	29,000	-	-
	003-310-559-30-10-000	Salaries and Wages						-		
	003-310-559-30-20-000	Personnel Benefits						-		
	003-310-559-30-41-000	Professional Services						-	-	-
	003-310-559-30-41-888	Professional Services-Interfund						-		
	003-710-553-70-41-000	Professional Services	7,999					-	-	-
		Subtotal Financial & Administrative Services	**9,283**	**29,000**	**-**	**-**	**29,000**	**29,000**	**-**	**-**
		TOTAL EXPENDITURES	**9,283**	**29,000**	**-**	**-**	**29,000**	**29,000**	**-**	**-**
		REVENUES OVER (UNDER) EXPENDITURES	**27,209**	**(23,900)**	**100**	**42**	**(24,900)**	**(24,900)**	**4,100**	**4,100**
		ENDING FUND BALANCE	**28,912**	**5,011**	**29,012**	**28,954**	**4,112**	**4,112**	**8,212**	**12,312**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
STREETS FUND 101	**Beginning Fund Balance**		**106,394**	**118,508**	**118,508**	**118,508**	**229,620**	**228,596**	**58,446**	**41,824**
	Revenues:									
	101-31x	Taxes	107,099	111,277	114,828	82,531	120,449	120,450	126,578	132,196
	101-32x	Licenses & Permits	18,770	14,600	17,750	14,875	14,600	14,600	14,600	14,600
	101-331/332/333/334	Intergovernmental-Grants	-	281,937	281,937	281,937	-	-		
	101-336/337/338	Intergovernmental-State Shared	529,649	774,873	815,969	676,591	659,760	659,762	700,001	734,911
	101-34x	Charges for Services	21,666	10,000	17,786	13,889	12,000	12,000	12,000	12,000
	101-35x	Fines & Penalties	90	-	-	-				
	101-361-11	Investment Income	443	500	525	333	500	500	500	500
	101-36x	Miscellaneous Revenue	1,476	300	853	703	300	300	300	300
	101-37x	Capital Contributions								
	101-38x	Nonrevenues	136	-	-	-				
	101-391/392/393/394/395/396	Other Financing Sources	4,781	740,428	764,288	764,289				
	101-397	Transfers In	50,000	-		-				
		Subtotal Revenues	***734,111***	***1,933,915***	***2,013,936***	***1,835,149***	***807,610***	***807,612***	***853,979***	***894,507***
		TOTAL RESOURCES	**840,505**	**2,052,423**	**2,132,444**	**1,953,657**	**1,037,230**	**1,036,208**	**912,425**	**936,331**
STREETS FUND 101	**USES:**									
	Expenditures:									
101-710 Eng	101-710-542-10-40-000	Sustainable Pvmt Mngmt Program					3,200	-		
101-710 Eng	101-710-542-10-41-000	Professional Services-Sustainable Pvmt Mgmt	48,900				20,000	20,000		
101-710 Roadway	101-710-542-30-10-000	Salaries and Wages	111,583	190,994	180,000	134,881	209,356	199,208	211,527	224,366
101-710 Roadway	101-710-542-30-11-000	Overtime Wages	2,609	2,000	2,500	2,083	2,000	2,000	2,046	2,108
101-710 Roadway	101-710-542-30-12-000	Vacation Cash Out			706	706	138	138	145	154
101-710 Roadway	101-710-542-30-20-000	Personnel Benefits	46,561	110,475	80,000	58,069	160,747	141,137	165,251	191,912
101-710 Roadway	101-710-542-30-21-000	Uniforms and Clothing	838	300	1,130	1,078	2,000	2,000	2,040	2,110
101-710 Roadway	101-710-542-30-24-000	Unemployment Charges	3,313	3,000	1,500	161	3,000	3,000	3,090	3,183
101-710 Roadway	101-710-542-30-25-000	Fringe Benefits			171	171	-	-		
101-710 Roadway	101-710-542-30-31-000	Office & Operating Supplies	30,022	40,000	45,000	38,852	45,000	45,000	45,900	46,818
101-710 Roadway	101-710-542-30-31-001	Office & Operating Supplies	1,386				-	-	-	
101-710 Roadway	101-710-542-30-32-000	Fuel Consumed	6,456	4,000	7,000	5,651	6,000	6,000	6,180	6,366
101-710 Roadway	101-710-542-30-34-000	Supplies for Resale	11,572	8,000	11,750	11,750	14,000	14,000	14,000	14,000
101-710 Roadway	101-710-542-30-41-000	Professional Services	100,010	84,623	101,000	100,221	80,000	80,000	82,400	84,872
101-710 Roadway	101-710-542-30-41-001	Professional Services-Inmate Labor	7,239	6,000	6,200	4,506	8,000	8,000	8,240	8,488
101-710 Roadway	101-710-542-30-41-886	Professional Services - Legal			680	680	1,000	1,000	1,030	1,061
101-710 Roadway	101-710-542-30-41-887	Professional Services - Seasonal		61,506	45,000	32,710	57,409	57,410	59,133	60,907
101-710 Roadway	101-710-542-30-41-888	Professional Services-Interfund	42,654	75,736	65,906	35,628	89,266	79,264		
101-710 Roadway	101-710-542-30-42-000	Communications	2,208	1,500	2,000	1,773	2,000	2,000	2,040	2,081
101-710 Roadway	101-710-542-30-43-000	Travel	3,802	4,000	1,500	971	2,000	2,000	2,040	2,081
101-710 Roadway	101-710-542-30-44-000	Taxes & Assessments	907				-	-		
101-710 Roadway	101-710-542-30-44-889	Taxes & Assessments-External	1,123	2,500	2,000	1,568	2,500	2,500	2,500	2,500
101-710 Roadway	101-710-542-30-45-000	Operating Rentals & Leases	249	100			-	-		
101-710 Roadway	101-710-542-30-46-000	Insurance	9,662	18,256	15,883	15,883	16,678	15,385	16,155	16,963
101-710 Roadway	101-710-542-30-47-000	Utility Services	13,826	7,000	18,000	12,522	20,000	20,000	20,600	21,218
101-710 Roadway	101-710-542-30-48-000	Repairs & Maintenance	35,557	20,000	20,000	7,713	35,000	35,000	20,000	20,000
101-710 Roadway	101-710-542-30-48-001	Repairs & Maintenance - Equip	4,698	8,000	8,000	241	8,000	8,000	8,160	8,324
101-710 Roadway	101-710-542-30-49-000	Miscellaneous	1,748	1,000	2,000	1,919	1,000	1,000	1,000	1,000
101-710 Roadway	101-710-542-30-49-001	Miscellaneous - Subscription					-	3,200		
101-710 Roadway	101-710-542-30-49-100	Training and Education	1,101	2,000	6,800	6,416	8,000	8,000	8,160	8,324

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
STREETS FUND 101 / 101-710 / Light	101-710-542-63-47-000	Utility Services	142,150	86,352	80,000	64,906	-	-	-	-
	101-710-542-63-48-000	Repairs & Maintenance	9,834	10,000	10,000	6,797	25,000	25,000	25,500	26,010
Tr Ctrl	101-710-542-64-41-000	Professional Services					-	-	-	-
	101-710-542-64-47-000	Utility Services	6,904	6,000	5,900	4,522	9,500	9,500	9,785	10,079
	101-710-542-64-48-000	Repairs & Maintenance	992		1,600	1,285	2,000	2,000	2,040	2,081
Snow/ Ice	101-710-542-66-10-000	Salaries and Wages	15,527	20,000	20,000	7,557	20,000	20,000	20,600	21,218
	101-710-542-66-11-000	Overtime Wages	2,682	7,000	7,000	3,267	7,000	7,000	7,000	7,000
	101-710-542-66-20-000	Personnel Benefits	8,871	11,099	11,099	3,875	13,170	12,959	13,867	14,838
	101-710-542-66-31-000	Office & Operating Supplies	21,420	28,000	28,000	11,662	28,000	28,000	28,560	29,132
	101-710-542-66-32-000	Fuel Consumed	1,802	7,000	7,000		7,000	7,000	7,210	7,427
	101-710-542-66-41-000	Professional Services		2,000	2,000		2,000	2,000	2,060	2,122
	101-710-542-66-48-000	Repairs & Maintenance	12,414	14,000	14,000	13,223	14,000	14,000	14,280	14,566
Non exp	101-710-589-00-00-000	Other Nonexpenditures	115				-	-		
	101-710-592-63-82-000	Interfund Loan Repayment					-	-		
DS	101-710-591-30-79-000	Debt Service - Principal					-	-		
	101-710-592-30-83-000	Debt Service - Interest					-	-		
	101-710-592-95-89-000	Other Debt Service Costs			5,031	5,031	-	-		
Capital	101-710-594-42-64-000	Equipment and Machinery		25,000	25,000	18,906	37,000	37,000		-
	101-710-594-95-64-000	Equipment and Machinery					-	-		
	101-710-595-42-64-000	Equipment & Machinery	11,260				-	-		
	101-710-595-63-63-200	Street Light Retro - Fit Program		1,150,765	1,062,492	1,012,992	-	-		
	101-710-597-00-00-206	Transfer Out - DS SLRF Program					58,062	58,062	58,062	58,062
	101-710-597-00-00-203	Transfers Out-Debt Service GO Bond				-	-	-		
		Subtotal Streets (PW)	**721,997**	**2,018,206**	**1,903,848**	**1,630,176**	**1,019,026**	**977,763**	**870,601**	**921,371**
		TOTAL EXPENDITURES	**721,997**	**2,018,206**	**1,903,848**	**1,630,176**	**1,019,026**	**977,763**	**870,601**	**921,371**
		REVENUES OVER (UNDER) EXPENDITURES	**12,114**	**(84,291)**	**110,087**	**204,972**	**(211,416)**	**(170,151)**	**(16,622)**	**(26,864)**
		ENDING FUND BALANCE	**118,508**	**34,217**	**228,596**	**323,480**	**18,205**	**58,446**	**41,824**	**14,960**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
PARK IMPACT FUND 104	**Beginning Fund Balance**		**482,214**	**440,967**	**440,968**	**440,968**	**291,301**	**291,231**	**426,418**	**564,103**
	Revenues:									
	104-31x	Taxes								
	104-32x	Licenses & Permits								
	104-331/332/333/334	Intergovernmental-Grants								
	104-336/337/338	Intergovernmental-State Shared								
	104-34x	Charges for Services	181,117	162,000	199,044	168,048	165,535	165,535	172,223	179,181
	104-35x	Fines & Penalties								
	104-361-11	Investment Income	1,416	2,000	1,150	649	1,100	1,100	1,100	1,100
	104-36x	Miscellaneous Revenue	-							
	104-37x	Capital Contributions								
	104-38x	Nonrevenues	406							
	104-391/392/393/394/395/396	Other Financing Sources	-							
	104-397	Transfers In	-							
		Subtotal Revenues	***182,939***	***164,000***	***200,194***	***168,698***	***166,635***	***166,635***	***173,323***	***180,281***
		TOTAL RESOURCES	**665,153**	**604,967**	**641,162**	**609,665**	**457,936**	**457,866**	**599,741**	**744,384**
PARK IMPACT FUND 104	**USES:**									
	Expenditures:									
104-710 / Pks Maint	104-710-576-80-31-000	Office & Operating Supplies	1,332				-	-		
	104-710-576-80-40-000	Services	-				-	-		
	104-710-576-80-41-000	Professional Services	75				-	-		
	104-710-576-80-41-888	Professional Services-Interfund	2,938	5,647	9,726	5,223	11,247	11,447	15,637	15,686
	104-710-576-80-46-000	Insurance					-	-		
	104-710-576-80-49-000	Miscellaneous	129				-	-		
104-710 / Capital	104-710-594-70-10-000	Salaries and Wages		7,000			-	-		
	104-710-594-70-20-000	Personnel Benefits		3,000			-	-		
	104-710-594-71-10-000	Personnel Benefits	1,330				-	-		
	104-710-594-71-20-000	Personnel Benefits	804				-	-		
	104-710-594-71-63-000	General Park Facilities	2,555	20,000	20,000	5,410	20,000	20,000	20,000	20,000
	104-710-594-75-43-000	Travel	17				-	-		
	104-710-594-76-10-001	Salaries and Wages			112	112	-	-		
	104-710-594-76-10-911	Salaries and Wages - PK Wetland			10,712	10,712	-	-		
	104-710-594-76-20-001	Personnel Benefits			59	59	-	-		
	104-710-594-76-20-911	Personnel Benefits - PK Wetland			2,173	2,173	-	-		
	104-710-594-76-61-000	Land	9,650	85,000	85,000	85,000	-	-		
	104-710-594-76-61-001	Land-Golf Course MOU	43,666				-	-		
	104-710-594-76-63-910	City Wide Tree Planting & Curb		10,000	33	33	-	-		
	104-710-594-76-63-911	Paul Keith Wetland Restoration Project		14,168	1,283	1,283	-	-		
	104-900-576-80-49-000	Miscelleanous Services			2	1	-	-		
	104-900-597-00-00-309	Transfer Out-Construction Fund	161,689				-	-		
	104-900-597-00-00-312	Transfer Out-Construction Fund		60,832	60,832	60,832	-	-		
	104-900-597-00-00-355	Transfer Out-Construction Fund		160,000	160,000	160,000	-	-		
		Subtotal Park Impact (PW)	**224,185**	**365,647**	**349,932**	**330,838**	**31,247**	**31,447**	**35,637**	**35,686**
		TOTAL EXPENDITURES	**224,185**	**365,647**	**349,932**	**330,838**	**31,247**	**31,447**	**35,637**	**35,686**
		REVENUES OVER (UNDER) EXPENDITURES	**(41,246)**	**(201,647)**	**(149,738)**	**(162,141)**	**135,388**	**135,188**	**137,686**	**144,595**
		ENDING FUND BALANCE	**440,968**	**239,320**	**291,231**	**278,827**	**426,688**	**426,418**	**564,103**	**708,698**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
CRIMINAL JUSTICE FUND 105	**Beginning Fund Balance**		**235,743**	**308,671**	**308,672**	**308,671**	**555,808**	**555,809**	**185,370**	**104,817**
	Revenues:									
	105-31x	Taxes	455,878	1,190,608	1,293,553	989,330	1,452,912	1,452,912	1,541,395	1,635,265
	105-32x	Licenses & Permits								
	105-331/332/333/334	Intergovernmental-Grants		12,000	12,000	12,000	-			
	105-336/337/338	Intergovernmental-State Shared	34,764	37,221	39,079	33,972	44,251	44,251	48,605	53,353
	105-34x	Charges for Services								
	105-35x	Fines & Penalties								
	105-361-11	Investment Income	683	600	675	553	700	700	714	728
	105-36x	Miscellaneous Revenue								
	105-37x	Capital Contributions								
	105-38x	Nonrevenues	174							
	105-391/392/393/394/395/396	Other Financing Sources	349,487	193,064	196,849	196,849				
	105-397	Transfers In								
		Subtotal Revenues	**840,986**	**1,433,493**	**1,542,156**	**1,232,703**	**1,497,863**	**1,497,863**	**1,590,714**	**1,689,346**
		TOTAL RESOURCES	**1,076,729**	**1,742,164**	**1,850,828**	**1,541,374**	**2,053,671**	**2,053,672**	**1,776,084**	**1,794,163**
CRIMINAL JUSTICE FUND 105	**USES:**									
	Expenditures:									
105-410 Operations	**Legal** 105-410-515-30-41-000	Professional Services	93,000	100,091	93,000	69,750	103,100	103,100	106,193	109,379
	105-410-521-20-21-000	Uniforms	448	13,300	13,300	7,034	7,200	5,600	5,712	5,827
	105-410-521-20-31-000	Office & Operating Supplies	22,320	16,500	17,000	16,769	-	-		
	105-410-521-20-31-001	Operating Equipment					32,000	25,100	25,602	26,115
	105-410-521-20-31-002	Operating Equipment			10,674	10,674	-	-		
	105-410-521-20-41-000	Professional Services	29,786	48,877	12,509	12,509	-	-		
	105-410-521-20-41-888	Professional Services-Interfund	12,080	21,215	21,926	18,436	28,390	25,796	34,707	36,354
	105-410-521-20-42-000	Communications					-	-		
	105-410-521-20-43-000	Travel	47		100	69	-	34,800	35,496	36,206
	105-410-521-20-44-889	Taxes & Assessments-External	0				-	-		
	105-410-521-20-45-000	Operating Rentals & Leases					-	-		
	105-410-521-20-49-000	Miscellaneous					-	-		
	105-410-521-20-49-100	Training and Education	2,909		10	1	-	39,400	40,188	40,992
	105-410-521-20-51-000	Intergovernmental Services - Dispatch	3,143				-	250,000	257,500	265,225
	105-410-521-20-51-001	Intergovernmental Services - Contracted			35,000	14,027	-	42,021	43,282	44,581
	105-410-521-20-51-002	Intergovernmental Services - Radios					-	32,288	33,257	34,255
	105-410-521-21-31-000	Office & Operating Supplies	628				-	-		

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
CRIMINAL JUSTICE FUND 105	105-410	Debt Service	105-410-591-21-79-001	Debt Svc - Prin Digital Radios LOCAL 2009	48,674				-	-		
			105-410-591-21-79-001	Debt Svc - Prin LOCAL Vehicles 2009		26,057	26,057	26,057	-	-		
			105-410-591-21-79-002	Debt Svc - Prin	37,712				-	-		
			105-410-591-21-79-003	Debt Svc - Prin Vehicles LOCAL 2012	75,531	38,914	38,914	38,914	-	-		
			105-410-591-21-79-005	Debt Svc - Prin Vehicles LOCAL 2013	52,043	108,634	108,634	108,634	-	-		
			105-410-591-21-79-006	Debt Svc - Prin Vehicles LOCAL 2014		102,099	102,099	102,099	55,010	55,010		
			105-410-591-21-79-007	Debt Svc - Prin Vehicles LOCAL 2015		56,075	56,075	56,075	120,925	120,925		
			105-410-591-21-79-008	Debt Svc - Prin Vehicles LOCAL 2016					-	-		
			105-410-592-21-80-000	Debt Issuance Costs			51	51	-	-		
			105-410-592-21-83-002	Debt Svc - Int Digital Radios LOCAL 2009	5,252	907	907	907	-	-		
			105-410-592-21-83-003	Debt Svc - Int Vehicles LOCAL 2009	1,203				-	-		
			105-410-592-21-83-004	Debt Svc - Int Vehicles LOCAL 2012	3,075	389	389	389	-	-		
			105-410-592-21-83-005	Debt Svc - Int Vehicles LOCAL 2013	14,287	4,117	4,117	4,117	-	-		
			105-410-592-21-83-006	Debt Svc - Int Vehicles LOCAL 2014		10,670	10,670	9,294	1,376	1,376		
			105-410-592-21-83-007	Debt Svc - Int Vehicles LOCAL 2015		14,258	14,258	11,276	6,123	6,123		
			105-410-592-21-83-008	Debt Svc - Int Vehicles LOCAL 2016					-	-		
			105-410-592-21-84-000	Debt Issuance Costs	1,553		269	268	-	-		
		Capital	105-410-594-21-64-000	Machinery and Equipment	30,320	27,000			-	-		
			105-410-594-21-64-001	Machinery & Equipment Vehicles	334,048				123,635	97,145	150,000	150,000
			105-410-594-21-64-002	Machinery & Equipment MRU		12,000	15,538	15,538	-	-		
			105-410-594-21-64-003	Machinery & Equipment Vehicles					258,531	166,609		
			105-410-594-21-64-145	Machinery & Equpment Vehicles PST		193,064	196,563	196,470	-	-		
		Trfr	105-900-597-00-00-001	Transfer Out-General fund		589,767	516,959	302,385	848,713	863,009	939,330	1,023,627
				Subtotal Police	**768,058**	**1,383,934**	**1,295,020**	**1,021,743**	**1,585,003**	**1,868,302**	**1,671,267**	**1,772,561**
				TOTAL EXPENDITURES	**768,058**	**1,383,934**	**1,295,020**	**1,021,743**	**1,585,003**	**1,868,302**	**1,671,267**	**1,772,561**
				REVENUES OVER (UNDER) EXPENDITURES	**72,928**	**49,559**	**247,136**	**210,960**	**(87,140)**	**(370,439)**	**(80,553)**	**(83,215)**
				ENDING FUND BALANCE	**308,671**	**358,230**	**555,809**	**519,631**	**468,668**	**185,370**	**104,817**	**21,603**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

		Budget w/out Library Levy	2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
LIBRARY FUND 121		**Beginning Fund Balance**	**204,512**	**152,261**	**152,261**	**152,261**	**17,503**	**17,415**	**11,131**	**21,891**
		Revenues:								
	121-31x	Taxes	758,205	818,565	730,146	592,015	752,068	752,069	780,512	813,734
	121-32x	Licenses & Permits								
	121-331/332/333/334	Intergovernmental-Grants								
	121-336/337/338	Intergovernmental-State Shared								
	121-34x	Charges for Services								
	121-35x	Fines & Penalties								
	121-361-11	Investment Income	484	1,000	267	178	240	240	240	240
	121-36x	Miscellaneous Revenue	40	-	54	55				
	121-37x	Capital Contributions								
	121-38x	Nonrevenues	154							
	121-391/392/393/394/395/396	Other Financing Sources								
	121-397	Transfers In					220,000	220,000		
		Subtotal Revenues	***758,883***	***819,565***	***730,467***	***592,247***	***972,308***	***972,309***	***780,752***	***813,974***
		TOTAL RESOURCES	**963,395**	**971,826**	**882,729**	**744,509**	**989,811**	**989,724**	**791,883**	**835,865**
LIBRARY FUND 121		**USES:**								
		Expenditures:								
121-210	Library Services	121-210-572-20-10-000	Salaries and Wages	4,016	6,491	21,017	16,847	18,637	18,637	19,123	19,651
		121-210-572-20-11-000	Overtime Wages	151		27	27	-	-	-	-
		121-210-572-20-12-000	Vacation Cash Out			2	2	-	-	-	-
		121-210-572-20-20-000	Personnel Benefits	1,442	3,209	7,834	5,518	12,067	11,969	13,454	15,041
		121-210-572-20-24-000	Unemployment Charges	695	785	393		800	800	836	887
		121-210-572-20-31-000	Office & Operating Supplies	3,923	4,500	4,905	4,261	4,636	4,636	4,824	5,018
		121-210-572-20-32-000	Fuel Consumed			250	153	408	408	442	477
		121-210-572-20-41-000	Professional Services	20,735	9,500	5,604	1,095	9,932	9,932		
		121-210-572-20-41-887	Professional Services - Seasonal		15,208	11,229	2,439	19,136	19,137	20,105	21,123
		121-210-572-20-41-888	Professional Services-Interfund	15,128	26,486	17,218	13,035	29,866	27,397	36,085	38,286
		121-210-572-20-46-000	Insurance	1,316	1,826	1,840	1,840	1,990	2,632	2,764	2,902
		121-210-572-20-47-000	Utility Services	17,908	25,611	19,915	10,812	26,971	26,971	28,891	30,949
		121-210-572-20-48-000	Repairs & Maintenance	4,745	10,000	5,000	-	10,000	10,000	10,000	10,000
		121-210-572-20-49-000	Miscellaneous	22		60	60	-	-		
		121-210-572-20-49-100	Training & Education	32		-		-	-		
		121-210-572-20-51-000	Intergovernmental Services	718,310	776,124	770,020	605,912	846,074	846,074	633,468	669,625
	NE	121-310-589-00-00-000	Other Nonexpenditures	1				-	-		
	Capital	121-210-594-72-64-000	Equipment and Machinery	22,709				-	-		
		121-310-595-65-63-001	Library Parking Lot					-	-		
		Subtotal Administration	**811,134**	**879,740**	**865,314**	**662,001**	**980,517**	**978,593**	**769,992**	**813,959**
		TOTAL EXPENDITURES	**811,134**	**879,740**	**865,314**	**662,001**	**980,517**	**978,593**	**769,992**	**813,959**
		REVENUES OVER (UNDER) EXPENDITURES	**(52,251)**	**(60,175)**	**(134,846)**	**(69,754)**	**(8,209)**	**(6,284)**	**10,760**	**15**
		ENDING FUND BALANCE	**152,261**	**92,086**	**17,415**	**82,507**	**9,293**	**11,131**	**21,891**	**21,906**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
REET I FUND 301	**Beginning Fund Balance**		**262,712**	**300,443**	**300,964**	**300,964**	**365,687**	**365,688**	**351,359**	**523,598**
	Revenues:									
	301-31x	Taxes	430,294	541,854	562,526	466,856	340,000	340,000	340,000	340,000
	301-32x	Licenses & Permits								
	301-331/332/333/334	Intergovernmental-Grants								
	301-336/337/338	Intergovernmental-State Shared								
	301-34x	Charges for Services								
	301-35x	Fines & Forfeitures								
	301-361-11	Investment Income	798	810	810	594	810	810	810	810
	301-36x	Miscellaneous Revenue								
	301-37x	Capital Contributions								
	301-38x	Nonrevenues	191							
	301-391/392/393/394/395/396	Other Financing Sources								
	301-397	Transfers In								
		Subtotal Revenues	***431,283***	***542,664***	***563,336***	***467,449***	***340,810***	***340,810***	***340,810***	***340,810***
		TOTAL RESOURCES	**693,995**	**843,107**	**864,300**	**768,413**	**706,497**	**706,498**	**692,169**	**864,408**
REET I FUND 301	**USES:**									
	Expenditures:									
301-310 / Central Svcs	301-310-518-90-41-000	Professional Services	241		25	25	-	-		
	301-310-518-90-41-888	Professional Services - Interfund	3,444	6,109	5,416	5,929	5,009	4,304	5,884	6,308
	301-310-518-90-49-000	Miscellaneous			2	1	-	-		
	301-310-519-90-41-000	Professional Services			12			-		
	301-310-519-90-46-000	Insurance					-	-		
301-310 / Debt Service	301-310-591-18-79-160	Debt Service - Principal			30,193	30,193	-	-		
	301-310-591-19-79-160	Debt Svc - Prin Devel Services Bldg LTGO	56,800	30,193			-	-		
	301-310-591-95-77-170	Debt Svc - Principal	79,167				-	-		
	301-310-591-95-78-170	Debt Svc - Prin Keene Ph 2 & 3 PWTF	79,167	158,333	158,333	158,333	158,334	158,334	158,333	158,333
	301-310-592-18-83-160	Development Services Building			941	940	-	-		
	301-310-592-19-83-160	Debt Svc - Int Devel Services Bldg LTGO	5,467	940			-	-		
	301-310-592-76-83-100						-	-		
	301-310-592-95-83-170	Debt Svc - Int Keene Ph 2 & 3 PWTF	9,104	7,521	7,191	7,191	5,938	5,938	4,354	2,771
301-310 / Cap	301-310-594-14-64-000	Accounting Software	8,922				-	-		
	301-710-594-76-60-000	Equipment					-	-		
301-310 / Trfr	301-900-597-00-00-309	Transfer Out-Construction Fund	100,000				-	-		
	301-900-597-00-00-202	Transfer Out-1999 Bond (12%)	50,720				-	-		
	301-902-594-18-62-000	Buildings & Structures		296,500	296,500		-	186,563		
		Subtotal Finance/Nondepartmental	**393,031**	**499,596**	**498,613**	**202,612**	**169,281**	**355,139**	**168,572**	**167,412**
		TOTAL EXPENDITURES	**393,031**	**499,596**	**498,613**	**202,612**	**169,281**	**355,139**	**168,572**	**167,412**
		REVENUES OVER (UNDER) EXPENDITURES	**38,252**	**43,068**	**64,723**	**264,837**	**171,529**	**(14,329)**	**172,239**	**173,398**
		ENDING FUND BALANCE	**300,964**	**343,511**	**365,688**	**565,801**	**537,216**	**351,359**	**523,598**	**696,995**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

REET II FUND 302

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**356,223**	**565,310**	**565,310**	**565,310**	**517,448**	**517,441**	**793,976**	**542,866**
Revenues:									
302-31x	Taxes	430,294	325,000	561,949	466,278	340,000	340,000	340,000	340,000
302-32x	Licenses & Permits								
302-331/332/333/334	Intergovernmental-Grants	173,876							
302-336/337/338	Intergovernmental-State Shared								
302-34x	Charges for Services								
302-35x	Fines & Penalties								
302-35x	Fines & Penalties	1,979							
302-361-11	Investment Income	1,048	2,000	1,050	719	1,061	1,061	1,103	1,148
302-36x	Miscellaneous Revenue								
302-37x	Capital Contributions								
302-38x	Nonrevenues	301							
302-391/392/393/394/395/396	Other Financing Sources								
302-397	Transfers In								
	Subtotal Revenues	***607,498***	***327,000***	***562,999***	***466,997***	***341,061***	***341,061***	***341,103***	***341,148***
	TOTAL RESOURCES	**963,722**	**892,310**	**1,128,309**	**1,032,307**	**858,509**	**858,502**	**1,135,079**	**884,014**

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
REET II FUND 302 / 302-710		**USES:**								
		Expenditures:								
	Roadway	302-710-542-30-10-000 Salaries and Wages	78,721				-	-		
		302-710-542-30-11-000 Overtime Wages	1,134				-	-		
		302-710-542-30-20-000 Personnel Benefits	30,086				-	-		
		302-710-542-30-21-000 Uniforms and Clothing	487				-	-		
		302-710-542-30-31-000 Office & Operating Supplies					-	-		
		302-710-542-30-32-000 Fuel	3,444				-	-		
		302-710-542-30-41-000 Professional Services	6,005		646	646	-	-		
		302-710-542-30-41-888 Professional Services-Interfund	29,092	52,763	10,221	716	8,597	9,526	12,213	11,804
		302-710-542-30-46-000 Insurance					-	-		
		302-710-542-30-43-000 Travel	91				-	-		
		302-710-542-30-48-000 Repairs & Maintenance	60,719				-	-		
		302-710-542-30-48-005 Repairs & Maintenance	174,318				-	-		
		302-710-542-30-49-000 Miscellaneous	76		2	2	-	-		
	DS	302-710-581-20-00-000 Interfund Loan Repayments					-	-		
		302-710-592-20-82-000 Interest on Interfund Debt	20				-	-		
	Capital	302-710-595-30-10-000 Salaries and Wages	135				-	-		
		302-710-595-30-10-005 Salaries and Wages-Roadway Preservation	10,134	25,000	8,462	1,851	-	-	25,000	25,000
		302-710-595-30-10-100 Salaries and Wages-Crack Seal Program	45	5,000	3,797		3,500	3,500	5,000	5,000
		302-710-595-30-10-120 Salaries and Wages					-	-		
		302-710-595-30-11-005 Overtime Wages			78	78	-	-		
		302-710-595-30-20-000 Personnel Benefits	3,835				-	-		
		302-710-595-30-20-100 Personnel Benefits					1,500	1,500		
		302-710-595-30-20-005 Personnel Benefits			1,125	1,125	-	-		
		302-710-595-30-20-005 Personnel Benefits					-	-		
		302-710-595-30-43-120 Travel					-	-		
		302-710-595-30-49-120 Miscellaneous					-	-		
		302-710-595-30-63-000 Keene Road Overlay Project	67				-	-		
		302-710-595-30-63-005 Roadway Preservation		570,570	570,000	569,176	-	-	500,000	500,000
		302-710-595-30-63-100 Crack Seal Program	60,393	12,784	16,538	16,538	50,000	50,000	50,000	50,000
		302-710-595-30-63-120 Overlay Program	325				-	-		
		302-710-595-30-91-000 Services - Interfund	(60,719)			-	-	-		
		Subtotal Public Works	**398,411**	**666,117**	**610,869**	**590,131**	**63,597**	**64,526**	**592,213**	**591,804**
		TOTAL EXPENDITURES	**398,411**	**666,117**	**610,869**	**590,131**	**63,597**	**64,526**	**592,213**	**591,804**
		REVENUES OVER (UNDER) EXPENDITURES	**209,087**	**(339,117)**	**(47,870)**	**(123,134)**	**277,464**	**276,535**	**(251,110)**	**(250,656)**
		ENDING FUND BALANCE	**565,310**	**226,193**	**517,441**	**442,176**	**794,911**	**793,976**	**542,866**	**292,210**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

YAKIMA RIVER TRAIL PROJECT FUND 309

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**-**	**427,864**	**427,865**	**427,865**	**489,175**	**489,175**	**-**	**-**
Revenues:									
309-31x	Taxes								
309-32x	Licenses & Permits								
309-331/332/333/334	Intergovernmental-Grants	14,087	1,301,899	405,058	203,818	893,892	893,892		
309-336/337/338	Intergovernmental-State Shared		27,404	44,301	44,301	-			
309-34x	Charges for Services								
309-35x	Fines & Penalties								
309-361-11	Investment Income	26	-	700	501	400	400		
309-36x	Miscellaneous Revenue								
309-37x	Capital Contributions								
309-38x	Nonrevenues								
309-391/392/393/394/395/396	Other Financing Sources								
309-397	Transfers In	461,689	280,216	280,216	280,216				
	Subtotal Revenues	***475,802***	***1,609,519***	***730,275***	***528,836***	***894,292***	***894,292***	**-**	**-**
	TOTAL RESOURCES	**475,802**	**2,037,383**	**1,158,140**	**956,701**	**1,383,467**	**1,383,467**	**-**	**-**

YAK RIV TR PROJ FUND 309 — 309-900 — Capital

USES:									
Expenditures:									
309-900-597-76-10-000	Salaries & Wages	1,059				-	-		
309-900-597-76-20-000	Personnel Benefits	410				-	-		
309-900-597-76-42-000	Communications	30				-	-		
309-900-597-76-43-000	Travel	6				-	-		
309-900-594-76-10-000	Salaries & Wages			12,800	12,790	-	-		
309-900-594-76-20-000	Personnel Benefits			5,300	5,253	-	-		
309-900-594-76-41-000	Professional Services			1,650	1,629	-	-		
309-900-594-76-61-000	Land	46,026	65,600	69,948	69,948	-	-		
309-900-594-76-63-000	Other Improvements	407	1,944,379	579,266	412,864	1,383,467	1,383,467		
309-900-594-76-63-004	Other Improvements-Grant		27,404			-	-		
309-900-576-80-49-000	Miscellaneous Charges			1	1	-	-		
	Subtotal Nondepartmental	**47,937**	**2,037,383**	**668,965**	**502,485**	**1,383,467**	**1,383,467**	**-**	**-**
	TOTAL EXPENDITURES	**47,937**	**2,037,383**	**668,965**	**502,485**	**1,383,467**	**1,383,467**	**-**	**-**
	REVENUES OVER (UNDER) EXPENDITURES	**427,865**	**(427,864)**	**61,310**	**26,352**	**(489,175)**	**(489,175)**	**-**	**-**
	ENDING FUND BALANCE	**427,865**	**-**	**489,175**	**454,216**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
PK Wetland 312	**Beginning Fund Balance**						55,832	55,832	-	-
	Revenues:									
	312-31x	Taxes								
	312-32x	Licenses & Permits								
	312-331/332/333/334	Intergovernmental-Grants								
	312-336/337/338	Intergovernmental-State Shared		65,000	-	-	65,000	65,000		
	312-34x	Charges for Services								
	312-35x	Fines & Penalties								
	312-361-11	Investment Income								
	312-36x	Miscellaneous Revenue								
	312-37x	Capital Contributions								
	312-38x	Nonrevenues								
	312-391/392/393/394/395/396	Other Financing Sources								
	312-397	Transfers In		60,832	60,832	60,832				
		Subtotal Revenues	-	***125,832***	***60,832***	***60,832***	***65,000***	***65,000***	-	-
		TOTAL RESOURCES	-	125,832	60,832	60,832	120,832	120,832	-	-
PK Wetland 312	**USES:**									
	Expenditures:									
PK Wetland 312 / 312 / Cap	312-710-594-76-63-911	PK Wetland Restoration Project		125,832	5,000	4,363	120,832	120,832		
							-	-		
		Subtotal Economic Development	-	**125,832**	**5,000**	**4,363**	**120,832**	**120,832**	-	-
		TOTAL EXPENDITURES	-	125,832	5,000	4,363	120,832	120,832	-	-
		REVENUES OVER (UNDER) EXPENDITURES	-	-	55,832	56,469	(55,832)	(55,832)	-	-
		ENDING FUND BALANCE	-	-	55,832	56,469	-	-	-	-

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
BELMONT CAPITAL IMPROVEMENTS FUND 320	**Beginning Fund Balance**		**3**	**-**	**456**	**456**	**29,271**	**29,271**		
	Revenues:									
	320-31x	Taxes								
	320-32x	Licenses & Permits								
	320-331/332/333/334	Intergovernmental-Grants								
	320-336/337/338	Intergovernmental-State Shared		-	55,000	55,000				
	320-34x	Charges for Services								
	320-35x	Fines & Penalties								
	320-361-11	Investment Income	0	250	-	0				
	320-36x	Miscellaneous Revenue		18,126		-				
	320-37x	Capital Contributions		40,000	40,000		-	-		
	320-38x	Nonrevenues	4,215	595,864	346,867	346,867				
	320-391/392/393/394/395/396	Other Financing Sources		598,070	598,070	598,070				
	320-397	Transfers In	179,340							
		Subtotal Revenues	***183,556***	***1,252,310***	***1,039,938***	***999,938***	**-**	**-**	**-**	**-**
		TOTAL RESOURCES	**183,559**	**1,252,310**	**1,040,394**	**1,000,394**	**29,271**	**29,271**	**-**	**-**
BELMONT CAPITAL IMPRMTS FUND 320	**USES:**									
	Expenditures:									
320-520 Capital	320-520-581-20-00-000	Interfund Loan Repayments	178,799	595,864			-	-		
	320-520-581-20-00-401	Interfund Loans Repaid			393,147	382,418	-	-		
	320-520-586-10-00-000	Leasehold Excise Tax					-	-		
	320-520-591-58-79-000	HAEIFC Loan Principal					-	-		
	320-520-592-58-82-000	Interest on Interfund Debt	542	596	308	308	-	-		
	320-520-592-58-83-000	HAEIFC Loan Interest					-	-		
	320-900-594-76-61-000	Land	2,264				-	-		
	320-900-594-76-63-000	Other Improvements					-	-		
	320-520-594-76-61-001	Land & Land Improvements	1,499	655,850	617,668	617,668	29,271	29,271		
Trns	320-900-597-00-00-002	Transfer Out-Cumulative Reserve					-	-		
		Subtotal Economic Development	**183,103**	**1,252,310**	**1,011,123**	**1,000,394**	**29,271**	**29,271**	**-**	**-**
		TOTAL EXPENDITURES	**183,103**	**1,252,310**	**1,011,123**	**1,000,394**	**29,271**	**29,271**	**-**	**-**
		REVENUES OVER (UNDER) EXPENDITURES	**453**	**-**	**28,815**	**(456)**	**(29,271)**	**(29,271)**	**-**	**-**
		ENDING FUND BALANCE	**456**	**-**	**29,271**	**(0)**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

TRANSPORRTATION IMPACT FEES FUND 355

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**101,807**	**254,150**	**254,150**	**254,150**	**176,560**	**176,365**	**340,136**	**497,227**
Revenues:									
355-31x	Taxes								
355-32x	Licenses & Permits								
355-331/332/333/334	Intergovernmental-Grants	336,677	1,260,378	1,259,340	1,227,182				
355-336/337/338	Intergovernmental-State Shared								
355-34x	Charges for Services	250,838	565,603	586,789	577,789	200,000	200,000	200,000	200,000
355-35x	Fines & Penalties								
355-361-11	Investment Income	451	500	500	294	505	505	525	547
355-36x	Miscellaneous Revenue		-	847	847	-			
355-37x	Capital Contributions								
355-38x	Nonrevenues	593	300,000		-				
355-391/392/393/394/395/396	Other Financing Sources								
355-397	Transfers In		160,000	164,135	164,135				
	Subtotal Revenues	***588,559***	***2,286,481***	***2,011,611***	***1,970,246***	***200,505***	***200,505***	***200,525***	***200,547***
	TOTAL RESOURCES	**690,366**	**2,540,631**	**2,265,761**	**2,224,396**	**377,065**	**376,870**	**540,661**	**697,774**

TR IMP FEES FUND 355

355-710

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
USES:									
Expenditures:									
Roadway									
355-710-544-40-41-000	Professional Services	548		1,130	1,130	-	-		
355-710-544-40-41-888	Professional Services-Interfund	28,231	50,073	53,528	33,494	35,557	36,734	43,434	43,759
355-710-544-40-46-000	Insurance					-	-		
355-710-544-40-49-000	Miscellaneous	188		11,000	10,947	-	-		
Capital									
355-710-581-20-00-401	Interfund Loan Repayment-401		300,000			-	-		
355-710-592-95-82-000	Other Debt Service Costs					-	-		
355-710-595-30-10-000	Salaries and Wages					-	-		
355-710-595-30-10-105	Salaries and Wages-Paradise/Belmont Widending	20,335		13,923	13,923	-	-		
355-710-595-30-10-106	Salaries and Wages-Keene Road Pathway Ph3	6,897		11,861	11,861	-	-		
355-710-595-30-10-107	Salaries and Wages-S 38th/Mt Adams View	1,482		2,138	2,138	-	-		
355-710-595-30-10-110	Salaries and Wage-Bombing Range Rd Ph 8	1,962		13	13	-	-		
355-710-595-30-10-115	Salaries and Wages-Paradise Way Ph 4	5,518				-	-		
355-710-595-30-10-206	Salaries and Wages					-	-		
355-710-595-30-10-217	Salaries and Wages-Belmont Ph3&4	949		21,104	20,784	-	-		
355-710-595-30-11-105	Overtime Wages			919	919	-	-		
355-710-595-30-20-000	Personnel Benefits	2,060				-	-		
355-710-595-30-20-105	Personnel Benefits-Paradise/Belmont Widening	7,928		5,293	5,293	-	-		
355-710-595-30-20-106	Personnel Benefits-Keene Road Pathway Ph3	1,884		4,478	4,478	-	-		
355-710-595-30-20-107	Personnel Benefits-S 38th/Mt Adams View	384		542	522	-	-		
355-710-595-30-20-110	Personnel Benefits-Bombing Range Rd Ph8	539		2	2	-	-		
355-710-595-30-20-115	Personnel Benefits-Paradise Way Ph4	1,291				-	-		
355-710-595-30-20-217	Personnel Benefits-Belmont Ph3&4	492		7,981	7,810	-	-		
355-710-595-30-31-217	Supplies - Belmont Ph3&4			27	27	-	-		
355-710-595-30-41-105	Professional Services			3,499	3,499	-	-		
355-710-595-30-41-106	Professional Services - Keene Rd Pathway Ph 3	73		1,452	1,452	-	-		
355-710-595-30-42-105	Communications-Paradise/Belmont Widening	22				-	-		
355-710-595-30-42-106	Communications - Keene Road Pathway Ph 3	40				-	-		
355-710-595-30-42-110	Communications-Bombing Range Rd Ph8	5				-	-		
355-710-595-30-42-115	Communications-Paradise Way Ph4	5				-	-		
355-710-595-30-43-000	Travel	6		7	6	-	-		
355-710-595-20-61-110	Land- Bombing Rng Ph 8		24,230			-	-		
355-710-595-30-63-000	Other Improvements	635				-	-		
355-710-595-30-63-105	Paradise/Belmont Widening	24,628	621,000	592,373	592,373	-	-		
355-710-595-30-63-106	Keene Road Pathway Ph 3	4,000	206,452	180,502	180,502	-	-		
355-710-595-30-63-107	S 38th / Mt Adams View Proj	68,002	133,132	119,761	94,761	-	-		
355-710-595-30-63-110	Bombing Range Ph 8	80,136		24,230	24,230	-	-		
355-710-595-30-63-115	Paradise Way Ph 4	154,698		1,199	1,199	-	-		
355-710-595-30-63-201	Paradise Way Extension	18,546				-	-		
355-710-595-30-63-213	Section 1 to Van Gsn Connect	4,730				-	-		
355-710-595-30-63-217	Other Impr-Belmont Ph3&4		1,038,779	1,032,435	1,025,360	-	-		
	Subtotal Public Works	**436,216**	**2,373,666**	**2,089,397**	**2,036,721**	**35,557**	**36,734**	**43,434**	**43,759**
	TOTAL EXPENDITURES	**436,216**	**2,373,666**	**2,089,397**	**2,036,721**	**35,557**	**36,734**	**43,434**	**43,759**
	REVENUES OVER (UNDER) EXPENDITURES	**152,343**	**(87,185)**	**(77,786)**	**(66,475)**	**164,948**	**163,771**	**157,091**	**156,788**
	ENDING FUND BALANCE	**254,150**	**166,965**	**176,365**	**187,675**	**341,507**	**340,136**	**497,227**	**654,015**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
VAN GIESEN REDEVELOPMENT PH 1 FUND 374	**Beginning Fund Balance**		**275,244**	**276,425**	**276,457**	**276,457**	**13,171**	**13,171**	**-**	**-**
	Revenues:									
	374-31x	Taxes								
	374-32x	Licenses & Permits								
	374-331/332/333/334	Intergovernmental-Grants								
	374-336/337/338	Intergovernmental-State Shared								
	374-34x	Charges for Services								
	374-35x	Fines & Penalties								
	374-361-11	Investment Income	1,006	350	350	223	-	-	-	-
	374-36x	Miscellaneous Revenue								
	374-37x	Capital Contributions								
	374-38x	Nonrevenues	206							
	374-391/392/393/394/395/396	Other Financing Sources								
	374-397	Transfers In								
		Subtotal Revenues	***1,213***	***350***	***350***	***223***	**-**	**-**	**-**	**-**
		TOTAL RESOURCES	**276,457**	**276,775**	**276,807**	**276,680**	**13,171**	**13,171**	**-**	**-**
V.G. REDEV PH 1 FD 374	**USES:**									
	Expenditures:									
374-710	374-710-558-70-49-000	Miscellaneous Services			1	1	-	-		
	374-710-595-70-10-000	Salaries and Wages			2,853	2,853	-	-		
	374-710-595-70-20-000	Personnel Benefits			1,365	1,365	-	-		
	374-710-595-30-10-000	Salaries and Wages			618	618	-	-		
	374-710-595-30-20-000	Personnel Benefits			224	224	-	-		
	374-710-595-30-41-000	Professional Services			826	826	-	-		
	374-710-595-30-41-887	Professional Services - Seasonal			1,680	1,680	-	-		
	374-710-595-70-63-000	Other Improvements - Roadway			364	364	-	-		
	374-710-595-70-31-001	Supplies - YRGW Project			1,603	1,603	-	-		
	374-710-595-70-63-001	Yakima River Gateway Project		276,775	254,102	133,519	13,171	13,171		
		Subtotal Van Giesen Redevelopment	**-**	**276,775**	**263,636**	**143,052**	**13,171**	**13,171**	**-**	**-**
		TOTAL EXPENDITURES	**-**	**276,775**	**263,636**	**143,052**	**13,171**	**13,171**	**-**	**-**
		REVENUES OVER (UNDER) EXPENDITURES	**1,213**	**(276,425)**	**(263,286)**	**(142,829)**	**(13,171)**	**(13,171)**	**-**	**-**
		ENDING FUND BALANCE	**276,457**	**-**	**13,171**	**133,627**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

WATER/SEWER UTILITY OPERATING FUND 401

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**3,950,291**	**5,390,791**	**5,390,791**	**5,390,791**	**4,878,287**	**4,736,373**	**4,030,446**	**3,649,470**
Revenues:									
401-31x	Taxes								
401-32x	Licenses & Permits								
401-331/332/333/334	Intergovernmental-Grants								
401-336/337/338	Intergovernmental-State Shared								
401-336/337/338	Intergovernmental-State Shared	-	18,000	4,416	-	4,528	4,528	4,528	4,528
401-34x	Charges for Services	10,547,398	10,969,476	11,408,092	8,723,357	11,877,686	11,877,686	12,480,086	13,030,646
401-35x	Fines & Penalties	6,174	-	6,035	5,207	6,000	6,000	6,000	6,000
401-361-11	Investment Income	37,876	35,000	32,000	18,206	40,000	40,000	40,000	40,000
401-36x	Miscellaneous Revenue	125,382	123,243	134,121	119,511	131,248	131,248	141,630	152,862
401-37x	Capital Contributions	46,735	-	27,000	26,560	90,000	90,000	90,000	90,000
401-38x	Nonrevenues	234,387	1,919,864	897,418	895,016	22,000	22,000	22,000	22,000
401-391/392/393/394/395/396	Other Financing Sources	3,882	325,000	330,131	330,131	-	-	-	-
401-397	Transfers In	437,734	320,000	190,000	130,000	390,000	390,000	650,000	650,000
	Subtotal Revenues	***11,439,568***	***13,710,583***	***13,029,213***	***10,247,987***	***12,561,462***	***12,561,462***	***13,434,244***	***13,996,036***
	TOTAL RESOURCES	**15,389,858**	**19,101,374**	**18,420,004**	**15,638,778**	**17,439,749**	**17,297,835**	**17,464,690**	**17,645,506**

WATER/SEWER UTILITY OPERATING FUND 401

401-710

Water Operations

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
USES:									
Expenditures:									
401-710-515-30-41-034	Professional Services	875	10,000			-	-		
401-710-534-80-10-000	Salaries and Wages	804,958	1,014,007	956,126	707,191	1,108,407	1,108,407	1,186,197	1,253,802
401-710-534-80-11-000	Overtime Wages	26,418	25,663	25,663	19,878	26,830	26,830	27,635	28,465
401-710-534-80-12-000	Vacation Cash Out	13,238		668	668	4,331	4,331	4,728	4,874
401-710-534-80-20-000	Personnel Benefits	370,981	537,305	464,928	326,136	602,075	582,340	668,927	756,202
401-710-534-80-21-000	Uniforms and Clothing	7,066	8,000	6,000	4,779	8,360	8,360	8,611	8,870
401-710-534-80-24-000	Unemployment Charges	6,328	8,000	14,000	12,710	8,000	8,000	8,240	8,488
401-710-534-80-25-000	Fringe Beneftts			540	538	-	-		
401-710-534-80-30-000	Supplies			230	229	-	-		
401-710-534-80-31-000	Office and Operating Supplies	119,678	167,000	150,000	119,251	174,590	174,590	178,082	181,644
401-710-534-80-31-001	Office and Operating Supplies	2,047				-	-		
401-710-534-80-32-000	Fuel Consumed	43,333	43,000	38,000	23,760	46,280	46,280	48,594	51,024
401-710-534-80-33-000	Water Purchased	512,977	360,000	631,525	438,145	618,000	618,000	618,000	317,750
401-710-534-80-41-000	Professional Services	166,651	150,000	150,000	90,360	152,250	152,250	156,818	161,523
401-710-534-80-41-001	Professional Services - Inmate Labor	217	3,000			3,000	3,000	3,090	3,183
401-710-534-80-41-015	Professional Services - Webcheck (15)		4,000	1,000	352	4,800	4,800	4,800	4,800
401-710-534-80-41-886	Professional Services - Legal			3,000	713	10,000	10,000	10,300	10,609
401-710-534-80-41-887	Professional Services - Seasonal		30,416	26,000	16,797	32,201	32,201	33,831	35,544
401-710-534-80-41-888	Professional Services-Interfund	256,477	455,185	267,565	198,359	446,690	428,693	574,442	621,937
401-710-534-80-42-000	Communications	64,434	60,000	55,000	40,198	60,900	60,900	62,727	64,609
401-710-534-80-43-000	Travel	9,175	10,000	8,000	3,817	10,150	10,150	10,455	10,769
401-710-534-80-44-000	Taxes & Assessments	579,932				-	-		
401-710-534-80-44-888	Taxes & Assessments-Internal	463,267	942,086	1,002,249	696,827	1,063,477	1,063,477	1,114,296	1,157,402
401-710-534-80-44-889	Taxes & Assessments-External	152,289	311,019	328,267	238,423	350,084	350,084	366,861	381,031
401-710-534-80-45-000	Operating Rentals and Leases	8,626	12,000	7,500	3,821	12,545	12,545	12,922	13,310
401-710-534-80-45-001	Operating Rentals and Leases	325				-	-		
401-710-534-80-46-000	Insurance	64,553	58,572	53,725	53,725	56,412	51,389	53,959	56,657
401-710-534-80-47-000	Utility Services	302,609	332,000	330,000	235,834	387,315	387,315	406,681	427,016
401-710-534-80-48-000	Repairs & Maintenance	44,166	42,000	70,000	67,655	43,910	43,910	45,228	46,585
401-710-534-80-48-001	Repairs & Maintenance - Equip	5,210	25,000			26,135	26,135	26,920	27,728
401-710-534-80-49-000	Miscellaneous	31,166	2,000	11,500	10,953	4,000	4,000	4,080	4,162
401-710-534-80-49-100	Training and Education	19,318	26,000	18,000	15,338	26,000	26,000	26,520	27,051
401-710-534-80-51-000	Intergovernmental Services			12,000	6,383	14,000	14,000	14,420	14,853
401-710-534-80-52-000	Intergovernmental Payments	691				-	-		
	Subtotal Water Operations	**4,077,003**	**4,636,253**	**4,631,486**	**3,332,839**	**5,300,742**	**5,257,987**	**5,677,364**	**5,679,887**

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
WATER/SEWER UTILITY OPERATING FUND 401	401-710 Sewer Operations									
	401-710-515-30-41-035	Professional Services	3,062	10,000			-	-		
	401-710-535-80-10-000	Salaries and Wages	763,272	970,051	896,258	647,725	1,169,619	1,169,619	1,240,672	1,314,600
	401-710-535-80-11-000	Overtime Wages	9,915	19,663	15,777	10,021	20,500	20,500	21,115	21,749
	401-710-535-80-12-000	Vacation Cash Out	4,324		1,627	1,307	5,412	5,412	5,742	6,091
	401-710-535-80-20-000	Personnel Benefits	301,273	485,428	417,984	276,882	602,865	584,952	681,479	763,002
	401-710-535-80-21-000	Uniforms and Clothing	5,006	6,000	5,000	4,233	6,370	6,370	6,562	6,759
	401-710-535-80-24-000	Unemployment Charges	3,013	6,000	3,000	2,621	6,000	6,000	6,180	6,366
	401-710-535-80-25-000	Fringe Beneftts			162	162	-	-		
	401-710-535-80-30-000	Supplies			229	229	-	-		
	401-710-535-80-31-000	Office and Operating Supplies	74,031	95,000	87,000	52,710	117,740	117,740	121,273	124,912
	401-710-535-80-31-001	Office and Operating Supplies - WWTP Lab	6,202	5,000	11,000	9,956	12,180	12,180	12,546	12,923
	401-710-535-80-32-000	Fuel Consumed	24,479	35,000	25,000	14,539	30,750	30,750	32,288	33,903
	401-710-535-80-40-000	Services	(46)				-	-		
	401-710-535-80-41-000	Professional Services	86,558	90,000	77,000	46,094	133,040	133,040	137,032	141,143
	401-710-535-80-41-001	Professional Services - Inmate Labor	217	2,000	1,005	4	-	-		
	401-710-535-80-41-886	Professional Services - Legal			3,000	404	5,000	5,000	5,150	5,305
	401-710-535-80-41-887	Professional Services - Seasonal		30,416	40,000	31,807	36,880	36,880	40,210	42,246
	401-710-535-80-41-888	Professional Services-Interfund	168,885	298,733	173,123	134,959	278,781	279,627	390,202	418,178
	401-710-535-80-42-000	Communications	47,071	57,000	57,000	34,317	57,885	57,885	59,043	60,224
	401-710-535-80-43-000	Travel	10,780	14,000	14,000	7,504	10,150	10,150	10,353	10,561
	401-710-535-80-44-000	Taxes & Assessments	364,641	654,365			-	-		
	401-710-535-80-44-888	Taxes & Assessments-Internal	319,842		648,230	487,027	668,937	668,937	705,926	742,972
	401-710-535-80-44-889	Taxes & Assessments-External	46,774	96,258	92,926	74,755	95,901	95,901	101,198	106,494
	401-710-535-80-45-000	Operating Rentals and Leases	8,071	17,000	7,500	3,821	16,240	16,240	16,728	17,230
	401-710-535-80-45-001	Operating Rentals and Leases	325				-	-		
	401-710-535-80-46-000	Insurance	62,780	55,529	50,905	50,905	53,451	55,330	58,097	61,002
	401-710-535-80-47-000	Utility Services	144,801	195,000	185,000	122,003	245,630	245,630	257,912	270,808
	401-710-535-80-48-000	Repairs & Maintenance	35,970	70,000	50,000	15,994	70,000	70,000	71,400	72,828
	401-710-535-80-48-001	Repairs & Maintenance - Equip	26,084	30,000	30,000	13,208	30,000	30,000	30,600	31,212
	401-710-535-80-49-000	Miscellaneous	30,664	2,000	4,600	4,484	2,000	2,000	2,000	2,000
	401-410-535-80-49-100	Training and Education	6,790	16,000	12,000	5,601	12,180	12,180	12,424	12,673
	401-410-535-80-51-000	Intergovernmental Services	12,683		28,000	18,293	28,420	28,420	29,273	30,152
	401-410-535-80-52-000	Intergovernmental Payments	691				-	-		
		Subtotal Sewer Operations	**2,568,156**	**3,260,443**	**2,937,326**	**2,071,565**	**3,715,931**	**3,700,743**	**4,055,405**	**4,315,333**

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
WATER/SEWER UTILITY OPERATING FUND 401	401-710	Interfund	401-710-581-10-00-000	Loans Issued to Other Funds		595,864			-	-		
			401-710-581-10-00-320	Interfund Loans to Belmont Cap			346,867	346,867	-	-		
			401-710-581-10-00-355	Interfund Loan-355		300,000			-	-		
			401-710-581-10-00-442	Interfund Lns-Sewer Sys Devel		500,000			-	-		
			401-710-581-10-00-482	Interfund Loans - Construction		500,000	500,000	500,000	-	-		
		Water Debt Service	401-710-591-34-77-140	Debt Svc-Prin PWTF Loan 1994 Water	37,186				-	-		
			401-710-591-34-77-150	Debt Svc-Prin PWTF Loan 2001 Well 9	26,462				-	-		
			401-710-591-34-77-200	Debt Svc-Prin PWTF Loan 2004 Wa Sys Impr	249,041				-	-		
			401-710-591-34-77-220	Debt Svc-Prin PWTF Loan 2012 InterTie Bstr	29,554				-	-		
			401-710-591-34-78-140	Debt Svc-Prin PWTF Loan 1994 Water	37,186				-	-		
			401-710-591-34-78-150	Debt Svc-Prin PWTF Loan 2001 Well 9	26,462	52,924	52,924	52,924	52,924	52,924	52,924	26,462
			401-710-591-34-78-200	Debt Svc-Prin PWTF Loan 2004 Wa Sys Impr	249,041	498,082	498,082	498,082	498,082	498,082	498,082	498,082
			401-710-591-34-78-220	Debt Svc-Prin PWTF Loan 2012 InterTie Bstr	40,540	81,080	81,080	81,080	81,080	81,081	81,080	81,080
			401-710-591-34-79-160	Debt Svc-Prin LOCAL Loan DS Bldg	28,400	15,096	15,096	15,096	-	-		
			401-710-591-34-79-180	Debt Svc-Prin LOCAL Loan PW Bldg Equip	2,832				-	-		
			401-710-591-34-78-181	Debt Svc-Prin 2014 DWSRF Well #11					115,645	115,645	231,290	231,290
			401-710-591-34-78-182	Debt Svc-Prin 2014 DWSRF Brotherhood Rsvr					179,654	179,654	359,308	359,308
			401-710-591-34-78-183	Debt Svc-Prin 2015 PWTF Loan Well #10					-	-		
			401-710-592-34-83-100	Debt Svc-Int Well #6 Purchase					-	-		
			401-710-592-34-83-140	Debt Svc-Int PWTF Loan 1994 Water	1,116				-	-		
			401-710-592-34-83-150	Debt Svc-Int PWTF Loan 2001 Water	17,994	13,760	13,143	13,143	9,526	9,527	5,292	1,058
			401-710-592-34-83-160	Debt Svc-Int LOCAL Loan DS Bldg	2,733	470	470	470	-	-		
			401-710-592-34-83-180	Debt Svc-Int LOCAL Loan PW Bldg Equip	66				-	-		
			401-710-592-34-83-200	Debt Svc-Int PWTF Loan 2004 Wa Sys Impr	28,640	23,659	23,659	22,621	18,678	18,679	13,697	8,716
			401-710-592-34-83-220	Debt Svc-Int PWTF Loan 2012 InterTie Bstr	4,200	3,345	3,345	3,345	2,939	2,940	2,534	2,128
			401-710-592-34-83-181	2014 DWSRF - Well #11					69,387	69,387	64,183	57,244
			401-710-592-34-83-182	2014 DWSRF - Brotherhood Reservoir					107,792	107,793	99,708	88,929
			401-710-592-34-84-000	Debt Issuance Cost			217	217	-	-		
			401-710-592-34-83-183	2015 PWTF Loan - Well #10				-	-			
				Subtotal Water Debt Service	**781,451**	**2,584,280**	**1,534,883**	**1,533,845**	**1,135,707**	**1,135,712**	**1,408,098**	**1,354,297**

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
WATER/SEWER UTILITY OPERATING FUND 401 / 401-710 / Sewer Debt Service	401-710-591-35-77-140	Debt Svc-Prin PWTF Loan 1994 Sewer	32,137				-	-		
	401-710-591-35-77-150	Debt Svc-Prin PWTF Loan - 2002 Sewer Int	82,953				-	-		
	401-710-591-35-77-151	Debt Svc-Prin PWTF Loan - 2003 Sewer Int	94,737				-	-		
	401-710-591-35-77-152	Debt Svc-Prin PWTF Loan - NWTP Exp (Eng)	27,509				-	-		
	401-710-591-35-78-140	Debt Svc-Prin PWTF Loan 1994 Sewer	32,137				-	-		
	401-710-591-35-78-150	Debt Svc-Prin PWTF Loan - 2002 Sewer Int	82,953	165,906	165,906	165,906	165,906	165,907	165,906	165,906
	401-710-591-35-78-151	Debt Svc-Prin PWTF Loan - 2003 Sewer Int	94,737	189,474	189,474	189,474	189,474	189,474	189,474	189,474
	401-710-591-35-78-152	Debt Svc-Prin PWTF Loan - NWTP Exp (Eng)	27,509	55,018	55,018	55,018	55,018	55,018	55,018	55,018
	401-710-591-35-78-153	Debt Svc-Prin PWTF Loan - NWTP Construction	455,616	455,616	455,616	455,616	455,616	455,616	455,616	455,616
	401-710-591-35-78-154	Debt Svc-Prin PWTF Loan - 2012 I-Pond			-		-	-		
	401-710-591-35-78-155	Debt Svc-Prin PWTF - 2013 Biosolids Facility			-		-	-		
	401-710-591-35-79-160	Debt Svc-Prin LOCAL Loan - DS Bldg	28,400	15,096	15,096	15,096	-	-		
	401-710-591-35-79-170	Debt Svc-Prin LOCAL Loan - Sewer Truck	23,575		-		-	-		
	401-710-591-35-79-180	Debt Svc-Prin LOCAL Loan - PW Bldg Equip	2,832		-		-	-		
	401-710-591-35-79-181	Debt Svc-Prin LOCAL Loan - Vactor Truck		22,033	22,033	22,033	47,513	47,513	52,511	58,034
	401-710-591-35-78-182	Debt Svc-Prin PWTF Loan - I-Plant		7,085	128,885	128,885	257,755	257,756	257,755	257,755
	401-710-591-35-78-183	Debt Svc-Prin WQSRF Loan - Biosolids Facility			-		118,095	118,096	149,590	157,880
	401-710-592-35-83-140	Debt Svc-Int PWTF Loan - 1994 Sewer	964		-		-	-		
	401-710-592-35-83-150	Debt Svc-Int PWTF Loan - 2002 Sewer Int	7,881	6,221	5,945	5,945	4,562	4,563	2,903	1,244
	401-710-592-35-83-151	Debt Svc-Int PWTF Loan - 2003 Sewer Int	9,947	8,053	7,697	7,697	6,158	6,158	4,263	2,368
	401-710-592-35-83-152	Debt Svc-Int PWTF Loan - NWTP Exp (Eng)	3,164	2,613	2,499	2,499	2,063	2,064	1,513	963
	401-710-592-35-83-153	Debt Svc-Int PWTF Loan - NWTP Construction	28,476	23,920	22,876	22,876	19,364	19,364	14,808	10,251
	401-710-592-35-83-154	Debt Svc-Int PWTF Loan - 2012 I-Pond			-		-	-		
	401-710-592-35-83-155	Debt Svc-Int PWTF - 2013 Biosolids Facility			-		-	-		
	401-710-592-35-83-160	Debt Svc-Int LOCAL Loan - DS Bldg	2,733	470	470	470	-	-		
	401-710-592-35-83-170	Debt Svc-Int LOCAL Loan - Sewer Truck	683		-		-	-		
	401-710-592-35-83-180	Debt Svc-Int LOCAL Loan - PW Bldg Equip	66		-		-	-		
	401-710-592-35-83-181	Debt Svc-Int LOCAL Loan - Vactor Truck		24,115	24,115	24,401	23,329	23,330	18,331	12,808
	401-710-592-35-83-182	Debt Svc-Int PWTF Loan - I-Plant		602	3,201	3,201	18,687	18,688	16,110	13,532
	401-710-592-35-83-183	Debt Svc-Int WQSRF Loan - Biosolids Facility			-		116,891	116,892	85,396	77,106
	401-710-592-35-84-000	Debt Service Costs			145	145	-	-		
	401-710-592-35-89-000	Debt Issuance Cost			2,021	2,021	-	-		
		Subtotal Sewer Debt Service	**1,039,008**	**976,222**	**1,100,996**	**1,101,281**	**1,480,431**	**1,480,439**	**1,469,193**	**1,457,956**
Water Capital	401-710-534-80-41-534	Professional Services		24,000	10,172		-	-	5,528	5,528
	401-710-594-34-63-000	Other Improvements	2,548	95,000	-		142,500	142,500	95,000	95,000
	401-710-594-34-63-001	Water Meters		100,000	76,000	75,961	100,000	100,000	100,000	100,000
	401-710-594-34-63-100	Water Repair/Replace		765,000	165,399	165,399	280,000	280,000	280,000	280,000
	401-710-594-34-63-102	PRV Maintenance Program	10,302	20,000			20,000	20,000	22,054	23,844
	401-710-594-34-63-103	Water Meter Replacement Prog	108,713	50,000	50,104	25,047	50,000	50,000	50,000	50,000
	401-710-594-34-63-104	Water Line Leak Detection Prog	2,900	4,000	2,480	2,480	4,000	4,000	4,000	4,000
	401-710-594-34-63-105	Reservoir Inspect & Clean		12,000			12,000	12,000	12,000	12,000
	401-710-594-34-63-107	Water Use Efficiency Program	690	10,000	806	806	10,000	10,000	10,000	10,000
	401-710-594-34-63-200	Belmont Site Preparation					-	-	-	-
	401-710-594-34-64-000	Equipment and Machinery	122,334	104,500	104,500	7,416	100,000	100,000	100,000	100,000
		Subtotal Water Capital	**247,486**	**1,184,500**	**409,461**	**277,110**	**718,500**	**718,500**	**678,582**	**680,372**
Sewer Capital	401-710-594-35-63-000	Other Improvements	30,740				60,000	60,000	120,000	120,000
	401-710-594-35-63-001	Other Improvements - RV Dump		20,000	2,435	2,435	20,000	20,000		
	401-710-594-35-63-009	Biosolid Removal Reserve	14,551				-	-		
	401-710-594-35-63-100	Sewer Repair/Replace	291,436	140,000	140,000	117,068	-	-		
	401-710-594-35-64-000	Equipment and Machinery	199,909	354,500	379,013	379,013	175,000	175,000	100,000	100,000
		Subtotal Sewer Capital	**536,635**	**514,500**	**521,448**	**498,517**	**255,000**	**255,000**	**220,000**	**220,000**

WATER/SEWER UTILITY OPERATING FUND 401			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
401-710 Transfers Out	401-710-597-34-00-202	Transfer Out-Debt Service	371,944				-	-		
	401-710-597-34-00-426	Transfer Out-Debt Service	180,032				-	-		
	401-710-597-34-00-203	Transfer Out - Debt Service		164,560	164,560	101,359	170,747	170,747	170,747	171,869
	401-710-597-34-00-461	Transfer Out - Construction Fund		929,870	929,870		206,597	206,597		
	401-710-597-35-00-202	Transfer Out-Debt Service					-	-		
	401-710-597-35-00-426	Transfer Out-Debt Service	180,032				-	-		
	401-710-597-35-00-461	Transfer Out-Construction Fund		1,328,890	1,328,890		205,832	205,832		
	401-710-597-35-00-203	Transfer Out - Debt Service		109,707	109,707	67,573	113,832	113,832	113,831	114,579
		Subtotal Transfers	**732,008**	**2,533,027**	**2,533,027**	**168,932**	**697,008**	**697,008**	**284,578**	**286,448**
W/S Other	401-710-581-10-00-000	Loans Issued to Other Funds	4,215				-	-		
	401-710-581-10-00-004	Interfund Loan Issued (302)					-	-		
	401-710-586-04-00-000	Refunds - Hydrant Deposits	11,900	24,000	15,000	850	22,000	22,000	22,000	22,000
	401-710-589-00-00-000	Other Nonexpenditures	1,205		6	6	-	-		
							-	-		
		Subtotal Water/ Sewer Other	**17,320**	**24,000**	**15,006**	**856**	**22,000**	**22,000**	**22,000**	**22,000**
		TOTAL EXPENDITURES	**9,999,067**	**15,713,225**	**13,683,632**	**8,984,944**	**13,325,318**	**13,267,389**	**13,815,220**	**14,016,294**
		REVENUES OVER (UNDER) EXPENDITURES	**1,440,501**	**(2,002,642)**	**(654,419)**	**1,263,043**	**(763,856)**	**(705,927)**	**(380,976)**	**(20,258)**
		ENDING FUND BALANCE	**5,390,791**	**3,388,149**	**4,736,373**	**6,653,834**	**4,114,431**	**4,030,446**	**3,649,470**	**3,629,213**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
IRRIGATION UTILITY FUND 402	**Beginning Fund Balance**		**112,482**	**63,503**	**63,504**	**63,504**	**70,167**	**69,756**	**37,563**	**11,762**
	Revenues:									
	402-31x	Taxes								
	402-32x	Licenses & Permits								
	402-331/332/333/334	Intergovernmental-Grants								
	402-336/337/338	Intergovernmental-State Shared								
	402-34x	Charges for Services	125,652	165,135	159,677	124,319	173,778	173,778	184,364	195,590
	402-35x	Fines & Penalties								
	402-361-11	Investment Income	201	200	170	85	400	400	400	400
	402-36x	Miscellaneous Revenue	104	-	172	172	-	-	-	-
	402-37x	Capital Contributions	-	-	1,400	1,400	-	-	-	-
	402-38x	Nonrevenues	60	-	-	-	-	-	-	-
	402-391/392/393/394/395/396	Other Financing Sources								
	402-397	Transfers In								
		Subtotal Revenues	***126,016***	***165,335***	***161,419***	***125,977***	***174,178***	***174,178***	***184,764***	***195,990***
		TOTAL RESOURCES	**238,498**	**228,838**	**224,923**	**189,480**	**244,345**	**243,934**	**222,327**	**207,752**
IRRIGATION UTILITY FUND 402	**USES:**									
	Expenditures:									
402-710 Irrigation Operations	402-710-539-90-10-000	Salaries and Wages	49,640	17,598	34,167	34,167	49,963	49,963	53,001	56,224
	402-710-539-90-11-000	Overtime Wages	2,397		1,816	1,816	-	-	-	-
	402-710-539-90-12-000	Vacation Cash Out					30	31	32	34
	402-710-539-90-20-000	Personnel Benefits	23,615	10,146	15,364	15,364	30,193	30,193	33,452	38,276
	402-710-539-90-24-000	Unemployment Charges	34		53	53	-	-		
	402-710-539-90-31-000	Office & Operating Supplies	5,740	5,000	5,223	5,223	7,710	7,710	7,941	8,180
	402-710-539-90-41-000	Professional Services	2,003	5,000	2,500	810	2,435	2,435	2,508	2,583
	402-710-539-90-41-886	Professional Services - Legal			200	183	-	-		
	402-710-539-90-41-887	Professional Services - Seasonal		30,416	2,000	658	-	-		
	402-710-539-90-41-888	Professional Services-Interfund	13,122	23,176	13,915	10,102	26,310	28,477	36,253	39,246
	402-710-539-90-42-000	Communications	772	600	5,300	5,300	3,650	3,650	3,760	3,872
	402-710-539-90-43-000	Travel	3	50			-	-		
	402-710-539-90-44-888	Taxes & Assessments-Internal	6,327	16,534	1,166	1,166	-	-		
	402-710-539-90-44-889	Taxes & Assessments-External	959	2,560	2,560	1,833	2,607	2,607	2,765	2,934
	402-710-539-90-46-000	Insurance	5,665	3,956	3,336	3,336	3,503	4,859	5,102	5,357
	402-710-539-90-47-000	Utility Services	33,671	30,000	30,000	28,538	40,485	40,485	42,509	44,635
	402-710-539-90-48-000	Repairs & Maintenance	12,586	6,000	5,000	707	6,270	6,270	6,458	6,652
	402-710-539-90-49-000	Miscellaneous	279	300	353	353	-	-		
	402-710-539-90-49-100	Training and Education	2		93	93	-	-		
Capital	402-710-594-38-60-000	Machinery & Equipment	17,659				-	-		
	402-710-594-38-63-004	Other Imps - Gen Irrigation	194				-	-		
	402-710-594-38-64-000	Equipment & Machinery	302				-	-		
	402-710-594-39-84-000	Debt Service Costs			21	21	-	-		
Non	402-710-589-00-00-000	Nonexpenditures	26				-	-		
Trnsfr	402-710-597-00-00-203	Transfers Out-Debt Service GO Bond		16,070	16,070	9,924	16,675	16,675	16,784	16,335
	402-710-597-00-00-461	Transfers Out-Construction Fund		16,030	16,030		13,016	13,016		
		Subtotal Public Works	**174,994**	**183,436**	**155,167**	**119,646**	**202,845**	**206,371**	**210,565**	**224,328**
		TOTAL EXPENDITURES	**174,994**	**183,436**	**155,167**	**119,646**	**202,845**	**206,371**	**210,565**	**224,328**
		REVENUES OVER (UNDER) EXPENDITURES	**(48,978)**	**(18,101)**	**6,252**	**6,331**	**(28,667)**	**(32,193)**	**(25,801)**	**(28,338)**
		ENDING FUND BALANCE	**63,504**	**45,402**	**69,756**	**69,834**	**41,498**	**37,563**	**11,762**	**(16,576)**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

STORM WATER UTILITY FUND 404

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**253,626**	**404,688**	**404,688**	**404,688**	**435,835**	**435,125**	**291,009**	**230,217**
Revenues:									
404-31x	Taxes								
404-32x	Licenses & Permits								
404-331/332/333/334	Intergovernmental-Grants	629,381	536,948	511,337	123,040	25,000	25,000	-	-
404-336/337/338	Intergovernmental-State Shared								
404-336/337/338	Intergovernmental-State Shared	-	15,000	15,000	-	-	-	-	-
404-34x	Charges for Services	608,644	696,952	700,379	543,223	735,888	745,888	782,848	819,808
404-35x	Fines & Penalties			-					
404-361-11	Investment Income	729	1,000	1,000	618	-	-	-	-
404-36x	Miscellaneous Revenue	132	-	205	244	-	-	-	-
404-37x	Capital Contributions			-		-	-	-	-
404-38x	Nonrevenues	171	250,000	-	-	-	-	-	-
404-391/392/393/394/395/396	Other Financing Sources	-	-	-	855	-	-	-	-
404-397	Transfers In								
	Subtotal Revenues	***1,239,057***	***1,499,900***	***1,227,921***	***667,979***	***760,888***	***770,888***	***782,848***	***819,808***
	TOTAL RESOURCES	**1,492,683**	**1,904,587**	**1,632,609**	**1,072,668**	**1,196,723**	**1,206,013**	**1,073,857**	**1,050,025**

STORM WATER UTILITY FUND 404

404-710 Stormwater Operations

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
USES:									
Expenditures:									
404-710-531-30-10-000	Salaries and Wages	163,169	115,630	115,630	103,673	204,747	194,599	208,264	220,911
404-710-531-30-10-009	Salaries and Wages - Capacity Grant			800	664	25,000	23,100	-	-
404-710-531-30-11-000	Overtime Wages	1,126	3,045	2,500	1,370	3,230	3,230	3,605	3,605
404-710-531-30-11-009	Overtime Wages - Capacity Grant			600	277	-	-		
404-710-531-30-12-000	Vacation Cash Out			763	762	208	208	220	234
404-710-531-30-20-000	Personnel Benefits	69,507	70,482	65,000	48,226	132,298	114,997	145,948	165,947
404-710-531-30-20-009	Personnel Benefits - Capacity Grant			500	353	-	-		
404-710-531-30-21-000	Uniforms and Clothing	1,575	600	1,200	1,081	2,030	2,030	2,071	2,113
404-710-531-30-24-000	Unemployment Charges	3,596	4,000	2,400	627	4,000	4,000	4,080	4,162
404-710-531-30-25-000	Fringe Beneftts			61	61	-	-		
404-710-531-30-31-000	Office & Operating Supplies	16,776	12,000	20,000	18,959	40,600	40,600	41,412	42,241
404-710-531-30-32-000	Fuel Consumed	10,261	18,000	7,500	6,035	19,370	19,370	19,952	20,551
404-710-531-30-41-000	Professional Services	16,722	3,000	11,600	11,053	20,000	20,000	20,600	21,218
404-710-531-30-41-001	Professional Services - Inmate Labor	217	2,000	500		1,000	1,000	1,030	1,061
404-710-531-30-41-002	Professional Services - Ecology Permit	2,746	12,000			-	-		
404-710-531-30-41-003	Professional Services - Decant Misc		10,000			10,000	10,000	10,000	10,000
404-710-531-30-41-886	Professional Services - Legal			891	891	-	-		
404-710-531-30-41-887	Professional Services - Seasonal		50,833	35,000	29,779	73,750	73,750	80,421	84,493
404-710-531-30-41-888	Professional Services-Interfund			78,137	62,469	107,965	112,548	141,634	152,923
404-710-531-30-42-000	Communication	4,427	3,000	9,300	8,415	14,210	14,210	14,495	14,785
404-710-531-30-43-000	Travel	1,043	1,000	500	226	1,000	1,000	1,020	1,041
404-710-531-30-44-000	Taxes & Assessments	22,960				-	-		
404-710-531-30-44-888	Taxes & Assessments-Internal	19,398	41,877	41,574	30,930	48,669	44,154	46,971	49,189
404-710-531-30-44-889	Taxes & Assessments-External	5,528	10,561	10,756	10,079	12,480	13,683	14,237	13,116
404-710-531-30-45-000	Operating Rentals and Leases	68	200	-		200	200	204	209
404-710-531-30-46-000	Insurance	12,093	13,388	11,030	11,030	15,318	15,115	15,871	16,665
404-710-531-30-47-000	Utility Services	4,679	2,500	12,500	8,598	15,375	15,375	15,837	16,313
404-710-531-30-48-000	Repairs & Maintenance	1,416	17,000	1,000	464	10,150	10,150	10,353	10,561
404-710-531-30-48-001	Repairs & Maintenance - Equip	7,967	10,000	3,000	2,768	17,770	17,770	18,126	18,489
404-710-531-30-49-000	Miscellaneous	1,867	2,000	700	661	2,000	2,000	2,040	2,081
404-710-531-30-49-100	Training and Education	2,127	2,000	2,000	1,862	2,000	2,000	2,040	2,081
404-710-531-30-51-000	Intergovernmental Services	9,737		18,500	10,712	22,533	22,533	23,209	23,906
404-710-531-38-41-888	Professional Services-Interfund	73,842	131,416			-	-		
404-710-581-20-00-442	Interfund Loans Repaid - 442		250,000			-	-		
404-710-589-00-00-000	Other Nonexpenditures	124				-	-		

				2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
STORM WATER UTILITY FUND 404	404-710	Capital	404-710-594-38-10-000	Salaries and Wages	30,873				-	-		
			404-710-594-38-10-003	Salaries and Wages	12,545		12,000	1,937	-	-		
			404-710-594-38-10-004	Salaries and Wages	2,038		14,500	14,073	-	-		
			404-710-594-38-10-006	Salaries and Wages	5,755	20,000	5,402	5,402	-	-		
			404-710-594-38-10-007	Salaries and Wages			5,000	2,703	-	-		
			404-710-594-38-11-000	Overtime Wages	139				-	-		
			404-710-594-38-11-006	Overtime Wages			162	162	-	-		
			404-710-594-38-20-000	Personnel Benefits	13,438				-	-		
			404-710-594-38-20-003	Personnel Benefits	5,087		5,050	545	-	-		
			404-710-594-38-20-004	Personnel Benefits	950		4,650	4,565	-	-		
			404-710-594-38-20-006	Personnel Benefits	2,404	10,000	2,166	2,166	-	-		
			404-710-594-38-20-007	Personnel Benefits			2,500	699	-	-		
			404-710-594-38-31-000	Office & Operating Supplies - N 62nd	65				-	-		
			404-710-594-38-31-100	Office & Operating Supplies	6,721				-	-		
			404-710-594-38-41-100	Professional Services	116				-	-		
			404-710-594-38-42-003	Communications	35				-	-		
			404-710-594-38-45-100	Operating Rentals and Leases	1,636				-	-		
			404-710-594-38-61-000	Land					-	-		
			404-710-594-38-61-001	Land Improvements					-	-		
			404-710-594-38-62-000	Strt Sweep Disposal Facility	65,179	21,200	25,000	23,647	-	-		
			404-710-594-38-62-003	N 62nd Ave Stormwater	9,313				-	-		
			404-710-594-38-62-007	Other Improvements - Retrofit Ironton		100,000	92,500	16,010	-	-		
			404-710-594-38-62-008	Other Improvements - Retrofit N 62nd		417,729	400,679	527	-	-		
			404-710-594-38-63-000	Other Improvements					-	-		
			404-710-594-38-63-006	Yakima River Outfall Project	16,900	130,000	88,373	88,373	-	-		
			404-710-594-38-63-100	Bmbing Rng Rd Strm Wtr Outfall	461,333	16,500	16,104	16,103	-	-		
			404-710-594-38-64-000	Equipment and Machinery	496	12,500	12,500	8,255	38,000	38,000		
			404-710-594-38-65-000	Stm Wtr System Rpr/Rplc Prog					40,000	40,000		
		DS	404-710-592-38-84-000	Debt Service Costs			43	43	-	-		
		Trf	404-710-597-00-00-203	Transfer Out - Debt Service		32,141	19,854	19,853	33,350	33,350		
			404-710-597-00-00-461	Transfer Out - Construction Fund		32,060	32,060		26,032	26,032		
			404-710-597-00-00-482	Transfer Out - 482		25,000	5,000	4,793	-	-		
				Subtotal Public Works	**1,087,995**	**1,603,662**	**1,197,485**	**581,880**	**943,285**	**915,004**	**843,640**	**897,895**
				TOTAL EXPENDITURES	**1,087,995**	**1,603,662**	**1,197,485**	**581,880**	**943,285**	**915,004**	**843,640**	**897,895**
				REVENUES OVER (UNDER) EXPENDITURES	**151,063**	**(103,762)**	**30,436**	**86,099**	**(182,397)**	**(144,116)**	**(60,792)**	**(78,087)**
				ENDING FUND BALANCE	**404,689**	**300,925**	**435,125**	**490,787**	**253,438**	**291,009**	**230,217**	**152,130**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

GARBAGE UTILITY FUND 405

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**43,381**	**179,804**	**179,805**	**179,805**	**290,994**	**290,980**	**308,411**	**311,347**
Revenues:									
405-31x	Taxes								
405-32x	Licenses & Permits								
405-331/332/333/334	Intergovernmental-Grants								
405-336/337/338	Intergovernmental-State Shared								
405-34x	Charges for Services	2,296,443	2,468,158	2,486,085	1,955,422	2,663,136	2,663,137	2,852,819	3,056,011
405-35x	Fines & Penalties								
405-361-11	Investment Income	481	400	500	409	1,031	1,031	1,075	1,120
405-36x	Miscellaneous Revenue	567	-	-	-	-	-	-	-
405-37x	Capital Contributions								
405-38x	Nonrevenues	101	-	-	-				
405-391/392/393/394/395/396	Other Financing Sources								
405-397	Transfers In								
	Subtotal Revenues	***2,297,592***	***2,468,558***	***2,486,585***	***1,955,831***	***2,664,167***	***2,664,168***	***2,853,894***	***3,057,131***
	TOTAL RESOURCES	**2,340,973**	**2,648,362**	**2,666,390**	**2,135,636**	**2,955,161**	**2,955,148**	**3,162,305**	**3,368,478**

GARBAGE UTILITY FUND 405

405-710

Garbage Operations

	USES:									
	Expenditures:									
	405-710-537-60-10-000	Salaries and Wages	8,137	19,362	10,500	8,676	29,337	29,337	30,453	31,535
	405-710-537-60-11-000	Overtime Wages	849	3,500	650	627	3,500	3,500		
	405-710-537-60-12-000	Vacation Cash Out					29	29	30	31
	405-710-537-60-20-000	Personnel Benefits	2,746	7,174	4,500	3,742	17,081	16,605	18,966	23,417
	405-710-537-60-21-000	Uniforms and Clothing	663				-	-		
	405-710-537-60-24-000	Unemployment Charges	6		1,300	693	-	-		
	405-710-537-60-30-000	Supplies					-	-		
	405-710-537-60-31-000	Office & Operating Supplies	2,013	3,000	4,192	4,087	6,000	6,000	6,180	6,366
	405-710-537-60-32-000	Fuel Consumed			61	61	-	-		
	405-710-537-60-41-000	Professional Services - Ed's Disposal	1,779,406	1,917,627	1,911,800	1,436,843	2,047,952	2,047,953	2,193,818	2,350,073
	405-710-537-60-41-100	Professional Services - General Services	2,376	2,000	2,046	2,046	10,000	10,000	10,300	10,609
	405-710-537-60-41-200	Professional Services - Inmate Labor	50	2,000	-		2,000	2,000	2,040	2,081
	405-710-537-60-41-300	Professional Services - Legal		10,000	60	60	10,000	10,000	10,200	10,404
	405-710-537-60-41-886	Professional Services - Legal			366	366	-	-		
	405-710-537-60-41-887	Professional Services - Seasonal		15,208	3,800	3,489	19,137	19,137	20,106	21,124
	405-710-537-60-41-888	Professional Services-Interfund	80,778	142,173	81,890	66,763	133,304	119,429	149,845	166,514
	405-710-537-60-42-000	Communications	11,429			12,387	-	-		
	405-710-537-60-43-000	Travel	129		178	178	400	400	408	417
	405-710-537-60-44-000	Taxes & Assessments	125,703				-	-		
	405-710-537-60-44-888	Taxes & Assessments-Internal	70,553	210,293	211,318	157,275	226,367	226,367	242,490	259,761
	405-710-537-60-44-889	Taxes & Assessments-External	60,066	128,344	126,791	99,352	135,820	135,820	145,494	155,857
	405-710-537-60-46-000	Insurance	2,247	2,130	1,141	1,141	2,188	2,160	2,268	2,382
	405-710-537-60-48-000	Repairs & Maintenance					-	-		
	405-710-537-60-48-001	Repairs & Maintenance - Equip					-	-		
	405-710-537-60-49-000	Miscellaneous	517		950	935	-	-		
	405-710-537-60-49-100	Training & Education	3,134		1,230	1,227	-	-		
	405-710-537-60-49-101	Misc. Training & Education	27				-	-		
	405-710-537-60-51-000	Intergovernmental - Mod Risk	9,096	12,637	12,637	6,617	18,000	18,000	18,360	18,728
	405-710-589-00-00-000	Other Nonexpenditures	6				-	-		
Cap	405-710-594-37-64-000	Equipment	1,239				-	-		
		Subtotal Public Works	**2,161,168**	**2,475,448**	**2,375,410**	**1,806,564**	**2,661,115**	**2,646,737**	**2,850,958**	**3,059,299**
		TOTAL EXPENDITURES	**2,161,168**	**2,475,448**	**2,375,410**	**1,806,564**	**2,661,115**	**2,646,737**	**2,850,958**	**3,059,299**
		REVENUES OVER (UNDER) EXPENDITURES	**136,424**	**(6,890)**	**111,175**	**149,266**	**3,052**	**17,431**	**2,936**	**(2,168)**
		ENDING FUND BALANCE	**179,805**	**172,914**	**290,980**	**329,071**	**294,045**	**308,411**	**311,347**	**309,179**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
WATER SYSTEM DEVELOPMENT FUND 441	**Beginning Fund Balance**		**1,088,468**	**1,229,876**	**1,229,876**	**1,229,876**	**1,214,950**	**1,156,444**	**75,673**	**367,611**
	Revenues:									
	441-31x	Taxes								
	441-32x	Licenses & Permits								
	441-331/332/333/334	Intergovernmental-Grants								
	441-336/337/338	Intergovernmental-State Shared								
	441-34x	Charges for Services	-	-	-	-	-	-	-	-
	441-35x	Fines & Penalties								
	441-361-11	Investment Income	3,019	4,000	3,000	1,807	2,000	2,000	2,000	2,000
	441-36x	Miscellaneous Revenue	-	332,500	23,700	14,204	-			
	441-37x	Capital Contributions	641,286	650,000	661,770	645,820	616,000	616,000	616,000	616,000
	441-38x	Nonrevenues	841	-	58,475	58,475	-	-	-	-
	441-391/392/393/394/395/396	Other Financing Sources	197,757	6,374,498	1,811,782	863,269	4,071,293	4,071,293	-	-
	441-397	Transfers In								
		Subtotal Revenues	***842,903***	***7,360,998***	***2,558,727***	***1,583,574***	***4,689,293***	***4,689,293***	***618,000***	***618,000***
		TOTAL RESOURCES	**1,931,371**	**8,590,874**	**3,788,603**	**2,813,450**	**5,904,243**	**5,845,737**	**693,673**	**985,611**
WATER SYSTEM DEVEL FUND 441	**USES:**									
	Expenditures:									
441-710 Water Operations	441-710-534-80-10-003	Salaries and Wages-Well #11	218				-	-		
	441-710-534-80-20-003	Personnel Benefits-Well #11	117				-	-		
	441-710-534-80-41-000	Professional Services	606	125,000	125,000	117,719	20,000	20,000		
	441-710-534-80-41-001	Update 2008 Reg Water Forcast		35,000	15,000	10,052	-	-		
	441-710-534-80-41-003	Professional Services	10,466				-	-		
	441-710-534-80-41-888	Professional Services-Interfund	27,519	50,577	38,671	27,438	38,639	56,920	56,822	56,423
	441-710-534-80-44-000	Taxes & Assessments	6,043				-	-		
	441-710-534-80-44-889	Taxes & Assessments-External	4,234	10,075	9,927	9,060	9,240	9,240	9,240	9,240
	441-710-534-80-48-000	Repairs & Maintenance	39,575				-	-		
	441-710-534-80-49-000	Miscellaneous	420			4	-	-		
	441-710-581-10-00-482	Interfund Lns - Construction Fund	-	332,500	23,695	23,695	-	-		
PPA	441-710-588-00-00-101	Prior Period Adjustments	-		22,900	22,900	-	-		
	441-710-588-00-00-103	Prior Period Adjustments			35,575	35,575	-	-		

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
WATER SYSTEM DEVEL FUND 441 / 441-710 / Capital	441-710-594-34-10-009	Salaries and Wages	795		1,400	1,400	7,500	7,500		
	441-710-594-34-10-105	Salaries and Wages-Paradise/Belmont Widending	541		960	960	-	-		
	441-710-594-34-10-107	Salaries and Wages	23		105	105	-	-		
	441-710-594-34-10-115	Salaries and Wages-Paradise Way Ph4	686				-	-		
	441-710-594-34-10-214	Salaries and Wages-Intertie Booster Pump	2,636				-	-		
	441-710-594-34-10-220	Salaries and Wages-Belmont Waterline Ext	6,708		4,524	4,524	-	-		
	441-710-594-34-10-222	Salaries and Wages	520		923	897	-	-		
	441-710-594-34-10-223	Salaries and Wages	247		247	247	-	-		
	441-710-594-34-11-105	Overtime Wages-Belmont Widening			324	324	-	-		
	441-710-594-34-11-220	Overtime Wages-Belmont Waterline Ext	17				-	-		
	441-710-594-34-20-000	Personnel Benefits	1,056				-	-		
	441-710-594-34-20-009	Personnel Benefits	213		585	585	3,000	3,000		
	441-710-594-34-20-105	Personnel Benefits-Paradise/Belmont Widening	340		634	634	-	-		
	441-710-594-34-20-107	Personnel Benefits	4		28	28	-	-		
	441-710-594-34-20-115	Personnel Benefits-Paradise Way Ph4	49				-	-		
	441-710-594-34-20-220	Personnel Benefits-Belmont Waterline Ext	2,819		1,586	1,586	-	-		
	441-710-594-34-20-222	Personnel Benefits	155		427	411	-	-		
	441-710-594-34-20-223	Personnel Benefits	71		131	131	-	-		
	441-710-594-34-63-000	Other Improvements	28				-	-		
	441-710-594-34-63-009	Well #9 Modification	69,764	668,961	250,000	204,457	150,000	150,000		
	441-710-594-34-63-102	Other Impr-DWSRF GRF Wtr Src	14,226				-	-		
	441-710-594-34-63-103	Other Impr-DWSRF Reservoir	6,087				-	-		
	441-710-594-34-63-105	Other Improvements-Paradise/Belmont Widening	1,075	19,118	8,694	8,693	-	-		
	441-710-594-34-63-107	Other Improvements-S 38th		6,954	2,126	2,126	-	-		
	441-710-594-34-63-115	Paradise Way Ph 4	23,854	6,060	-		-	-		
	441-710-594-34-63-214	InterTie Booster Pump Station	192,661				-	-		
	441-710-594-34-63-217	Clark Court Extension (11-12)/Belmont Ph 3&4 (14-15)		318,815	149,036	149,036	-	-		
	441-710-594-34-63-218	Van Giesen Waterline Project	1,896				-	-		
	441-710-594-34-63-220	Belmont Waterline Extension	260,494	79,962	-		-	-		
	441-710-594-34-63-221	Regional Wtr Plnt Study		25,000	-		-	-		
	441-710-594-34-63-222	Well #11 Project	10,993	2,289,297	1,437,725	949,624	2,124,704	2,124,704		
	441-710-594-34-63-223	Brotherhood Reservoir Project	14,341	3,592,710	371,937	55,917	3,398,700	3,398,700		
Trn	441-710-597-34-00-401	Transfer Out-Water/Sewer		260,000	130,000	130,000	260,000	-	260,000	260,000
		Subtotal Public Works	**701,495**	**7,820,029**	**2,632,160**	**1,758,126**	**6,011,783**	**5,770,064**	**326,062**	**325,663**
		TOTAL EXPENDITURES	**701,495**	**7,820,029**	**2,632,160**	**1,758,126**	**6,011,783**	**5,770,064**	**326,062**	**325,663**
		REVENUES OVER (UNDER) EXPENDITURES	**141,408**	**(459,031)**	**(73,433)**	**(174,552)**	**(1,322,490)**	**(1,080,771)**	**291,938**	**292,337**
		ENDING FUND BALANCE	**1,229,876**	**770,845**	**1,156,444**	**1,055,324**	**(107,540)**	**75,673**	**367,611**	**659,948**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
SEWER SYSTEM DEVELOPMENT FUND 442	**Beginning Fund Balance**		**1,035,638**	**1,098,293**	**1,098,293**	**1,098,293**	**103,437**	**103,382**	**174,077**	**359,528**
	Revenues:									
	442-31x	Taxes								
	442-32x	Licenses & Permits								
	442-331/332/333/334	Intergovernmental-Grants								
	442-336/337/338	Intergovernmental-State Shared								
	442-34x	Charges for Services								
	442-35x	Fines & Penalties								
	442-361-11	Investment Income	2,957	6,000	2,000	1,474	1,000	1,000	1,000	1,000
	442-36x	Miscellaneous Revenue	19,075	-	(847)	(847)	-	-	-	-
	442-37x	Capital Contributions	660,408	675,940	610,953	565,640	630,000	630,000	630,000	630,000
	442-38x	Nonrevenues	50,784	750,000	-	-	-	-	-	-
	442-391/392/393/394/395/396	Other Financing Sources	115,983	3,630,117	3,630,117	2,885,116	-	-	-	-
	442-397	Transfers In	573	75,000	75,000	-	-	-	-	-
		Subtotal Revenues	***849,780***	***5,137,057***	***4,317,223***	***3,451,383***	***631,000***	***631,000***	***631,000***	***631,000***
		TOTAL RESOURCES	**1,885,418**	**6,235,350**	**5,415,516**	**4,549,676**	**734,437**	**734,382**	**805,077**	**990,528**
SEWER SYSTEM DEV FUND 442	**USES:**									
	Expenditures:									
442-710 Sewer Operations	442-710-535-80-10-000	Salaries and Wages-Tri-City Raceway	12				-	-		
	442-710-535-80-10-003	Salaries and Wages	5,049				-	-		
	442-710-535-80-11-003	Overtime Wages	278				-	-		
	442-710-535-80-20-000	Personnel Benefits-Tri-City Raceway	6				-	-		
	442-710-535-80-20-003	Personnel Benefits	1,820				-	-		
	442-710-535-80-41-000	Professional Services	306		462	462	-	-		
	442-710-535-80-41-002	Professional Services-Biosolids Mgmt Prgm	25,306				-	-		
	442-710-535-80-41-888	Professional Services-Interfund	14,561	51,304	50,387	32,329	95,469	90,855	46,099	46,212
	442-710-535-80-44-000	Taxes & Assessments	6,134				-	-		
	442-710-535-80-44-889	Taxes & Assessments-External	4,435	9,765	9,165	8,823	9,450	9,450	9,450	9,450
	442-710-535-80-46-000	Insurance					-	-		
	442-710-535-80-49-000	Miscellaneous	31,002		4	4	-	-		
	442-710-535-80-63-003	Services	10,466				-	-		
	442-710-581-10-00-404	Interfund Lns - Storm		250,000	-		-	-		
	442-710-581-20-00-401	Interfund Lns - Water/Sewer Ops		500,000	-		-	-		

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
SEWER SYSTEM DEV FUND 442 / 442-710 / Capital	442-710-594-35-10-000	Salaries and Wages-Biosolids	3,451		35,000	29,575	-	-		
	442-710-594-35-10-001	Salaries and Wages-Ipond	5,454		40,000	31,025	-	-		
	442-710-594-35-10-105	Salaries and Wages-Paradise/Belmont Widening	486		564	564	-	-		
	442-710-594-35-10-107	Salaries and Wages	94		169	169	-	-		
	442-710-594-35-10-115	Salaries and Wages-Paradise Ph4	524				-	-		
	442-710-594-35-10-216	Salaries and Wages - Iplant Sewer Ext.			97	97	-	-		
	442-710-594-35-10-217	Salaries and Wages - Belmont 3 & 4			5,234	5,234	-	-		
	442-710-594-35-11-105	Overtime Wages			36	36	-	-		
	442-710-594-35-20-000	Personnel Benefits	1,346		12,500	10,504	-	-		
	442-710-594-35-20-001	Personnel Benefits-Ipond	1,945		15,500	12,229	-	-		
	442-710-594-35-20-105	Personnel Benefits-Paradise/Belmont Widening	299		308	308	-	-		
	442-710-594-35-20-107	Personnel Benefits	16		69	69	-	-		
	442-710-594-35-20-115	Personnel Benefits-Paradise Ph4	41		1,603	1,603	-	-		
	442-710-594-35-20-217	Personnel Benefits-Blmt 3 & 4			626	-	-	-		
	442-710-594-35-60-001	I-Pond	13,500	2,751,866	2,626,366	2,374,859	70,000	70,000		
	442-710-594-35-61-000	Land	52,901				-	-		
	442-710-594-35-62-000	Biosolids Processing Facility	212,685	1,797,450	1,749,950	1,498,333	-	-		
	442-710-594-35-63-000	Other Improvements	10,800				-	-		
	442-710-594-35-63-001	Austin Drive Sewer Extension	111,581				-	-		
	442-710-594-35-63-002	Keene Rd Sewer Stubs					-	-		
	442-710-594-35-63-003	Belmont Sewer Ext. SR 224-Sec1	117,862				-	-		
	442-710-594-35-63-003	Tri-City Raceway					-	-		
	442-710-594-35-63-105	Paradise/Belmont Widening		12,215	10,009	10,009	-	-		
	442-710-594-35-63-107	Other Improvements - S 38th	1,075	6,954	2,500	2,433	-	-		
	442-710-594-35-63-115	Paradise Way Ph 4	23,692				-	-		
	442-710-594-35-63-216	I-Plant Sewer Extension		275,000	274,903	2,496	-	-		
	442-710-594-35-63-217	Other Impr-Belmont Ph3&4		107,000	105,742	105,742	-	-		
Trfr	442-710-597-00-00-482	Transfer Out - Construction Fund		46,000	310,941	273,016	-	-		
	442-710-597-35-00-401	Transfer Out-Water/Sewer	130,000	60,000	60,000		390,000	390,000	390,000	390,000
	442-710-597-35-00-482	Transfer Out - Construction Fund		278,000			-	-		
		Subtotal Public Works	**787,125**	**6,145,554**	**5,312,135**	**4,399,919**	**564,919**	**560,305**	**445,549**	**445,662**
		TOTAL EXPENDITURES	787,125	6,145,554	5,312,135	4,399,919	564,919	560,305	445,549	445,662
		REVENUES OVER (UNDER) EXPENDITURES	62,655	(1,008,497)	(994,912)	(948,536)	66,081	70,695	185,451	185,338
		ENDING FUND BALANCE	**1,098,293**	**89,796**	**103,382**	**149,757**	**169,519**	**174,077**	**359,528**	**544,866**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

WATER LINE DEVELOPMENT FUND 451

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**20,732**	**33,161**	**33,161**	**33,161**	**62,228**	**62,230**	**31,860**	**38,492**
Revenues:									
451-31x	Taxes								
451-32x	Licenses & Permits								
451-331/332/333/334	Intergovernmental-Grants								
451-336/337/338	Intergovernmental-State Shared								
451-34x	Charges for Services								
451-35x	Fines & Penalties								
451-361-11	Investment Income	72	200	50	36	104	104	112	120
451-36x	Miscellaneous Revenue								
451-37x	Capital Contributions	32,824	65,736	65,702	65,701	32,000	32,000	32,000	32,000
451-38x	Nonrevenues	21	-		-				
451-391/392/393/394/395/396	Other Financing Sources								
451-397	Transfers In								
	Subtotal Revenues	***32,917***	***65,936***	***65,752***	***65,737***	***32,104***	***32,104***	***32,112***	***32,120***
	TOTAL RESOURCES	**53,649**	**99,097**	**98,913**	**98,898**	**94,332**	**94,334**	**63,972**	**70,612**

WATER LINE DEVEL FUND 451 — 451-710 — Water / Cap

USES:									
Expenditures:									
451-710-534-80-41-000	Professional Services	65		198	197	-	-		
451-710-534-80-44-000	Taxes & Assessments	280				-	-		
451-710-534-80-44-889	Taxes & Assessments - External	194	2,448	986	851	480	480	480	480
451-710-534-80-49-000	Miscellaneous	7,718			0	-	-		
451-710-534-80-53-000	External Taxes/Assessments					-	-		
451-710-594-34-63-000	Other Improvements	12,231	72,494	35,500	29,732	25,000	61,994	25,000	25,000
	Subtotal Public Works	**20,488**	**74,942**	**36,684**	**30,780**	**25,480**	**62,474**	**25,480**	**25,480**
	TOTAL EXPENDITURES	**20,488**	**74,942**	**36,684**	**30,780**	**25,480**	**62,474**	**25,480**	**25,480**
	REVENUES OVER (UNDER) EXPENDITURES	**12,429**	**(9,006)**	**29,068**	**34,957**	**6,624**	**(30,370)**	**6,632**	**6,640**
	ENDING FUND BALANCE	**33,161**	**24,155**	**62,230**	**68,118**	**68,852**	**31,860**	**38,492**	**45,132**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

			2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
SEWER LINE DEVELOPMENT FUND 452	**Beginning Fund Balance**		**60,303**	**71,523**	**71,523**	**71,523**	**14,471**	**14,472**	**24,735**	**35,018**
	Revenues:									
	452-31x	Taxes								
	452-32x	Licenses & Permits								
	452-331/332/333/334	Intergovernmental-Grants								
	452-336/337/338	Intergovernmental-State Shared								
	452-34x	Charges for Services								
	452-35x	Fines & Penalties								
	452-361-11	Investment Income	165	400	200	112	413	413	433	453
	452-36x	Miscellaneous Revenue								
	452-37x	Capital Contributions	11,183	10,000	23,095	23,095	10,000	10,000	10,000	10,000
	452-38x	Nonrevenues	47	-	-	-	-	-	-	-
	452-391/392/393/394/395/396	Other Financing Sources								
	452-397	Transfers In								
		Subtotal Revenues	***11,395***	***10,400***	***23,295***	***23,206***	***10,413***	***10,413***	***10,433***	***10,453***
		TOTAL RESOURCES	**71,699**	**81,923**	**94,818**	**94,730**	**24,884**	**24,885**	**35,168**	**45,471**
SEWER LN DEVEL FND 452	**USES:**									
	Expenditures:									
452-710 Ops	452-710-535-80-44-000	Taxes & Assessments	107				-	-		
452-710 Ops	452-710-535-80-44-888	Taxes & Assessments-Internal	69				-	-		
452-710 Ops	452-710-535-80-44-889	Taxes & Assessments-External		155	347	346	150	150	150	150
452-710 Cap	452-710-594-34-63-000	Other Improvements		6,768	5,000		-	-		
452-710 Trfr	452-710-597-35-00-442	Transfer Out - Fund 442		75,000	75,000		-	-		
		Subtotal Public Works	**175**	**81,923**	**80,347**	**346**	**150**	**150**	**150**	**150**
		TOTAL EXPENDITURES	**175**	**81,923**	**80,347**	**346**	**150**	**150**	**150**	**150**
		REVENUES OVER (UNDER) EXPENDITURES	**11,220**	**(71,523)**	**(57,052)**	**22,860**	**10,263**	**10,263**	**10,283**	**10,303**
		ENDING FUND BALANCE	**71,523**	**-**	**14,472**	**94,383**	**24,734**	**24,735**	**35,018**	**45,321**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGET

PUBLIC WORKS OPERATIONS FACILITY CONSTRUCTION FUND 461

		2013/2014 ACTUALS	2015/2016 AMENDED BUDGET	2015/2016 PROJECTED	2015/2016 ACTUALS (7/31/16)	2017/2018 REQUESTED	2017/2018 PROPOSED	2019/2020 FORECASTED	2021/2022 FORECASTED
Beginning Fund Balance		**-**	**2,289,325**	**2,289,326**	**2,289,326**	**-**	**-**	**-**	**-**
Revenues:									
461-31x	Taxes								
461-32x	Licenses & Permits								
461-331/332/333/334	Intergovernmental-Grants								
461-336/337/338	Intergovernmental-State Shared								
461-34x	Charges for Services								
461-35x	Fines & Penalties								
461-361-11	Investment Income	824	5,000	5,000	3,983	2,000	2,000		
461-36x	Miscellaneous Revenue								
461-37x	Capital Contributions								
461-38x	Nonrevenues								
461-391/392/393/394/395/396	Other Financing Sources	2,390,262	-	-	-				
461-397	Transfers In	-	2,306,850	2,306,886	-	451,477	451,477		
	Subtotal Revenues	***2,391,086***	***2,311,850***	***2,311,886***	***3,983***	***453,477***	***453,477***	**-**	**-**
	TOTAL RESOURCES	**2,391,086**	**4,601,175**	**4,601,212**	**2,293,309**	**453,477**	**453,477**	**-**	**-**

PW OPS FAC CONST 461 — 461-710 — Capital

USES:									
Expenditures:									
461-710-592-38-84-000	Debt Issuance Costs	38,700			-	-	-		
461-710-594-38-10-000	Salaries & Wages	7,059		44,000	24,965	-	-		
461-710-594-38-20-000	Personnel Benefits	2,195		16,000	8,671	-	-		
461-710-594-38-43-000	Travel	36		160	139	-	-		
461-710-594-38-61-000	Land		283,280	405,902	405,092	-	-		
461-710-594-38-62-000	Buildings & Structures	53,771	4,317,895	4,135,150	551,108	453,477	453,477		
	Subtotal Public Works	**101,760**	**4,601,175**	**4,601,212**	**989,974**	**453,477**	**453,477**	**-**	**-**
	TOTAL EXPENDITURES	**101,760**	**4,601,175**	**4,601,212**	**989,974**	**453,477**	**453,477**	**-**	**-**
	REVENUES OVER (UNDER) EXPENDITURES	**2,289,326**	**(2,289,325)**	**(2,289,326)**	**(985,991)**	**-**	**-**	**-**	**-**
	ENDING FUND BALANCE	**2,289,326**	**-**	**-**	**1,303,334**	**-**	**-**	**-**	**-**

REVENUE DETAIL WORKSHEETS

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

GENERAL FUND 001

			2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7-31-16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1	001-000-311-10-00-000	Real/Personal Property Tax	2,929,356	3,207,993	3,209,972	2,464,864	1,707,937	1,778,061	1,850,303	1,924,702	2,001,295	2,080,118
1	001-000-313-11-00-000	Sales/Use Tax	1,372,241	1,496,984	1,724,458	1,336,230	780,495	687,300	694,173	701,115	708,126	715,207
1	001-000-313-31-00-000	Hotel/Motel Tax	-	244	494	419	255	260	265	271	276	282
1	001-000-316-41-01-000	Interfund Tax - Water	839,782	899,499	935,947	650,372	489,683	502,895	514,299	525,710	535,315	544,927
1	001-000-316-41-02-000	Interfund Tax - Sewer	588,926	605,014	599,682	450,951	305,415	313,971	322,533	331,102	339,677	348,260
1	001-000-316-41-03-000	Interfund Tax - Storm Drainage	36,562	41,668	41,522	30,930	21,799	22,354	22,908	23,463	24,017	24,571
1	001-000-316-41-04-000	Interfund Tax - Irrigation	12,595	1,166	1,166	1,166	-	-	-	-	-	-
1	001-000-316-42-01-000	Utility B&O Tax - Gas	43,747	49,623	48,061	45,976	22,028	22,248	22,471	22,695	22,922	23,152
1	001-000-316-42-02-000	Utility B&O Tax - Garbage	177,006	226,365	218,447	172,334	111,237	115,130	119,159	123,330	127,647	132,114
1	001-000-316-42-03-000	Utility B&O Tax - Cable	141,145	181,039	182,184	143,202	96,788	100,176	103,682	107,311	111,067	114,954
1	001-000-316-42-04-000	Utility B&O Tax - Telephone	591,287	495,827	501,801	403,283	236,370	226,916	217,839	209,125	200,760	192,730
1	001-000-316-42-05-000	Utility B&O Tax - Electric	1,134,099	1,186,035	1,187,564	932,080	662,842	689,356	716,930	745,607	775,431	806,449
1	001-000-316-81-00-000	Gambling - Punchbrds/Tabs	15,411	14,744	14,744	15,175	7,372	7,372	7,372	7,372	7,372	7,372
1	001-000-316-82-00-000	Gambling - Bingo/Raffles	-		-		-	-	-	-	-	-
1	001-000-316-83-00-000	Gambling - Games	-		-		-	-	-	-	-	-
1	001-000-316-84-00-000	Gambling - Card Games	-		-		-	-	-	-	-	-
1	001-000-317-20-00-000	Leasehold Excise Tax	1,793	6,880	6,880	5,244	3,400	3,400	3,400	3,400	3,400	3,400
1 Total		**TAXES**	**7,883,950**	**8,413,081**	**8,672,921**	**6,652,226**	**4,445,623**	**4,469,438**	**4,595,336**	**4,725,203**	**4,857,305**	**4,993,536**
2	001-000-321-30-00-000	Fireworks Permits	1,100	1,300	1,300	1,400	600	600	600	600	600	600
2	001-000-321-60-00-000	Professional/Occupational	-	375	-	-	-	-	-	-	-	-
2	001-000-321-91-00-000	Cable TV Franchise Fee	135,868	170,312	174,577	152,491	93,424	96,693	100,078	103,580	107,206	110,958
2	001-000-321-92-00-000	Other Franchise Fees	500		-	500	-	-	-	-	-	-
2	001-000-321-99-00-000	Other Bus. License and Permits	82,894	91,604	95,073	78,775	50,950	52,478	54,053	55,674	57,345	59,065
2	001-000-322-10-00-000	Building Permits	583,697	751,957	742,949	632,747	268,058	273,419	278,888	284,466	290,155	295,958
2	001-000-322-30-00-000	Animal Licenses	17,800	30,825	32,309	30,920	17,285	17,458	17,632	17,809	17,987	18,167
2	001-000-322-90-00-000	Gun Permits	10,907	12,172	13,550	9,996	7,659	7,812	7,968	8,128	8,290	8,456
2	001-000-322-91-00-000	Other Permits	400	450	200	650	-	-	-	-	-	-
2 Total		**LICENSES & PERMITS**	**833,165**	**1,058,995**	**1,059,958**	**907,479**	**437,976**	**448,462**	**459,219**	**470,257**	**481,583**	**493,204**
3	001-000-331-16-60-000	Dept of Justice BPVP			713	713						
3	001-000-331-95-00-000	Grant - DOJ HIDTA Program			2,500	2,500						
3	001-000-331-97-02-000	Homeland Security Grant			397	397						
3	001-000-333-16-99-000	Dept of Justice Metro Reimb	-									
3	001-000-333-16-11-000	Dept of Justice Metro Reimb	3,340		142	142						
3	001-000-333-20-60-000	Drive Hammered Get Nailed	-									
3	001-000-333-20-60-001	WASPC Traffic Safety	8,913		12,771	12,771						
3	001-000-334-03-01-000	DOE Shorline Grant	-									
3	001-000-334-03-10-000	DOE Shoreline Grant	79,651									
3	001-000-334-03-53-000	WTSC Speed Emphasis	-									
3	001-000-334-03-54-000	WTSC DUI Emphasis	-									
3	001-000-334-04-22-000	HAEIFC Grant - Belmont	878									
3	001-000-334-04-22-001	HAEIFC - Van Giesen	35,913									
3	001-000-335-00-91-000	Pud Privilege Tax	96,848	103,916	104,224	104,224	50,000	50,000	50,000	50,000	50,000	50,000
3	001-000-336-00-98-000	City Assistance	191,812	229,982	229,982	165,543	118,452	120,821	123,238	125,702	128,216	130,781
3	001-000-336-06-94-000	Liquor/Beer Excise Tax	32,999	98,939	101,004	85,119	66,968	71,191	73,327	75,527	77,792	80,126
3	001-000-336-06-95-000	Liquor Control Board Profits	229,212	240,475	240,077	179,520	121,173	123,034	124,880	126,753	128,654	130,584
3	001-000-336-06-95-001	LCB Profits - Public Safety	-									
3	001-000-337-10-00-003	Port of Kenn, Other ED Support	-									
3	001-000-337-10-00-004	Port - Van Giesen	2,314									
3	001-000-337-10-00-007	Port - Project Management	4,568									
3	001-000-337-10-00-008	Port - UGA	50,000									
3	001-000-338-31-00-000	Intergovernmental Revenues	-									
3 Total		**INTERGOVERNMENTAL**	**736,447**	**673,312**	**691,809**	**550,929**	**356,594**	**365,047**	**371,444**	**377,982**	**384,663**	**391,491**

GENERAL FUND 001

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7-31-16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
4 001-000-341-43-00-000	Budgeting & Accting Services	2,879	2,757	2,757	2,549	800	800	800	800	800	800
4 001-000-341-60-00-000	Photocopying	-									
4 001-000-341-81-00-000	Duplicating Services	1,112	834	834	966	300	300	300	300	300	300
4 001-000-341-90-00-000	Other General Governmental	-									
4 001-000-341-91-00-000	Election Candidate Filing	-									
4 001-000-342-10-00-000	Security Of Persons/Prop	3,591	2,467	2,992	2,487	1,200	1,200	1,200	1,200	1,200	1,200
4 001-000-342-40-00-000	Utility Inspection Fee	146,957	219,481	219,481	164,760	82,000	82,000	82,000	82,000	82,000	82,000
4 001-000-342-40-01-000	Fire Inspection Fee	-									
4 001-000-343-80-00-000	Late Fees - Utilities	25									
4 001-000-345-17-00-000	Pollution Control	-									
4 001-000-345-23-00-000	Animal Contr Impound Fee	3,875	3,260	3,260	2,240	1,600	1,600	1,600	1,600	1,600	1,600
4 001-000-345-29-00-000	Abatement Charges	7,911			1,535						
4 001-000-345-81-00-000	Zoning And Subdivision	18,896	20,478	22,843	18,593	10,302	10,405	10,509	10,614	10,720	10,828
4 001-000-345-83-00-000	Plan Checking Fees	167,950	271,262	269,642	242,310	77,173	78,716	80,291	81,897	83,535	85,205
4 001-000-345-86-00-000	SEPA Related Mitigation Fees	1,560									
4 001-000-345-89-00-000	Other Planning/Develop	-	1,550	1,550	4,137						
4 001-000-347-30-00-000	Activity Fees	2,979	3,385	3,385	2,781	1,500	1,500	1,500	1,500	1,500	1,500
4 001-000-347-30-00-001	Activity Fees - Field Reservation				3,096						
4 001-000-348-14-00-000	Interfund Financial Services	768,751	878,950	887,629	644,881	608,885	702,135	756,699	786,559	808,414	845,214
4 Total	**CHARGES FOR GOODS/ SERVICES**	**1,126,487**	**1,404,424**	**1,414,372**	**1,090,333**	**783,760**	**878,657**	**934,899**	**966,470**	**990,069**	**1,028,647**
5 001-000-353-10-00-000	Traffic Infract Penalties	240,892	271,020	275,102	217,269	133,286	134,619	135,965	137,325	138,698	140,085
5 001-000-359-10-00-000	Penalties On Bus. License	-			960						
5 001-000-359-80-00-000	Utility fines and penalties	185,957	170,850	176,390	146,307	90,000	90,900	91,809	92,727	93,654	94,591
5 001-000-359-80-00-000	Miscellaneous Fines/Penalties	2,389		890							
5 001-000-359-90-00-001	PL Fines & Penalties			1,040	2,470						
5 Total	**FINES & PENALTIES**	**429,238**	**441,870**	**453,422**	**367,007**	**223,287**	**225,520**	**227,775**	**230,052**	**232,353**	**234,677**
6 001-000-361-11-00-000	Investment Interest	5,879	21,000	26,068	19,151	11,220	11,444	11,673	11,907	12,145	12,388
6 001-000-361-40-00-000	Interest on Taxes, Notes	419	340	744	1,181	300	306	312	318	325	331
6 001-000-362-50-00-000	Space & Facilities Leases	2	2	1,877	1,877	1	1	1	1	1	1
6 001-000-362-50-00-001	Space & Facilities Leases Belmont	-	-	1,564	-	1,595	1,627	1,659	1,692	1,726	1,761
6 001-000-362-50-02-000	Telecommunication Leases		27,150	29,100	19,350	24,336	25,309	26,322	27,375	28,470	29,608
6 001-000-362-50-03-000	Space & Fac Lease - Garden Plots			590	670	300	300	300	300	300	300
6 001-000-367-00-07-000	Contrib (Pr) - Explorer Prgrm	-		-							
6 001-000-367-01-00-410	Animal Control Donations	1,326		420	420						
6 001-000-367-02-00-410	Private Police Donations	5,000	400	4,252	4,252						
6 001-000-367-11-00-000	Contributions/Donations	-		2,618	2,618						
6 001-000-367-12-00-000	AWC Wellness/Safety Award	480	500	1,039	1,039	250	250	250	250	250	250
6 001-000-367-13-00-000	WCIA Risk Reduction Grant		10,000	10,000	10,000						
6 001-000-369-10-00-000	Sale Of Scrap And Junk	3,424	1,000	2,231	2,105	500	500	500	500	500	500
6 001-000-369-30-00-000	Conf & Forfeit Property			4	4						
6 001-000-369-30-00-410	Confiscations & Forfeitures	162		416	416						
6 001-000-369-40-00-000	Judgments And Settlements	1,744		2,178	2,178						
6 001-000-369-70-00-000	EE Premium Contributions	-		-							
6 001-000-369-81-00-000	Cashier's Over And Short	(37)		(98)	(98)						
6 001-000-369-90-00-000	Miscellaneous Revenue	5,961	5,000	277	277						
6 001-000-369-90-00-410	Miscellaneous Revenue - Police	977		-							
6 001-000-369-90-00-710	Miscellaneous Revenue-Pub Work			-							
6 001-000-369-91-00-000	Miscellaneous Revenue			5,893	5,893						
6 001-000-369-91-00-410	Miscellaneous Revenue			525	525						
6 Total	**MISCELLANEOUS**	**25,335**	**65,392**	**89,698**	**71,859**	**38,502**	**39,738**	**41,018**	**42,344**	**43,717**	**45,140**
8 001-000-386-10-00-000	Deposit - Pavillion Key	1,200									
8 001-000-388-00-00-000	Prior Period Adjustments	17,732									
8 001-000-389-00-00-000	Other Nonrevenues	50									
8 Total	**NONREVENUES**	**18,982**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

GENERAL FUND 001

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7-31-16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
9 001-000-391-70-00-000	Proceeds Long Term Debt	-									
9 001-000-395-10-00-000	Proceeds from Sales of Capital	-	283,280	252,525	252,525						
9 001-000-395-20-00-000	Insurance Recoveries-Cap Asset	(828)	55,777	61,602	61,602						
9 001-000-397-00-00-602	Transfers In - LID Guaranty	10,000									
9 001-000-397-00-00-105	Transfers In - Criminal Justice	-	589,767	516,960	302,385	431,505	431,505	469,665	469,665	511,814	511,814
9 001-000-397-99-00-002	Transfers In - Cumulative Reserve	-									
9 001-000-398-10-00-000	Insurance Recoveries	-									
9 Total	**OTHER FINANCING SOURCES**	**9,172**	**928,824**	**831,087**	**616,512**	**431,505**	**431,505**	**469,665**	**469,665**	**511,814**	**511,814**
Grand Total		**11,062,777**	**12,985,898**	**13,213,268**	**10,256,345**	**6,717,247**	**6,858,367**	**7,099,356**	**7,281,973**	**7,501,504**	**7,698,509**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

CUMULATIVE RESERVE FUND 002

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7-31-16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 002-000-317-20-00-000	Leasehold Excise Tax		5,431	-							
1 Total		**-**	**5,431**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6 002-000-361-11-00-000	Investment Interest	700	1,400	1,400	721	714	729	744	759	775	791
6 002-000-361-40-00-000	Interest on Contracts, Notes	171,108		156,454	123,779	75,760	72,514	69,051	65,548	61,427	57,222
6 002-000-362-50-00-000	Space & Facilities Leases		90,000								
6 Total	**MISCELLANEOUS**	**171,808**	**91,400**	**157,854**	**124,500**	**76,474**	**73,243**	**69,795**	**66,307**	**62,202**	**58,013**
8 002-000-388-00-00-000	Prior Period Adjustments	87									
8 002-000-389-00-00-000	Other Nonrevenues			7,851	7,851						
8 Total	**NONREVENUES**	**87**	**-**	**7,851**	**7,851**	**-**	**-**	**-**	**-**	**-**	**-**
9 002-000-395-10-00-000	Sale of Capital Assets	77,673		92,021	72,938	48,460	51,706	55,168	58,672	62,792	66,998
9 002-000-397-00-00-001	Transfer In-General Fund	250,000	145,773	145,773	145,773						
9 002-000-397-00-00-320	Transfer In-CERB/Shelby										
9 002-000-397-00-00-602	Transfers In - LID Guaranty	46,559	7,872								
9 002-000-397-00-00-624	Transfer In - Fund 624	36,232									
9 Total	**OTHER FINANCING SOURCES**	**410,465**	**153,645**	**237,794**	**218,711**	**48,460**	**51,706**	**55,168**	**58,672**	**62,792**	**66,998**
Grand Total		**582,360**	**250,476**	**403,498**	**351,061**	**124,934**	**124,949**	**124,963**	**124,979**	**124,994**	**125,011**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

REAL ESTATE MGMT & CONSERVATION 003

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7-31-16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
4 003-000-345-29-00-000	Abatement Charges	2,000	5,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000
4 Total		**2,000**	**5,000**	**-**	**-**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
6 003-000-361-11-00-000	Investment Earnings	30	100	100	42	50	50	50	50	50	50
6 003-000-369-90-00-000	Miscellaneous Revenue										
6 Total		**30**	**100**	**100**	**42**	**50**	**50**	**50**	**50**	**50**	**50**
8 003-000-388-00-00-000	Prior Period Adjustmets	8									
8 Total	**NONREVENUES**	**8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 003-000-395-10-00-000	Proceeds Sale of Capital Asset	29,496									
9 003-000-397-00-00-001	Transfer In-General Fund	4,958									
9 003-000-397-30-04-000	Transfer In - Equity from 133										
9 Total		**34,454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**36,492**	**5,100**	**100**	**42**	**2,050**	**2,050**	**2,050**	**2,050**	**2,050**	**2,050**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

STREETS FUND 101

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7-31-16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 101-000-316-41-01-000	Interfund Tax - Water	59,984	62,806	66,853	46,455	34,977	35,921	36,736	37,551	38,237	38,923
1 101-000-316-41-02-000	Interfund Tax - Sewer	47,114	48,471	47,975	36,076	24,433	25,118	25,803	26,488	27,174	27,861
1 Total		**107,099**	**111,277**	**114,828**	**82,531**	**59,411**	**61,039**	**62,539**	**64,039**	**65,411**	**66,785**
2 101-000-322-40-00-000	Oversized Load Permits	995	600	700	400	300	300	300	300	300	300
2 101-000-322-41-00-000	Street Cut Permits	12,600	14,000	17,050	14,475	7,000	7,000	7,000	7,000	7,000	7,000
2 101-000-322-91-00-000	Other Permits	5,175									
2 Total		**18,770**	**14,600**	**17,750**	**14,875**	**7,300**	**7,300**	**7,300**	**7,300**	**7,300**	**7,300**
3 101-000-333-83-00-000	FEMA - Snow Removal Assist										
3 101-000-334-01-90-000	Department of Commerce - Street Light Retro-Fit		281,937								
3 101-000-334-04-20-000	Department of Commerce - Street Light Retro-Fit			281,937	281,937						
3 101-000-336-00-71-000	Multimodal Transportation			14,378	9,523	15,057	20,825	21,346	21,879	22,426	22,987
3 101-000-336-00-87-000	Motor Vehicle Fuel Tax -	529,649	579,873	581,038	452,772	298,846	308,102	315,805	323,700	331,792	340,087
3 101-000-336-00-87-001	MVA Trans City Tax			8,340	2,083	8,423	8,507	8,592	8,678	8,765	8,853
3 101-000-337-01-90-001	BREA/BPA - Street Light Retro-Fit		90,000	107,213	107,213						
3 101-000-337-01-90-002	BREA - Street Light Retro-Fit Cash-out		105,000	105,000	105,000						
3 Total		**529,649**	**1,056,810**	**1,097,906**	**958,528**	**322,327**	**337,435**	**345,743**	**354,258**	**362,984**	**371,927**
4 101-000-344-10-00-000	Street Maint & Repair Serv	21,666	10,000	17,786	13,889	6,000	6,000	6,000	6,000	6,000	6,000
4 Total		**21,666**	**10,000**	**17,786**	**13,889**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
5 101-000-359-00-00-000	Miscellaneous Fines/Penalties	90		-							
5 Total		**90**	**-**			**-**	**-**	**-**	**-**	**-**	**-**
6 101-000-361-11-00-000	Investment Earnings	443	500	525	333	250	250	250	250	250	250
6 101-000-362-10-00-000	Equipment Rental										
6 101-000-367-00-00-000	Contributions Private	770									
6 101-000-369-10-00-000	Sale of Scrap and Junk	229	200	100		100	100	100	100	100	100
6 101-000-369-40-00-000	Judgments and Settlements	5	100	50		50	50	50	50	50	50
6 101-000-369-70-00-000	EE Premium Contributions										
6 101-000-369-90-00-000	Other Miscellaneous Reven	473		672	672						
6 101-000-369-91-00-000	Miscellaneous Revenue			31	31						
6 Total		**1,919**	**800**	**1,378**	**1,036**	**400**	**400**	**400**	**400**	**400**	**400**
8 101-000-388-00-00-000	Prior Period Adjustments	136									
8 101-000-389-00-02-000	Other Nonrevenues										
8 Total		**136**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 101-000-391-20-00-000	Proceeds Other Long-Term Debt		673,828	593,457	593,457						
9 101-000-392-20-00-000	Premium on LT Debt			85,573	85,573						
9 101-000-395-10-00-000	Sale of Capital Assets	3,349	65,600	66,083	66,083						
9 101-000-395-20-00-000	Other Recoveries	631		19,175	19,175						
9 101-000-397-00-00-001	Transfer In-General Fund	50,000									
9 101-000-398-10-00-000	Insurance Recoveries	801	1,000								
9 Total		**54,781**	**740,428**	**764,288**	**764,289**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**734,111**	**1,933,915**	**2,013,936**	**1,835,149**	**395,438**	**412,174**	**421,982**	**431,997**	**442,095**	**452,412**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

PARK IMPACT FUND 104

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
4 104-000-345-85-00-000	Parks (Undistributed)	181,117	162,000	199,044	168,048	81,948	83,587	85,259	86,964	88,703	90,477
4 Total		**181,117**	**162,000**	**199,044**	**168,048**	**81,948**	**83,587**	**85,259**	**86,964**	**88,703**	**90,478**
6 104-000-361-11-00-000	Investment Interest	1,416	2,000	1,150	649	550	550	550	550	550	550
6 104-000-367-00-10-000	Contrib (Pr) - BRSC '07										
6 104-000-367-11-00-000	Contrib (Pr) - BRSC Equip										
6 104-000-369-70-00-000	EE Premium Contributions										
6 Total		**1,416**	**2,000**	**1,150**	**649**	**550**	**550**	**550**	**550**	**550**	**550**
8 104-000-388-00-00-000	Prior Period Adjustments	406									
8 104-000-389-00-00-000	Other Nonrevenues										
8 Total		**406**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 104-000-395-20-00-000	Insurance Recoveries										
9 104-000-397-99-00-000	Transfer In - Gen Res '07										
9 Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**182,939**	**164,000**	**200,194**	**168,698**	**82,498**	**84,137**	**85,809**	**87,514**	**89,253**	**91,028**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

CRIMINAL JUSTICE FUND 105

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 105-000-313-15-00-145	Local Sales Tax - PS Prop 14-5		710,314	748,016	565,648	428,446	441,300	454,539	468,175	482,220	496,687
1 105-000-313-71-00-000	Local Sales Tax-Public Safety	455,878	480,294	545,537	423,682	287,274	295,892	304,769	313,912	323,329	333,029
1 105-000-313-71-00-145	Local Sales Tax-Public Safety-Prop 14-5 2014										
1 Total		**455,878**	**1,190,608**	**1,293,553**	**989,330**	**715,720**	**737,192**	**759,308**	**782,087**	**805,549**	**829,716**
3 105-000-333-97-06-000	Grant - Homeland Security		12,000	12,000	12,000	-					
3 105-000-336-06-21-000	MVET-Crim Just Prog #3	6,411	7,157	7,483	6,500	4,445	4,726	4,966	5,217	5,481	5,759
3 105-000-336-06-26-000	CJ Special Programs	23,714	24,976	27,345	23,774	14,914	15,656	16,449	17,281	18,156	19,075
3 105-000-336-06-51-000	DUI and Criminal Justice Asst.	4,639	5,088	4,252	3,698	2,233	2,277	2,323	2,369	2,417	2,465
3 Total		**34,764**	**49,221**	**51,079**	**45,972**	**21,592**	**22,659**	**23,738**	**24,867**	**26,054**	**27,299**
6 105-000-361-11-00-000	Investment Interest	683	600	675	553	350	350	357	357	364	364
6 105-000-369-10-00-000	Sale of Scrap and Junk										
6 105-000-369-90-00-000	Miscellaneous Revenue										
6 Total		**683**	**600**	**675**	**553**	**350**	**350**	**357**	**357**	**364**	**364**
8 105-000-388-00-00-000	Prior Period Adjustments	174									
8 Total		**174**									
9 105-000-391-90-00-000	Proceeds Other Long-Term Debt	317,785	193,064	176,999	176,999						
9 105-000-392-20-00-000	Premium on Debt Issue	26,614		16,425	16,425						
9 105-000-395-10-00-000	Sales of Capital Assets	5,088		3,424	3,424						
9 Total		**349,487**	**193,064**	**196,849**	**196,849**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**840,986**	**1,433,493**	**1,542,156**	**1,232,703**	**737,662**	**760,201**	**783,403**	**807,311**	**831,967**	**857,379**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES - WITHOUT LEVY

LIBRARY SERVICES 121

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 121-000-316-42-01-000	Utility B&O Tax - Gas	18,749	27,754	20,597	19,704	10,144	10,245	10,347	10,451	10,555	10,661
1 121-000-316-42-04-000	Utility B&O Tax - Telephone	253,414	254,191	214,735	172,848	100,994	96,955	93,076	89,353	85,779	82,348
1 121-000-316-42-05-000	Utility B&O Tax - Electric	486,043	536,620	494,814	399,463	261,633	272,098	282,982	294,301	306,073	318,316
1 Total		**758,205**	**818,565**	**730,146**	**592,015**	**372,771**	**379,298**	**386,406**	**394,106**	**402,408**	**411,326**
6 121-000-361-11-00-000	Investment Interest	484	1,000	267	178	120	120	120	120	120	120
6 121-000-369-70-00-000	EE Premium Contribution										
6 121-000-369-90-00-000	Miscellaneous Revenue	40		53	53						
6 121-000-369-91-00-000	Miscellaneous Revenue			1	1	-	-	-	-	-	-
6 Total		**524**	**1,000**	**321**	**232**	**120**	**120**	**120**	**120**	**120**	**120**
8 121-000-388-00-00-000	Prior Period Adjustments	154									
8 Total		**154**									
9 121-000-397-00-00-001	Transfers In-General Fund										
9 121-000-397-00-00-002	Transfers In-Cumm Reserve					110,000	110,000				
9 Total		**-**	**-**			**110,000**	**110,000**	**-**	**-**	**-**	**-**
Grand Total		**758,883**	**819,565**	**730,467**	**592,247**	**482,891**	**489,418**	**386,526**	**394,226**	**402,528**	**411,446**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

REET I 301

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 301-000-318-34-00-000	Real Estate Excise Tax	430,294	541,854	562,526	466,856	170,000	170,000	170,000	170,000	170,000	170,000
1 Total		**430,294**	**541,854**	**562,526**	**466,856**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**
6 301-000-361-11-00-000	Investment Interest	798	810	810	594	410	418	427	427	427	427
6 Total		**798**	**810**	**810**	**594**	**405**	**405**	**405**	**405**	**405**	**405**
8 301-000-388-00-00-000	Prior Period Adjustments	191									
8 Total		**191**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**431,283**	**542,664**	**563,336**	**467,449**	**170,405**	**170,405**	**170,405**	**170,405**	**170,405**	**170,405**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

REET II 302

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 302-000-318-35-00-000	Real Estate Excise Tax (2	430,294	325,000	561,949	466,278	170,000	170,000	170,000	170,000	170,000	170,000
1 Total		**430,294**	**325,000**	**561,949**	**466,278**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**
3 302-000-333-00-00-000	Federal STP-U Grant										
3 302-000-333-20-20-000	Federal STP-U Grant										
3 302-000-334-03-80-005	TIB - Roadway Preservation	173,876									
3 Total		**173,876**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5 302-000-359-00-00-000	Miscellaneous Fines/Penalties	1,979									
5 Total		**1,979**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6 302-000-361-11-00-000	Investment Interest	1,048	2,000	1,050	719	525	536	546	557	568	580
6 302-000-369-70-00-000	EE Premium Contributions										
6 302-000-369-90-00-000	Miscellaneous Revenue										
6 Total		**1,048**	**2,000**	**1,050**	**719**	**525**	**536**	**546**	**557**	**568**	**580**
8 302-000-388-00-00-000	Prior Period Adjustments	301									
8 Total		**301**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**607,498**	**327,000**	**562,999**	**466,997**	**170,525**	**170,536**	**170,546**	**170,557**	**170,568**	**170,580**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

YAKIMA RIVER TRAIL PROJECT 309

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3 309-000-334-02-70-000	RCO Grant - Yakima River Trail		1,300,000	358,858	201,919	893,892	-	-	-	-	-
3 309-000-334-02-70-001	RCO Grant - YR Waterfront Park		1,899	1,899	1,899	-	-	-	-	-	-
3 309-000-334-04-22-001	HAEIFC Grant	14,087									
3 309-000-337-10-00-004	Port - Van Giesen		27,404	44,301	44,301						
3 Total		**14,087**	**1,329,303**	**405,058**	**248,119**	**893,892**	**-**	**-**	**-**	**-**	**-**
6 309-000-361-11-00-000	Investment Earnings	26		700	501	400					
6 Total		**26**	**-**	**700**	**501**	**400**	**-**	**-**	**-**	**-**	**-**
9 309-000-397-00-00-001	Transfer In - General	200,000	280,216	280,216	280,216						
9 309-000-397-00-00-104	Transfer In - Park Impact	161,689	-	-	-						
9 309-000-397-00-00-301	Transfer In - REET 1	100,000	-	-	-						
9 Total		**461,689**	**280,216**	**280,216**	**280,216**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**475,802**	**1,609,519**	**685,974**	**528,836**	**894,292**	**-**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

PAUL KEITH WETLAND RESTORATION 312

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3 312-000-337-00-00-911	Other Payments	-	65,000	-	-	65,000	-	-	-	-	-
3 Total		**-**	**65,000**	**-**	**-**	**65,000**	**-**	**-**	**-**	**-**	**-**
9 312-000-397-00-00-104	Transfer In - Park Impact	-	60,832	60,832	60,832	-	-	-	-	-	-
9 Total		**-**	**60,832**	**60,832**	**60,832**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**-**	**125,832**	**60,832**	**60,832**	**65,000**	**-**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

BELMONT CAPITAL IMPROVEMENTS FUND 320

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
1 320-000-317-20-00-000	Leasehold Excise Tax										
1 Total		**-**	**-**			**-**	**-**	**-**	**-**	**-**	**-**
3 320-000-337-10-00-001	Rural Econ Dev - County			55,000	55,000						
3 Total		**-**	**-**	**55,000**	**55,000**	**-**	**-**	**-**	**-**	**-**	**-**
6 320-000-361-11-00-000	Investment Interest	0	250	-	0						
6 320-000-362-50-00-000	Space & Facilities Leases										
6 320-000-367-11-00-000	Contributions-Private		18,126	-							
6 320-000-367-11-01-000	Contribution-Private										
6 Total		**0**	**18,376**	**-**	**0**	**-**	**-**	**-**	**-**	**-**	**-**
7 320-000-374-30-00-000	Matching Contribution (Local)										
7 320-000-379-03-00-000	Capital Contributions - Private		40,000	40,000		-					
7 Total		**-**	**40,000**	**40,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
8 320-000-381-10-00-000	Interfund Loan	4,215	595,864								
8 320-000-381-10-00-001	HAEIFC Loan 2012										
8 320-000-381-10-00-401	Interfund Lns from Water			346,867	346,867						
8 320-000-386-10-00-000	Leasehold Excise Tax										
8 320-000-389-00-00-000	Other Nonrevenues										
8 Total		**4,215**	**595,864**	**346,867**	**346,867**	**-**	**-**	**-**	**-**	**-**	**-**
9 320-000-391-80-00-001	Proceeds from HAEIFC Loan										
9 320-000-391-81-00-000	Proceeds from CERB Loan		598,070	598,070	598,070						
9 320-000-397-00-00-002	Transfer In-Cumulative Reserve	179,340									
9 320-000-397-19-00-000	Transfer - In GCR #002										
9 Total		**179,340**	**598,070**	**598,070**	**598,070**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**183,556**	**1,252,310**	**1,039,938**	**999,938**	**-**	**-**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

TRANSPORTATION IMPACT FEES FUND 355

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3 355-000-333-00-00-000	Paradise Wy Widen STP-U Grant										
3 355-000-333-20-20-105	FEDERAL STP-U GRANT-Paradise/Belmont	41,786	478,700	478,662	478,662						
3 355-000-333-20-20-106	Federal TAP Grant-Keene Road Pathway Ph3	13,881	145,119	144,119	144,119						
3 355-000-333-20-20-107	Federal STP-U Grant-S 38th Ave/Mt Adams View	38,651	136,944	136,944	104,785						
3 355-000-333-20-20-110	Federal STP-U Grant-Bombing RR Ph 8	68,336		-	-						
3 355-000-333-20-20-115	Federal STP-U Grant-Paradise Way Ext Ph4	146,618									
3 355-000-333-20-20-108	Federal STP-U Grant										
3 355-000-333-20-20-217	Federal STP-UL Grant		499,615	499,615	499,615						
3 355-000-337-10-00-107	Interlocal Grant	27,405									
3 Total		**336,677**	**1,260,378**	**1,259,340**	**1,227,182**	**-**	**-**	**-**	**-**	**-**	**-**
4 355-000-345-85-01-000	TIP Fees	250,838	565,603	586,789	577,789	100,000	100,000	100,000	100,000	100,000	100,000
4 Total		**250,838**	**565,603**	**586,789**	**577,789**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
6 355-000-361-11-00-000	Investment Interest	451	500	500	294	250	255	260	265	271	276
6 355-000-369-70-00-000	EE Premium Contributions										
6 355-000-369-80-00-107	Cash Adjustments			847	847						
6 355-000-369-90-00-000	Other Miscellaneous Revenue										
6 Total		**451**	**500**	**1,347**	**1,140**	**250**	**255**	**260**	**265**	**271**	**276**
8 355-000-381-10-00-000	Interfund Loan Received										
8 355-000-381-10-00-401	Interfund Loan - 401		300,000								
8 355-000-388-00-00-000	Prior Period Adjustments	593									
8 355-000-389-00-00-000	Nonrevenues										
8 355-000-389-00-02-000	Other Non Revenues										
8 355-000-389-95-00-000	Residual Fr 351										
8 Total		**593**	**300,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 355-000-391-20-00-000	Revenue Bond Proceeds										
9 355-000-391-60-00-000	Proceeds of Anticipation Note										
9 355-000-391-70-00-000	LOCAL Loan Proceeds										
9 355-000-391-80-00-000	PWTF Loan Proceeds										
9 355-000-397-00-00-104	Transfer In - Park Impact		160,000	160,000	160,000						
9 355-000-397-00-00-360	Transfer In - Construction Fund			4,135	4,135						
9 355-000-397-99-00-000	Transfer In - 2008 TIP (355)										
9 Total		**-**	**160,000**	**164,135**	**164,135**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**588,559**	**2,286,481**	**2,011,611**	**1,970,246**	**100,250**	**100,255**	**100,260**	**100,265**	**100,271**	**100,276**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

VAN GIESEN REDEVELOPMENT FUND
374

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3 374-000-331-11-30-000	Grant - Van Giesen Redev Ph 1										
3 374-000-337-10-00-000	Interlocal Grant										
3 Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6 374-000-361-11-00-000	Investment Earnings	1,006	350	350	223	-	-	-	-	-	-
6 374-000-369-70-00-000	EE Premium Contributions										
6 Total		**1,006**	**350**	**350**	**223**	**-**	**-**	**-**	**-**	**-**	**-**
8 374-000-388-00-000	Prior Period Adjustments	206									
8 Total		**206**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 374-000-397-60-01-000	Transfer In-From 103										
9 Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**1,213**	**350**	**350**	**223**	**-**	**-**	**-**	**-**	**-**	**-**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

WATER / SEWER UTILITY OPERATING FUND 401

			2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3	401-000-337-00-00-534	Other Payments	-	18,000	4,416	-	2,264	2,264	2,264	2,264	2,264	2,264
3	**Total**		**-**	**18,000**	**4,416**	**-**	**2,264**	**2,264**	**2,264**	**2,264**	**2,264**	**2,264**
4	401-000-341-43-00-000	Promissory Fee	1,399	4,000	720	705	500	500	500	500	500	500
4	401-000-341-43-00-005	Webcheck Fee Admin	1,072	2,000	5,500	4,405	2,000	2,000	2,000	2,000	2,000	2,000
4	401-000-341-43-00-015	Webcheck Fee (15)	2,304	2,000	10,000	8,100	4,800	4,800	4,800	4,800	4,800	4,800
4	401-000-343-40-00-000	Water Reconnect Fee	24,107	14,000	39,000	34,606	10,000	10,000	10,000	10,000	10,000	10,000
4	401-000-343-40-00-001	Meter Read Fee										
4	401-000-343-40-10-000	Water Collection	5,782,574	6,036,452	6,496,424	4,825,227	3,418,001	3,511,121	3,591,281	3,671,441	3,738,641	3,805,841
4	401-000-343-40-20-000	Water Meters	61,810	100,000	100,000	80,535	5,000	5,000	5,000	5,000	5,000	5,000
4	401-000-343-40-30-000	Water Service Application	19,642	20,000	20,000	18,041	10,000	10,000	10,000	10,000	10,000	10,000
4	401-000-343-40-40-000	Hydrant Rentals	12,814	13,000	23,000	20,059	7,000	7,000	7,000	7,000	7,000	7,000
4	401-000-343-41-00-000	Cross Connection Penalty	7,453	10,000								
4	401-000-343-50-10-000	Sewer Collection	4,617,451	4,752,024	4,700,448	3,719,560	2,394,882	2,462,082	2,529,282	2,596,482	2,663,682	2,730,882
4	401-000-343-50-20-000	Sewer Inspection Fee	16,772	16,000	13,000	12,120	6,500	6,500	6,500	6,500	6,500	6,500
4	**Total**		**10,547,398**	**10,969,476**	**11,408,092**	**8,723,357**	**5,858,683**	**6,019,003**	**6,166,363**	**6,313,723**	**6,448,123**	**6,582,523**
5	401-000-359-00-00-000	Miscellaneous Fines/Penalties	500		6,000	5,172	3,000	3,000	3,000	3,000	3,000	3,000
5	401-000-359-80-00-534	Cross Connection Penalty	5,674		35	35						
5	**Total**		**6,174**	**-**	**6,035**	**5,207**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
6	401-000-361-11-00-000	Investment Interest	37,876	35,000	32,000	18,206	20,000	20,000	20,000	20,000	20,000	20,000
6	401-000-361-40-00-000	Other Interest Earnings	770	596	500	473	500	500	500	500	500	500
6	401-000-362-50-01-000	Telecommunication Leases	113,234	117,647	128,602	114,638	62,376	64,872	67,466	70,164	72,972	75,890
6	401-000-367-00-00-000	Private Contributions			500	500						
6	401-000-369-10-00-000	Sale Of Scrap & Junk	3,114	2,000	250	171						
6	401-000-369-10-00-534	Sale Of Scrap & Junk - Water			809	809	500	500	500	500	500	500
6	401-000-369-10-00-535	Sale Of Scrap & Junk - Sewer			21	21	500	500	500	500	500	500
6	401-000-369-40-00-000	Judgments and Settlements	2,650	2,000								
6	401-000-369-70-00-000	EE Premium Contributions										
6	401-000-369-90-00-000	Term Notice Fee	633	1,000	4	4						
6	401-000-369-90-00-534	Miscellaneous Revenue - Water	4,050		1,400	1,073	500	500	500	500	500	500
6	401-000-369-90-00-535	Miscellaneous Revenue - Sewer	931		1,300	1,087						
6	401-000-369-91-00-000	Miscellaneous Revenue			132	132						
6	401-000-369-91-00-534	Miscellaneous Revenue - Water			507	507						
6	401-000-369-91-00-535	Miscellaneous Revenue - Sewer			96	96						
6	**Total**		**163,258**	**158,243**	**166,121**	**137,717**	**84,376**	**86,872**	**89,466**	**92,164**	**94,972**	**97,890**

WATER / SEWER UTILITY OPERATING FUND 401

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
7 401-000-372-00-00-000	Insurance Recoveries-Prop Fund										
7 401-000-373-00-00-000	Proceeds on Sale of Cap Assets										
7 401-000-379-01-00-534	Capital Contributions - Meters	46,735		27,000	26,560	45,000	45,000	45,000	45,000	45,000	45,000
7 Total		**46,735**	**-**	**27,000**	**26,560**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
8 401-000-381-20-00-001	Interfund Loan Repayment		595,864								
8 401-000-381-20-00-320	Interfund Loans Repaid			382,418	382,418						
8 401-000-381-20-00-355	Interfund Loans Repayment - 355		300,000								
8 401-000-381-20-00-442	Interfund Lns-Sewer Syst Devel		500,000								
8 401-000-381-20-00-482	Interfund Loans - Construction		500,000	500,000	500,000						
8 401-000-381-20-20-000	Interfund Loan Repayment	178,799									
8 401-000-381-22-00-000	Interfund Loan Interest										
8 401-000-386-04-00-000	Hydrant Deposits	24,650	24,000	15,000	12,598	11,000	11,000	11,000	11,000	11,000	11,000
8 401-000-388-00-00-000	Prior Year(s) Corrections	30,938									
8 401-000-389-00-00-000	Other Nonrevenues										
8 Total		**234,387**	**1,919,864**	**897,418**	**895,016**	**11,000**	**11,000**	**11,000**	**11,000**	**11,000**	**11,000**
9 401-000-395-10-00-000	Sales of Capital Assets			626	626						
9 401-000-395-20-00-000	Gain/Loss on Disposal of FA	3,882		2,484	2,484						
9 401-000-395-21-00-000	Other Recoveries - Capital Ass										
9 401-000-391-70-00-000	LOCAL Loan Proceeds			278,786	278,786						
9 401-000-391-90-35-001	Proceeds-Other Long-Term Debt (Vactor Truck)		325,000								
9 401-000-392-70-00-000	Premium on LT Debt			48,235	48,235						
9 401-000-397-34-00-441	Transfer In-Water System Devel		260,000	130,000	130,000	-	-	130,000	130,000	130,000	130,000
9 401-000-397-35-00-442	Transfer In-Sewer System Devel	130,000	60,000	60,000		195,000	195,000	195,000	195,000	195,000	195,000
9 401-000-397-34-00-436	Transfer In - 94 W/S Bond Res	153,867									
9 401-000-397-35-00-436	Transfer In - 94 W/S Bond Res	153,867									
9 Total		**441,616**	**645,000**	**520,131**	**460,131**	**195,000**	**195,000**	**325,000**	**325,000**	**325,000**	**325,000**
Grand Total		**11,439,568**	**13,710,583**	**13,029,213**	**10,247,987**	**6,199,323**	**6,362,139**	**6,642,093**	**6,792,151**	**6,929,359**	**7,066,677**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

IRRIGATION UTILITY FUND 402

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
4 402-000-343-90-01-000	Irr Collection/Luann Esta	16,167	20,935	20,666	16,229	10,983	11,312	11,652	12,001	12,361	12,732
4 402-000-343-90-02-000	Irr Collection/Brotherhoo	95,284	123,600	121,313	94,224	65,194	67,150	69,165	71,240	73,377	75,578
4 402-000-343-90-03-000	Irr Collection/Flat Top	14,201	20,600	17,698	13,865	9,428	9,711	10,003	10,303	10,612	10,930
4 Total		**125,652**	**165,135**	**159,677**	**124,319**	**85,605**	**88,173**	**90,820**	**93,544**	**96,350**	**99,240**
6 402-000-361-11-00-000	Investment Earnings	201	200	170	85	200	200	200	200	200	200
6 402-000-369-40-00-000	Judgments and Settlements	2									
6 402-000-369-70-00-000	EE Premium Contributions										
6 402-000-369-90-00-000	Other Miscellaneous Revenue	102		172	172						
6 Total		**305**	**200**	**342**	**258**	**200**	**200**	**200**	**200**	**200**	**200**
7 402-000-379-03-00-000	Capital Contributions			1,400	1,400						
7 Total		**-**	**-**	**1,400**	**1,400**	**-**	**-**	**-**	**-**	**-**	**-**
8 402-000-388-00-00-000	Prior Period Adjustments	60									
8 Total		**60**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**126,016**	**165,335**	**161,419**	**125,977**	**85,805**	**88,373**	**91,020**	**93,744**	**96,550**	**99,440**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

STORM WATER UTILITY FUND 404

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3 404-000-334-03-10-000	Stormwater Grant - Dept of Ec										
3 404-000-334-03-10-001	Grant - Dept of Ecology										
3 404-000-334-03-10-002	DOE Stormwater Grant	475,934									
3 404-000-334-03-10-003	DOE Stormwater Grant	147,487		5,000	5,000						
3 404-000-334-03-10-004	DOE Stormwater Grant										
3 404-000-334-03-10-005	DOE Stormwater Grant										
3 404-000-334-03-10-006	DOE Stormwater Grant	5,960	123,651	118,040	118,040						
3 404-000-334-03-10-007	DOE-Retrofit Ironton		75,000	75,000							
3 404-000-334-03-10-008	DOE-Retrofit N 62nd		313,297	313,297							
3 404-000-334-03-10-009	DOE Stormwater Grant		25,000	-		25,000					
3 404-000-334-03-11-000	Street Sweeper Grant - Ecology										
3 404-000-337-00-00-008	Richland School District Interlocal		15,000	15,000							
3 Total		**629,381**	**551,948**	**526,337**	**123,040**	**25,000**	**-**	**-**	**-**	**-**	**-**
4 404-000-343-10-00-000	Storm Water Collections	590,675	681,352	692,895	537,301	363,324	372,564	381,804	391,044	400,284	409,524
4 404-000-344-10-00-000	Street Sweeping Services	9,458	15,600	7,484	5,922	5,000	5,000	5,000	5,000	5,000	5,000
4 404-000-345-29-00-000	Abatement Charges	8,511									
4 Total		**608,644**	**696,952**	**700,379**	**543,223**	**368,324**	**377,564**	**386,804**	**396,044**	**405,284**	**414,524**
5 404-000-359-00-00-000	Miscellaneous Fines/Penalties										
5 Total		**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**
6 404-000-361-11-00-000	Investment Interest	729	1,000	1,000	618						
6 404-000-361-40-00-000	Other Earnings Interest	5									
6 404-000-369-10-00-000	Sale of Scrap and Junk	115		195	195						
6 404-000-369-40-00-000	Judgments and Settlements	5									
6 404-000-369-70-00-000	EE Premium Contributions										
6 404-000-369-90-00-000	Other Miscellaneous Revenue	6		10	10						
6 404-000-369-91-00-000	Miscellaneous Revenue			40	40						
6 Total		**861**	**1,000**	**1,205**	**862**	**-**	**-**	**-**	**-**	**-**	**-**
7 404-000-372-00-00-000	Insurance Recoveries-Prop Fund										
7 Total		**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**
8 404-000-381-10-00-442	Interfund Lns Rcd - 442		250,000								
8 404-000-388-00-00-000	Prior Period Adjustments	171									
8 Total		**171**	**250,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 404-000-391-50-00-000	Sweeper Purchase - LOCAL Prog										
9 404-000-395-10-00-000	Sales of Capital Assets				800						
9 404-000-395-20-00-000	Insurance Recoveries				55						
9 Total		**-**	**-**	**-**	**855**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**1,847,701**	**1,499,900**	**1,227,921**	**667,979**	**393,324**	**377,564**	**386,804**	**396,044**	**405,284**	**414,524**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

GARBAGE UTILITY FUND 405

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
4 405-000-343-70-00-000	Solid Waste Collections	2,296,443	2,468,158	2,486,085	1,955,422	1,308,666	1,354,470	1,401,876	1,450,942	1,501,725	1,554,285
4 Total		**2,296,443**	**2,468,158**	**2,486,085**	**1,955,422**	**1,308,667**	**1,354,470**	**1,401,877**	**1,450,942**	**1,501,725**	**1,554,286**
6 405-000-361-11-00-000	Investment Interest	481	400	500	409	510	521	532	543	554	566
6 405-000-361-40-00-000	Other Earnings Interest	41									
6 405-000-369-40-00-000	Judgments and Settlements	1									
6 405-000-369-70-00-000	EE Premium Contributions										
6 405-000-369-90-00-000	Miscellaneous Revenue	525									
6 Total		**1,048**	**400**	**500**	**409**	**510**	**521**	**532**	**543**	**554**	**566**
8 405-000-388-00-00-000	Prior Period Adjustments	101									
8 Total		**101**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**2,297,592**	**2,468,558**	**2,486,585**	**1,955,831**	**1,309,177**	**1,354,991**	**1,402,409**	**1,451,485**	**1,502,279**	**1,554,852**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

WATER SYSTEM DEVELOPMENT FUND 441

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
4 441-000-343-40-00-000	Booster Pump Collections										
4 Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6 441-000-361-11-00-000	Investment Interest	3,019	4,000	3,000	1,807	1,000	1,000	1,000	1,000	1,000	1,000
6 441-000-361-40-00-000	Other Interest Earnings			5	4						
6 441-000-381-20-00-482	Interfund Lns - Construction Fund		332,500	23,695	14,200						
6 441-000-369-70-00-000	EE Premium Contributions										
6 Total		**3,019**	**336,500**	**26,700**	**16,010**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
7 441-000-379-02-00-000	System Development Fee	641,286	650,000	661,770	645,820	308,000	308,000	308,000	308,000	308,000	308,000
7 Total		**641,286**	**650,000**	**661,770**	**645,820**	**308,000**	**308,000**	**308,000**	**308,000**	**308,000**	**308,000**
8 441-000-381-20-42-000	Interfund Loan Repayment										
8 441-000-381-22-00-000	Interfund Loan Interest R										
8 441-000-388-00-00-000	Prior Period Adjustments	841									
8 441-000-388-00-00-010	Prior Period Adjustments			22,900	22,900						
8 441-000-388-00-00-103	Prior Period Adjustments			35,575	35,575						
8 441-000-389-00-00-000	Other Nonrevenues										
8 Total		**841**	**-**	**58,475**	**58,475**	**-**	**-**	**-**	**-**	**-**	**-**
9 441-000-391-80-00-000	PWTF Loan Proceeds	197,757	491,423								
9 441-000-391-80-00-100	PWTF Loan - Van Geisen Wtr Lin										
9 441-000-391-80-00-101	DWSRF Loan-Pilot Drill Well #11		2,290,000	1,439,102	806,871	850,898					
9 441-000-391-80-00-102	PWTF Loan - Well #10										
9 441-000-391-80-00-103	Federal DWSRF Loan - Brotherhood Reservoir		3,593,075	372,680	56,397	3,220,395					
9 441-000-397-34-00-000	Transfer In - Equity from 461										
9 441-000-397-99-00-000	Transfer In - Well #9 (316)										
9 Total		**197,757**	**6,374,498**	**1,811,782**	**863,269**	**4,071,293**	**-**	**-**	**-**	**-**	**-**
Grand Total		**842,903**	**7,360,998**	**2,558,727**	**1,583,574**	**4,380,293**	**309,000**	**309,000**	**309,000**	**309,000**	**309,000**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

SEWER SYSTEM DEVELOPMENT FUND 442

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
3 442-000-331-11-30-000	Dept of Comm - Ind WstWtr Stud										
3 Total		**-**	**-**			**-**	**-**	**-**	**-**	**-**	**-**
6 442-000-361-11-00-000	Investment Interest	2,957	6,000	2,000	1,474	500	500	500	500	500	500
6 442-000-361-40-00-000	Other Interet Earnings	12,325									
6 442-000-367-00-00-000	Port District Contributio	6,750									
6 442-000-369-70-00-000	EE Premium Contributions										
6 442-000-369-80-00-107	Cash Adjustments			(847)	(847)						
6 Total		**22,032**	**6,000**	**1,153**	**627**	**500**	**500**	**500**	**500**	**500**	**500**
7 442-000-379-02-00-000	System Development Fee	660,408	675,940	610,953	565,640	315,000	315,000	315,000	315,000	315,000	315,000
7 Total		**660,408**	**675,940**	**610,953**	**565,640**	**315,000**	**315,000**	**315,000**	**315,000**	**315,000**	**315,000**
8 442-000-381-10-00-401	Interfund Lns - Water/Sewer Ops		500,000								
8 442-000-381-10-90-000	Interfund Loan Proceeds										
8 442-000-381-20-00-000	Interfund Loan Repayment Rec'd	49,937									
8 442-000-381-20-00-404	Interfund Lns Repaid - 404		250,000								
8 442-000-381-22-00-000	Interfund Loan Interest R										
8 442-000-388-00-00-000	Prior Period Adjustments	848									
8 442-000-389-00-00-000	Other Non Revenues										
8 Total		**50,784**	**750,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9 442-000-391-80-00-000	PWTF Loan Proceeds	115,983	1,884,017	1,884,017	1,884,017						
9 442-000-391-80-00-001	Federal Ecology SRF Loan Proceeds		1,746,100	1,746,100	1,001,099						
9 442-000-397-35-00-452	Transfer In - Fund 452	-	75,000	75,000							
9 442-000-397-35-00-483	Transfer In-Construction Fund	573									
9 442-000-397-98-00-000	Transfer In from Fund 483										
9 442-000-397-99-00-000	Transfer In - Close fr #317										
9 Total		**116,555**	**3,705,117**	**3,705,117**	**2,885,116**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**849,780**	**5,137,057**	**4,317,223**	**3,451,383**	**315,500**	**315,500**	**315,500**	**315,500**	**315,500**	**315,500**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

WATER LINE DEVELOPMENT FUND 451

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
6 451-000-361-11-00-000	Investment Interest	72	200	50	36	51	53	55	57	59	61
6 Total		**72**	**200**	**50**	**36**	**51**	**53**	**55**	**57**	**59**	**61**
7 451-000-379-01-00-000	Line Development Fee	32,824	65,736	65,702	65,701	16,000	16,000	16,000	16,000	16,000	16,000
7 Total		**32,824**	**65,736**	**65,702**	**65,701**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**
8 451-000-388-00-00-000	Prior Period Adjustments	21									
8 451-000-389-00-00-000	Other Nonrevenues										
8 Total		**21**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**32,917**	**65,936**	**65,752**	**65,737**	**16,051**	**16,053**	**16,055**	**16,057**	**16,059**	**16,061**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

SEWER LINE DEVELOPMENT FUND 452

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
6 452-000-361-11-00-000	Investment Interest	165	400	200	112	204	209	214	219	224	229
6 Total		**165**	**400**	**200**	**112**	**204**	**209**	**214**	**219**	**224**	**229**
7 452-000-379-01-00-000	Line Development Fee	11,183	10,000	23,095	23,095	5,000	5,000	5,000	5,000	5,000	5,000
7 Total		**11,183**	**10,000**	**23,095**	**23,095**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
8 452-000-388-00-00-000	Prior Period Adjustments	47									
8 452-000-389-00-00-000	Other Nonrevenues										
8 Total		**47**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**11,395**	**10,400**	**23,295**	**23,206**	**5,204**	**5,209**	**5,214**	**5,219**	**5,224**	**5,229**

CITY OF WEST RICHLAND ~ 2017/2018 BUDGETED REVENUES

PW OPS FACILITY CONST FUND 461

		2013/2014 Actuals	2015/2016 Amended Budget	2015/2016 Projected	2015/2016 YTD Actuals 7/31/16	2017 Budgeted	2018 Budgeted	2019 Forecasted	2020 Forecasted	2021 Forecasted	2022 Forecasted
6 461-000-361-11-00-000	Investment Interest	824	5,000	5,000	3,983	2,000	-				
6 Total		**824**	**5,000**	**5,000**	**3,983**	**2,000**	**-**	**-**	**-**	**-**	**-**
9 461-000-391-10-00-000	Bond Proceeds	2,248,561									
9 461-000-391-20-00-000	Premium on Bond Proceeds	141,701									
9 461-000-397-00-00-401	Trans In - Water/Sewer		2,258,760	2,258,796		412,429	-				
9 461-000-397-00-00-402	Transfer In - Irrigation		16,030	16,030		13,016	-				
9 461-000-397-00-00-404	Transfer In - Stormwater		32,060	32,060		26,032	-				
9 Total		**2,390,262**	**2,306,850**	**2,306,886**	**-**	**451,477**	**-**	**-**	**-**	**-**	**-**
Grand Total		**2,391,086**	**2,311,850**	**2,311,886**	**3,983**	**453,477**	**-**	**-**	**-**	**-**	**-**