



Quarterly Financial Report

Third Quarter 2016

November 14, 2016

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.

In 2015 and through the first half of 2016, the City experienced a significant increase in construction related activity compared to prior years. This increase was fueled by several commercial construction projects including the new middle school and municipal services facility, as well as new residential construction and an increase in home sales. In the latter part of 2016, the City is still experiencing moderate growth, however it has not been at the levels experienced in 2015 and the beginning of this year. The City's Community Development Department anticipates new residential building activity will pick up in the spring of 2017, once the infrastructure is completed at the residential developments near Belmont and Van Giesen and in the area off of Paradise and Bombing Range. Staff will continue to monitor this very closely because growth related activity is crucial to providing the funding necessary to support programs and services for the community.

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 5.9% for September, which is an increase of 0.40% compared to September 2015. The state preliminary unemployment rate is at 5.6% and the national unemployment rate is 5.0% for September 2016. Non-farm employment in the Tri-Cities was up roughly 3,100 jobs in

September when compared to September 2015. Industries that have contributed to this growth include education and health services, leisure and hospitality, transportation and utilities, professional and 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 September 30th, the General Fund is 87% of the 2015-2016 biennial budget. Total revenues collected in the General Fund increased 20% compared to the previous biennium.

Retail sales and use tax increased 28% compared to the prior biennium. The City experienced gains in most major business sectors including construction, retail, whole sale trade, and accommodation and food service.

The City processed 356 new business licenses through third quarter 2016 compared to 277 in 2015. As of September 30, 2016 there are a total of 1,367 active city business licenses.

Intergovernmental revenues include PUD privilege tax, city assistance, liquor excise tax and liquor control board profits. These revenues increased 22% compared to the 2013-2014 biennium. The increase was mainly due to increases in city assistance and liquor excise tax revenues. City Assistance revenues increased 20% compared to 2013-2014 biennium.

The City experienced an increase in liquor excise tax revenues due to the reinstatement of the full distribution of liquor excise revenues in 2015. In 2013, the state legislature temporarily eliminated liquor excise tax revenues with cities. Furthermore, the state legislature approved cutting liquor excise tax revenues shared with cities in half in 2013 and permanently diverting these funds to the state general fund. Fortunately, the legislature approved restoring these funds to cities in 2015. West Richland received its first full distribution of liquor excise tax in October of 2015. A total of \$85,119 has been collected from liquor excise tax revenues through third 2016 compared to \$26,592 in the prior biennium.

Building activity is an important key indicator of growth. Through third quarter 2016, the City has processed thirty fewer single family permits than in the prior year. The City processed two new commercial permits through third quarter 2016. Other permits increased 16% compared to the prior year. The City experienced a significant increase in permit valuation in 2016 because of a permit issued to the Richland School District for a new middle school at Belmont and Keene. The permit valuation for the middle school is \$25,600,000.

| New Construction Activity | | | |
|----------------------------------|-------------------------|-------------------------|-----------------|
| | 2015 Jan-Sep | 2016 Jan-Sep | % Change |
| Single Family Permits | 94 | 64 | -32% |
| Multi-Family Permits | 2 | 5 | 150% |
| New Commercial Permits | 3 | 2 | -33% |
| Other Commercial Permits | 12 | 10 | -17% |
| Other Permits | 259 | 300 | 16% |
| Total Permits | 370 | 381 | 3% |
| Permit Valuation | \$ 38,260,352 | \$ 53,031,407 | 39% |
| Building Permit Fees | \$ 265,876 | \$ 290,412 | 9% |

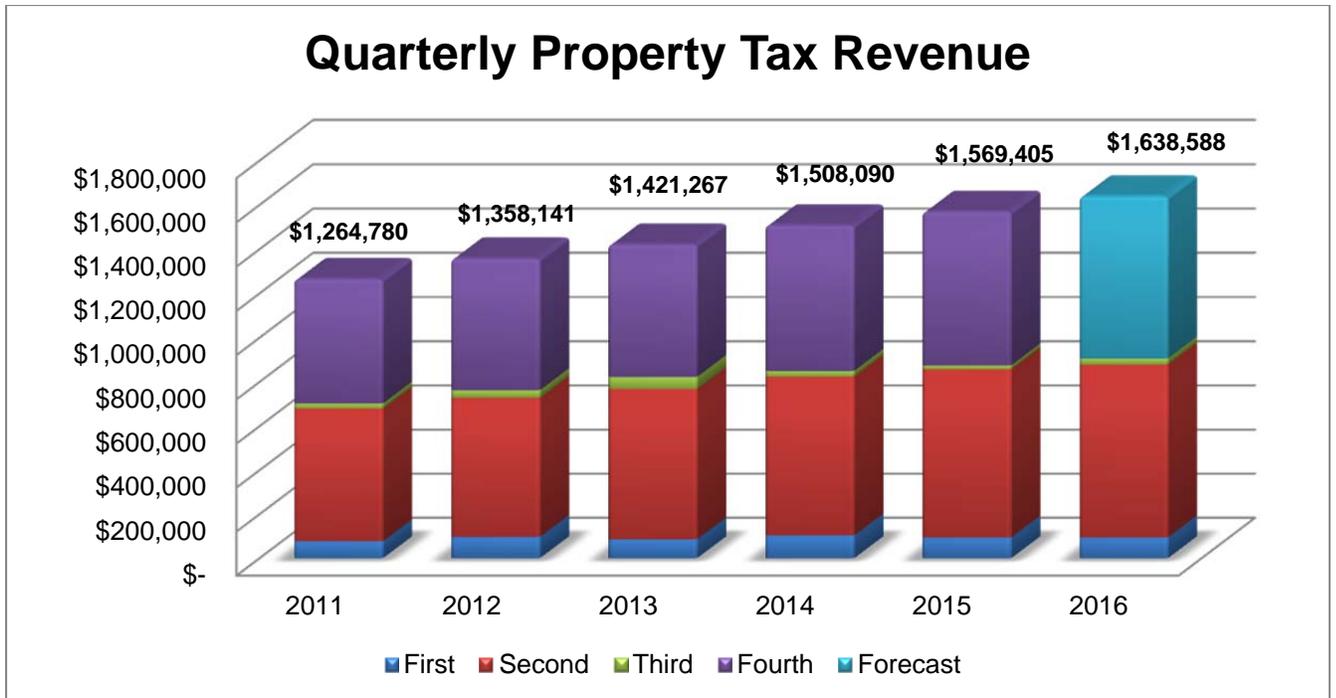
The following table shows the amended biennial budget and actual revenues collected through September 30, 2016 and compares this information with 2013 and 2014 biennial budget actuals through September 30, 2014.

General Fund 001 Revenues

| General Fund 001 Revenue Category | 2015-2016 Biennial Budget | | | | | |
|--------------------------------------|--------------------------------------|----------------------------------|--|--------------------------------|----------------------------|--|
| | 01/01/2013 - 09/30/2014 Actual | 01/01/15 - 09/30/16 Actual | % Change from Prior Biennium | 2015-2016 Amended Budget | 2015-2016 % Received | 2015-2016 Remaining (Over)/Under |
| Property Tax | 2,270,662 | 2,487,358 | 10% | 3,207,993 | 78% | 720,635 |
| Sales Tax | 1,193,856 | 1,532,382 | 28% | 1,496,984 | 102% | (35,398) |
| Utility Taxes | 3,139,764 | 3,252,485 | 4% | 3,686,236 | 88% | 433,751 |
| Other Taxes | 15,085 | 21,427 | 42% | 21,868 | 98% | 441 |
| Building Permits | 515,212 | 675,097 | 31% | 751,957 | 90% | 76,860 |
| Other Licenses & Permits | 220,693 | 283,150 | 28% | 307,038 | 92% | 23,888 |
| Intergovernmental Revenue | 489,946 | 598,823 | 22% | 673,312 | 89% | 74,489 |
| Grants - Federal/State/Local | 185,576 | 17,908 | -90% | - | | (17,908) |
| Charges for Services | 993,992 | 1,267,765 | 28% | 1,404,424 | 90% | 136,659 |
| Fines and Forfeitures | 380,165 | 398,526 | 5% | 441,870 | 90% | 43,344 |
| Transfer In | 10,000 | 399,169 | 3892% | 589,767 | 68% | 190,598 |
| Miscellaneous & Other Revenues | 41,099 | 402,214 | 879% | 404,449 | 99% | 2,235 |
| Total Revenues | 9,456,051 | 11,336,304 | 20% | 12,985,898 | 87% | 1,649,594 |

General Fund Major Revenue Sources

Property Tax: Property tax revenues are typically received during the second and fourth quarters of the year. Total property tax collections through third quarter 2016 totaled \$917,953. The table below reflects quarterly property tax collections from 2011 to 2016.



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.

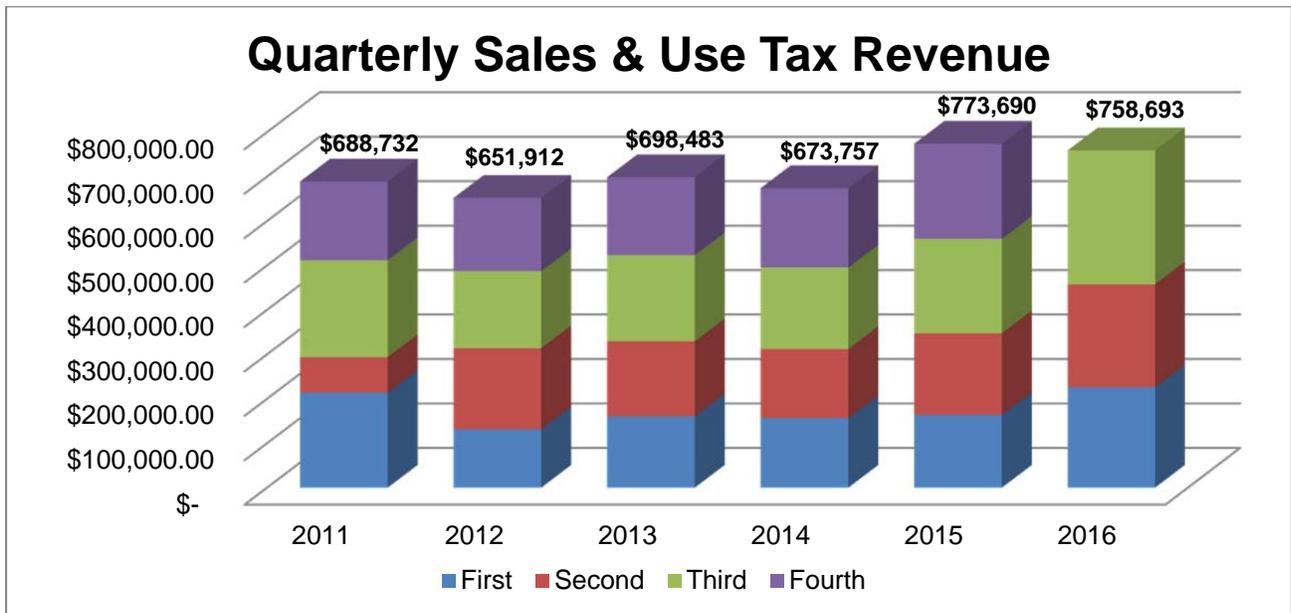
In 2016, sales tax revenue increased 35% compared to the prior year. All business sectors experienced growth except for manufacturing. West Richland has a heavy reliance on construction sales tax revenue, which is considered a one-time revenue source. Construction experienced an 83% increase compared to 2015 and consisted of 34% of the total sales tax revenue collected in 2016. Sales tax collections from retail experienced a 15% increase and consisted of 27% of total sales tax revenue collected in 2016.

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 2016 with 2015 retail sales and uses tax revenue through September 30th and includes a breakdown by business sector.

| Business Sector | Revenue (Jan - Sept) | | % Change | % of Total | |
|---|----------------------|------------------|------------|-------------|-------------|
| | 2016 | 2015 | | 2016 | 2015 |
| | Construction | \$260,453 | \$142,082 | 83% | 34% |
| Manufacturing | \$15,056 | \$18,366 | -18% | 2% | 3% |
| Wholesale Trade | \$63,468 | \$39,875 | 59% | 8% | 7% |
| Retail | \$205,359 | \$177,912 | 15% | 27% | 32% |
| Telecommunications & Other Information Services | \$45,262 | \$44,115 | 3% | 6% | 8% |
| Finance, Insurance, Real Estate, Administrative Support Services, & Public Administration | \$88,185 | \$72,848 | 21% | 12% | 13% |
| Accommodation and Food Services | \$41,069 | \$34,244 | 20% | 5% | 6% |
| All Other Sectors | \$39,841 | \$30,483 | 31% | 5% | 5% |
| Total | \$758,693 | \$559,925 | 35% | 100% | 100% |

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.

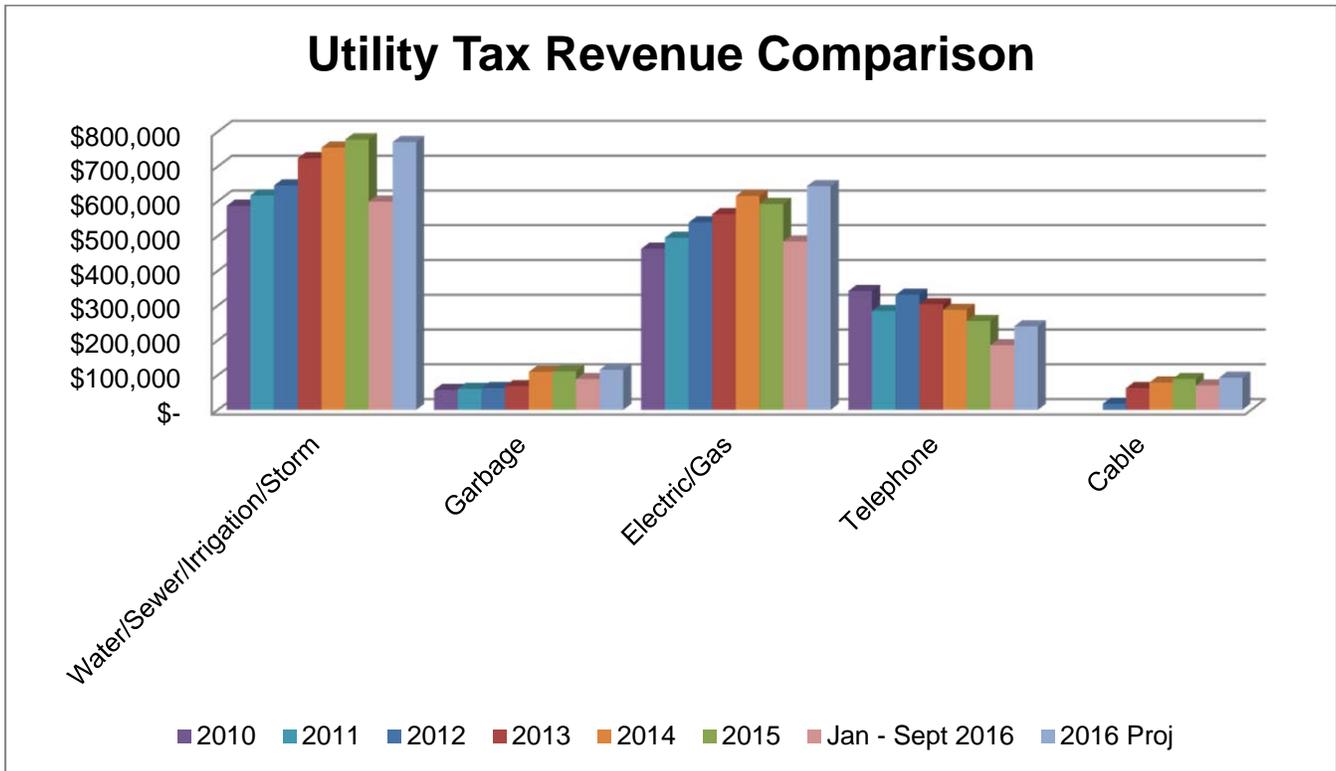
The chart below displays the quarterly retail sales and use tax collected since 2011.



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% through third quarter 2016 compared to the 2013-2014 biennium.

Revenues collected from telephone utilities decreased 4% compared to 2015. Utility tax collections for electric increased 3% compared to the prior year.

The following table reflects utility tax revenue received for years 2010-2015 and January through September 2016.



General Fund 001 Expenditures

Total General Fund expenditures were 77% of the 2015-2016 biennial budget. General Fund expenditures totaled \$10,540,179. This is a 19% increase over the prior year. Part of the increase is attributed to a transfer approved by Council during the March 3, 2015 budget amendment to transfer unanticipated fund balance from the General Fund to the Cumulative Reserve Fund. The capital expenditure for the General Fund’s portion for the construction of the Municipal Services Facility is also budgeted in 2015-2016.

2016 Project/Program Highlights in Third 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 assisted with planning and preparation of IT infrastructure at the future municipal services facility.

Finance Department

- During third quarter 2016, the Finance Department worked with the WA State Auditor's Office on the financial statements, accountability, and federal grant compliance audits. These audits were successful and there were no findings, management letters or recommendations.
- In third quarter 2016, the Finance Department assisted with preparation and coordination of the library levy lid lift which went before West Richland voters on November 8th.
- The Department worked on training new staff.
- The Finance Department has been assisting with contract negotiations with the West Richland Police Officers Association (WRPOA).
- 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.
- The Finance Department coordinated the preparation of the 2017-2018 Mayor's Proposed Budget and budget presentations including presenting an introduction to the budget, budget overview and financial forecast.

Community Development

- Community Development hired a Building Official, replacing the position vacated in August via a retirement. This position also fills the role of Fire Marshall.
- The Department has been working on updating the City's Comprehensive Plan including the parks & recreation, utilities, land use and transportation elements. The project is on schedule for City Council adoption in June of 2017.
- Community Development has been working on marketing the Belmont properties and is developing a draft plan for the potential future sale of the Finance and Development Services buildings.
- Staff has been working regionally on a way finding signage program with neighboring jurisdictions with the project lead by a team from Visit Tri-Cities.

Police Department

- Patrol operations during July 4th went smoothly.
- All vacancies within the Police Department, with the exception of the Chief of Police position, have now been filled. The Department was able to successfully fulfill the remaining vacant positions with experienced officers.
- The Animal Control Shelter needs assessment was completed for the council committee's review.
- The 2017-2018 requested budget for the Police Department was completed and submitted to the Mayor and Finance Department and a budget presentation was provided to City Council.
- The Police Captain participated in negotiations with the WRPOA including meeting with the Association on recommended non-economic contract language items.

The following table shows the amended biennial budget and expenditures through September 30, 2016 and compares this information with 2013-2014 expenditures through September 30, 2014. The table also includes the General Fund ending fund balance on September 30, 2016.

001 General Fund Expenditures

| General Fund 001 Expenditure Category | 2015-2016 Biennial Budget | | | | | |
|--|-------------------------------------|-------------------------------------|------------------------------------|--------------------------------|-------------------------|--|
| | 01/01/2013 - 9/30/2014 Actual | 01/01/2015 - 9/30/2016 Actual | % Change from Prior Biennium | 2015-2016 Amended Budget | 2015-2016 % Expended | 2015-2016 Remaining (Over)/Under |
| Council | 114,868 | 119,425 | 4% | 148,646 | 80% | 29,221 |
| Mayor | 21,655 | 28,041 | 29% | 33,751 | 83% | 5,710 |
| City Clerk | 199,804 | 227,581 | 14% | 262,047 | 87% | 34,466 |
| Finance | 948,041 | 1,198,670 | 26% | 1,405,289 | 85% | 206,619 |
| Police | 4,289,779 | 5,277,178 | 23% | 6,298,310 | 84% | 1,021,132 |
| Community Development | 1,246,151 | 1,187,410 | -5% | 1,500,450 | 79% | 313,040 |
| Public Works* | 1,212,439 | 1,086,288 | -10% | 1,397,962 | 78% | 311,674 |
| Non-Departmental | 440,368 | 989,598 | 125% | 2,277,848 | 43% | 1,288,250 |
| Transfers Out | 347,753 | 425,989 | 22% | 425,989 | 100% | - |
| Total Expenditures | 8,820,858 | 10,540,179 | 19% | 13,750,292 | 77% | 3,210,113 |
| Ending Fund Balance 9/30/16 | 3,391,720 | | | | | |

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

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 \$31,112,834 in the 2015-2016 biennium through third quarter 2016.

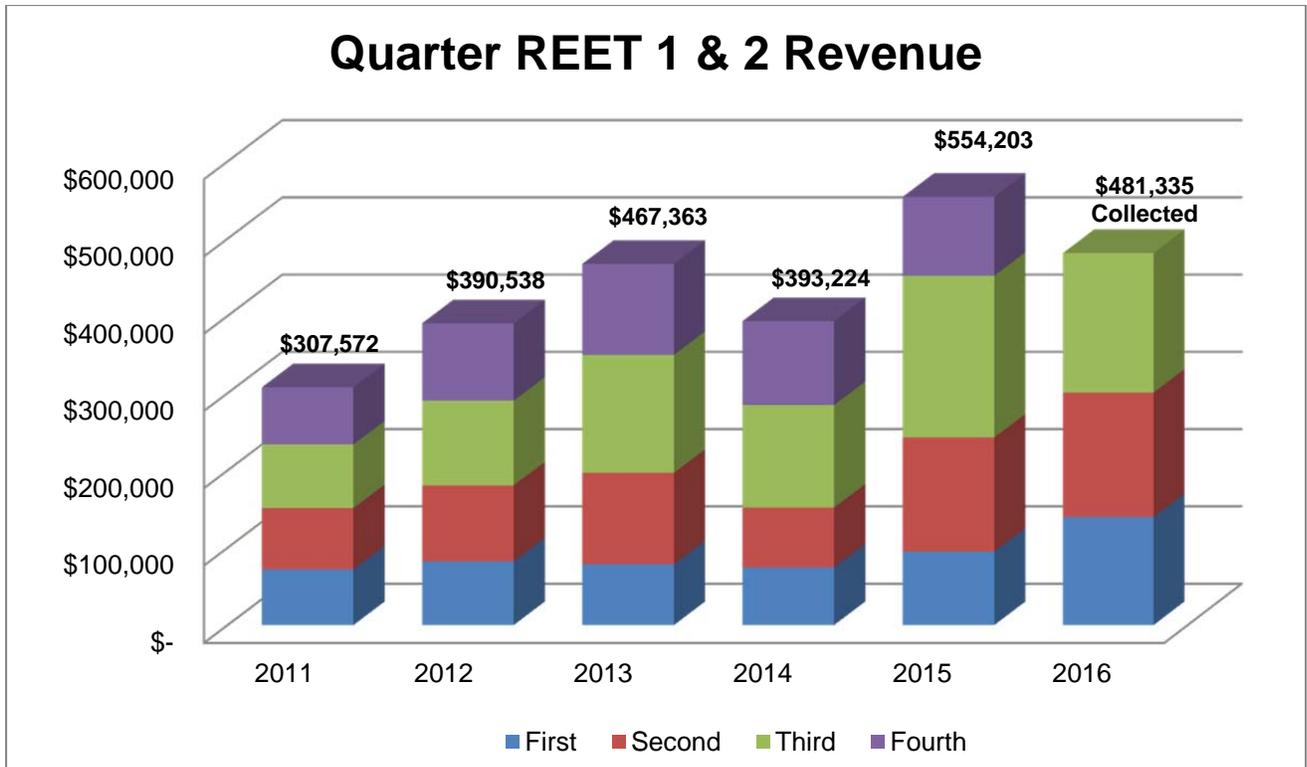
Of note are the following revenues through third quarter 2016 for other funds compared to 2015:

- The Street Fund's main operating revenue source is the **fuel tax** which increased 3% through third quarter 2016 compared to the prior year and was 87% of the projected revenue anticipated for the biennium. Collections totaled \$503,782 through the 2015-2016 biennium. 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 declined 2% in 2016 compared to the prior year and collections totaled \$85,160 for 2016.
- Criminal Justice Tax Revenues
 - County-wide sales tax collections dedicated for **criminal justice** increased 5% in 2016 compared to 2015 and a total of \$209,924 has been collected in 2016.
 - 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. In 2016, \$312,206 was collected from this sales tax.
- Total **Library** revenues were 79% of the biennial budget and declined 4% in the 2015-2016 biennium compared to the prior biennium. The City of West Richland contracts with Mid-Columbia Libraries (MCL) for library services. Of the 8.5% of gas, telephone, and electric utility tax revenues collected by the city, 2.5% is dedicated to fund library services including the contract fee for service with MCL, as well as maintenance and capital costs for the library facility.
- **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 third quarter increased 7% compared to 2015. The chart below demonstrates quarterly fluctuations in REET collections since 2011.



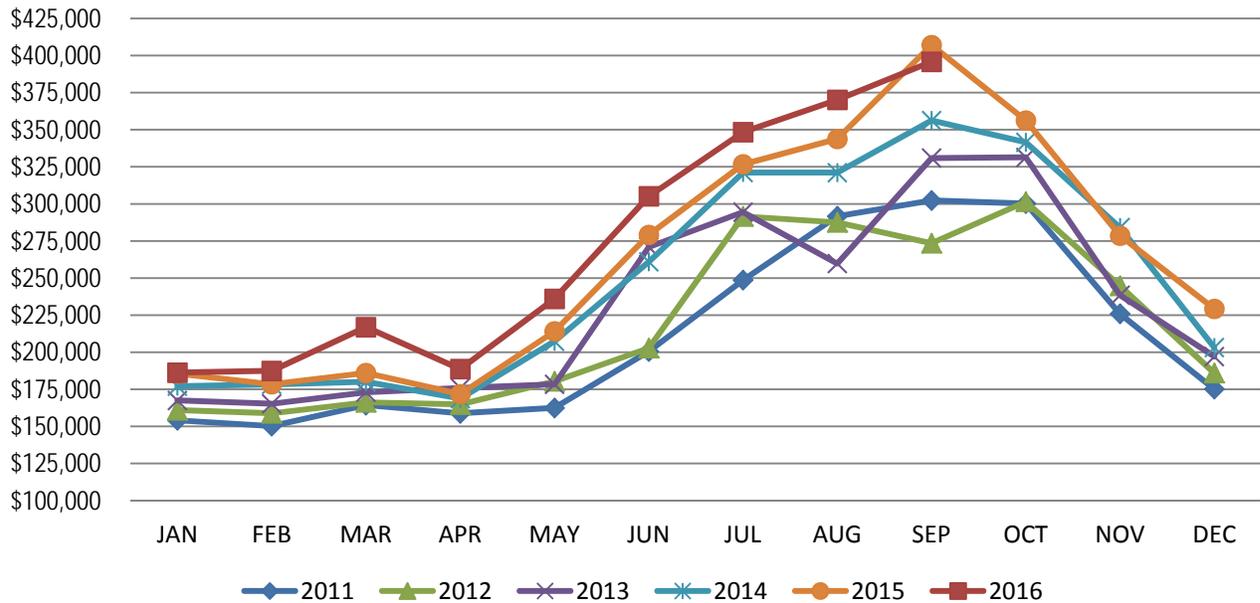
- Transportation impact fee revenues, in **Fund 355 Transportation Improvement Program**, totaled \$ \$90,290 in 2016 and \$592,770 for the biennium and were 105% of the budget for the biennium. The City experienced an increase in TIP fees in 2015 with the construction of the new middle school at Keene and Belmont, as well as from the SSC North America Project and construction of the City’s Municipal Services Facility.

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

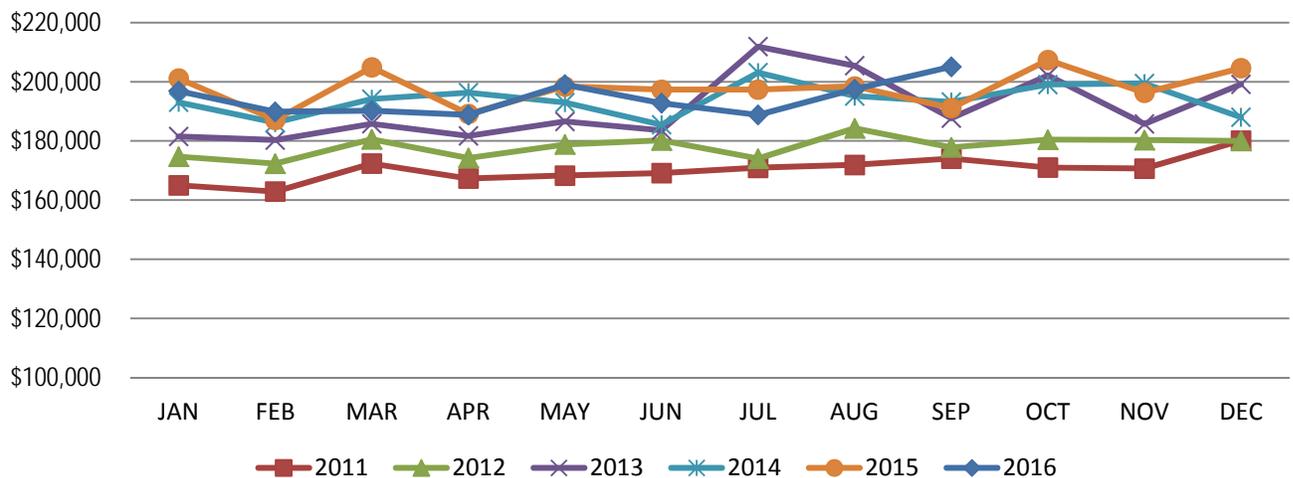
- **Water** collection revenue increased 7% through third quarter 2016 compared to 2015 and was 93% of the biennial budget. As of September 30, 2016, there were 4,636 water accounts billed (excludes city and hydrant rental accounts).

Water Collections By Month

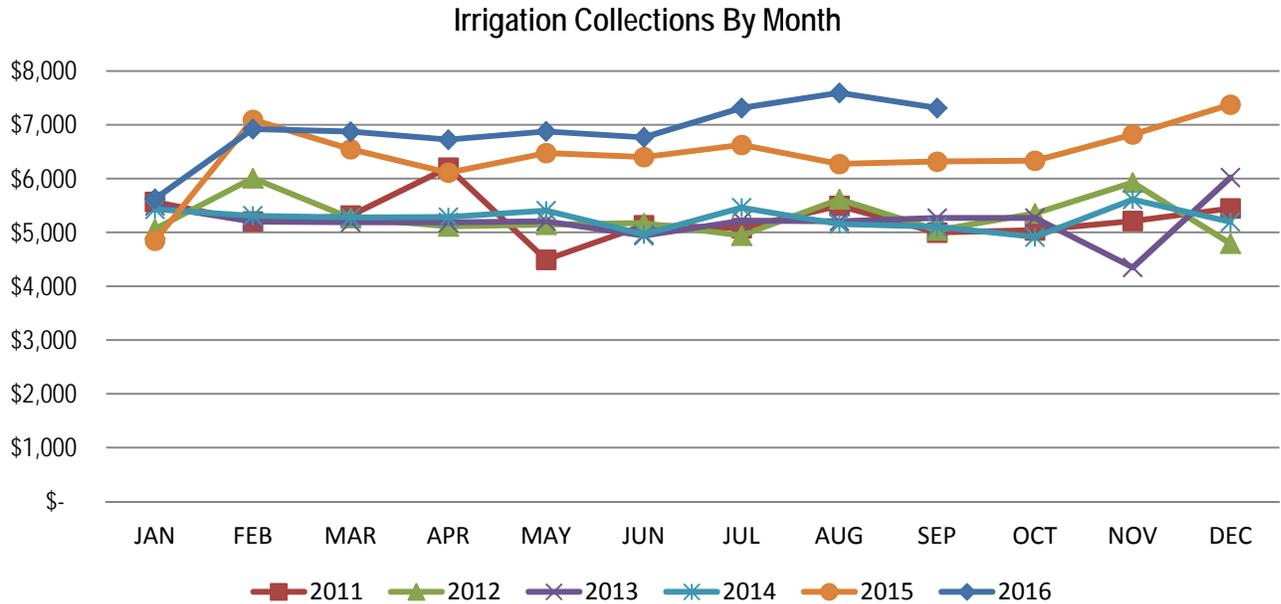


- Sewer** collection revenue, which is based primarily on a fixed rate structure, was 87% of the budgeted revenue for the biennium and decreased 1% compared to 2015. This decline is attributed to a reduction in the base sewer rate which became effective December 22, 2015.

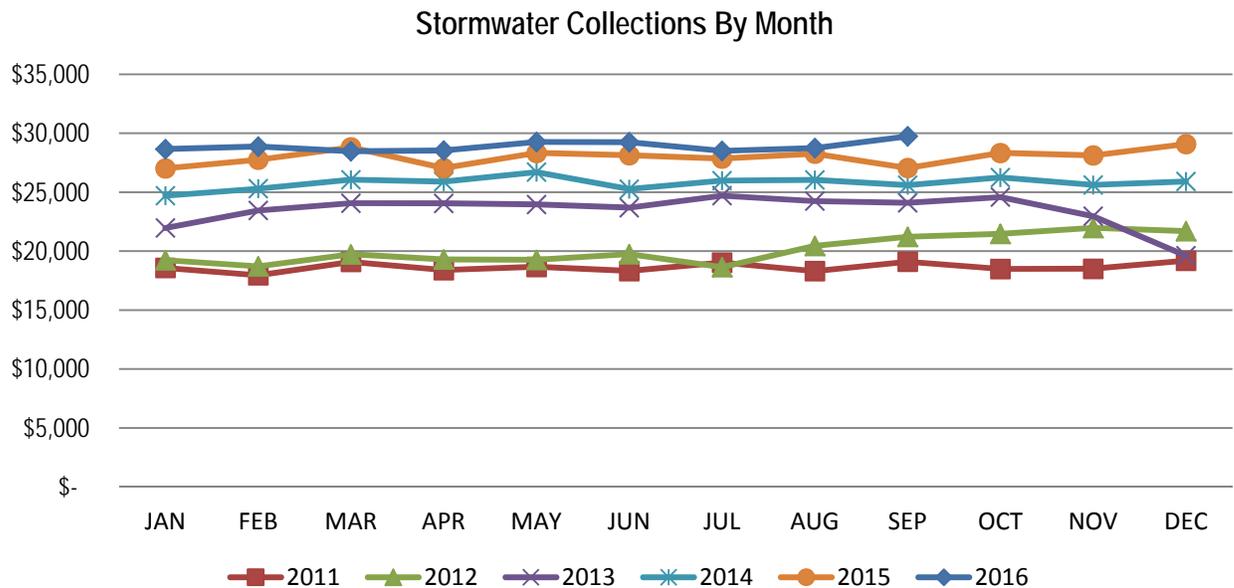
Sewer Collections By Month



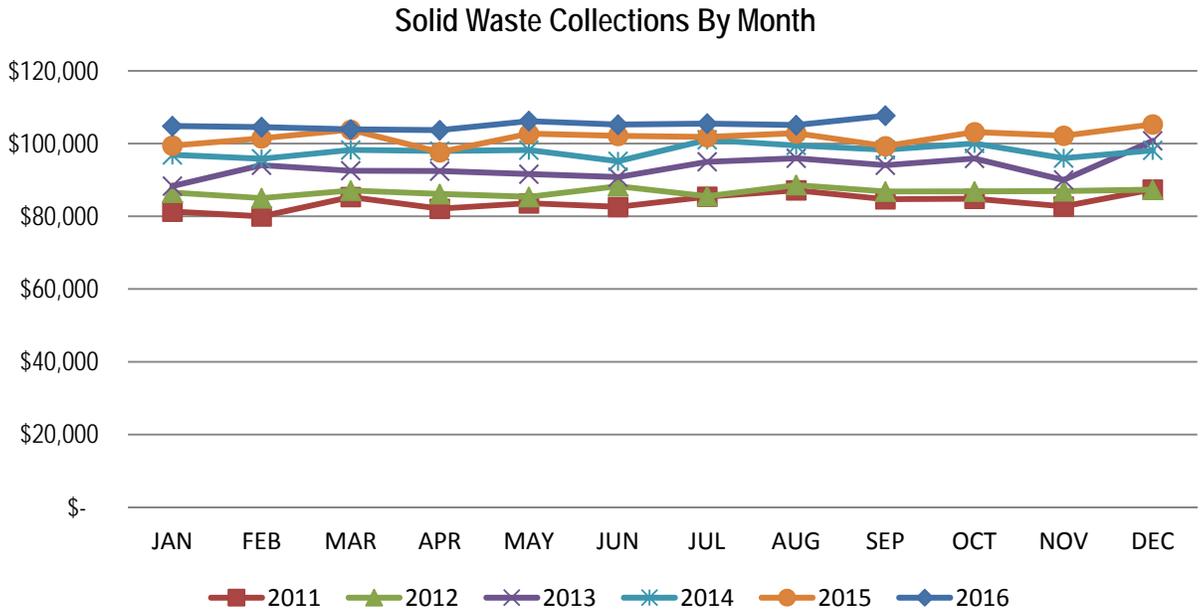
- **Irrigation** revenue collections increased 11% compared to the prior year and were 84% of the biennial budget. This increase is attributed to a rate increase which went into effect December 22, 2015.



- **Stormwater** collections increased 4% in 2016 compared to 2015 and was 87% of the budgeted revenue for the biennium.



- **Solid waste** collections were 88% of the budgeted revenue for the biennium. Solid waste revenue increased 4% compared to the prior year.



- **Water system development** fee revenue collected through third quarter 2016 totaled \$243,400. Approximately 105% of the revenue budgeted for the 2015-2016 biennium has been collected.
- **Sewer system development** fee revenue collected through third quarter 2016 totaled \$205,205. Approximately 91% of the revenue budgeted for the 2015-2016 biennium has been collected.

The following table shows the amended biennial budget and actual revenues collected through September 30, 2016 for other funds and compares this information with 2013-2014 actuals.

Other Fund Revenues

| Revenues by Fund | | 2015-2016 Biennial Budget | | | | | |
|------------------|---|----------------------------------|-------------------------------------|------------------------------------|--------------------------------|-------------------------|--|
| Fund | Description | 01/01/2013 - 9/30/2014 Actual | 01/01/2015 - 9/30/2016 Actual | % Change from Prior Biennium | 2015-2016 Amended Budget | 2015-2016 % Received | 2015-2016 Remaining (Over)/Under |
| 002 | General Cumulative Reserve | 540,784 | 371,764 | -31% | 250,476 | 148% | (121,288) |
| 003 | Real Estate Cons/Mgmt. | 36,486 | 42 | -100% | 5,100 | 1% | 5,058 |
| 101 | Street | 642,136 | 1,912,699 | 198% | 1,933,915 | 99% | 21,216 |
| 104 | Park Impact | 163,613 | 194,641 | 19% | 164,000 | 119% | (30,641) |
| 105 | Criminal Justice | 722,100 | 1,364,279 | 89% | 1,433,493 | 95% | 69,214 |
| 121 | Library Services | 677,174 | 650,689 | -4% | 819,565 | 79% | 168,876 |
| 301 | Cap Imp - REET 1 | 376,934 | 518,651 | 38% | 542,664 | 96% | 24,013 |
| 302 | Cap Imp - REET 2 | 551,137 | 518,199 | -6% | 327,000 | 158% | (191,199) |
| 309 | Cap Imp - Yakima River Gateway | 42,797 | 528,836 | 1136% | 1,609,519 | 33% | 1,080,683 |
| 312 | Paul Keith Wetland Restoration | - | 60,832 | | 125,832 | 48% | 65,000 |
| 320 | Cap Imp - CERB/Shelby | 183,556 | 999,938 | 445% | 1,252,310 | 80% | 252,372 |
| 355 | Cap Imp - Transportation Imp Program | 489,104 | 1,985,227 | 306% | 2,286,481 | 87% | 301,254 |
| 374 | Cap Imp - Van Giesen Redev Ph 1 | 1,166 | 223 | -81% | 350 | 64% | 127 |
| 401 | Water/Sewer Operating | 9,775,692 | 11,456,299 | 17% | 13,710,583 | 84% | 2,254,284 |
| 402 | Irrigation Utility | 110,182 | 140,884 | 28% | 165,335 | 85% | 24,451 |
| 404 | Storm Water Utility | 1,004,764 | 750,138 | -25% | 1,499,900 | 50% | 749,762 |
| 405 | Solid Waste Utility | 2,003,387 | 2,168,553 | 8% | 2,468,558 | 88% | 300,005 |
| 441 | Water System Development | 781,247 | 1,808,667 | 132% | 7,360,998 | 25% | 5,552,331 |
| 442 | Sewer System Development | 719,339 | 3,979,811 | 453% | 5,137,057 | 77% | 1,157,246 |
| 451 | Water Line Development | 27,420 | 65,743 | 140% | 65,936 | 100% | 193 |
| 452 | Sewer Line Development | 11,383 | 23,206 | 104% | 10,400 | 223% | (12,806) |
| 461 | Cap Imp - PW Maintenance Facility | 2,390,504 | 3,983 | -100% | 2,311,850 | 0% | 2,307,867 |
| 482 | Cap Imp - Street Decant Facility | - | 1,609,528 | | 2,014,000 | 80% | 404,472 |
| | Total Revenues | 21,250,905 | 31,112,834 | 46% | 45,495,322 | 68% | 14,382,488 |

Other Fund Expenditures

2016 Project/Program Highlights:

Through third quarter 2016, the Public Works Department has been very busy working on a number of transportation and utility projects many of which are funded with grant revenue. The City has been very successful over the past several years in obtaining several state and federal grants for transportation, water, sewer and stormwater projects.

2016 Transportation Projects Include:

- Completed construction of Belmont Blvd Phase 3&4 Project.
- Completed design and the road right row acquisitions for S. 38th Ave/Mt. Adams View Drive Project.
- In process of designing and obtaining environmental permits for Paul Keith Wetland Pathway Project.
- Updated Six-Year Transportation Improvement Program 2017-2022.
- Completed Annual Street Striping Project.
- Drafted and negotiated Transportation Impact Fee Mitigation Agreement for Westwood Estates Phase 4 Development.
- Successfully completed a Federal / WSDOT Project Management Review for Paradise Way / Belmont Blvd Widening Project.
- In process of drafting ordinance to update WRMC section associated with street cut / road permits per WCIA guidance.

2016 Water Projects Include:

- Completed the drilling of Well #11. Currently in process of performing water quality analysis.
- Completed the environmental permitting and received approval for Engineering Report for the Brotherhood Reservoir Project from Department of Health. In process of designing reservoir and associated water main along Van Giesen..
- Completed construction of the Well #9 H2S Oxidation Improvement Project.
- Drafted and negotiated Water Main upsizing agreements with Westwood Estates Phase 4 and Sunset Heights Phase 1.
- Updated Water Use Efficiency goals per WAC 246-290.
- Completed update of Water System Financial Plan with consultant assistance.
- Completed update to Comprehensive Water System Plan. Draft submitted to Department of Health for review.

2016 Sewer Projects Include:

- Completed construction of Biosolids Facility Project.
- Completed construction of Industrial Process Water Treatment Facility Project. Project awarded 2016 IACC Best Capital Facilities Project.
- Completed update to Sewer System Financial Plan with consultant assistance.
- Amended Industrial Wastewater User Agreements for Red Mtn. Estates and Vinmotion Wines.
- In process of in-house design of new RV Dump.

2016 Storm Water Projects Include:

- Completed construction of N. 62nd Ave Stormwater Retro-fit Project.
- In process of completing environmental permitting and in-house designing of Ironton Drive Stormwater Retro-fit Project.
- Completed construction of Street Sweeping Decant Facility.

2016 Park Projects:

- Yakima River Gateway Project –Scheduled to rebid in Nov of 2016 with construction estimated to be completed by November 2017.

2016 Facility Projects:

- Construction of Municipal Services Facility scheduled to be completed in April 2017.
- Completed construction of replacement roofs on the Police Building and Public Works / Community Development Building.
- Completed construction of the CERB Project.
- In process of awarding contract to repair floor damage at Senior Center
- In process of awarding contract to repair damage at NWTP lab building.

The following table shows the amended biennial budget and expenditures through September 30, 2016 and compares this information with 2013-2014 actuals. The table also includes ending fund balances on September 30, 2016 for other funds.

Other Fund Expenditures

| Expenditures by Fund | | 2015-2016 Biennial Budget | | | | | | |
|----------------------|--------------------------------------|-----------------------------------|---------------------------------|------------------------------------|--------------------------------|----------------------------|--|--|
| Fund | Description | 01/01/13 - 9/30/2014 Actual | 01/01/15 - 9/30/16 Actual | % Change from Prior Biennium | 2015-2016 Amended Budget | 2015-2016 % Expended | 2015-2016 Remaining (Over)/Under | Ending Fund Balance 9/30/2016 |
| 002 | General Cumulative Reserve | 304,344 | 124,945 | -59% | 166,557 | 75% | 41,612 | 578,142 |
| 003 | Real Estate Cons/Mgmt. | 4,695 | - | -100% | 29,000 | 0% | 29,000 | 28,954 |
| 101 | Street | 603,327 | 1,732,054 | 187% | 2,018,206 | 86% | 286,152 | 299,154 |
| 104 | Park Impact | 6,813 | 331,729 | 4769% | 365,647 | 91% | 33,918 | 303,880 |
| 105 | Criminal Justice | 712,406 | 1,130,682 | 59% | 1,383,934 | 82% | 253,252 | 538,403 |
| 121 | Library Services | 707,100 | 734,936 | 4% | 879,740 | 84% | 144,804 | 68,014 |
| 301 | Cap Imp - REET 1 | 277,373 | 203,634 | -27% | 499,596 | 41% | 295,962 | 615,981 |
| 302 | Cap Imp - REET 2 | 387,550 | 644,314 | 66% | 666,117 | 97% | 21,803 | 439,196 |
| 309 | Cap Imp - Yakima River Gateway | 17,889 | 503,180 | 2713% | 2,037,383 | 25% | 1,534,203 | 453,521 |
| 312 | Paul Keith Wetland Restoration | - | 4,363 | #DIV/0! | 125,832 | 3% | 121,469 | 56,469 |
| 320 | Cap Imp - CERB/Shelby | 183,168 | 1,000,394 | 446% | 1,252,310 | 80% | 251,916 | - |
| 355 | Cap Imp - Transportation Imp Program | 389,419 | 2,071,929 | 432% | 2,373,666 | 87% | 301,737 | 168,295 |
| 374 | Cap Imp - Van Giesen Redev Ph 1 | - | 143,052 | #DIV/0! | 276,775 | 52% | 133,723 | 133,627 |
| 401 | Water/Sewer Operating | 8,920,921 | 9,854,321 | 10% | 15,713,225 | 63% | 5,858,904 | 6,992,769 |
| 402 | Irrigation Utility | 157,078 | 133,584 | -15% | 183,436 | 73% | 49,852 | 70,803 |
| 404 | Storm Water Utility | 944,706 | 871,521 | -8% | 1,603,662 | 54% | 732,141 | 283,305 |
| 405 | Solid Waste Utility | 1,814,100 | 2,024,289 | 12% | 2,475,448 | 82% | 451,159 | 324,069 |
| 441 | Water System Development | 564,277 | 1,876,735 | 233% | 7,820,029 | 24% | 5,943,294 | 1,160,961 |
| 442 | Sewer System Development | 562,646 | 4,997,799 | 788% | 6,145,554 | 81% | 1,147,755 | 80,305 |
| 451 | Water Line Development | 20,385 | 36,672 | 80% | 74,942 | 49% | 38,271 | 62,233 |
| 452 | Sewer Line Development | 175 | 347 | 98% | 81,923 | 0% | 81,576 | 94,383 |
| 461 | Cap Imp - PW Maintenance Facility | 41,681 | 1,350,118 | 3139% | 4,601,175 | 29% | 3,251,057 | 943,191 |
| 482 | Cap Imp - Street Decant Facility | - | 1,609,513 | #DIV/0! | 2,014,000 | 80% | 404,487 | 15 |
| | Total Expenditures | 16,620,051 | 31,380,112 | 89% | 52,788,157 | 59% | 21,408,045 | 13,695,670 |