



## *Quarterly Financial Report*

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### **First Quarter 2018**

May 1, 2018

#### **Overview**

The Quarterly Financial Report provides a summary budget to actual comparison of revenues and expenditures for each fund through the end of the most recently completed fiscal quarter. The information contained in this report is unaudited and prepared on a cash basis. Furthermore, the information contained in this report is preliminary and adjustments may need to be made in accordance with the Budgeting, Accounting and Reporting System (BARS) in preparation of the annual financial report.

According to the most recent labor data issued by the Bureau of Labor Statistics, the unemployment rate in the Kennewick-Pasco-Richland metropolitan statistical area is currently estimated at 7.1% for February 2018, which is a decline of 0.50% compared to February 2017. The preliminary state unemployment rate is at 4.7% and the national unemployment rate is 4.1% for February 2018. Non-farm employment in the Tri-Cities was up roughly 3,900 jobs in February 2018 when compared to February 2017. Industries that have contributed to this growth include education and health services, leisure and hospitality, transportation and utilities, business services, financial activities and government.

#### **General Fund 001 Revenues**

##### Summary

The City's General Fund is the primary fund used to account for the City's general purpose revenues such as utility, property and sales taxes. General Fund revenues typically pay for citywide services such as public safety, community development, parks, and administration. Comparing total actual to total anticipated revenues through March 31st, the General Fund is 62% of the 2017-2018 biennial budget. Total revenues collected in the General Fund decreased

18% compared to the previous year. This decrease is attributed partly to a coding change for the indirect charges for services the General Fund charges other city funds for the services it provides. These costs are now netted against the expense side of the General Fund. Factoring this out of the revenue comparison, the city would have experienced a 14% decrease in first quarter compared to the prior quarter. Other decreases in revenue compared to the prior quarter include electric and telephone utility taxes, retail sales tax, and building permits.

Retail sales and use tax declined 5% compared to the prior year. The decline in sales tax collections is attributed to the construction of the new middle school in 2017. Factoring out this construction sales tax revenue, the city would have experienced a 12% increase in sales tax collections.

The City processed 132 new business licenses in first quarter 2018 compared to 116 in 2017. As of March 31, 2018, there are a total of 1,566 active City business licenses.

Intergovernmental revenues include PUD privilege tax, city assistance, liquor excise tax and liquor control board profits. These revenues increased 3% compared to the prior year. City Assistance revenues increase 5% or \$1,261 compared to the prior year. Liquor excise taxes and profits increased 2% compared to 2017.

Building activity is an important key indicator of growth. Single family building activity declined in 2018 compared to the prior quarter. The City processed 20 fewer single family permits than in the prior year. In first quarter 2018, the City processed 1 new commercial permit and 2 multi-family permits.

<b>New Construction Activity</b>			
	<b>2017 Jan-Mar</b>	<b>2018 Jan-Mar</b>	<b>% Change</b>
Single Family Permits	42	22	-48%
Multi-Family Permits	0	2	
New Commercial Permits	3	1	-67%
Other Commercial Permits	3	4	33%
Other Permits	84	53	-37%
<b>Total Permits</b>	<b>132</b>	<b>82</b>	<b>-38%</b>
Permit Valuation	\$ 15,214,440	\$ 10,252,857	-33%
Building Permit Fees	\$ 108,451	\$ 74,701	-31%

The following table shows the amended biennial budget and actual revenues collected through March 31, 2018 and compares this information with 2017 actuals through March 31 and actuals for the biennium.

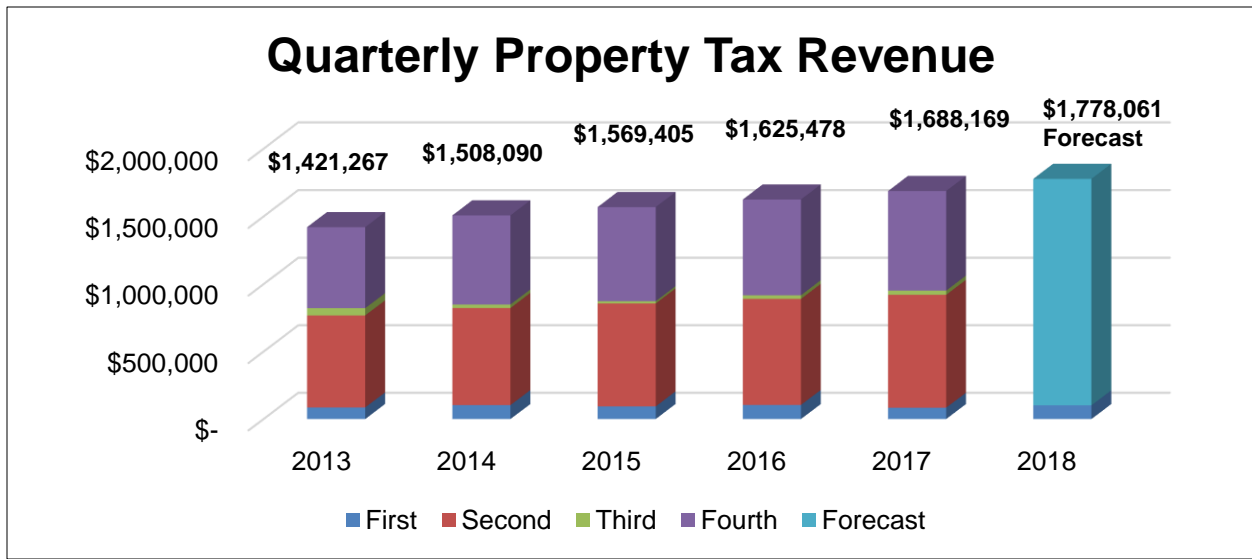
### General Fund 001 Revenues

General Fund 001	2017-2018 Biennial Budget						
Revenue Category	2017 Actuals for Comparison Purposes 01/01/2017 - 03/31/2017	01/01/18 - 03/31/18 Actuals	% Change from 2017	01/01/2017 - 03/31/2018 Actuals	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
Property Tax	84,480	101,739	20%	1,789,908	3,485,998	51%	1,696,090
Sales Tax	272,725	259,135	-5%	1,376,685	1,467,795	94%	91,110
Utility Taxes	513,573	502,492	-2%	2,475,994	3,939,209	63%	1,463,215
Other Taxes	6,106	3,098	-49%	21,483	21,544	100%	61
Building Permits	108,451	74,701	-31%	402,826	541,477	74%	138,651
Other Licenses & Permits	57,890	59,815	3%	236,751	344,961	69%	108,210
Intergovernmental Revenue	70,564	72,877	3%	441,793	721,639	61%	279,846
Grants - Federal/State/Local	7,217	21,729	201%	33,499	20,000	167%	(13,499)
Charges for Services*	218,900	42,269	-81%	238,321	1,662,418	14%	1,424,097
Fines and Forfeitures	41,911	44,961	7%	216,789	448,807	48%	232,018
Transfer In Miscellaneous & Other Revenues	104,610 118,163	127,799 10,413	22% -91%	560,440 1,477,505	863,009 1,436,013.00	65% 103%	302,569 (41,492)
<b>Total Revenues</b>	<b>1,604,590</b>	<b>1,321,027</b>	<b>-18%</b>	<b>9,271,994</b>	<b>14,952,870</b>	<b>62%</b>	<b>5,680,876</b>

\*Note: Charges for Services declined compared to the prior year primarily because a coding change issued by the WA State Auditor's Office for the City's indirect cost allocation. These costs are now netted against the expense side of the General Fund.

**General Fund Major Revenue Sources**

Property Tax: Property tax revenues are typically received during the second and fourth quarters of the year. Property tax collections in first quarter 2018 totaled \$101,739 and increased 20% compared to 2017. This increase is primarily attributed to the County’s delay in getting out property tax statements in 2017 due to a program upgrade. The table below reflects quarterly property tax collections from 2013 to 2018.



Retail Sales and Use Tax: The sales tax base is the selling price of tangible personal property and selected food and services. The current sales tax rate for West Richland is 8.6%. 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.

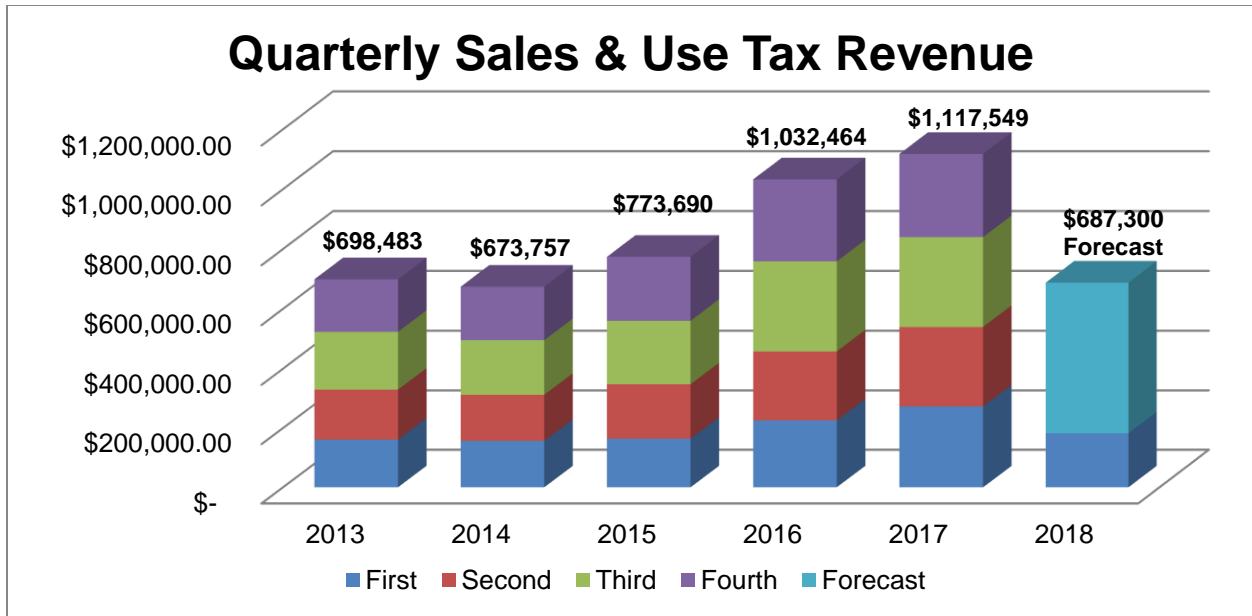
In first quarter 2018, sales tax revenue declined by 5% compared to the prior year. This decrease is due to the sales tax collected in first quarter 2017 from construction of the new middle school on Belmont. Sales tax would have increased 12% if sales tax collections from the construction of the new middle school are factored out. Most business sectors experienced increases in first quarter 2018 compared to the prior year. West Richland has a heavy reliance on construction sales tax revenue, which is considered a one-time revenue source. Construction experienced a 28% decrease compared to 2017 and consisted of 25% of the total sales tax revenue collected in 2018. The decrease in sales tax revenue collections from the construction sector is attributed to the middle school build in 2017. Sales tax collections from the retail sector experienced a 19% increase and consisted of 33% of total sales tax revenue collected in first quarter 2018.

Sales tax collections fluctuate from quarter to quarter due to seasonal activity. The City typically receives more sales tax revenue in the second half of the year. The following table compares 2018 with 2017 retail sales and use tax revenue through December 31st and includes a breakdown by business sector.

Business Sector	Revenue (Jan-Mar)		% Change	% of Total	
	2018	2017		2018	2017
Construction	63,842	88,599	-28%	25%	32%
Manufacturing	4,200	4,174	1%	2%	2%
Wholesale Trade	29,249	17,891	63%	11%	7%
Retail	86,704	72,652	19%	33%	27%
Telecommunications & Other Information Services	15,370	15,334	0%	6%	6%
Finance, Insurance, Real Estate, Administrative Support Services, & Public Administration	26,778	24,582	9%	10%	9%
Accommodation and Food Services	17,243	13,522	28%	7%	5%
All Other Sectors	15,736	35,971	-56%	6%	13%
<b>Total</b>	<b>\$259,121</b>	<b>\$272,725</b>	<b>-5%</b>	<b>100%</b>	<b>100%</b>

Note: Totals for the quarter listed by sector may slightly differ from the retail sales tax revenue actually received due to adjustments made by the DOR between the time the detailed sales tax reports are received by the City and when the revenue is actually received.

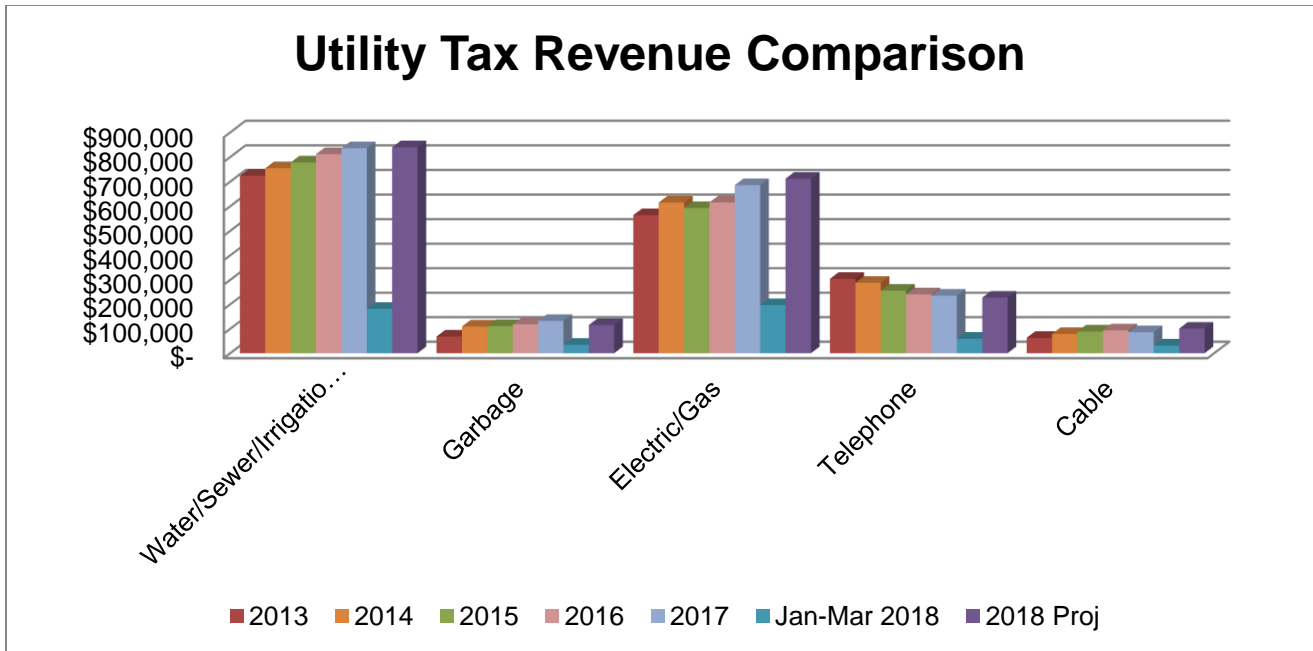
The chart below displays the quarterly retail sales and use tax collected since 2013.



Utility Taxes: The City collects both internal and external utility taxes. Internal taxes are paid by the City’s utility funds to the General Fund. External taxes are paid by providers of telephone, electric, gas, garbage collection and cable services in the city. Total utility tax revenues decreased 2% in first quarter 2017 compared to 2018.

Revenues collected from the electric utility tax declined 10% compared to the prior quarter. This decline is due to a milder winter than in the prior year. Telephone utility tax revenue declined 17% compared to first quarter 2017. Telephone utility tax revenues continue to decline as customers eliminate or opt to not have a land line and the expansion of non-taxable data services by cellular phone service providers.

The following table reflects utility tax revenue received for years 2013-2018 and compares this data with projected 2018 revenue.



### General Fund 001 Expenditures

Total General Fund expenditures were 56% of the 2017-2018 biennial budget. General Fund expenditures totaled \$1,703,221 for first quarter 2018 and \$9,265,220 for the biennium. Major expenditure differences from first quarter 2017 include the code change for the indirect charges for services. The General Fund charges other city funds for the services it provides. These are now netted against the General Fund expense as oppose to being recognized as a revenue. The contract with the West Richland Police Officers Association (WRPOA) was approved by Council in first quarter 2018. The WRPOA contract had expired at the end of 2016. Following approval of the contract, the City provided retroactive pay in March of 2018 to officers in accordance with the new agreement.

### 2018 Project/Program Highlights in First Quarter:

#### City Clerk

- The City Clerk has been working on improving and upgrading the City’s IT and network systems.
- The Clerk also maintained the City’s Facebook page.
- The Clerk worked with Charter to ensure Council Meeting broadcast is operational.

## **Finance Department**

- The Finance Department implemented medical benefit changes for non-bargaining staff which became effective January 1, 2018. The City's former medical plan was eliminated by the City's medical insurance provider.
- The Department began the 2019/2020 budget development process with a senior staff retreat, council retreat, and development of the 2019/2020 budget calendar.
- The Department assisted with contract negotiations with the West Richland Police Officers Association (WRPOA).
- The Finance Department has been preparing the 2017 Annual Financial Report due to the Washington State Auditor's Office in May 2018.
- City departments have been very successful obtaining federal, state and local grants and low interest loans. The Finance Department assisted departments with accounting and reimbursement requests for projects funded through grants and loans.

## **Community Development**

- Planning staff worked with the City Council Planning Subcommittee in January, February and March to review those zoning chapters that were not updated with the adoption of the 20-year comprehensive land use plan in August. However, due to unanticipated staffing shortages, the work on this has slowed and therefore, per direction of the Mayor, the zoning code review will be a collective effort with all of the council in the hopes to get it back on track expeditiously. Zoning code workshops are anticipated periodically over the next few months so that once Council has made some recommended changes they can then be forwarded to the Planning Commission for public hearing. In the first quarter, Planning staff processed 2 subdivisions, 3 conditional use permits, 3 boundary line adjustments, 2 code amendments (not associated with the large zoning code review), 1 easement vacation and 1 short plat. It is anticipated that this land use activity will increase in 2018.
- Building permit activity remained consistent with a total of 109 permits issued to date. These include the permits for the new Belmont Elementary School, LDS Church on Holly Way and the commercial development for Tim Bush at the intersection of Keene and Kennedy. It is anticipated that new residential construction in 2018 will continue to include more duplexes and multi-family dwelling units.
- The parks & events function of the department completed the Earth Day function and continues to plan for events such as the geocache event which all of the cities participate in as well as planning for Hogs and Dogs and the continued management of fields and facilities scheduling.
- Code compliance continues to be a focus of the department with citizen complaint based concerns being addressed by the Building Inspector. Complaints received are predominantly violations on residential properties with excessive vegetation or



debris. The year's totals are currently 12 complaints. Staff also continued to remove signs placed in the right-of-way without a permit or that represented a visual hazard to motorists and pedestrians.

- Community Development has continued to work on marketing the Belmont properties (one lot of which has already been sold) and is developing a plan for the potential future sale of the Finance and Development Services buildings. The city campus at 3801 W. Van Giesen Street is in review by staff and a Surveyor to reallocate the parcels into lots that can be offered for public sale.

### **Police Department**

- Completed WRPOA CBA negotiations and settlement. CBA brought before council and approved. CBA was implemented.
- Police Facility Assessment Committee held its first meetings and station tours conducted of the WRPD, Pasco PD and Richland PD.
- Addressed the Enterprise Middle School threats case. Suspect arrested, coordinated press releases with RSD and coordinated all activity related to the event.
- Began Needs Assessment for the new Police Facility and provided all required information and personnel for survey/process in a series of meetings and tours.
- Participated in the Columbia Generating Station FEMA practice and tested drill.
- Attended Staff and Council retreats.
- Attended all Hogs and Dogs planning meetings.
- Finalized new Policy and began the process for implementation.
- Attended the Boys and Girls Club, Community Strong (Enterprise Middle School) and Tri-City Cancer Center events.
- Personnel attended all regional L.E. meetings and events.

The following table shows the amended biennial budget and expenditures through March 31, 2018 and compares this information with 2017 expenditures through March 31, 2017 and actuals for the biennium. The table also includes the General Fund ending fund balance on March 31, 2018.

## 001 General Fund Expenditures

General Fund 001	2017-2018 Biennial Budget						
Expenditure Category	2017 Actuals for Comparison Purposes 01/01/2017 - 03/31/2017	01/01/2018 - 03/31/2018 Actual	% Change from 2017	01/01/2017 - 03/31/2017 Actual	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining
Council	36,824	34,174	-7%	105,870	176,776	60%	70,906
Mayor	14,424	9,770	-32%	51,384	136,318	38%	84,934
City Clerk	38,822	37,093	-4%	151,610	311,519	49%	159,909
Finance	237,246	158,557	-33%	512,947	1,871,495	27%	1,358,548
Police	787,930	954,589	21%	4,148,831	6,595,042	63%	2,446,211
Community Development	166,173	202,121	22%	852,713	1,472,322	58%	619,609
Public Works*	120,951	181,363	50%	915,627	1,729,801	53%	814,174
Non-Departmental	293,404	125,553	-57%	1,239,303	2,556,823	48%	1,317,520
Transfers Out	399,956	-	-100%	1,286,934	1,641,979	78%	355,045
<b>Total Expenditures</b>	<b>2,095,730</b>	<b>1,703,221</b>	<b>-19%</b>	<b>9,265,220</b>	<b>16,492,075</b>	<b>56%</b>	<b>7,226,855</b>
Ending Fund Balance 03/31/18	<b>3,785,581</b>						

\*Public Works includes Engineering Services, Polo Dewatering System, Fire Hydrant Maintenance, Senior Center and Parks

\*\*Note: Decline in expenses for Council, Mayor, City Clerk and Finance primarily related to change in coding for indirect charges for services. These are netted against the expense.

### Other Fund Revenues

Other funds include General Cumulative Reserve and Real Estate Conservation and Management Funds, Special Revenue Funds, Capital Funds, and Enterprise Funds. Other fund revenues totaled \$2,983,837 through first quarter 2018.

Of note are the following revenues through first quarter 2018 for other funds compared to first quarter 2017:

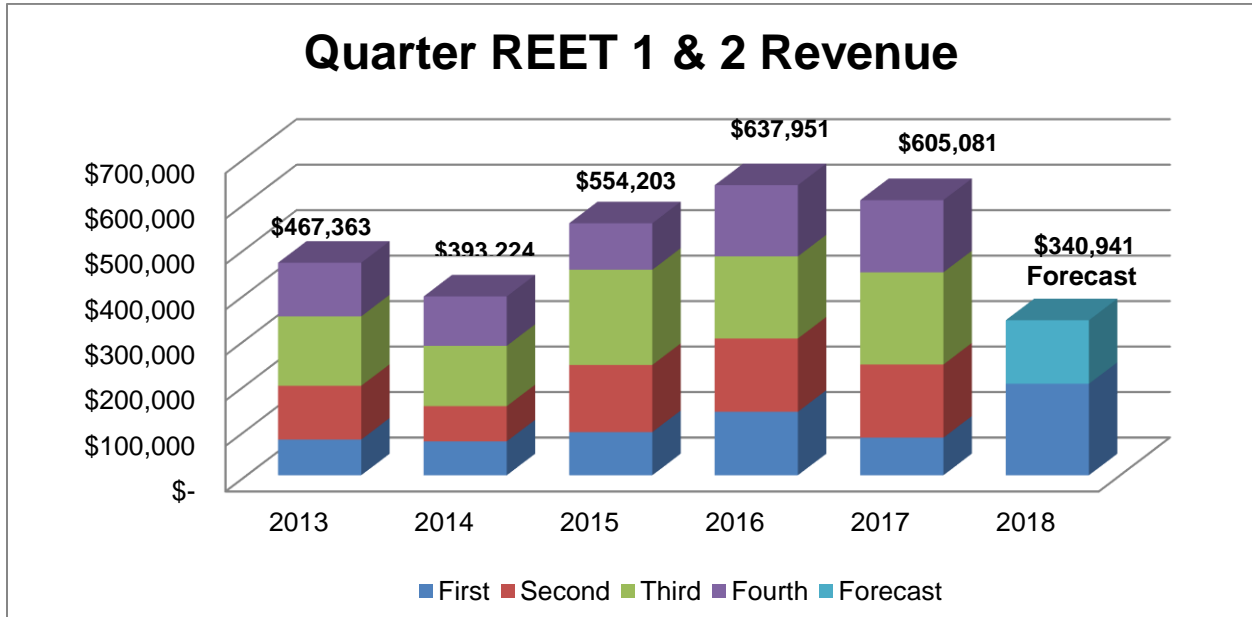
- The Street Fund's main operating revenue source is the **fuel tax**, which increased 3% through first quarter 2018 compared to the prior year and was 61% of the projected revenue anticipated for the biennium. Collections totaled \$71,580 for first quarter 2018.

Fuel tax is tied to the number of gallons sold, not the price per gallon. The fuel tax is collected at the state level and distributed to cities based on percent of population as compared with the State.

- **Park impact** fee collections decreased 35% in 2018 compared to the prior year. Collections totaled \$33,390 through first quarter 2018 and were 108% of the projected revenue for the biennium.
  
- Criminal Justice Tax Revenues
  - County-wide sales tax collections dedicated for **criminal justice** were flat in 2018 compared to 2017. Collections totaled \$377,434 in the 2017-2018 biennium and were 62% of the projected revenue for the biennium.
  - In August of 2014, voters showed their support to strengthen public safety in Benton County by approving **Proposition 14-5 which increases local sales taxes by 0.3 percent**. These funds are receipted into the Criminal Justice Fund 105 and a portion of these funds are transferred to the General Fund to be used as defined in RCW 82.14.340. Through first quarter 2018, \$116,130 was collected from this sales tax which was an approximately 1% decrease compared to the prior year.
  
- In November 2016, West Richland voters approved a library levy lid lift which changed the funding source for library operations from the utility tax to property tax beginning January 1, 2017. These funds are dedicated to fund library services including the contract fee for service with Mid-Columbia Libraries (MCL), as well as maintenance and capital costs for the library facility. The majority of these funds are received in the second and fourth quarters of the year. Through March 2018, the city has collected 50% of the revenue projected for the biennium.
  
- **Real Estate Excise Tax:** Real Estate Excise Tax (REET) in the amount of one-quarter of one percent of the selling price is imposed on property sales in the City of West Richland. The tax is deposited into the Capital Improvement REET 1 Fund and is restricted to fund any capital purpose identified in a capital improvement plan and local capital improvements including those listed in RCW 35.43.040.

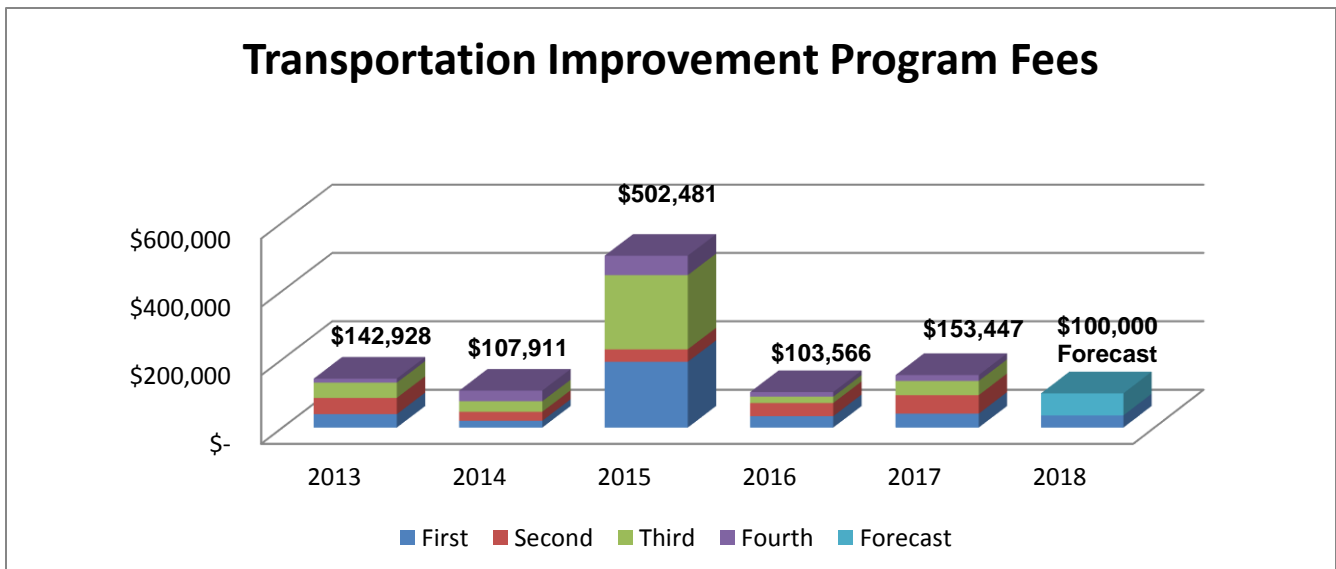
There is an additional one-quarter of one percent real estate excise tax on real estate sales within the city limits. According to state law, cities planning under GMA have the authority to levy a second quarter percent tax (REET 2). Funds from REET 2 are placed in the Capital Improvement REET 2 dedicated to street preservation projects.

REET collections through first quarter 2018 increased 143% compared to 2017. Collections totaled \$201,102 in 2018 and were 118% of the projected revenue anticipated for the biennium. The chart below demonstrates quarterly fluctuations in REET collections since 2013.



- Transportation impact fee revenues, in **Fund 355 Transportation Improvement Program**, totaled \$35,565 in 2018 and were 95% of the budget for the biennium.

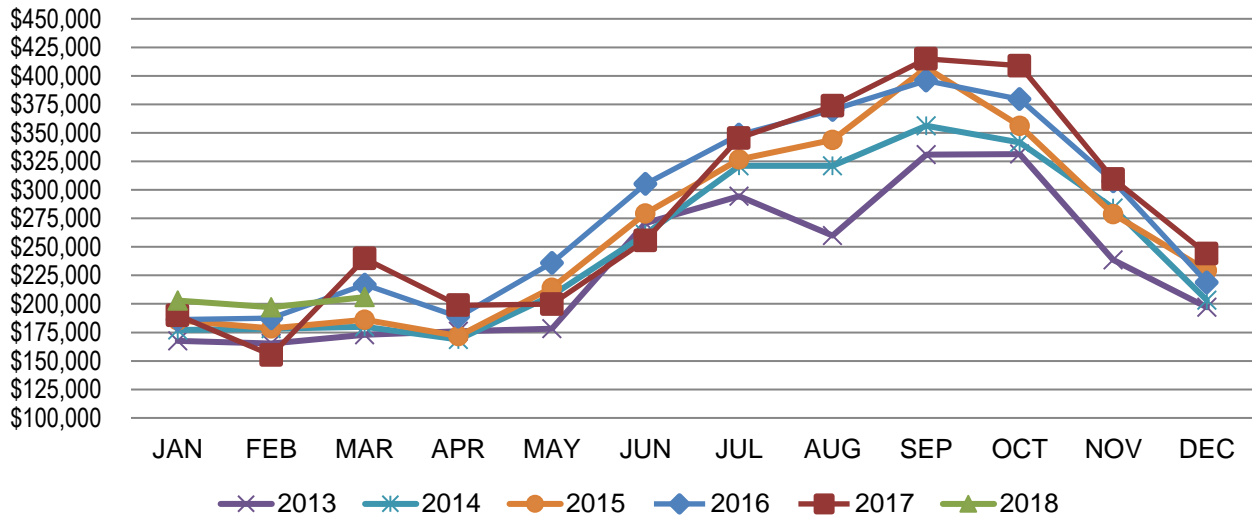
It is important to note, these funds are used for capital transportation projects. Collections may fluctuate based on the number of transportation mitigation agreements executed by City Council.



### Utilities

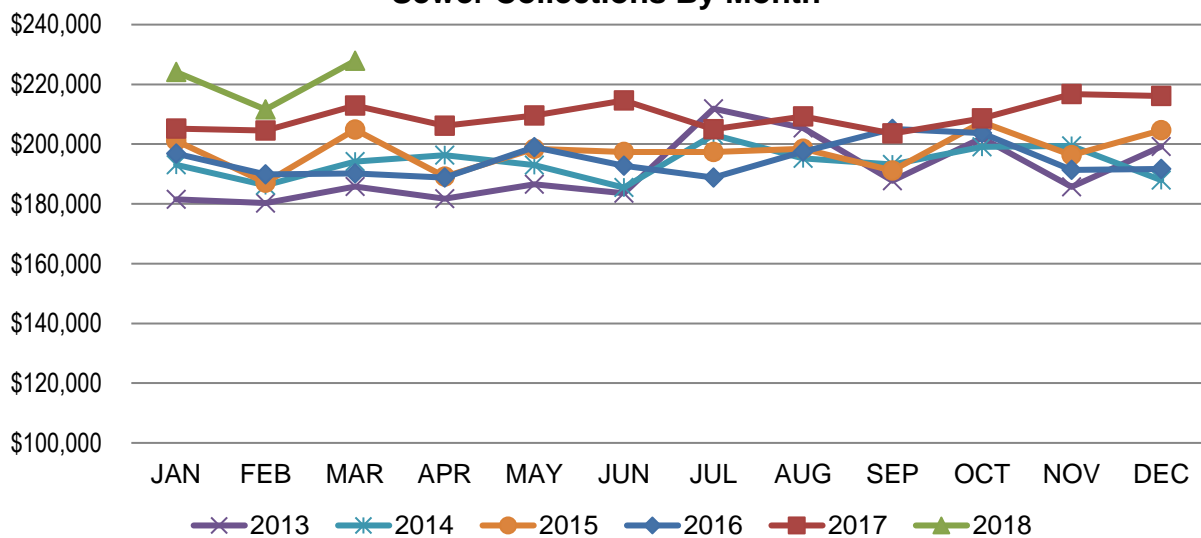
- Water** collection revenue increased by 4% in first quarter 2018 compared to 2017. As of March 31, 2018, there were 4,798 water accounts billed (excludes city and hydrant rental accounts).

**Water Collections By Month**



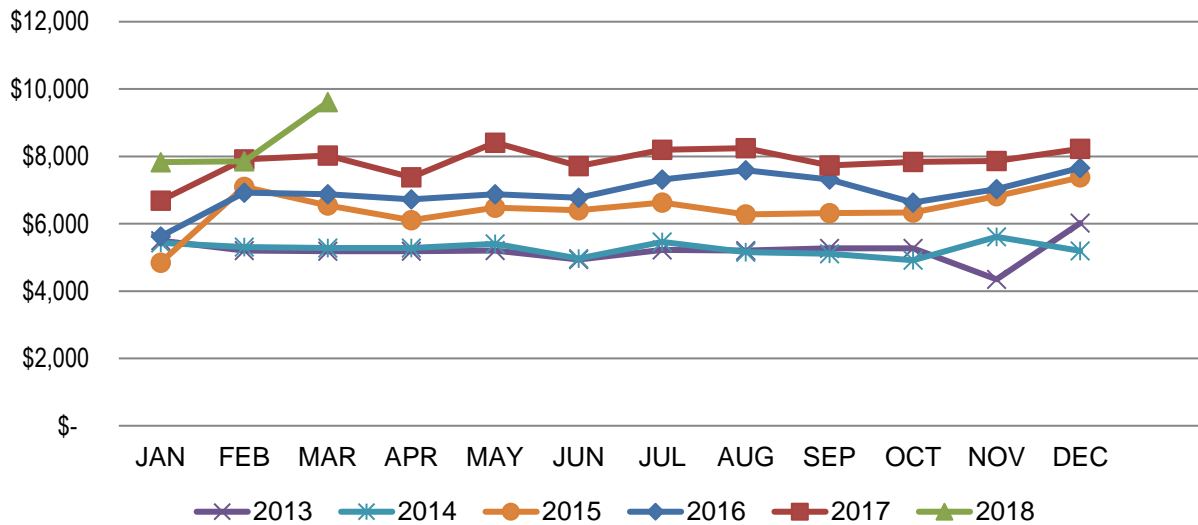
- Sewer** collection revenue, which is based primarily on a fixed rate structure, increased 7% through first quarter 2018 compared to 2017. This increase is mainly attributed to a rate increase which went into effect December 22, 2017.

**Sewer Collections By Month**



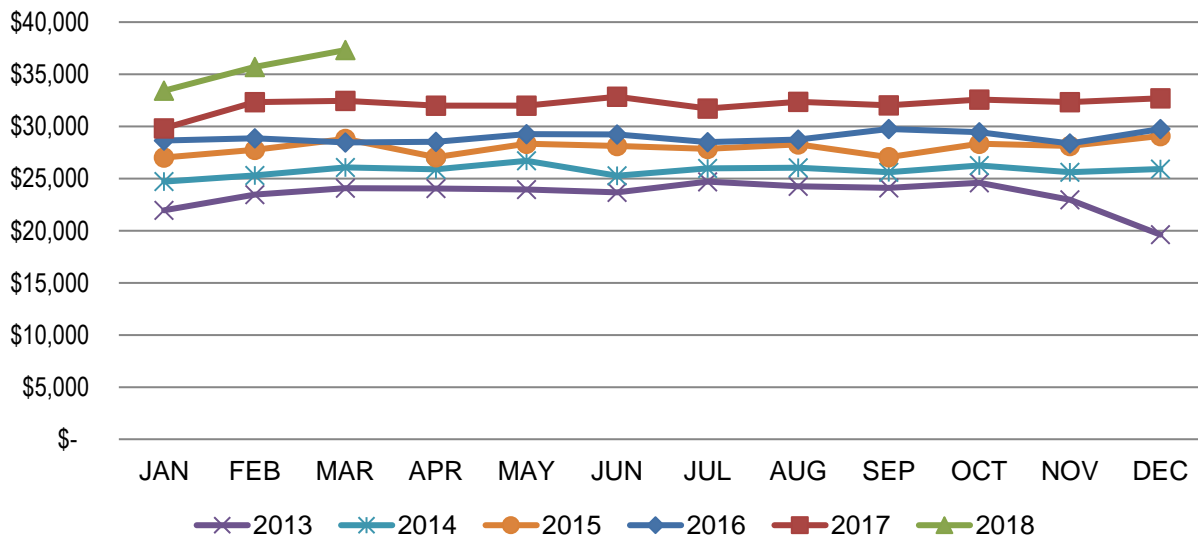
- **Irrigation** revenue collections increased 12% or \$2,668 compared to the prior year and was 69% of the biennial budget. This increase is primarily attributed to a rate increase which went into effect December 22, 2017.

**Irrigation Collections By Month**

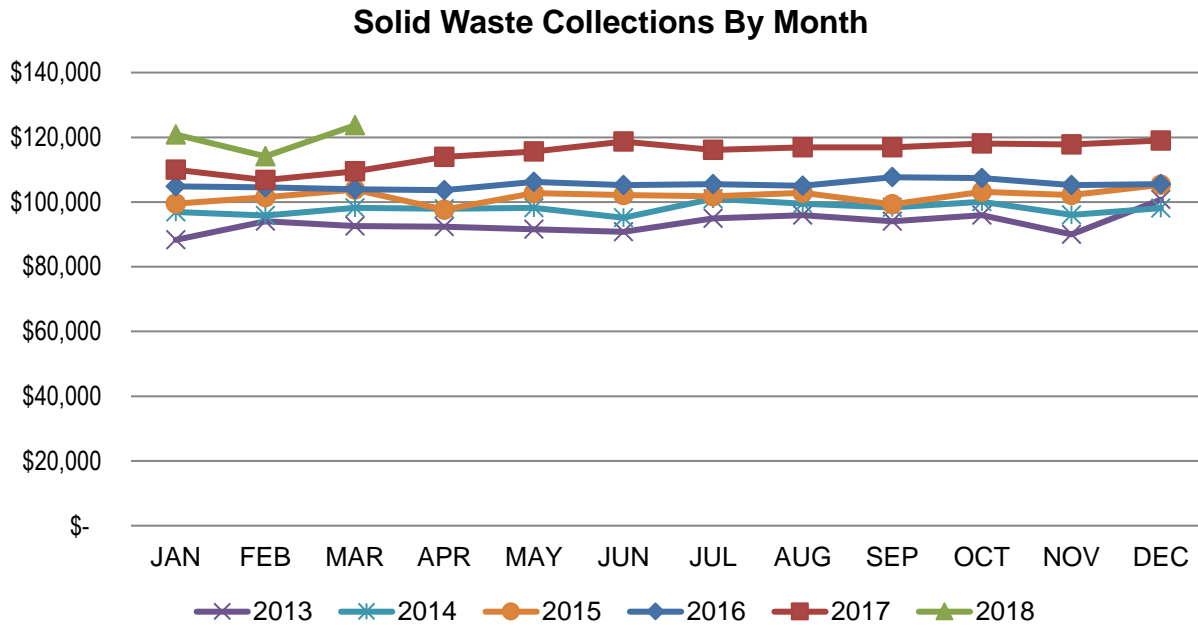


- **Stormwater** collections increased 13% through first quarter 2018 and was 67% of the revenue projected for the 2017-2018 biennium.

**Stormwater Collections By Month**



- **Solid waste** revenue increased 10% compared to the prior year and was 65% of the projected revenue for the biennium.



- **Water system development** fee revenue collected through first quarter 2018 totaled \$152,050 and was 85% of the projected revenue for the biennium.
- **Sewer system development** fee revenue collected through first quarter 2018 totaled \$84,579. Approximately 66% of the revenue budgeted for the 2017-2018 biennium has been collected.

The following table shows the amended biennial budget and actual revenues collected through March 31, 2018 for other funds and compares this information with 2017 actuals through March 31, 2017 and actuals for the biennium.

**Other Fund Revenues**

Revenues by Fund		2017-2018 Biennial Budget						
Fund	Description	2017 Actuals for Comparison Purposes 01/01/2017 - 03/31/2017	01/01/2018 - 03/31/2018 YTD Actual	% Change from 2017	01/01/2017 - 03/31/2018 Actuals	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
002	General Cumulative Reserve	1,202,335	-	-100%	1,214,495	1,219,012	100%	4,517
003	Real Estate Cons/Mgmt.	16	-	-100%	74	4,100	2%	4,026
101	Street*	277,809	100,793	-64%	867,262	1,526,657	57%	659,395
104	Park Impact	51,623	33,390	-35%	180,332	166,635	108%	(13,697)
105	Criminal Justice	199,335	197,905	-1%	973,377	1,580,425	62%	607,048
106	Tourism Promotion	-	19		4,440	4,879	91%	439
121	Library Services	88,626	28,869	-67%	579,477	1,154,408	50%	574,931
301	Cap Imp - REET 1	41,523	100,551	142%	404,707	340,810	119%	(63,897)
302	Cap Imp - REET 2	41,609	100,551	142%	403,603	341,061	118%	(62,542)
309	Cap Imp - Yakima River Gateway	244	101,431	41423%	1,329,798	1,797,980	74%	468,182
312	Paul Keith Wetland Restoration	31	-	-100%	115,107	115,000	100%	(107)
320	Cap Imp - CERB/Shelby	1	-	-100%	3	-		(3)
355	Cap Imp - Transportation Imp Program	40,748	46,952	15%	201,015	1,747,196	12%	1,546,181
374	Cap Imp - Van Giesen Redev Ph 1	74	-	-100%	265	-		(265)
401	Water/Sewer Operating	1,270,638	1,347,400	6%	7,643,407	13,672,817	56%	6,029,410
402	Irrigation Utility	22,662	25,725	14%	120,107	174,178	69%	54,071
404	Storm Water Utility	278,257	108,301	-61%	727,226	1,203,001	60%	475,775
405	Solid Waste Utility	326,443	358,620	10%	1,738,754	2,664,168	65%	925,414
441	Water System Development	108,336	252,848	133%	955,596	5,276,241	18%	4,320,645
442	Sewer System Development	103,087	180,485	75%	512,940	768,648	67%	255,708
451	Water Line Development	7,223	-	-100%	13,941	32,104	43%	18,163
452	Sewer Line Development	2,537	-	-100%	2,581	10,413	25%	7,832
461	Cap Imp - PW Maintenance Facility	499	-	-100%	452,209	451,977	100%	(232)
	<b>Total Revenues</b>	<b>4,063,655</b>	<b>2,983,837</b>	<b>-27%</b>	<b>18,440,716</b>	<b>34,251,710</b>	<b>54%</b>	<b>15,810,994</b>

\*Street Fund 101 2017 revenue includes a TIB Complete Streets Award in the amount of \$188,000



## Other Fund Expenditures

### 2018 First Quarter Project/Program Highlights for Public Works:

#### Transportation Programs / Projects

- Completed design of S. 38<sup>th</sup> Ave and Mt. Adams View Drive Project.
- Completed design of Bombing Range Road Phase 8 Project.
- Currently in process of completing design for Collins Road Project.
- Currently in process of completing design for various complete streets projects.
- Submitted Rural County Capital Fund application to Benton County to secure funding for S. 38<sup>th</sup> Ave / SR 224 and Bombing Range Road / Mt. Adams View Drive Traffic Signal Project.

#### Sewer Programs / Projects

- Began construction of new RV Dump Station Facility on S. 40<sup>th</sup> Ave.
- Currently in process of drafting contract bid documents for removal of biosolids from wastewater treatment plant.

#### Water Programs / Projects

- Completed design of Brotherhood Reservoir Project.
- Currently in process of completing design of Well #11.
- Currently in process of converting Well #6 into an irrigation source for new elementary school.
- Currently working with Department of Ecology to secure grant funding for an Aquifer Recovery and Storage Project for Well #10.

#### Facility Programs / Projects

- Surplus old council chamber's desks, chairs, cameras and sound system to City of Connell.
- Began installation of landscaping and irrigation system at Municipal Services Facility.
- Currently in process of completing tenant improvement design at the Municipal Services Facility for Finance Department.
- Completed design of Library Roof Project.

#### Solid Waste Programs / Projects

- Began construction of improvements to recycling center on S. 40<sup>th</sup> Ave.

Engineering Services Programs / Projects

- Executed development agreement with owner of Lot 181, Section 8.
- Completed correction of “No Man’s Land” associated with the Plat of Hemminger’s Acres.
- Amended Benton REA’s Franchise Agreement.
- Completed sale of Lot #4, Belmont Business District.

The following table shows the amended biennial budget and expenditures through March 31, 2018 and compares this information with 2017 actuals through March 31, 2017 and actuals for the biennium. The table also includes ending fund balances on March 31, 2018 for other funds.

## Other Fund Expenditures

Expenditures by Fund		2017-2018 Biennial Budget							
Fund	Description	2017 Actuals for Comparison Purposes 01/01/2017 - 03/31/2017	01/01/18 - 03/31/18 Actual	% Change from 2017	01/01/2017 - 03/31/2018 Actual	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining	Ending Fund Balance 03/31/2018
002	General Cumulative Reserve	368,600	-	-100%	368,600	368,600	100%	-	1,418,364
003	Real Estate Cons/Mgmt.	-	-		-	29,000	0%	29,000	29,105
101	Street	130,418	115,376	-12%	788,824	1,705,933	46%	917,109	349,651
104	Park Impact	1,197	926	-23%	116,467	140,947	83%	24,480	381,388
105	Criminal Justice	193,136	271,628	41%	1,302,143	1,898,302	69%	596,159	285,794
106	Tourism Promotion	-	-		-	-		-	4,440
121	Library Services	110,432	109,788	-1%	542,656	1,054,043	51%	511,387	76,148
301	Cap Imp - REET 1	186,998	1,498	-99%	375,029	455,139	82%	80,110	429,124
302	Cap Imp - REET 2	4,029	98	-98%	4,757	64,526	7%	59,769	909,301
309	Cap Imp - Yakima River Gateway	233,777	2,967	-99%	1,649,158	2,245,372	73%	596,214	129,155
312	Paul Keith Wetland Restoration	2,941	-	-100%	169,734	171,469	99%	1,735	1,971
320	Cap Imp - CERB/Shelby	-	-		886	2,036	44%	1,150	1,154
355	Cap Imp - Transportation Imp Program	7,152	14,866	108%	53,060	1,778,630	3%	1,725,570	330,226
374	Cap Imp - Van Giesen Redev Ph 1	750	-	-100%	112,868	133,019	85%	20,151	20,628
401	Water/Sewer Operating	1,039,466	1,054,360	1%	7,052,925	14,536,748	49%	7,483,824	5,853,688
402	Irrigation Utility	13,174	11,674	-11%	102,959	206,371	50%	103,412	74,204
404	Storm Water Utility	89,847	53,291	-41%	417,294	1,201,237	35%	783,943	580,809
405	Solid Waste Utility	230,569	255,116	11%	1,597,079	2,706,737	59%	1,109,658	389,844
441	Water System Development	51,201	86,005	68%	703,609	6,382,344	11%	5,678,735	1,383,930
442	Sewer System Development	24,599	6,216	-75%	407,144	714,328	57%	307,184	320,712
451	Water Line Development	151	56	-63%	28,014	62,474	45%	34,460	33,723
452	Sewer Line Development	38	-	-100%	38	150	25%	112	22,154
461	Cap Imp - PW Maintenance Facility	911,986	15,148	-98%	1,503,207	1,547,692	97%	44,485	57,864
	<b>Total Expenditures</b>	<b>3,600,461</b>	<b>1,999,013</b>	<b>-44%</b>	<b>17,296,448</b>	<b>37,405,097</b>	<b>46%</b>	<b>20,108,649</b>	<b>13,083,377</b>