



Quarterly Financial Report

Fourth Quarter 2018

March 5, 2019

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 6.4% for December 2018, which is a decrease of 0.2% compared to December 2017. The state preliminary unemployment rate was 4.3% and the national unemployment rate was 3.9% for December 2018. Non-farm employment in the Tri-Cities was up roughly 3,100 jobs in December 2018 when compared to December 2017. Industries that have contributed to this growth include education and health services, construction, 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 December 31st, the General Fund was 104% of the 2017-2018 biennial budget. Total revenues collected in the General Fund

decreased 6% compared to the previous year. The decrease in 2018 is attributed to the City selling property in 2017. Factoring out property sales and significant one-time revenues for comparison purposes, General Fund revenue increased 6% in 2018 compared to 2017. 2018 increases in revenue compared to the prior year include utility taxes, property tax, sales tax, and charges for services including collections for utility inspections and plan reviews.

Retail sales and use tax increased 2% compared to the prior year. Increases in sales tax revenue over the past couple of years is largely due to construction of new schools in West Richland. Factoring out construction of the new schools, sales tax would have increased 8% in 2018 compared to 2017.

The City processed 503 new business licenses through fourth quarter 2018 compared to 479 in 2017. As of December 31, 2018, there are a total of 1,693 active City business licenses.

Intergovernmental revenues include PUD privilege tax, city assistance, liquor excise tax and liquor control board profits. These revenues increased 1% compared to the prior year. City assistance revenues increased 3% or \$5,079 compared to the prior year. Liquor excise taxes and profits increased 3% or \$5,390 compared to 2017.

In the spring of 2018, the City sold a portion of the Belmont property. Belmont lot 4 was sold to Belmont Group, LLC netting the City’s general fund approximately \$431,354. The City has approximately 16.88 acres remaining in the Belmont Business District with an estimated value of \$3.3 million.

Building activity is an important key indicator of growth. Single family building activity declined through fourth quarter 2018 compared to the prior year. The City processed 39% fewer single family permits than in the prior year. The number of multi-family permits significantly increased compared to the same period in 2017. Through fourth quarter 2018, the City processed 7 new commercial permits compared to 8 in 2017. The increase in permit valuation is primarily related to the build of the new elementary school near Belmont Blvd.

New Construction Activity			
	2017 Jan-Dec	2018 Jan-Dec	% Change
Single Family Permits	103	63	-39%
Multi-Family Permits	7	15	114%
New Commercial Permits	8	7	-13%
Other Commercial Permits	7	12	71%
Other Permits	357	339	-5%
Total Permits	482	436	-10%
Permit Valuation	\$ 46,244,364	\$ 55,233,032	19%
Building Permit Fees	\$ 328,126	\$ 330,953	1%

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

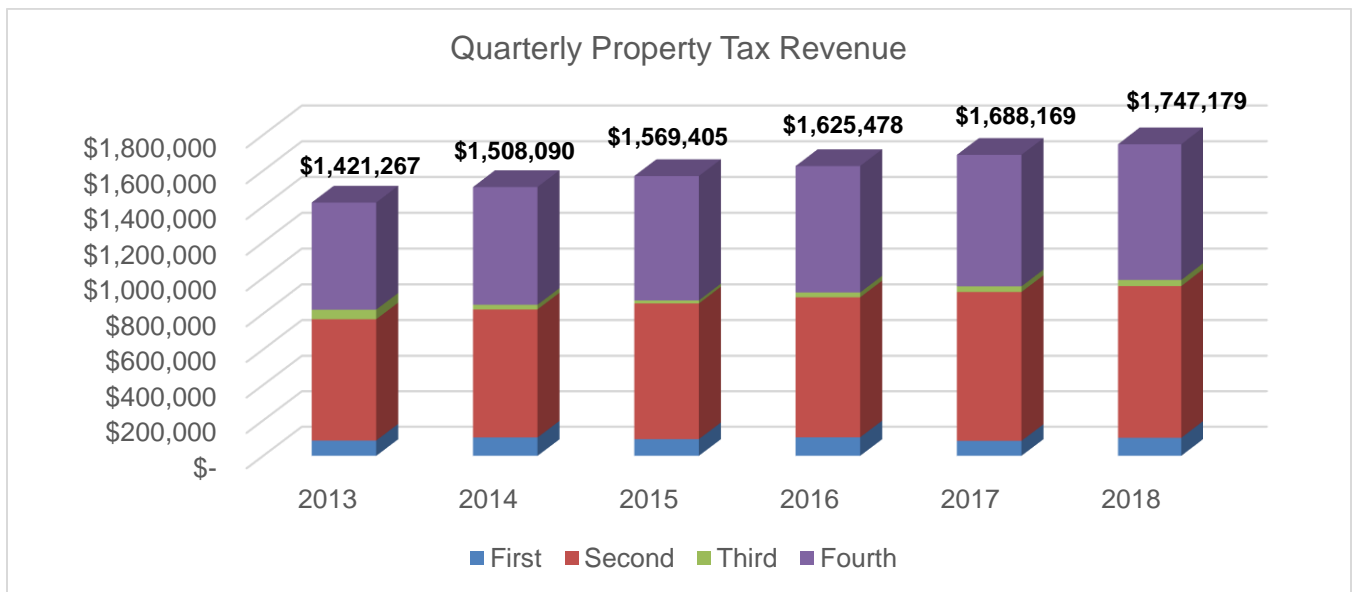
General Fund 001 Revenues

General Fund 001	2017-2018 Biennial Budget						
	2017 Actuals for Comparison Purposes 01/01/2017 - 12/31/2017	01/01/18 - 12/31/18 Actual	% Change from 2017	01/01/2017 - 12/31/2018 Actuals	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining (Over)/Under
Revenue Category							
Property Tax	1,688,169	1,747,179	3%	3,435,348	3,438,806	100%	3,458
Sales Tax	1,117,550	1,142,238	2%	2,259,788	2,004,308	113%	(255,480)
Utility Taxes	1,975,507	2,053,530	4%	4,029,037	4,013,918	100%	(15,119)
Other Taxes	18,385	14,505	-21%	32,889	21,544	153%	(11,345)
Building Permits	328,126	330,953	1%	659,078	642,601	103%	(16,477)
Other Licenses & Permits	177,152	181,757	3%	358,910	344,961	104%	(13,949)
Intergovernmental Revenue	368,916	373,140	1%	742,056	721,639	103%	(20,417)
Grants - Federal/State/Local	12,602	29,356	133%	41,959	31,769	132%	(10,190)
Charges for Services	196,052	372,346	90%	568,398	399,289	142%	(169,109)
Fines and Forfeitures	171,828	188,797	10%	360,625	373,085	97%	12,460
Transfer In	432,641	466,068	8%	898,709	916,176	98%	17,467
Miscellaneous & Other Revenues*	1,481,937	579,066	-61%	2,061,002	1,951,525	106%	(109,477)
Total Revenues	7,968,865	7,478,935	-6%	15,447,800	14,859,621	104%	(588,179)

*Note: Miscellaneous & Other Revenues includes property sales. In 2017, the City sold the old maintenance shop for \$195,000 and a portion of the Belmont property for over \$1 million. In 2018, the City sold another portion of the Belmont property for economic development for approximately \$450,000.

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 through fourth quarter 2018 totaled \$1,747,179 and increased 3% compared to 2017. The table below reflects quarterly property tax collections from 2013 to 2018.



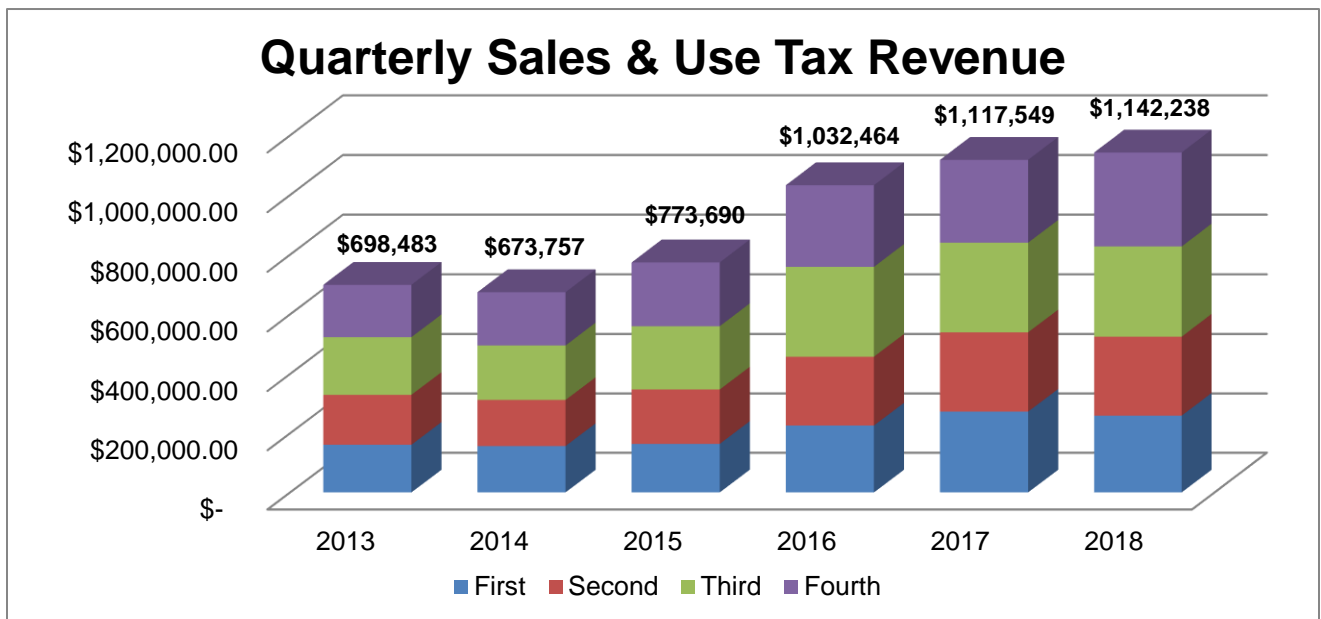
Retail Sales and Use Tax: The sales tax base is the selling price of tangible personal property and selected food and services. The current sales tax rate for West Richland is 8.6%. For every \$100.00 in applicable sales in West Richland, the consumer pays \$8.60. Of the \$8.60 in sales tax paid, the City receives approximately 85¢ for general fund services. The remaining \$7.75 is distributed to the state and county.

Through fourth quarter 2018, sales tax revenue increased 2% compared to the prior year. As mentioned earlier in this report, sales tax collections have increased over the past couple of years largely due to construction of new schools in West Richland. Most business sectors experienced increases through fourth 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 16% decrease compared to 2017 and consisted of 28% 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 an 11% increase and consisted of 32% of total sales tax revenue collected through fourth quarter 2018.

The following table compares 2018 with 2017 retail sales and use tax revenue through December 31 and includes a breakdown by business sector.

Business Sector	Revenue (Jan-Dec)		% Change	% of Total	
	2018	2017		2018	2017
Construction	314,214	372,114	-16%	28%	33%
Manufacturing	18,608	17,199	8%	2%	2%
Wholesale Trade	96,262	90,344	7%	8%	8%
Retail	360,947	326,043	11%	32%	29%
Telecommunications & Other Information Services	58,244	58,545	-1%	5%	5%
Finance, Insurance, Real Estate, Administrative Support Services, & Public Administration	94,352	121,521	-22%	8%	11%
Accommodation and Food Services	72,048	60,709	19%	6%	5%
All Other Sectors	127,560	71,076	79%	11%	6%
Total	\$1,142,235	\$1,117,551	2%	100%	100%

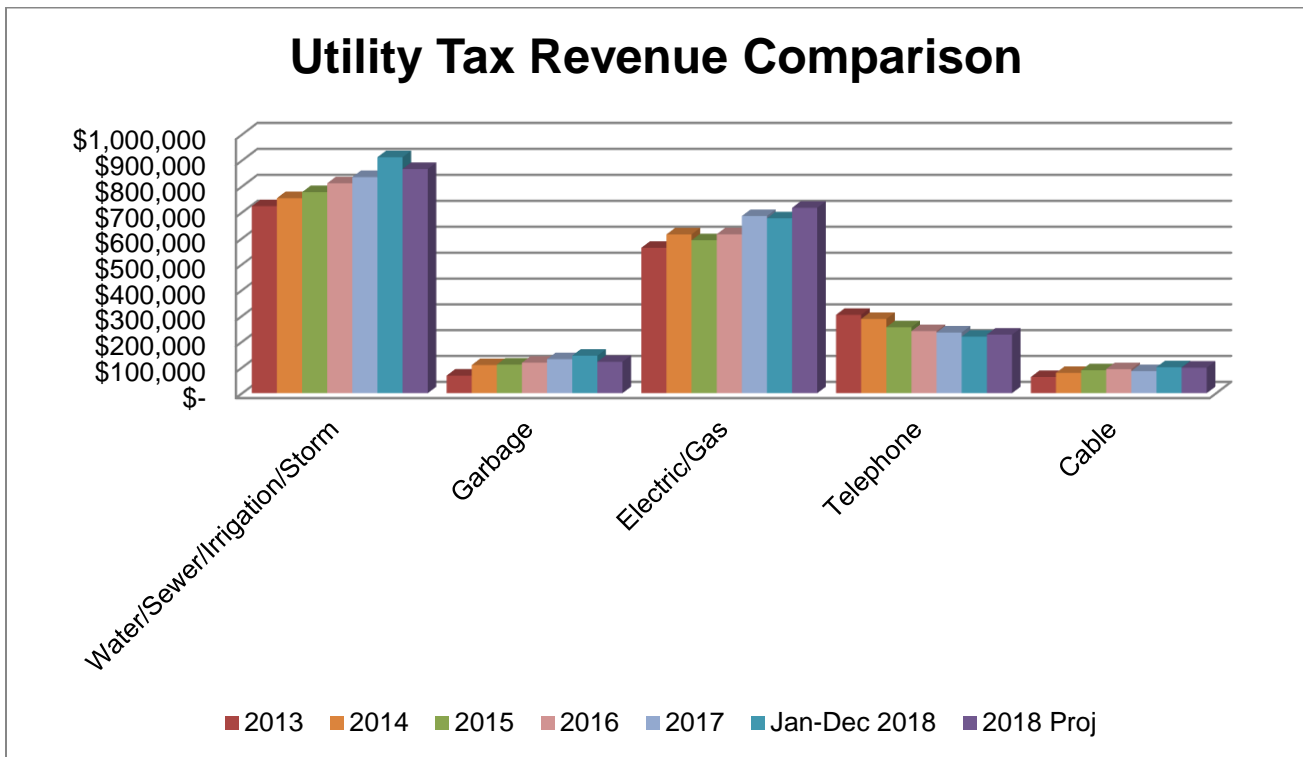
The chart below displays the quarterly retail sales and use tax collected since 2013.



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 increased 4% in 2018 compared to 2017.

Revenues collected from the electric utility tax declined 1% compared to the prior year. This decline is partly attributed to a milder winter in 2018. Telephone utility tax revenue declined 7% compared to 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 86% of the 2017-2018 biennial budget. General Fund expenditures totaled \$6.9 million through fourth quarter 2018 and \$14.5 million for the biennium. The City ended 2018 with a General Fund carryover of approximately \$4.8 million. A portion of this is dedicated to the reserve requirement in accordance with the City’s financial management policies and projects/programs which will be carried over into the 2019/2020 budget, including over \$1 million for the finance portion of the municipal services facility. City

property sales, increases in building revenues, staff vacancies and salary and benefit cost savings were the primary factors for the City's robust ending balance in the General Fund. Total unanticipated carryover in the General Fund is approximately \$1.6 million. Additional carryover was anticipated during the development of the 2019/2020 budget. In an effort to balance the General Fund budget, most capital requests were eliminated and anticipated to be brought back to council for approval in 2019 after the unanticipated carryover has been calculated.

2018 Project/Program Highlights in Fourth 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 published monthly and quarterly newsletters.
- The Clerk ensured compliance with the Open Public Meetings Act and Public Disclosure Laws.

Finance Department

- The Finance Department worked on development of the 2019/2020 budget which was adopted by Council in November 2018.
- Finance assisted the Police Department with three town hall meetings on the proposed police facility bond.
- The Department received a clean audit from the Washington State Auditor's Office for the 2017 Financial Statements and Accountability audits.
- Finance prepared several ordinances and resolutions for Council approval including those related to the regular property tax levy.
- The Finance Department assisted departments with accounting and reimbursement requests for projects funded through grants and loans.

Community Development

- Planning staff continued working with the entire City Council to review the zoning code chapters that were not updated with the adoption of the 20-year comprehensive land use plan. The zoning specific chapters were completed at the end of the quarter. Council workshops will continue on a weekly basis in 2019 to review the draft wireless communications and sign code chapters that will be added to the zoning code. Council's recommended changes will be forwarded to the Planning Commission for workshop review and a public hearing. The schedule is to complete the project by the summer of 2019.

- In the fourth quarter, planning staff processed three environmental SEPA determinations, three final plats, two variances and five short plats. Multiple pre-development meetings attended by staff from the Public Works, Planning and Building department along with representation from Benton County Fire District #4. These meetings are valuable for the proposed development as well as staff to forecast for future development activities both residential and commercial.
- Building permit activity saw 22 permits issued for single family residences which is up from 13 in the third quarter. Manufactured home permits totaled 4 while nine commercial permits were issued, up from 3 in the previous quarter. Construction activity is continuing on schedule for the Belmont Elementary School as well as the LDS Church on Holly Way. Additionally, the commercial development at the intersection of Keene and Kennedy is well underway.
- Planning staff worked with the sports leagues to test field scheduling software that will allow online reservations thus saving a considerable amount of staff time to field inquiries and reservation requests. The program is very reasonable in cost and has been well received. Known as “*bookafield*” it will be online to support field reservations in January of 2019 <https://bookafield.us/>.
- Code compliance continues to be a focus of the department with citizen complaint based concerns being addressed by the Building Inspector. Steps are being taken to facilitate the smooth transition of code compliance to the police department, including in-house meetings (operational and strategic), face to face meetings with active complainants, as well as call-ins, as opportunity presents itself, to let the local residents know of the change. The Police Department will be the first contact with nuisance complaints (N/I building and zoning) starting in February of 2019.
- Community Development has continued to work on marketing the Belmont properties and is developing a plan for the 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. In January of 2019 staff will have the parcels appraised.

Police Department

- The Police Department coordinated a homicide investigation and arrest.
- The Department conducted the Veterans Day Parade.
- A proposed new police facility ballot resolution was brought before Council for approval in December 2018.
- The Police Department conducted informational town halls for the proposed police facility bond and continued informational activities related to the bond.
- The Department prepared information for the new Animal and Code Compliance Officer position.

- The Police Department participated in Bikes for Tikes and Cops and Kids (Richland, Kennewick and Pasco).
- The Department facilitated the West Richland Community Care Foundation Thanksgiving meal donation(s) where the Foundation distributed 120 meal vouchers.
- The Department attended regional and law enforcement meetings and events.

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

001 General Fund Expenditures

General Fund 001	2017 Actuals for Comparison Purposes 01/01/2017 - 12/31/2017	2017-2018 Biennial Budget					
		01/01/2018 - 12/31/2018 Actual	% Change from 2017	01/01/2017 - 12/31/2018 Actual	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining (Over)/Under
Council	73,385	45,079	-39%	118,464	152,944	77%	34,480
Mayor	41,879	36,431	-13%	78,310	97,754	80%	19,444
City Clerk	114,206	106,100	-7%	220,306	246,647	89%	26,341
Finance	396,704	371,377	-6%	768,081	962,484	80%	194,403
Police	3,194,099	3,379,376	6%	6,573,475	6,796,232	97%	222,757
Community Development	646,097	702,691	9%	1,348,788	1,457,322	93%	108,534
Public Works*	734,304	876,837	19%	1,611,141	1,741,801	92%	130,660
Non-Departmental	1,109,422	560,638	-49%	1,670,060	3,260,637	51%	1,590,577
Transfers Out	1,286,934	803,152	-38%	2,090,086	2,095,131	100%	5,045
Total Expenditures	7,597,031	6,881,680	-9%	14,478,711	16,810,952	86%	2,332,241
Ending Fund Balance 12/31/18	4,783,021						

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 \$17.9 million through fourth quarter 2018 and \$33.4 million for the 2017-2018 biennium.

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

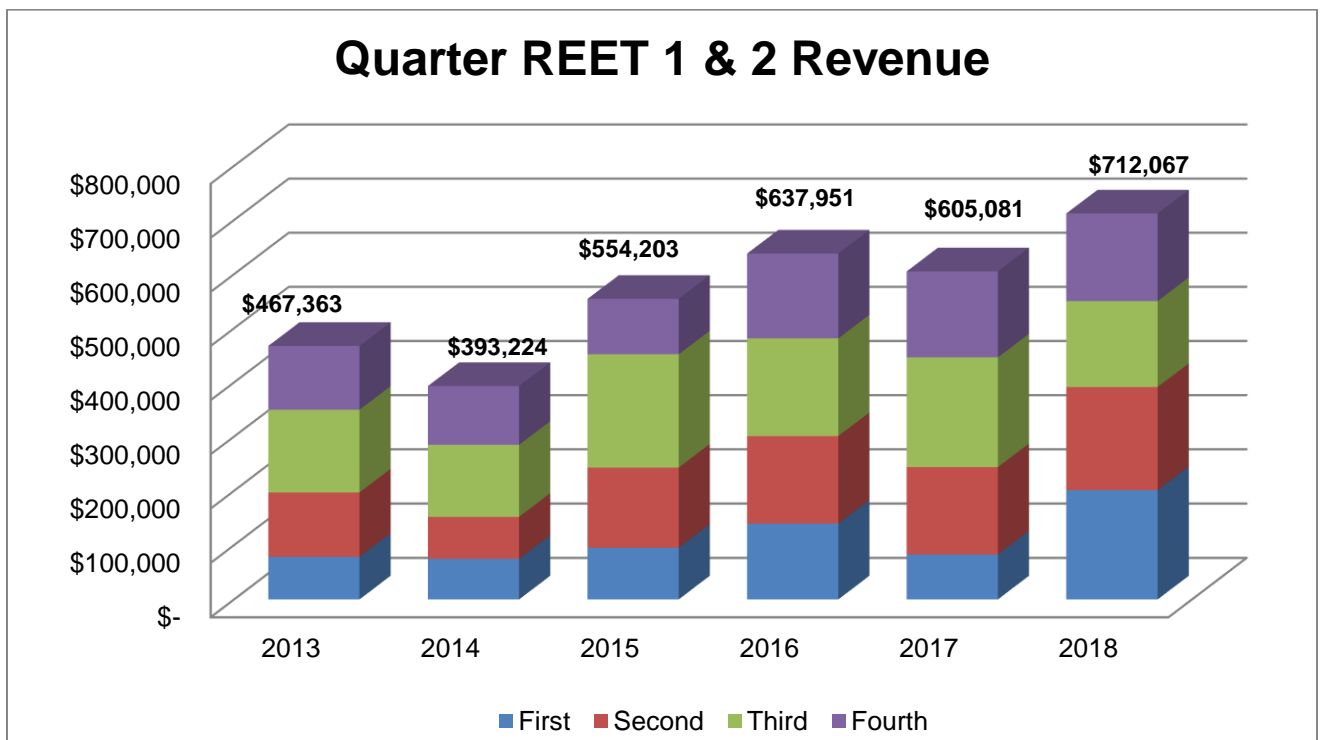
- The Street Fund's main operating revenue source is the **fuel tax**, which increased 2% through fourth quarter 2018 compared to the prior year and was 99% of the projected revenue anticipated for the biennium. Collections totaled \$302,892 through fourth quarter 2018. Fuel tax is tied to the number 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 24% in 2018 compared to the prior year. Collections totaled \$110,760 through fourth quarter 2018 and were 155% of the projected revenue for the biennium.
- Criminal Justice Tax Revenues
 - County-wide sales tax collections dedicated for criminal justice increased 6% in 2018 compared to 2017. Collections totaled \$319,300 in 2018 and were 100% 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 fourth quarter 2018, \$480,592 was collected which was an approximately 6% increase compared to the prior year and were 100% of the projected revenue for the biennium.
- 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 2018, the City collected 99% of the operations revenue projected for the biennium. When looking at the revenue by fund chart further in this document it appears the Library Services Fund 121 did not collect all of the revenue

anticipated. The City had initially established an interfund loan from the 401 Water Fund to the Library Fund 121 for initial cash flow with the change in funding source during the 2017/2018 biennium, however the interfund loan was not needed so these funds were never received by this fund.

- 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.

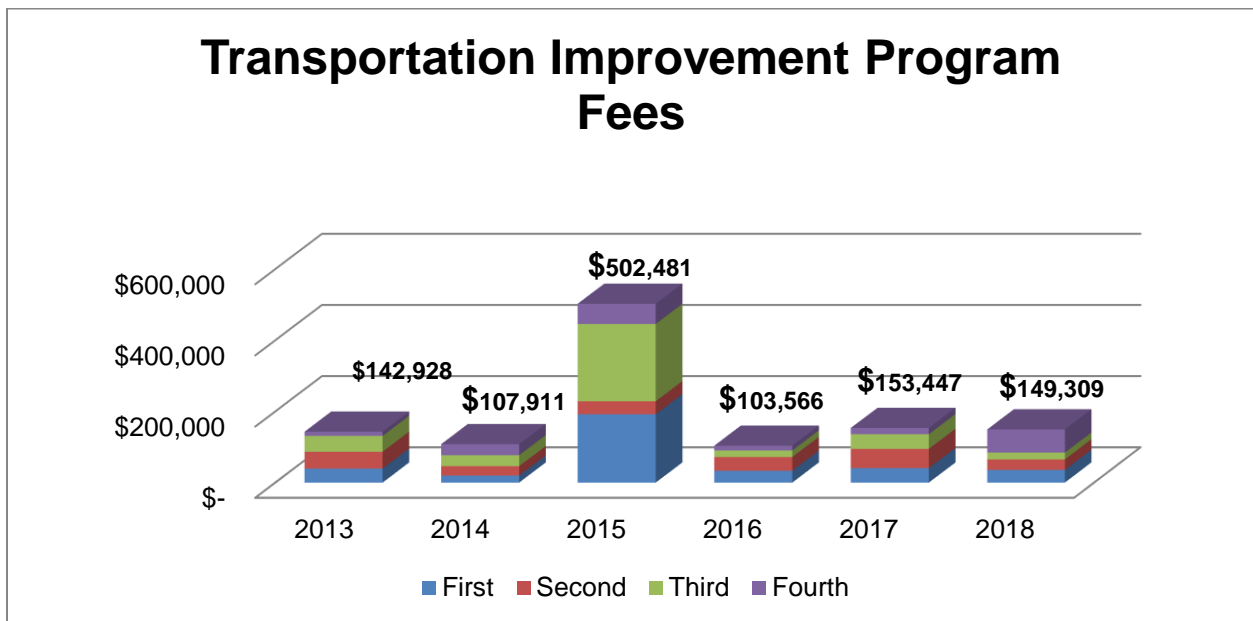
There is an additional one-quarter of one percent real estate excise tax on real estate sales within the city limits. According to state law, cities planning under GMA have the authority to levy a second quarter percent tax (REET 2). Funds from REET 2 are placed in the Capital Improvement REET 2 dedicated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

REET collections through fourth quarter 2018 increased 18% compared to 2017. Collections totaled \$712,067 in 2018 and were 194% 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 \$149,309 in 2018 and were 151% of the budget for the biennium.

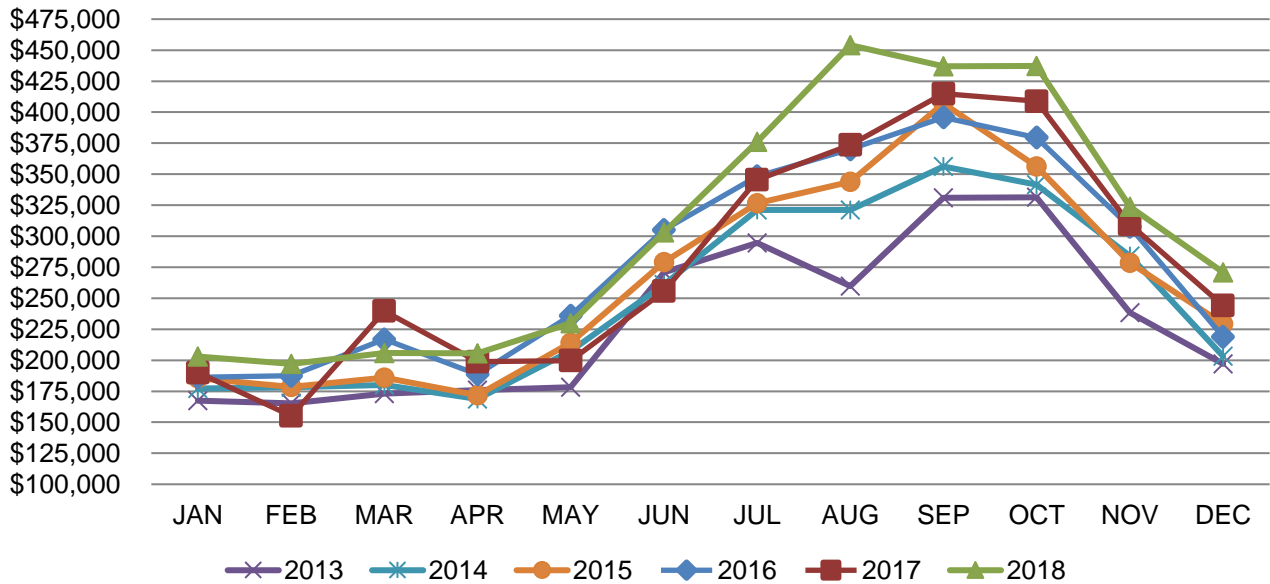
It is important to note, these funds are used for capital transportation projects. Collections may fluctuate based on the number of transportation mitigation agreements executed by City Council.



Utilities

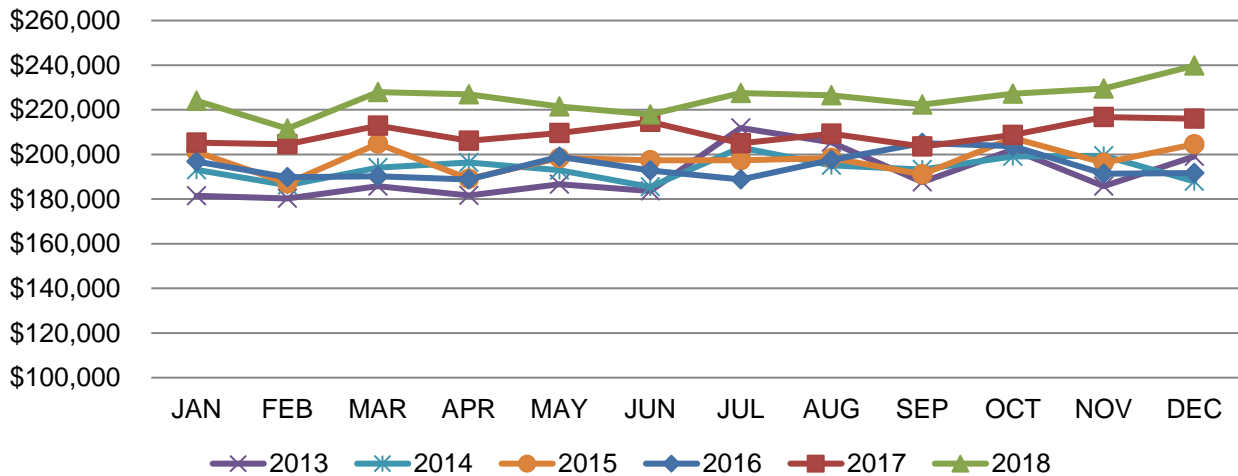
- **Water** collection revenue increased by 9% through fourth quarter 2018 compared to 2017. As of December 31, 2018, there were 4,857 water accounts billed (excludes city water accounts and hydrant accounts).

Water Collections By Month



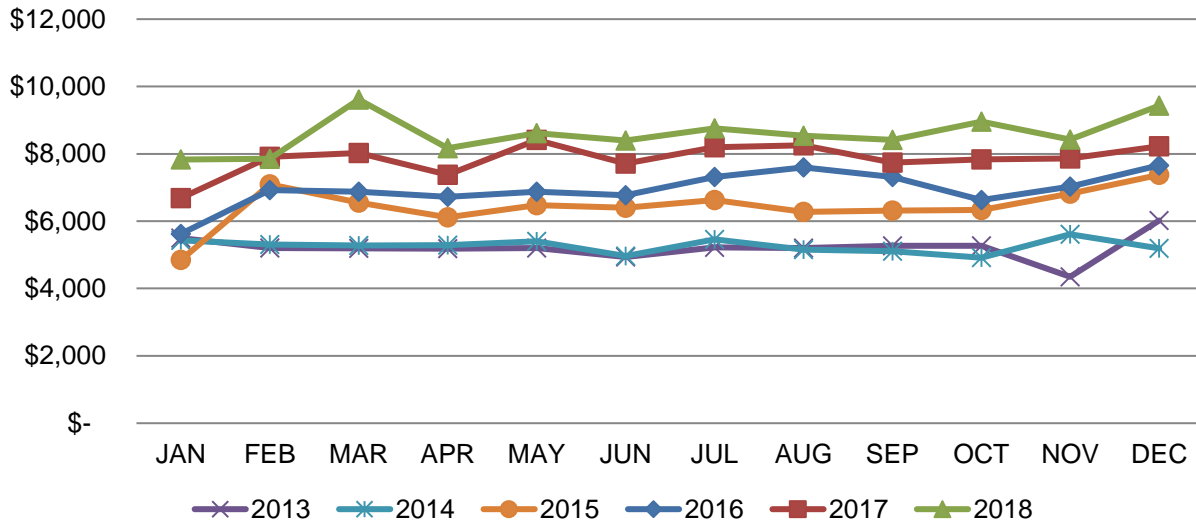
- Sewer** collection revenue, which is based primarily on a fixed rate structure, increased 8% through fourth quarter 2018 compared to 2017. This increase is mainly attributed to a rate increase which went into effect December 22, 2017.

Sewer Collections By Month



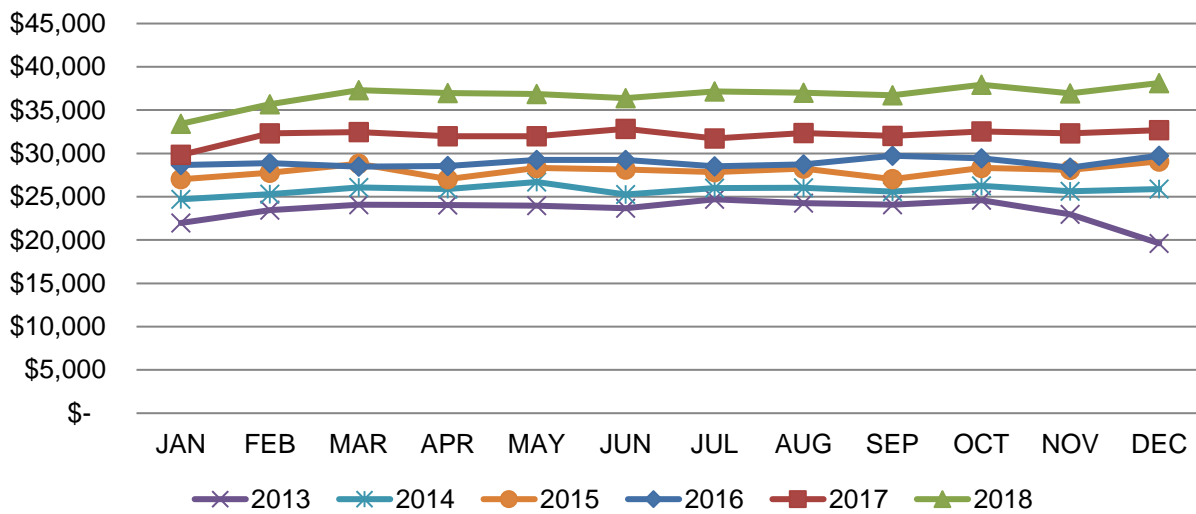
- Irrigation** revenue collections increased 9% or \$8,743 compared to the prior year and was 113% of the biennial budget. This increase is primarily attributed to a rate increase which went into effect December 22, 2017.

Irrigation Collections By Month



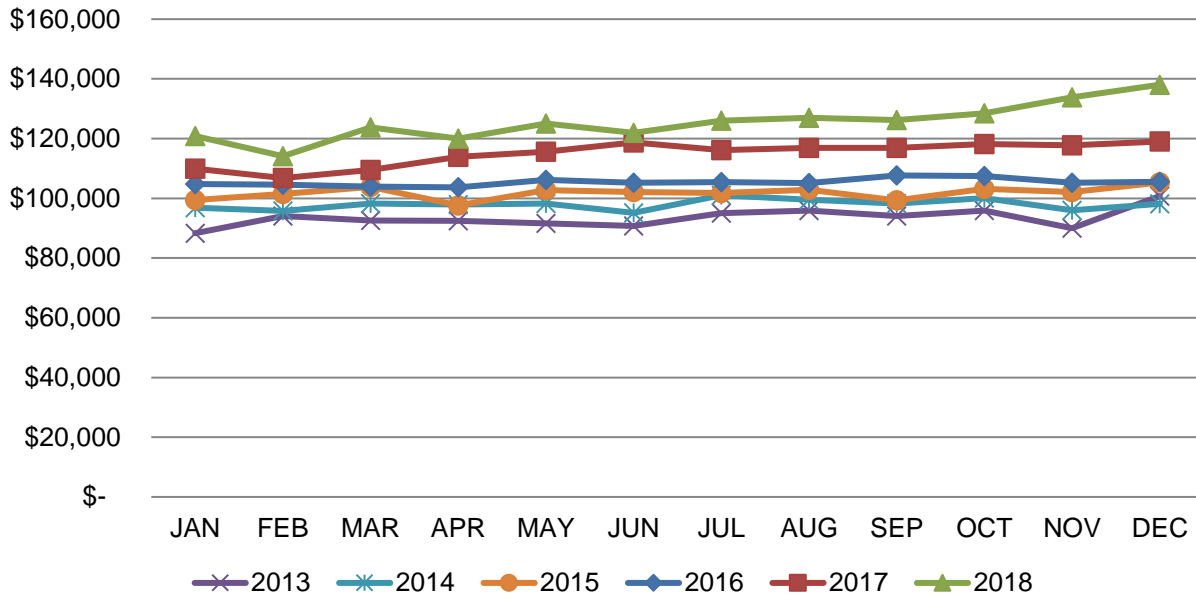
- **Stormwater** collections increased 14% through fourth quarter 2018 and was 112% of the revenue projected for the 2017-2018 biennium.

Stormwater Collections By Month



- **Solid waste** revenue increased 9% compared to the prior year and was 100% of the projected revenue for the biennium.

Solid Waste Collections By Month



- **Water system development** fee revenue collected in 2018 totaled \$463,650 and increased 26% compared to the prior year.
- **Sewer system development** fee revenue collected in 2018 totaled \$320,403 and declined 3% compared to 2017.

The following table shows the amended biennial budget and actual revenues collected through December 31, 2018 for other funds and compares this information with 2017 actuals through December 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 - 12/31/2017	01/01/2018 - 12/31/2018 YTD Actual	% Change from 2017	01/01/2017 - 12/31/2018 Actuals	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining (Over)/Under
002	General Cumulative Reserve	1,217,840	234,289	-81%	1,452,129	1,420,512	102%	(31,617)
003	Real Estate Cons/Mgmt.	143	298	109%	441	4,100	11%	3,659
101	Street	767,544	788,822	3%	1,556,366	1,526,657	102%	(29,709)
104	Park Impact	147,848	115,163	-22%	263,011	167,135	157%	(95,876)
105	Criminal Justice	776,512	824,764	6%	1,601,277	1,595,033	100%	(6,244)
106	Tourism Promotion	4,423	967		5,390	4,879	110%	(511)
121	Library Services	550,880	507,189	-8%	1,058,069	1,159,408	91%	101,339
301	Cap Imp - REET 1	304,851	360,981	18%	665,832	340,810	195%	(325,022)
302	Cap Imp - REET 2	304,804	365,983	20%	670,787	341,061	197%	(329,726)
309	Cap Imp - Yakima River Gateway	1,228,749	233,023	-81%	1,461,772	1,797,980	81%	336,208
312	Paul Keith Wetland Restoration	115,130	10	-100%	115,140	115,372	100%	232
320	Cap Imp - CERB/Shelby	6	12	83%	18	364		346
355	Cap Imp - Transportation Imp Program	154,732	2,199,902	1322%	2,354,633	4,346,393	54%	1,991,760
374	Cap Imp - Van Giesen Redev Ph 1	390	166	-57%	556	-		(556)
401	Water/Sewer Operating	6,320,538	7,238,767	15%	13,559,305	14,172,817	96%	613,512
402	Irrigation Utility	94,524	104,551	11%	199,075	174,178	114%	(24,897)
404	Storm Water Utility	620,192	455,242	-27%	1,075,434	1,203,001	89%	127,567
405	Solid Waste Utility	1,380,997	1,508,939	9%	2,889,936	2,889,229	100%	(707)
441	Water System Development	705,774	2,466,064	249%	3,171,837	7,011,241	45%	3,839,404
442	Sewer System Development	333,030	420,208	26%	753,237	768,648	98%	15,411
451	Water Line Development	14,068	29,133	107%	43,201	32,104	135%	(11,097)
452	Sewer Line Development	2,633	33,740	1182%	36,373	21,818	167%	(14,555)
461	Cap Imp - PW Maintenance Facility	452,405	413	-100%	452,818	451,977	100%	(841)
	Total Revenues	15,498,012	17,888,625	15%	33,386,638	39,544,717	84%	6,158,079

Other Fund Expenditures

2018 Fourth Quarter Project/Program Highlights for Public Works:

Transportation Programs / Projects

- S. 38th Ave and Mt. Adams View Drive Project completed.
- Bombing Range Road Phase 8 Project completed.
- Collins Road Project completed (punch list items remaining).
- Secured \$250,534 Transportation Improvement Board Pavement Preservation Grant for Grosscup Blvd. Overlay Project.
- Bombing Range Road Bridge Rehabilitation Project under design.
- Executed Transportation Impact Fee Mitigation Agreements with developer of Western Ridge and Belmont Heights Phase 4.
- Executed Inter-Local Agreement with City of Richland for N/S Corridor Study.

Sewer Programs / Projects

- Flat Top Park Sewer Extension Project under design.

Water Programs / Projects

- Brotherhood Reservoir Project under construction.
- Van Giesen Water Main Project completed.
- Well #11 under construction.
- Flat Top Park Water Main Replacement Project under design.
- Phase 1A of Aquifer Recovery and Storage Project for Well #10 in process.

Facility Programs / Projects

- In process of completing tenant improvement design at the Municipal Services Facility for Finance Department.

Stormwater Programs / Projects

- In process of completing bid package to advertise for bids for Ironton Drive Stormwater Retro-fit Project.

The following table shows the amended biennial budget and expenditures through December 31, 2018 and compares this information with 2017 actuals through December 31, 2017 and actuals for the biennium. The table also includes ending fund balances on December 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 - 12/31/2017	01/01/18 - 12/31/18 Actual	% Change from 2017	01/01/2017 - 12/31/2018 Actual	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining (Over)/Under	Ending Fund Balance 12/31/2018
002	General Cumulative Reserve	368,600	15	-100%	368,615	368,650	100%	35	1,655,983
003	Real Estate Cons/Mgmt.	-	-		-	29,000	0%	29,000	29,472
101	Street	672,575	823,530	22%	1,496,105	1,711,207	87%	215,102	330,561
104	Park Impact	116,426	8,271	-93%	124,697	140,947	88%	16,250	456,723
105	Criminal Justice	1,038,181	947,927	-9%	1,986,109	2,021,627	98%	35,518	237,306
106	Tourism Promotion	-	-		-	-		-	5,390
121	Library Services	433,102	503,797	16%	936,899	1,099,043	85%	162,144	160,731
301	Cap Imp - REET 1	374,616	84,479	-77%	459,095	466,139	98%	7,044	607,267
302	Cap Imp - REET 2	3,546	86,155	2330%	89,701	284,526	32%	194,825	1,090,427
309	Cap Imp - Yakima River Gateway	1,646,821	199,514	-88%	1,846,334	2,245,372	82%	399,038	63,953
312	Paul Keith Wetland Restoration	169,734	2,003	-99%	171,737	171,969	100%	232	-
320	Cap Imp - CERB/Shelby	886	1,169	32%	2,055	2,400	86%	345	-
355	Cap Imp - Transportation Imp Program	34,200	2,349,689	6770%	2,383,889	4,412,827	54%	2,028,938	149,023
374	Cap Imp - Van Giesen Redev Ph 1	112,868	6,634	-94%	119,502	133,019	90%	13,517	14,285
401	Water/Sewer Operating	6,008,728	6,408,268	7%	12,416,996	15,186,748	82%	2,769,752	6,413,761
402	Irrigation Utility	89,696	97,027	8%	186,722	206,371	90%	19,649	67,820
404	Storm Water Utility	364,421	335,438	-8%	699,860	1,201,237	58%	501,377	646,755
405	Solid Waste Utility	1,353,733	1,563,317	15%	2,917,051	2,931,303	100%	14,252	232,751
441	Water System Development	612,250	2,733,058	346%	3,345,308	8,117,344	41%	4,772,036	953,119
442	Sewer System Development	361,881	223,591	-38%	585,471	714,328	82%	128,857	343,634
451	Water Line Development	27,958	3,934	-86%	31,892	65,974	48%	34,082	59,106
452	Sewer Line Development*	38	685	1709%	723	2,650	27%	1,927	55,261
461	Cap Imp - PW Maintenance Facility	1,474,913	44,509	-97%	1,519,421	1,547,692	98%	28,271	29,112
	Total Expenditures	15,265,173	16,423,009	8%	31,688,182	43,060,373	74%	11,372,191	13,602,440