

# 2018 BUDGET CITY OF RICHLAND, WASHINGTON





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INTRODUCTION



# CITY OF RICHLAND, WASHINGTON

## 2018 BUDGET

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*Richland, WA 99352*

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[www.ci.richland.wa.us](http://www.ci.richland.wa.us)



## 2018 RICHLAND CITY COUNCIL

Position	Council Member	Term
<b>Mayor – Position #1</b>	Bob Thompson	2 Years – Expires 12/31/19
<b>Mayor Pro Tem – Position #6</b>	Terry Christensen	4 Years – Expires 12/31/19
Councilmember – Position #2	Brad Anderson	4 Years – Expires 12/31/19
Councilmember – Position #3	Sandra Kent	4 Years – Expires 12/31/21
Councilmember – Position #4	Ryan Lukson	4 Years – Expires 12/31/21
Councilmember – Position #5	Phillip Lemley	4 Years – Expires 12/31/19
Councilmember – Position #7	Michael Alvarez	4 Years – Expires 12/31/21



## VALUES, VISION AND A MISSION

### VALUES

In 2001, the City of Richland began a journey toward becoming a values-based organization, with less reliance on policies and “rules.” To further this effort, municipal staff and City Council have embraced the values of teamwork, integrity and excellence.

**Teamwork:** We will work together, demonstrating collaboration through mutual reliability, openness and flexibility to accomplish our goals.

**Integrity:** We will demonstrate an uncompromising allegiance to the core values of honesty, respect for others, loyalty, consistency, accountability and sincerity.

**Excellence:** We will deliver a superior level of commitment, responsiveness, performance and provision of services to all, with the attitude that everything is worth our best effort.

### VISION STATEMENT

Richland is a progressive, safe and family-friendly community that welcomes diversity. It is noted for excellence in technology, medicine, education, recreation, tourism, and citizen participation. This dynamic city, situated on two rivers, actively supports opportunities for economic development that are in harmony with the area’s unique natural resources.

### MISSION STATEMENT

The City of Richland is responsible for furnishing cost-effective services and well maintained facilities, safeguarding the public and property, enhancing the community’s favorable quality of life, protecting Richland’s natural environment, and sustaining a healthy, growing economy.



## RICHLAND'S HISTORY

The City of Richland, Washington is located at the confluence of the Columbia and Yakima rivers in the south central part of the state. Richland is within Benton County and is one of the Tri-Cities, which also include Kennewick and Pasco.

For more than 11,000 years, people have occupied a portion of the area that Richland now encompasses. For centuries, the Village of Chemna stood at the mouth of the Tapetett River, a Sahaptin name for the Yakima River, also called Tapteal. At Chemna, Sahaptin-speaking Wanapum, Walla Walla and Yakama Indians fished for seasonal runs of salmon and hunted small game, deer and antelope. They gathered berries, greens and root vegetables along the water and on the nearby hills.

In 1805, Captain William Clark of the Lewis and Clark Expedition ventured with two other men up the Columbia River to the mouth of the Yakima. The first white settlers arrived several decades later when the John B. Nelson family attempted to settle, in 1864, on the south side of the Yakima River. Benjamin and Mary Rosencrance arrived in 1880, living first on the south side and moving in 1888 to the north side of the river where they filed a homestead claim for 1,700 acres. In 1892, Nelson Rich and Howard Amon formed the Benton Land and Water Company and located the town that would become Richland.

The first post office opened here in 1905, listing the town's name as Benton. At the request of the postal service, the town was soon renamed "Richland" to avoid confusion with another Washington community. On April 28, 1910, Richland was incorporated as a Fourth Class Town. For many years, Richland was a small, sleepy farming village. Then in 1942, the federal government saw Richland's then remote location, abundant water supply and mild weather as the right combination it needed for a portion of its Manhattan Project. The United States government claimed the Town of Richland and dissolved the local government. Almost overnight, the village of 247 people developed into a federally-owned town of 11,000 residents; nearly all were employed at the Hanford Project. Thousands of workers from across the nation converged on Richland to construct facilities to produce plutonium for the world's first nuclear weapons.

In 1958, Richland was incorporated as a chartered First Class City, transforming itself from a federally controlled atomic energy community to a city governed by self-rule. Richland's population continued to climb as Hanford transitioned into weapons production during the Cold War years and later into an environmental cleanup mission.

The City of Richland is a full-service city, providing police and fire protection, water, waste and electric utilities, parks and recreational activities, maintenance of city streets and public facilities and library services. The city also pursues community and economic development and offers housing assistance. Richland's primary goal during the early years of the 21st century is to diversify its economy and job base away from Hanford. A growing medical community, a national research laboratory and thriving tourism testify to the successes of Richland's efforts.





## KEY ELEMENTS

### *Keys to Unlock Our Future – Year 10*

- 1. Financial Stability and Operational Effectiveness*
- 2. Infrastructure and Facilities*
- 3. Economic Vitality*
- 4. Targeted Investments*
- 5. Natural Resources Management*
- 6. Community Amenities*
- 7. Neighborhoods and Community Safety*



## READER'S GUIDE

Welcome to the City of Richland Annual Budget for the fiscal year January 1 to December 31, 2018. This document has been specially designed to provide a user-friendly way for the reader to learn about the priorities, structure and finances of the City. While much can be learned about the City's finances in this document, the budget is also designed to serve other functions. For example, the budget is a policy document that presents long-term financial policies to assist management in decision-making. The budget is an operations guide that gives the public, elected officials and City staff information pertaining to the productivity and priorities of individual City operations. The budget is a communications device, which provides complex information in an understandable format for readers of all levels of financial understanding. Finally, the budget is a comprehensive financial plan that describes the funds and fund structure of City operations.

The City of Richland has consolidated its operating and capital spending plans in a comprehensive budget document. All planned operational and capital expenditures for the 2018 budget are shown for each department. The 2018-2023 Capital Improvement Plan (CIP) is a separate document which provides an enhanced level of detail for capital expenditures and projects.

**BUDGET DOCUMENT:** The 2018 Annual Budget is divided into seven major sections:

**1. INTRODUCTION**

The introduction presents the reader's guide, the Leadership Team, the Boards and Commissions, the budget process and the City's organizational chart.

**2. BUDGET SUMMARY**

The budget summary is introduced by letter from the City Manager to City Council and citizens describing the major focus and challenges of the 2018 Budget. The summary provides a budget overview and describes the major policies and issues which influenced development of the 2018 Annual Budget. The summary provides a section that describes budget highlights and potential vulnerabilities. The budget summary outlines major capital improvement projects that support the City's Strategic Leadership Plan.

**3. FINANCIAL SUMMARY**

The financial summary presents the City's financial policies and provides graphs and tables of the revenues and expenditures of the various City funds. Current and prior year revenue data and a discussion of major tax sources and revenues is included. Historical staffing levels are provided and the City's fund structure is included with major fund descriptions.

**4. EXPANDED PROGRAMS**

Expanded programs provide a detailed listing of total budget requests for new programs, personnel and capital purchases. This list includes all requests whether or not they were approved in the budget process.

**5. CAPITAL IMPROVEMENT PLAN**

The Capital Improvement Plan is comprised of a list of major public facility and infrastructure improvements that are approved in the 2018 Budget and will be implemented over the next year. Projects are listed by category. A complete Capital Improvement Plan that spans a period of 2018-2023 is available by request or you can access this document on the City's website at [www.ci.richland.wa.us](http://www.ci.richland.wa.us).

**6. DEPARTMENT SUMMARY**

The department summary includes staffing and budget summary information by department head responsibility. Each department section includes the mission statement, organization chart, performance indicators and a three-year budget/financial summary of expenditures by object.

**7. APPENDIX**

The appendix is located at the end of the document and consists of the outstanding debt, salary matrix information and a glossary of terms.

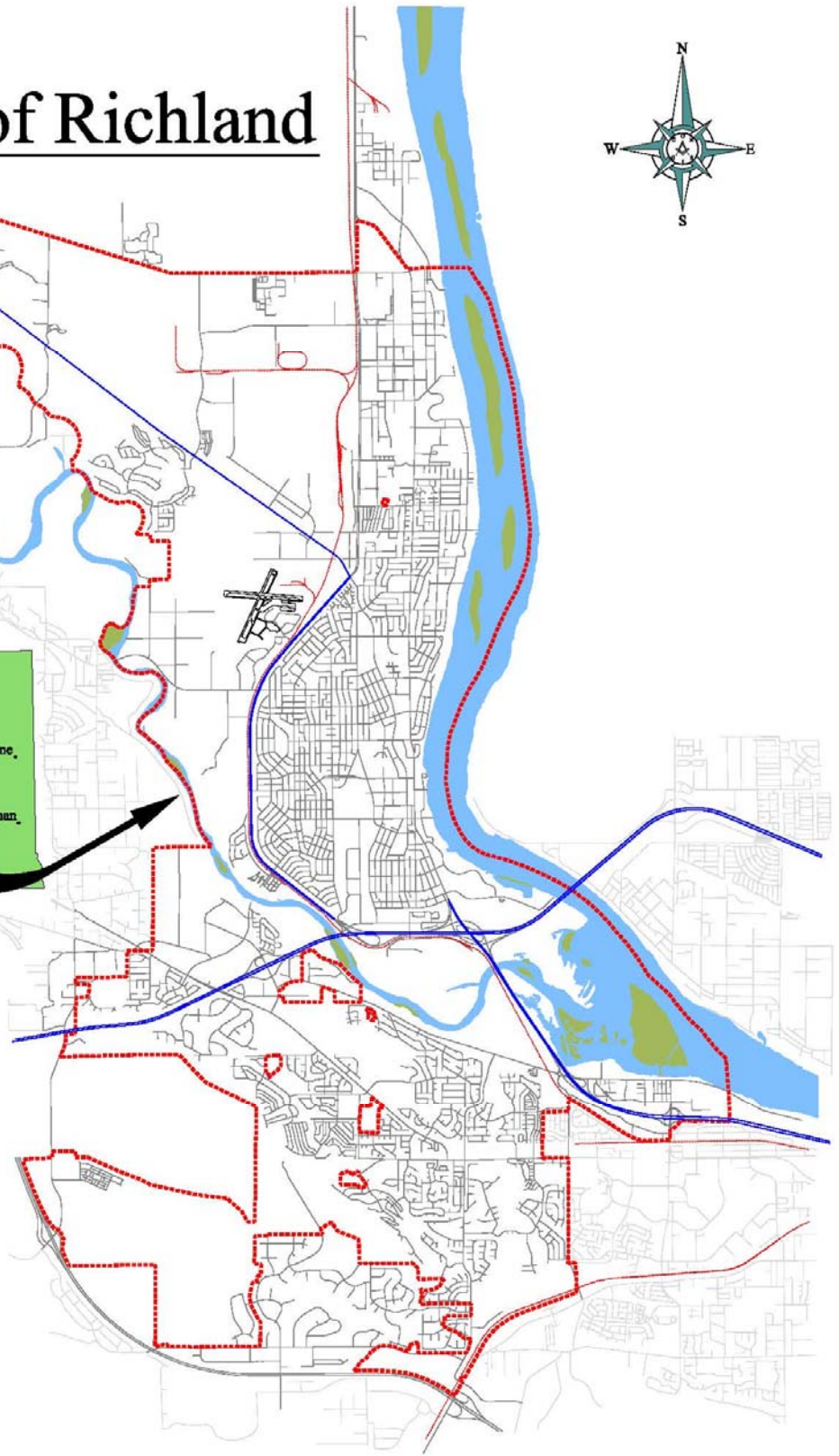
*Questions about the budget can be directed to the City's Administrative Services Director, Cathleen Koch.*



# City of Richland



WASHINGTON





## ABOUT THE BUDGET

### What is the Budget?

The City's budget is the City Council's financial plan of action for fiscal year 2018. The budget provides an estimate of income and expenditures by fund, which are necessary to fund essential City services, with available reserves financing one-time expenditures or capital projects. The City's Strategic Leadership Plan is the foundation for developing the annual budget and ensures the budgeted funds follow the Council's long-term vision, prioritizes service levels and emphasizes efficiency, accountability and innovation. The City's budget serves many purposes: it is a **Policy Document** that includes entity-wide long-term financial policies and an **Operating Guide** that describes the activities, services and functions of the funds. The budget serves as a **Financial Plan** that defines legal appropriation levels by fund and provides detailed and historical information about revenues, expenditures and fund balances. The budget is also a **Communications Device** that provides information to Council, staff and citizens regarding the City's current and future financial resources.

### Budget Structure:

The City budget consists of 42 separate funds. Each fund has its own revenue and expenditure accounts and appropriation level. Federal, state and municipal laws govern the way funds are established and administered. Internal Service funds account for services that are provided internally to our municipal government, such as Healthcare/Benefits Plan, Public Works Engineering and Equipment Maintenance. Enterprise funds, such as the Electric and Water Funds, operate much like businesses and provide specific City services to the public. Most traditional municipal services like public safety and parks maintenance are included in the General Fund. The General Fund accounts for the City's central administrative functions and charges other funds their appropriate share through cost allocation.

### Budget Process:

Governments at various levels function on different fiscal years. All budgets for Washington cities operate on a January through December fiscal year. It takes several months to complete the budget process and produce a budget. City Council and staff track revenues and expense information on a monthly basis. Council examines finances and programs in earnest at mid-year. Departments begin preparing the next year's budget submissions in June. The Administrative Services Department initially reviews proposals; followed by a second review by the City Manager and key staff. Following City Manager review, staff refines revenue and expenditure estimates and drafts a proposed budget in September, the City Manager finalizes it in late September, and City Council receives the proposal in early October.

### Citizen Involvement:

The City Council encourages public participation in the budget process. The City makes budget information available to the public through open meetings, by televising regular Council meetings and budget workshops on CityView, and on the City's website. Bound copies of the proposed budget document are also available at the Richland Public Library for review.



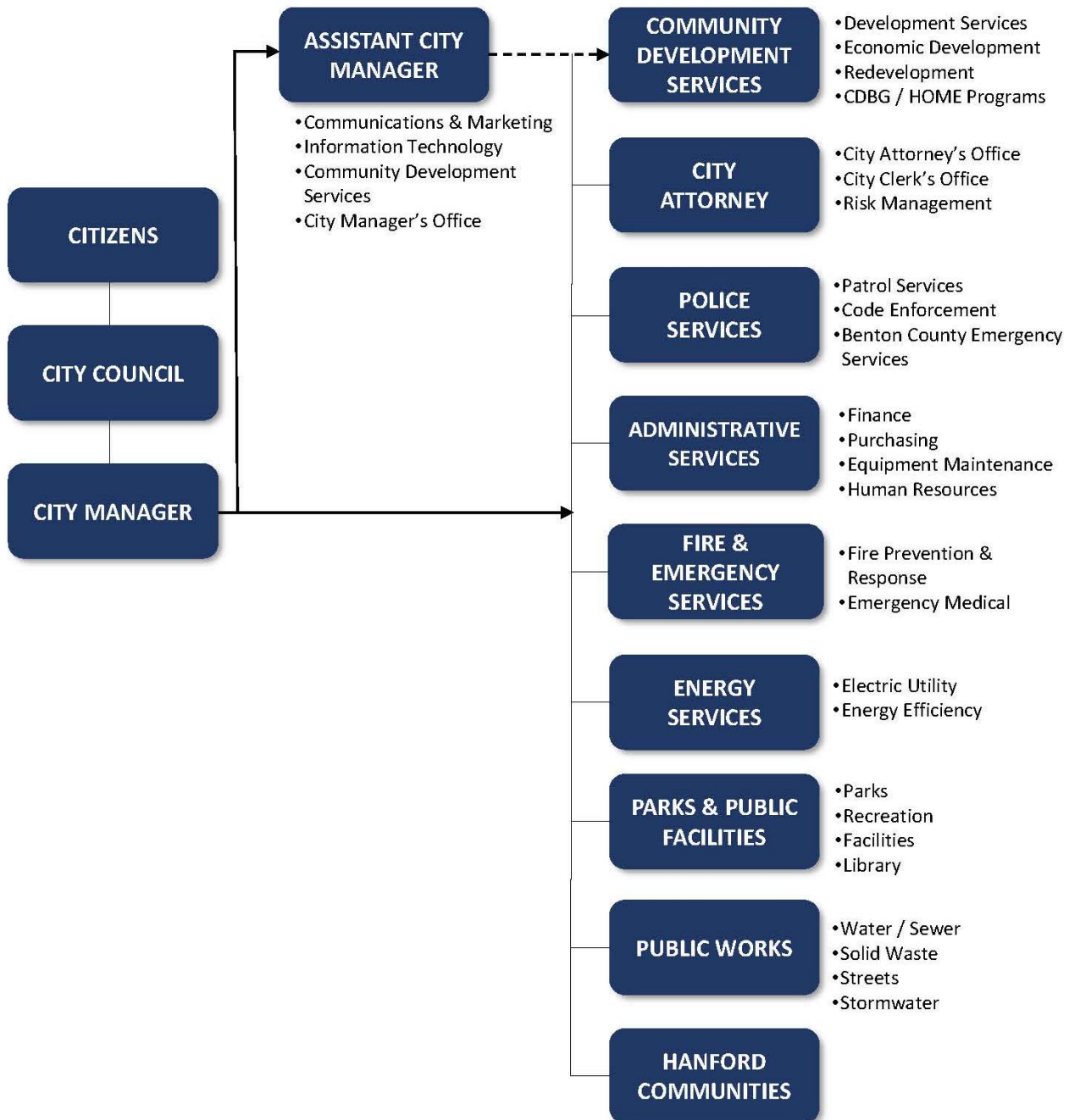
*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*



# CITY OF RICHLAND 2018 BUDGET



## 2018 CITY OF RICHLAND ORGANIZATION CHART



12/19/2017



## BOARDS, COMMISSIONS & COMMITTEES

The voluntary Board, Commission and Committee members are appointed by the City Council and mainly serve in an advisory capacity, however, some hear appeals, provide expertise, receive public concerns, or establish, review and enforce policies and regulations. The Richland Municipal Code provides information related to the Boards, Commissions & Committees under Section 2.04.110. All Boards, Commissions and Committees meeting schedules are available on the City's website at [www.ci.richland.wa.us](http://www.ci.richland.wa.us).

Americans with Disabilities Act Review Advisory Committee

Arts Commissions

Board of Adjustment

Code Enforcement Board

Economic Development Committee

Firefighter's Pension Board

Library Board

Lodging Tax Advisory Committee

Parks & Recreation Commission

Personnel Committee

Planning Commission

Police Pension Board

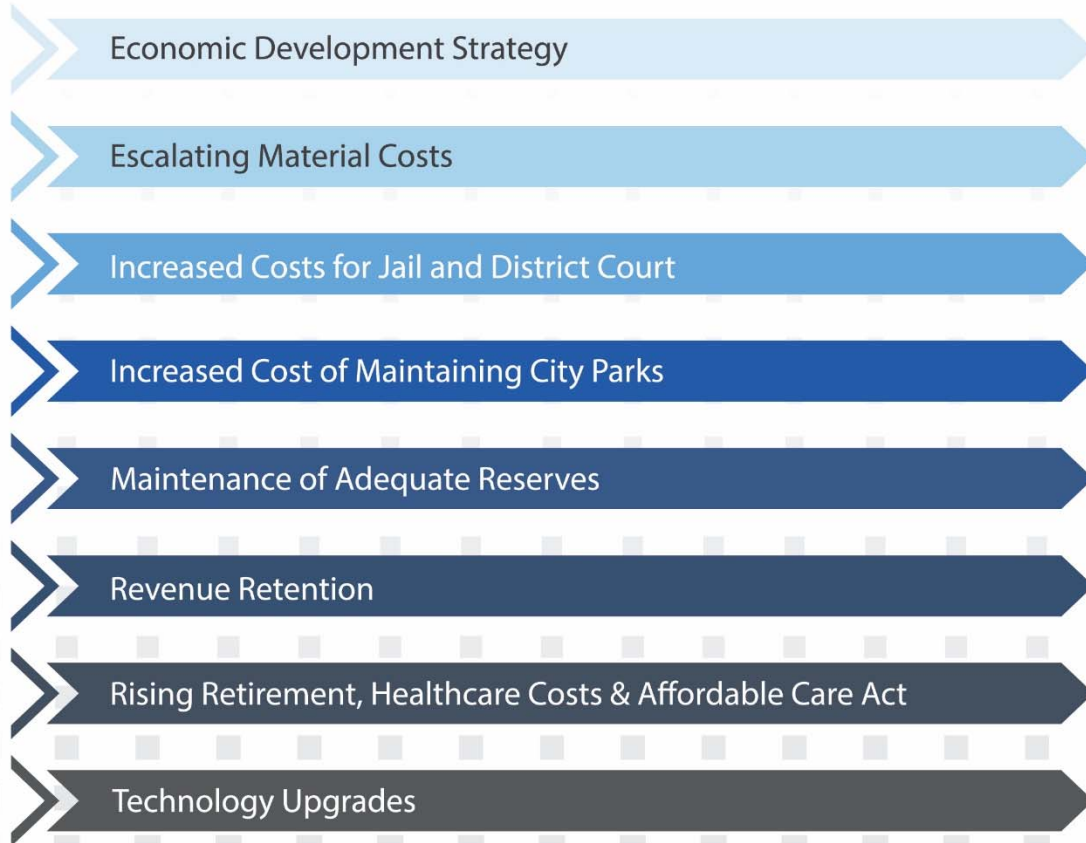
Richland Public Facilities District Board

Utility Advisory Committee



# ISSUES, PRESSURES & DEMANDS ON THE 2018 BUDGET

## DRAFT BUDGET



CITY COUNCIL

CITY OF RICHLAND  
2018 BUDGET







## BUDGET PREPARATION HIGHLIGHTS



### APRIL/MAY

Reports, forms and budget preparation manuals distributed to departments.  
Budget calendar for staff and Council.

### JUNE/JULY

Workshops – Reassessment of Council goals and objectives and staff direction for budget. Establish budget parameters.

### AUGUST

Budget review by City Manager followed by Council Sub-Committee program review. Capital Improvement Plan review by Council Sub-Committee and Council.

### SEPTEMBER

Review & refine budget.

### OCTOBER

Estimates of budget distributed to City Clerk. Proposed budget presented to Council.

### NOVEMBER

Adoption of Ad Valorem Property Tax.  
City Council and budget preparation team in work sessions.



## NOVEMBER: APPROVE BUDGET



## SUMMARY OF BUDGETARY PROCESS

A budget is a comprehensive plan of the financial operations for an entity for a specific timeframe. The City adopts an annual budget which includes operating and capital project budgets. The budget process begins with the creation of a comprehensive budget calendar which effectively schedules all budget meetings, workshops, statutory deadlines and staff submission deadlines. The budget process unfolds over many months as strategic plan goals and objectives are updated, salary and benefit adjustments are defined, key meetings and workshops are held and staff submissions for operating budget and expanded programs are received.

The following provides a brief description of the various phases of the budget process and timeframes in which budget preparation takes place:

Financial workshops are held with City Council during March and April of each year to establish the necessary direction for staff to prepare the following year's operating and capital budget. The formal budget preparation process begins in May of each year with a Budget Kickoff hosted by the City Manager. The Budget Kickoff provides a summary of changes and new information and the parameters and priorities for preparing the following year budget. Budget staff meets with management to review the financial status of the City's Internal Service Funds and then works to define appropriate adjustments to salary and benefits. Finance staff prepares and distributes an online budget preparation manual with step by step instructions and applicable forms for expanded program requests. Following the kickoff meeting the manual and online entry screens are available to support staff for budget entry.

The budget data entry and supplemental requests are due to Finance in July. The Finance representatives compile department requests for senior staff review. Throughout the budget process, meetings are held with appropriate staff to discuss the proposed operating budget, its overall financial picture and relevant services to be provided. The City's Strategic Plan is updated annually and each expanded program request must support a goal or objective of the Plan and each expanded program must include a priority rating.

In developing the budget, selected department's budgets are reviewed by a Council Sub-Committee.

In addition to the Council review of specific budgets, Council selected a second Sub-Committee to review Capital Improvement Plan (CIP) proposed projects. The Sub-Committee reviews the CIP to ensure projects support the goals and/or objectives of the Strategic Plan prior to being considered for funding in the budget process.

In October, the City Manager submits a proposed operating and capital budget to the City Council. During the month of October, two public hearings are conducted, allowing the public to provide comments concerning the proposed budget. In accordance with RCW 35.33.055, the preliminary budget is available for public review in the Office of the City Clerk within the first two weeks of November of each year. Assuming



the budget stands as presented, first and second readings are given to the budget ordinance and final adoption occurs in November or December. The budget takes effect January 1 of the ensuing year and is adopted at the fund level so that expenditures may not legally exceed total appropriations of the fund.

Formal budgetary integration is employed as a management control device. Throughout the year of the adopted budget, the need may arise for a department/division to revise its budget(s). No matter how much effort went into preparation of the budget, unanticipated expenses and/or revenues may occur. At such times, the respective department/division must initiate and submit a Budget Adjustment Request form to the Administrative Services Department.

The method of processing a Budget Adjustment Request is dependent upon the type of budget adjustment desired. Budget transfers between line items within a fund, whereby the fund appropriation level is not increased, are prepared by the department and approved by the City Manager or appointed delegate. Budget adjustments that increase fund appropriations and have a new revenue source require an ordinance and Council approval. Adjustments that increase fund appropriations by utilizing reserves will require a public hearing, an ordinance and Council approval.

The process utilized for amending the budget is the same as that used to adopt the original budget and related ordinances. This budgetary process has proven to be both efficient and effective. The procedures are also understood, adhered to and supported by City staff. All appropriations, excluding capital projects, lapse at year-end.

**BASIS OF ACCOUNTING:**

The modified accrual basis of accounting is used by all Governmental funds. Under the modified accrual basis of accounting, revenues are recognized as soon as they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred. Proprietary funds and Fiduciary funds use the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**BASIS OF BUDGETING:**

The budget for governmental funds is prepared using the modified accrual basis of accounting and proprietary funds budget on an accrual basis. This follows GFOA's preferred method of budgeting on the same basis as the financial accounting system.



The City's Budget Calendar as prepared in accordance with RCW 35.33 is presented below:

### City of Richland, Washington – Budget Calendar

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#### APRIL

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- Prepare Budget Calendar for staff and Council.
  - Send out requests for special schedules, i.e. vehicle replacement/maintenance and cost allocation items.
  - Copy Capital Improvement Plan (CIP) worksheet to the Intranet for division use.
  - Review CIP schedule for upcoming year and determination for projects.
  - Pre-meeting to discuss CIP projects on path forward to review with Council-Subcommittee.
  - Council Sub-Committee meeting regarding Capital Improvement Plan strategy.
- 

#### MAY

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- Budget pre-meeting to define major steps with budget staff.
  - Updated CIP sheets with preliminary revenue sources sent to accountants.
  - Update WCIA property list and distribute to departments for review.
  - Update online Budget Prep manual and forms for expanded programs and cost benefit analysis.
  - Continued meetings with Council Sub-Committee regarding Capital Improvement Plan strategies.
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#### JUNE

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- Salary & Benefits parameters defined and approved by Administrative Services Director.
  - Pre-meeting with City Manager to review assumptions/parameters for budget.
  - City-wide budget kickoff – City Manager introduction to budget process.
  - Divisions begin data entry of proposed budget.
  - Distribute Functional Chart, Key Elements and Goals, Personnel Summary and CIP worksheets.
  - Council Workshop –Review of Budget Process. Reassessment of Council goals and objectives and staff directions for budget.
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#### JULY

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- Proposed budget entry completed by divisions.
- Supplemental requests are due, including identifying Key Elements, goals & objectives.
- Administrative Services Department reviews proposed budgets and makes final revisions.
- All funds revenues/expenditures balanced.
- Preliminary budgets due for administrative review including General Fund revenue projections.
- Executive Leadership Team final discussion of CIP project priorities and funding strategies.
- City Manager meetings with department directors – review proposed budgets, including capital, personnel and expanded program requests.



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### AUGUST

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- Distribute draft Capital Improvement Plan to Council Sub-Committee for review.
- Final fund balancing with determination of available funding for expanded and capital programs.
- Final decisions on expanded programs due from City Manager and Administrative Services Director.
- Selected divisions detailed budget review by City Manager and Council Sub-Committee.

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### SEPTEMBER

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- Management refines revenue & expenditure estimates for all funds on or before 2nd Monday in September. (RCW 35.33.031)
- Preliminary Budget estimates filed with the Administrative Services Director on or before 4th Monday in September. (RCW 35.33.031)

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### OCTOBER

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- Distribute City Manager's Proposed Budget to City Council "on or before" first Monday in October. (RCW 35.33.135)
- Distribute preliminary Capital Improvement Plan to Council.
- Public Hearing for revenue sources including property tax prior to legislative vote on property tax.
- 1st Reading Ad Valorem Tax.
- Town Hall Meeting – Discuss Proposed Budget.
- Completion of Preliminary Budget including budget message at least 60 days before ensuing fiscal year. (RCW 35.33.055)

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### NOVEMBER

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- Public Hearing on final budget "no later than the first two weeks in November". (RCW 35.33.061)
- City Clerk publishes notice of Budget Public Hearing for two consecutive weeks the first two weeks in November. (RCW 35.33.061)
- Copies of preliminary budget available to citizens upon request, not later than six weeks before January 1. (RCW 35.33.055)
- Adoption of Ad Valorem Tax Ordinance on or before November 30th. (Ch. 52, Laws of 2005, HB 1048) and (RCW 84.52.070) 1st reading of Budget Ordinance.

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### DECEMBER

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- Final Hearing on proposed budget on or before 1st Monday of December. (RCW 35.33.071)
- 2nd reading and adoption of Budget Ordinance following the public hearing and prior to the beginning of the ensuing fiscal year. (RCW 35.33.075)

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### JANUARY

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- Copies of the final budget to be transmitted to the State Auditor's Office (SAO), the Association of Washington Cities (AWC), and the Municipal Research & Services Center (MRSC) after adoption.





*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*



## CITY OF RICHLAND: "2018 Budget"

October 17, 2017

Re: Budget Transmittal Letter

Honorable Mayor, Councilmembers:

It is my pleasure to present to you the proposed 2018 City of Richland budget summary. The proposed budget remains reflective of and responsive to community needs and Council priorities, which are emphasized in the Strategic Leadership Plan's 7 Keys.

The City of Richland is a unique multifaceted organization most commonly referred to as a full service city. The City provides police, fire, emergency medical and regional dispatching; utilities of electric, water, wastewater, stormwater, landfill and recycling; streets, parks, facilities and library. Additional expertise is provided to assist those services and provide organization-wide support.

As the City Manager of Richland, I am proud to know that we offer a multitude of services to a diverse population. Many of our services and programs are offered free or at a low cost, with some additional assistance being provided to senior citizens, disabled individuals or low income residents. For the 2018 budget, I am particularly excited to highlight some of our services that may not get enough attention.

For starters, the City receives many grants that aid in our ability to provide a high level of services and programs. The U.S. Department of Housing and Urban Development (HUD) provides the City with grant funds that primarily benefit low to moderate income individuals and families. Programs such as affordable housing, down payment assistance, rehabilitation loans for residential properties, and projects completed by nonprofit agencies that benefit low to moderate income individuals are all supported by HUD funding. During 2017, a total of 555 Richland residents received direct financial assistance and another 7,268 residents benefited from public facility programs funded by HUD. Resources were also provided for case management services related to substance abuse for at-risk individuals and families with disabled adults receiving assistance that allowed them to participate in summer therapeutic activities. Seniors in Richland were provided 40,000 hot meals at one of the Senior Life Resources sites or by way of delivery to their home from local volunteers. And Americans with Disabilities Act (ADA) ramps were installed in 29 locations throughout our City.



What excites me even more than helping administer pass-through grant funds that benefit our community, is the fact that Richland officials take great pride in helping individuals with basic needs. One way that is done is by offering discounted utility rates to seniors, disabled individuals or families that are low income. The City authorized discounts of approximately \$220,000 in 2016; and \$160,000 year-to-date in 2017. In addition, individuals donate to our Helping Hands program so that qualified households can request assistance with heating costs once a year, if needed. So far in 2017, Helping Hands has already paid out \$11,000 with more to come in the few months remaining in the year.

Even beyond the basic needs, the City provides free or low cost services and programs to citizens in places like the library, community center, golf course, trails, parks, pools, and so many other locations, including an impressive waterfront. The library alone is an amazing resource and place to learn or just spend some time. The new Science, Technology, Engineering, Art, and Math (STEAM) space is being programmed with hands-on learning opportunities and represents how the City continues to re-invent public spaces and respond to changing times. Whether you enjoy concerts, festivals, youth athletic facilities, or the learning opportunities Richland offers, there is something for people of all ages and abilities.

As stewards of the community's money, we do what we can to fund economic development that aids in business recruitment, retention and job growth. Without such investments, businesses may choose to locate in another community. Focusing on this effort helps us to ensure there are multiple revenue sources that support services and programs such as parks, recreation, public safety, code compliance efforts, and many others. Over the last several years, private developers and small businesses have continued to invest in the City's Central Business District, which resulted in very few commercial vacancies and a multitude of events and festivals. The increase in investments has been demonstrated through the increase in short-term lodging, hotel-motel development, and branches of Science, Technology, Engineering, and Math (STEM) based businesses locating downtown. When businesses thrive, so does our community.

Our City Fire Department works hard to protect and enhance the quality of life in Richland by providing coordinated responses to structure and wildland fires, confined space entry, technical rescue and hazardous materials incidents, and a wide range of emergency and non-emergency calls. Nearly half of the department's medical customers are over age 65, close to 20% come from assisted living or nursing homes, and 20% to 25% of those transported by Richland Fire and Emergency Services are from low-income families. Smoke detectors are purchased and installed in key locations for low-income and senior populations. Interestingly enough, the 9-1-1 system oftentimes becomes a 'primary healthcare' of sorts for some in our community who lack family or social support structures, or who simply don't know what options exist. In these cases, Fire Department staff engage social and medical service organizations in the community to help connect patients to care that is needed. These patients range in age and socio-economic backgrounds in our community. In addition to the services, Fire and Emergency Services staff partner with the school district to identify which schools will benefit from a community mentoring program as well as lunch with at-risk kids, and Operation Warm.

The police department is seen as a leader in the region and throughout the state due to our strong and vibrant community. A feeling of safety and security is paramount to economic growth and a sense of place is crucial for our residents. Police departments must have strong relationships and a presence in the community so that residents can feel safe. Some of the ways we build those relationships or maintain a presence is by deploying programs such as Coffee with a Cop and Cops and Kids, which also allows us to connect with kids in need. In addition, we make those connections by having police officers in our schools. We offer much needed training and information to parents on internet safety for children through our Internet Crimes Against Children Taskforce. In 2016, the City had the lowest overall crime rate of the three major cities in the region. In 2011, the City of Richland also had nine active neighborhood watch organizations and by 2017 they had grown to over 40 active groups engaged in community safety. Such partnerships with community members is what makes our City such a wonderful place that we can all safely enjoy.

Our Electric Utility conservation loan program is available to all citizens. In 2016 we provided \$694,172 in loans and 2017 is on a similar track. The 2018 budget includes an additional \$400,000 to the loan program as we know conservation is important to our citizens.

### **A Look at the Numbers**

Our elected officials and staff work hard to determine how we can do the best job possible with the resources we have been given. While we do not operate under what is called a Zero-Based Budget, no stone is left unturned during the budget process due to the multiple reviews that occur by City Council and City staff. Based on all those reviews and the process that we undertake each year, I believe this budget meets all of the goals we strive to achieve. We work hard to be fiscally responsible and conservative, maintain the same or a higher level of service, take care of what we already have, and plan for some improvements or enhancements each year. A balanced budget is always submitted (and required in the State of Washington), which means City revenues and available fund balance will cover the cost of proposed expenses. With those goals in mind, the proposed budget includes.

All funds:

- Estimated revenues and appropriated fund balance: \$285,167,145
  - 7.4% increase
  
- Appropriations: \$ 282,393,603
  - 7.4% increase - primarily due to capital outlay and continues to reflect a focus on the growing demand for service delivery

General Fund:

- Estimated revenues and appropriated fund balance: \$58,924,490
- Appropriations: \$58,924,490

Ongoing expenses are budgeted below ongoing revenues

- Revenue estimates are conservative

Our financial policy is to maintain at least a 16.7% or 2 month's-worth of operating expenses as a reserve

No increase is assumed for property taxes other than amounts attributed to new construction and annexations, increases of State assessed property and refunds.

- The allowable 1% property tax will not be enacted and instead held for future consideration
- Assessed property values continue to climb and is estimated at \$6.2 billion while the levy tax rate remains the same as 2017 and has remained fairly static since 2009 at about \$2.66

Building permit fees are conservatively estimated at \$1.6 million, slightly less than 2017

- The demand for new single family homes continues to be strong

The City continues its commitment to hiring a diverse workforce. Workforce impacts include an additional 6.5 FTE, mainly in public safety

- Richland also manages Benton County Emergency Services (BCES/SECOMM) which includes 46 FTEs plus an additional 6 FTEs for the Dispatch transition from Franklin County, increasing the overall City count to 517 FTEs.
- The City continues to face increases in recurring expenses that are both significant and externally driven, increasing the costs for salary and benefits to deliver existing services. These increases accumulate year over year and is a challenge faced almost universally by both public and private sector organizations.

Adjustments have been made to revenues associated with fees for services such as planning, permitting and recreation.

Last year it was noted that in June of 2016, we saw the highest monthly distribution of sales taxes ever. To our surprise, it happened once again in June of 2017! In the last 10 years, the retail sales tax category has seen at least a 5% increase from year-to-year, which is partially attributed to the new businesses that we continue to see opening in the community. The City also received more applications in 2017 for its business support programs such as the Business License Reserve Fund and Commercial Improvement Program, which has resulted in increased redevelopment of core business areas.

Property, sales, and utility occupation taxes make up 73% of the City's General Fund revenue sources. The growth in retail sales in our community has really helped in the last several years to balance how much of the tax funds are coming from the three sources. The amount received from property taxes used to be well over 40%. Today, utility occupation and sales taxes contribute 30% and 32% respectively, while property taxes received are down to 38%. We continue to pay close

attention to these percentages since the cost of providing all City services should be borne by all users.

For 2018, there are no rate increases planned for water, sewer, solid waste or stormwater. The only utility rate increase that will be brought to City Council for consideration is a 6.5% rate increase for the electric utility. Most of the rate increase is driven by Bonneville Power Administration (BPA) wholesale power increases that the City has experienced the past several years. The City's electric rates are set to cover operating costs on an annual basis with fund reserves set very low compared to other electric utilities. City staff, elected officials, and the Utility Advisory Committee understand that rate increases are never desirable but also realize that improvements must be made for reliability, energy efficiency, and to ensure adequate capacity exists for all the utilities owned and operated by the City of Richland.

In 2009, the City formed a Local Revitalization Financing (LRF) area to fund infrastructure improvements in an industrial zone in Richland. The improvements were made with long-term debt that, as of 2017, was covered in full by revenue received in the area. In 2017, development continued to increase and twenty-nine new building permits valued at over \$14 million were issued. Over half the value came from permits for the WSU Commons Building and a student housing complex.

The City aims to use new technology to make it easier to process residential construction permits, grading permits, applications for HVAC and Weatherization rebates. Technology improvements will also allow customers to reserve their place in a call queue through a callback feature that will autodial the customer when they have reached their place in line.

The proposed budget includes an important transportation study to plan for the long-term anticipated growth in our region. The study will help Richland and its local partners to identify the most important system improvements to deal with congestion due to regional travel patterns.

2018 will be the first year of delivering an improved Pavement Preservation Program bolstered with new funding through the Richland Transportation Benefit District. Residents in all areas of the City will see increased service delivery in 2018 as this program stretches to improve the City's street conditions.

We continue to make it a priority to improve the sense of safety throughout our City. The proposed budget includes several public safety requests that position us to respond well in case of an emergency. They include increased public safety staffing, portable radios, breathing apparatus (SCBA), firearm replacements and equipment, an aerial (ladder) truck and set aside for Bi-County Police Information Network (BiPin) upgrades with our local partners.

- Also included are lighting control upgrades at Horn Rapids Athletic Complex and Columbia playfields providing a single city wide system that can be controlled remotely by staff.
- By adding additional seasonal staff, we will be able to provide greater accessibility through our ADA sidewalk ramp program.
- Regional dispatching has been a key strategy for several years and in 2017 the region made great strides in transitioning the City of Pasco and Franklin County dispatching services to SECOMM, which is managed by Richland. Six dispatch positions were added in 2017 in order to transition the workload and we anticipate additional needs in 2018 once the transition is complete. By agreement, Franklin County and the City of Pasco pay for all transition costs, however, as the administrative jurisdiction for BCES/SECOMM, costs reside within Richland's budget.

Richland continues to grow with an estimated population of just under 55,000 in 2018. We also continue to attract new business with approximately 1,000 new business licenses each year and over 950 for the first 9 months in 2017 compared to 800 for the same time frame in 2016. We fully expect this activity to continue.

The City Hall/Swift Corridor project will continue in 2018 to create new and exciting economic development opportunities. This project will greatly improve our service delivery to citizens. And with continued investments in broadband, additional laterals will be built off the core backbone that has been constructed, allowing for greater access for more small and medium-sized businesses.

Other considerations to keep an eye on:

- Benton County jail – every year the cost of incarceration rises and Richland's share is currently around \$1 million. We remain an engaged partner with Benton County on cost containment strategies as we seek to find sustainable funding strategies for jail services.
- As with all businesses in the State, the City is faced with implementing State Initiative 1433, which requires employers to provide sick leave to all employees and to pay a higher hourly rate for minimum wage each year. There are some adjustments that will need to happen in 2018.
- The State budget – there are two significant funding sources that the State has considered eliminating and while we appreciate that the State kept the shared revenue sources in place for at least another year, the potential negative impacts to the City are high.
- At the Federal level, impacts are unknown at this time regarding any potential legislation on healthcare.
- The Family Medical Leave Act (FMLA) proposal includes funding through unemployment insurance which may likely be passed on to employers (the City).

## **Substantial Investments for Our Future**

City Council and staff worked together to develop a Capital Improvement Plan (CIP). The CIP is a tool for identifying and prioritizing capital projects and major capital purchases for budget consideration. Sixty projects totaling more than \$61.8 million across all funding sources are identified in this year's budget, which is very close to what was budgeted in 2017. These projects are recommended based on a number of criteria and are found throughout the City. Projects are outlined under several categories such as Utilities, Transportation, Parks and Public Facilities, and Municipal. Seven of these projects, totaling \$1.4 million are projects focused on the Waterfront District, which continues to be a priority for staff and Council. Capital projects proposed in this budget continue the City's commitment to improving its infrastructure. Planned investments in 2018 include:

- \$15 million of electrical system improvements that will help maintain service reliability, including a substation and advanced metering (smart grid) infrastructure
- \$9 million for municipal, park and facility improvements such as broadband fiber extensions, equipment replacement (fleet), future fire station land acquisition, integrated financial system, municipal building and park improvements to areas such as Badger Mountain Trail, Goethals and Drollinger Parks, and Horn Rapids Athletic complex
- \$1.3 million for Solid Waste disposal capacity improvements
- \$1.7 million for Stormwater improvements, including the retrofit program
- \$25 million in transportation projects, including Pavement Preservation, ADA sidewalk compliance, Swift Boulevard improvements, Center Parkway (Leslie Road to Clearwater Creek), Columbia Park Trail East, George Washington Way resurfacing, Duportail, and Queensgate Drive/Columbia Park Trail
- \$2.2 million in Wastewater improvements
- \$6.1 million for Water projects, including automated meter reading and pipeline replacement
- \$1.4 million in waterfront district improvements to Columbia Playfield, Columbia Point Marina Park, George Prout Pool repairs, Howard Amon Park Riverfront Trail and Beach restoration, Tri-City unified wayfinding and gateway improvements, and Columbia Point Golf Course clubhouse modernization and course improvements

## **Special Thanks to the Council Subcommittees**

- Budget Subcommittee
  - Councilmembers Philip Lemley, David Rose and Mayor Pro Tem Terry Christensen (Alternate: Councilmember Dori Luzzo Gilmour)
    - Police & Fire Services underwent a more in-depth review of their 2018 budget by the Budget Subcommittee
- Capital Improvement Plan (CIP) Subcommittee
  - Mayor Robert Thompson, Councilmembers Sandra Kent and Brad Anderson (Alternate: Councilmember Dori Luzzo Gilmour)
    - Affirmed the Capital Improvement Plan

Things are happening in Richland! We are poised to begin some long-standing capital projects such as the Duportail Bridge, Swift Corridor Improvements/City Hall and increased pavement preservation. We are excited about the possibilities – in connecting our community, encouraging private investment, supporting local businesses and providing a greater sense of pride. At the same time this work is underway, the organization continues to improve its internal operations and external communications through various avenues and an increasing social media presence.

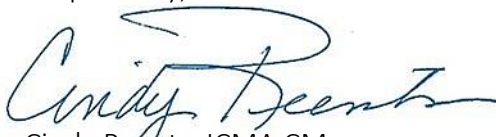
We appreciate the developers who see great potential in the “hole in the ground” on George Washington way and are excited to see their belief in our community come to life in their housing/retail project over the next few years.

The City of Richland serves a diverse community and as responsible stewards of the public’s resources, we work hard to serve the critical needs and priorities as identified within our strategic leadership plan. Our fundamental approach emphasizes financial sustainability and accountability.

We understand that improving and fostering quality of life in our community drives us. Departments work together to find solutions to ongoing issues from code enforcement to transportation impacts and our employees are committed to providing quality service to our customers – the tax payers of this City. I especially want to thank our employees for all of their hard work and dedication, particularly during the budget process and to the City Council for their leadership, commitment to local government and partnership with staff and citizens.

Like every large city we have plenty of challenges before us but we also have great opportunities – let’s concentrate on those.

Respectfully,

A handwritten signature in blue ink that reads "Cindy Reents". The signature is fluid and cursive, with a large loop at the top.

Cindy Reents, ICMA CM  
City Manager

*More detailed information can be found within the Proposed 2018 Budget document that will be available on the City’s website, at the Richland Library and City Clerk’s office. Check out our budget video that we hope to release in late October on YouTube.*







## FINANCIAL POLICIES & GUIDELINES

The City of Richland's financial policies and guidelines are a mechanism to ensure that the City is financially able to meet its immediate and long-term service objectives. These policies also enhance financial planning and internal financial management of the City. Most of the policies and guidelines represent long-standing principles and practices that have helped the City maintain financial stability.

### **Objectives:**

The City of Richland's financial policies and guidelines will focus on the following objectives:

- Maintain the City in a fiscally sound position for both the short and long-term.
- Maintain sufficient financial liquidity to meet normal operating and contingent obligations.
- Ensure that users of City services pay an appropriate share of the cost of providing those services.
- Protect the City from catastrophic loss.
- Maintain existing infrastructure and capital assets.
- Promote sound financial management by providing accurate and timely information on financial condition.
- Operate utilities in a responsive and fiscally sound manner.

### **Financial Planning and Reporting:**

A long-range plan that estimates revenue and expenditure activity for the City, based on regional and national economies is necessary to support the Council and community in decisions they make about City services. This planning recognizes the effects of economic cycles on the demand for services and the City's revenues. Financial planning and reporting will focus on the following:

- The City will prepare a financial plan annually based on current service levels and current funding sources.
- Monthly reports of the status of revenues and expenditures will be distributed to the City Council, City Manager, department directors, and other interested parties.
- The City will maintain its accounting records and reports on its financial condition and results of operations in accordance with State and federal laws and regulations.
- The State Auditor will perform annual financial and compliance audits of the City's financial statements. The Auditor's opinion will be contained in the City's Comprehensive Annual Financial Report (CAFR).
- The CAFR will be presented in a way that is designed to communicate with Citizens about the financial affairs of the City.

### **Budget:**

The Administrative Services Department is responsible for coordinating the overall preparation and implementation of the City's annual budget. The Strategic Leadership Plan and the City's Seven Keys to Success are used as guidelines in developing the annual budget. New budget requests must identify the



appropriate Key element, goal and objective to be considered for budget review. The Administrative Services Department reviews all requests to confirm they support the City's long-term goals and objectives as identified in the Strategic Leadership Plan.

The annual budget process consists of the following phases:

- Issuance of budget preparation guidelines and schedules.
- Summarize budget requests and identify related issues for Council consideration.
- Develop and present the City Manager's proposed budget to Council for adoption.
- Council budget hearings for the purpose of receiving public testimony and reaching final decisions to balance the City's budget.
- Adoption of the budget.
- Submission of Council approved budget to the State Auditor's office.

**Fiscal Guidelines:**

- Operate the City on a balanced budget with current expenditures not exceeding current revenues.
- Maintain an unrestricted Fund Balance in the General Fund of no less than 16.7% of regular General Fund operating revenues or expenditures in accordance with the Government Finance Officers' Association's (GFOA) best practices.
- Continue to build city tax base with emphasis on diversifying that base.
- Identify and use grants and other resources for major projects.

**Revenue:**

- Revenues will be realistically estimated, based upon the best information available.
- The City will vigorously collect all revenues due.
- The City will establish user charges and fees at appropriate levels based on the cost of providing services.
- The City will review user fees and charges annually, amending fees as necessary to maintain consistency with the cost of providing service.

**Expenditure:**

- Expenditures will be monitored and maintained within budgeted levels.
- Service levels will be maintained at the appropriate level.
- Recurring operating expenses will be funded with recurring operating revenues.
- New or enhanced programs will be funded through either additional revenues or reductions in other services.

**Investment:**

- The City will strive to maximize the return on investment, with the primary objective of preserving capital in accordance with City ordinances and prudent investment practices.



- Disbursement, collection and deposit of all funds will be managed to ensure necessary cash availability.
- Funds will be deposited within 24 hours from when they are received.

**Debt Expenditure:**

- The Debt Management Policy No. 2925 (“policy”) was adopted by City Council on December 19, 2017. The policy was created based on debt management guidelines and best practices established by the Government Finance Officers Association (GFOA).
- The policy will help ensure compliance with all federal, state and local laws, rules and regulations for the use of long-term debt for capital expenditures that cannot be financed from current revenues.
- In the issuance and management of debt, the City shall:
  - Comply with Washington State Constitution, Chapter 35 RCW regarding Cities and Towns, and Chapter 39 RCW regarding Public Contracts and Indebtedness, including all other applicable legal requirements imposed by federal, state, and local laws, rules and regulations.
  - Obtain approval from City Council prior to the issuance of all debt, unless otherwise delegated.
  - Use long-term debt for capital expenditures that cannot be financed from current revenues and to fulfill the purposes set forth in the preceding item.
  - Except in extraordinary circumstances, use short-term debt to provide interim financing for capital expenditures.

**Reserve:**

- The City will maintain unrestricted General Fund reserves of no less than 16.7% of projected annual operating expenditure.
- Reserves in excess of 16.7% may be utilized for one-time expenditures.

**Asset Management:**

- The City will manage City-owned property proactively and strategically to promote the public interest and, whenever possible, to enhance the City’s overall financial well-being.
- The City will be accountable to the public in its management of City property, and will maintain consistency and predictability to enhance private sector confidence in the City as a reliable development partner.

**Risk Management:**

- The City will maintain a Workers Compensation Fund, Employee Benefits Fund and Unemployment Compensation Fund.
- Premium payment schedules shall be updated and rates revised as necessary.



ORDINANCE NO. 49-17

AN ORDINANCE of the City of Richland adopting the 2018 Annual Budget, including the 2018-2023 Capital Improvement Plan of the City of Richland.

BE IT ORDAINED by the City Council of the City of Richland as follows:

Section 1. Budget Adopted. The Annual Budget of the City of Richland for the year 2018, including the 2018-2023 Capital Improvement Plan, and each and every fund thereof as fixed and determined in the Proposed Budget for the year 2018, as revised by the City Council, is hereby adopted as the Budget of the City for the year 2018. The total appropriations for each of the funds of the City of Richland are as follows:

Funds	Total Estimated Revenues	Appropriated Beginning Fund Balances	Est. Revenues & Approp. Fund Balance	Total Appropriations
<b>General Fund</b>	\$ 56,928,948	\$ 2,345,542	\$ 59,274,490	\$ 59,274,490
<b>Special Revenue Funds:</b>				
City Streets	3,291,497	98,498	3,389,995	3,389,995
Transportation Benefit District	873,600	-	873,600	856,128
Park Reserve	577,720	26,775	604,495	554,495
Industrial Development	3,158,753	-	3,158,753	2,719,298
Criminal Justice	51,851	7,795	59,646	59,646
PFD Facility Contingency	69,509	-	69,509	-
Criminal Justice Sales Tax	1,687,778	608,102	2,295,880	2,295,880
BCES Operations	4,619,017	-	4,619,017	4,619,017
Hotel/Motel Tax	1,007,500	330,000	1,337,500	1,337,500
Special Lodging Assmnt	525,500	-	525,500	525,500
Community Dev. Block Grant	355,200	9,090	364,290	364,290
HOME	773,900	-	773,900	773,900
<b>Debt Service Funds:</b>				
LTGO Bonds	1,242,718	-	1,242,718	1,226,718
Fire Station 74	240,306	-	240,306	240,306
Police Station	246,200	-	246,200	246,200
Richland Community Center	310,600	-	310,600	310,600
Library Remodel	1,381,650	-	1,381,650	1,381,650
RAISE Area	656,748	-	656,748	656,748
LID Guaranty	9,500	-	9,500	10
Special Assessment	26,695	134,410	161,105	1,105
<b>Capital Projects Funds:</b>				
Streets Capital Projects	26,436,843	-	26,436,843	26,406,843
Capital Improvement	1,338,000	2,368,113	3,706,113	2,628,856
Parks Capital Projects	2,398,000	-	2,398,000	2,398,000
General Government Construction	1,991,820	-	1,991,820	1,991,820



Funds	Total Estimated Revenues	Appropriated Beginning Fund Balances	Est. Revenues & Approp. Fund Balance	Total Appropriations
<b>Enterprise Funds:</b>				
Electric	85,427,521	3,152,239	88,579,760	88,579,760
Water	17,336,979	2,837,257	20,174,236	20,174,236
Wastewater	10,252,530	1,134,661	11,387,191	11,387,191
Solid Waste	9,137,110	1,313,413	10,450,523	10,450,523
Stormwater	2,527,830	896,711	3,424,541	3,424,541
Golf Course	1,782,047	72,962	1,855,009	1,855,009
Medical Services	4,274,450	149,880	4,424,330	4,424,330
Broadband	320,104	18,353	338,457	338,457
<b>Internal Service Funds:</b>				
Equipment Maintenance	3,897,836	-	3,897,836	3,897,637
Equipment Replacement	4,832,515	-	4,832,515	4,609,704
Public Works Adm & Eng.	4,265,150	-	4,265,150	4,115,150
Workers Compensation	1,693,818	-	1,693,818	1,224,305
Employee Benefits	11,592,000	96,306	11,688,306	11,688,306
Unemployment	96,775	65,040	161,815	161,815
Post Employment Benefit	1,672,830	-	1,672,830	1,610,994
<b>Trust Funds:</b>				
Fire Pension	409,425	-	409,425	409,425
Police Pension	483,225	-	483,225	483,225
<b>Totals</b>	<b>\$ 270,201,998</b>	<b>\$ 15,665,147</b>	<b>\$285,867,145</b>	<b>\$ 283,093,603</b>

Section 2. Salaries and Wages. The total cumulative salaries and wages set forth in the budget document represent the maximum approved expenditure, subject to the requirements and limitations set forth in the Compensation Plan for Unaffiliated employees and Collective Bargaining Agreements for Affiliated employees, or other contracts approved by Council. It is understood that, in the interests of operational efficiency and business need, the City Manager may amend salaries and wages within departments and divisions as long as the total labor budget is not exceeded.

Section 3. This Ordinance shall take effect the day following the date of its publication in the official newspaper of the City of Richland.



CITY OF RICHLAND  
**2018 BUDGET**


PASSED by the City Council of the City of Richland, Washington, at a regular meeting on the 21<sup>st</sup> day of November, 2017.

  
ROBERT J. THOMPSON  
Mayor

ATTEST:

  
MARCIA HOPKINS  
City Clerk

APPROVED AS TO FORM:

  
HEATHER KINTZLEY  
City Attorney

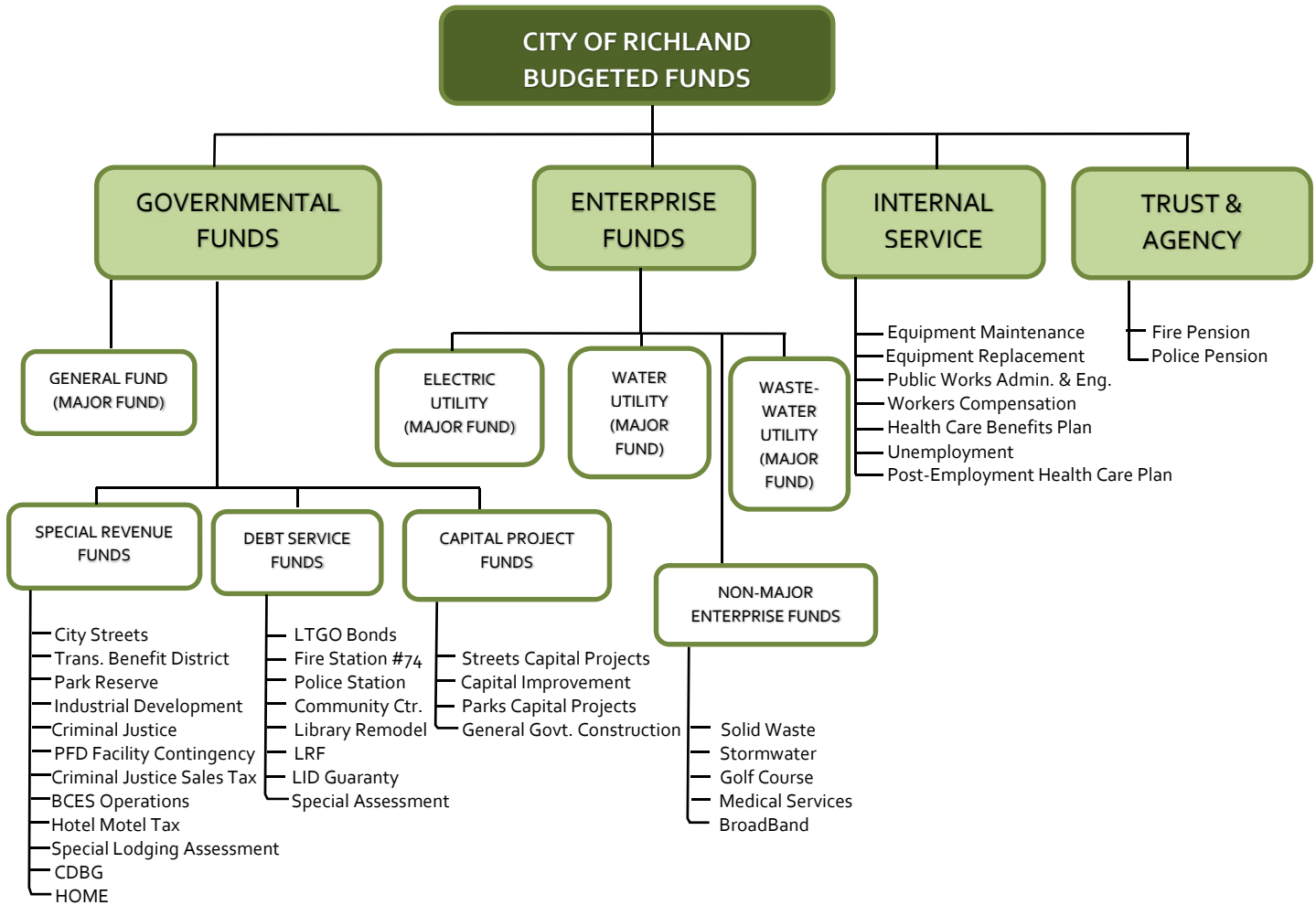
Date Published: November 26, 2017



*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*



# 2018 BUDGET FUND STRUCTURE



**MAJOR FUND DESCRIPTIONS:**

**GENERAL FUND:**

General Fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund generates the majority of its revenue from taxes, state and local – shared revenues and charges for services.

**ELECTRIC UTILITY:**

Electric Utility fund is used to account for the provision of electric service to the residents of the City. All activities necessary to provide such service are self supported by user charges and accounted for in this fund, including administration, operations, maintenance and debt service.

**WATER UTILITY:**

Water Utility fund is used to account for the provision of water service to the residents of the City. The fund accounts for administration, maintenance, operations and debt service of the Water Utility.

**WASTEWATER UTILITY:**

Wastewater Utility fund is used to account for the provision of wastewater treatment to the residents of the City. All activities necessary to provide such service are accounted for in this fund, including administration, maintenance, operations and debt service.



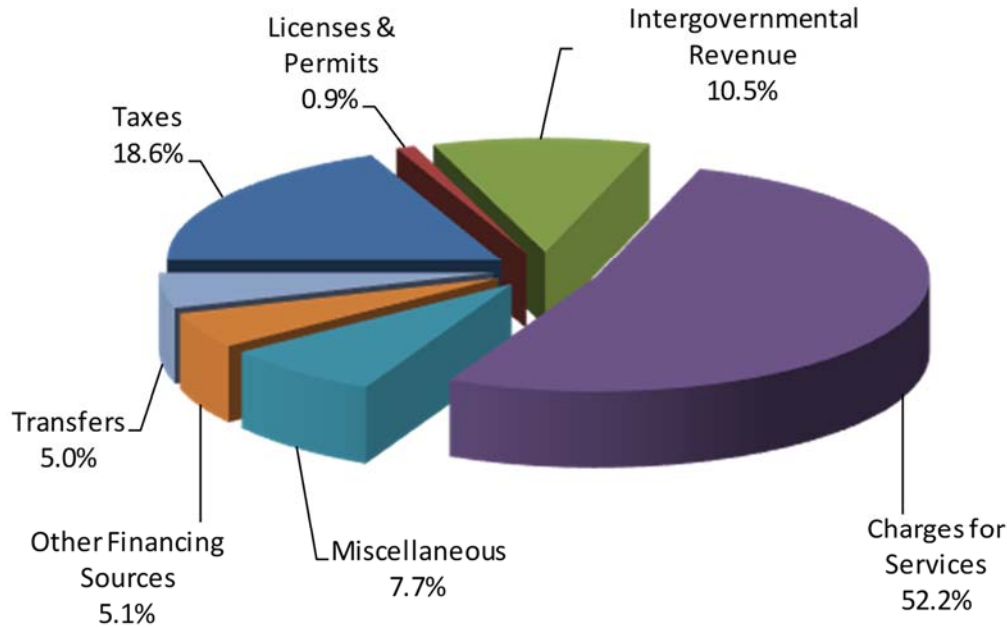


## 2018 BUDGET SUMMARY – ALL FUNDS

FUND	BEGINNING			ENDING
	FUND BALANCE	REVENUES	EXPENDITURES	
<b>General &amp; Special Revenue Funds</b>				
General	\$ 2,345,542	\$ 56,928,948	\$ 59,274,490	\$ -
City Streets	98,498	3,291,497	3,389,995	-
Transportation Benefit District	-	873,600	856,128	17,472
Park Reserve	26,775	577,720	554,495	50,000
Industrial Development	-	3,158,753	2,719,298	439,455
Criminal Justice	7,795	51,851	59,646	-
PFD Facility Contingency	-	69,509	-	69,509
Criminal Justice Sales Tax	608,102	1,687,778	2,295,880	-
BCES Operations	-	4,619,017	4,619,017	-
Hotel/Motel Tax	330,000	1,007,500	1,337,500	-
Special Lodging Assmnt	-	525,500	525,500	-
Community Dev. Block Grant	9,090	355,200	364,290	-
HOME	-	773,900	773,900	-
<b>Debt Service Funds</b>				
LTGO Bonds	-	1,242,718	1,226,718	16,000
Fire Station 74	-	240,306	240,306	-
Police Station	-	246,200	246,200	-
Richland Community Center	-	310,600	310,600	-
Library Remodel	-	1,381,650	1,381,650	-
LRF (Local Revitalization Financing)	-	656,748	656,748	-
LID Guaranty	-	9,500	10	9,490
Special Assessment	134,410	26,695	1,105	160,000
<b>Capital Projects Funds</b>				
Streets Capital Projects	-	26,436,843	26,406,843	30,000
Capital Improvement	2,368,113	1,338,000	2,628,856	1,077,257
Parks Capital Projects	-	2,398,000	2,398,000	-
General Government Construction	-	1,991,820	1,991,820	-
<b>Enterprise Funds</b>				
Electric	3,152,239	85,427,521	88,579,760	-
Water	2,837,257	17,336,979	20,174,236	-
Wastewater	1,134,661	10,252,530	11,387,191	-
Solid Waste	1,313,413	9,137,110	10,450,523	-
Stormwater	896,711	2,527,830	3,424,541	-
Golf Course	72,962	1,782,047	1,855,009	-
Medical Services	149,880	4,274,450	4,424,330	-
Broadband Utility	18,353	320,104	338,457	-
<b>Internal Service Funds</b>				
Equipment Maintenance	-	3,897,836	3,897,637	199
Equipment Replacement	-	4,832,515	4,609,704	222,811
Public Works Adm & Eng.	-	4,265,150	4,115,150	150,000
Workers Compensation	-	1,693,818	1,224,305	469,513
Health Care/Benefits Plan	96,306	11,592,000	11,688,306	-
Unemployment	65,040	96,775	161,815	-
Post Employment Healthcare Plan	-	1,672,830	1,610,994	61,836
<b>Trust &amp; Agency Funds</b>				
Fire Pension	-	409,425	409,425	-
Police Pension	-	483,225	483,225	-
<b>TOTAL</b>	<b>\$ 15,665,147</b>	<b>\$ 270,201,998</b>	<b>\$ 283,093,603</b>	<b>\$ 2,773,542</b>



## 2018 ESTIMATED REVENUES – ALL FUNDS BY MAJOR SOURCE



REVENUES BY SOURCE	TOTAL BY SOURCE	PERCENTAGE
Taxes	\$ 50,337,485	18.6%
Licenses & Permits	2,497,325	0.9%
Intergovernmental Revenue	28,409,389	10.5%
Charges for Services	140,789,565	52.2%
Miscellaneous	20,929,929	7.7%
Other Financing Sources	13,729,966	5.1%
Transfers	13,508,339	5.0%
Total Revenues	270,201,998	100.0%
Beginning Fund Balance	15,665,147	
Total	\$ 285,867,145	



# 2018 SUMMARY OF ESTIMATED REVENUE ALL FUNDS – BY MAJOR SOURCE – PG 1 of 4

	Taxes	Licenses & Permits	Intergovernmental Revenues	Charges For Services	Miscellaneous
<b>General &amp; Special Revenue Funds</b>					
General	\$ 41,350,239	\$ 2,469,300	\$ 1,602,119	\$ 9,383,959	\$ 1,166,481
City Streets	694,905	-	1,252,491	599,000	55,003
Transportation Benefit District	873,600	-	-	-	-
Park Reserve	-	-	-	356,250	221,470
Industrial Development	-	-	-	-	1,320,148
Criminal Justice	-	-	51,851	-	-
PFD Facility Contingency	-	-	69,509	-	-
Criminal Justice Sales Tax	1,662,778	-	10,000	-	15,000
BCES Operations	-	-	-	4,619,017	-
Hotel/Motel Tax	1,000,000	-	-	-	7,500
Special Lodging Assmnt	525,000	-	-	-	500
Community Dev. Block Grant	-	-	255,200	100,000	-
HOME	-	-	473,900	300,000	-
<b>Debt Service Funds</b>					
LTGO Bonds	-	-	-	-	16,000
Fire Station 74	-	-	-	-	1,500
Police Station	245,100	-	-	-	1,100
Richland Community Center	309,400	-	-	-	1,200
Library Remodel	1,376,950	-	-	-	4,700
LRF (Local Revitalization Financing)	654,248	-	-	-	2,500
LID Guaranty	-	-	-	-	9,500
Special Assessment	-	-	-	-	26,695
<b>Capital Projects Funds</b>					
Streets Capital Projects	-	-	21,855,000	150,000	230,000
Capital Improvement	1,330,000	-	-	-	8,000
Parks Capital Projects	-	-	350,000	-	350,000
General Government Construction	-	-	-	-	-



## 2018 SUMMARY OF ESTIMATED REVENUE ALL FUNDS – BY MAJOR SOURCE – PG 2 of 4

	Other Financing Sources	Transfers	Beginning Fund Balance	Total Revenue
<b>General &amp; Special Revenue Funds</b>				
General	\$ -	\$ 956,850	\$ 2,345,542	\$ 59,274,490
City Streets	-	690,098	98,498	3,389,995
Transportation Benefit District	-	-	-	873,600
Park Reserve	-	-	26,775	604,495
Industrial Development	1,804,851	33,754	-	3,158,753
Criminal Justice	-	-	7,795	59,646
PFD Facility Contingency	-	-	-	69,509
Criminal Justice Sales Tax	-	-	608,102	2,295,880
BCES Operations	-	-	-	4,619,017
Hotel/Motel Tax	-	-	330,000	1,337,500
Special Lodging Assmnt	-	-	-	525,500
Community Dev. Block Grant	-	-	9,090	364,290
HOME	-	-	-	773,900
<b>Debt Service Funds</b>				
LTGO Bonds	-	1,226,718	-	1,242,718
Fire Station 74	-	238,806	-	240,306
Police Station	-	-	-	246,200
Richland Community Center	-	-	-	310,600
Library Remodel	-	-	-	1,381,650
LRF (Local Revitalization Financing)	-	-	-	656,748
LID Guaranty	-	-	-	9,500
Special Assessment	-	-	134,410	161,105
<b>Capital Projects Funds</b>				
Streets Capital Projects	-	4,201,843	-	26,436,843
Capital Improvement	-	-	2,368,113	3,706,113
Parks Capital Projects	-	1,698,000	-	2,398,000
General Government Construction	-	1,991,820	-	1,991,820



# 2018 SUMMARY OF ESTIMATED REVENUE ALL FUNDS – BY MAJOR SOURCE – PG 3 of 4

	Taxes	Licenses & Permits	Intergovernmental Revenues	Charges For Services	Miscellaneous
<b>Enterprise Funds</b>					
Electric	-	-	186,073	74,383,251	658,197
Water	-	-	1,193,301	15,069,033	282,445
Wastewater	-	-	-	9,419,800	162,730
Solid Waste	-	-	-	8,902,650	234,460
Stormwater	-	-	574,315	1,877,050	76,465
Golf Course	-	-	-	1,217,946	534,101
Medical Services	-	25	1,270	3,630,723	92,432
Broadband Utility	-	-	-	-	210,104
<b>Internal Service Funds</b>					
Equipment Maintenance	-	-	-	3,894,586	3,250
Equipment Replacement	-	-	-	2,727,150	62,000
Public Works Adm & Eng.	-	28,000	-	4,159,150	78,000
Workers Compensation	-	-	-	-	1,693,818
Health Care/Benefits Plan	-	-	-	-	11,592,000
Unemployment	-	-	-	-	96,775
Post Employment Healthcare Plan	-	-	-	-	1,672,830
<b>Trust &amp; Agency Funds</b>					
Fire Pension	315,265	-	63,960	-	30,200
Police Pension	-	-	470,400	-	12,825
<b>Total Estimated Revenues By Major Source</b>	<b>\$ 50,337,485</b>	<b>\$ 2,497,325</b>	<b>\$ 28,409,389</b>	<b>\$ 140,789,565</b>	<b>\$ 20,929,929</b>



# 2018 SUMMARY OF ESTIMATED REVENUES ALL FUNDS – BY MAJOR SOURCE – PG 4 of 4

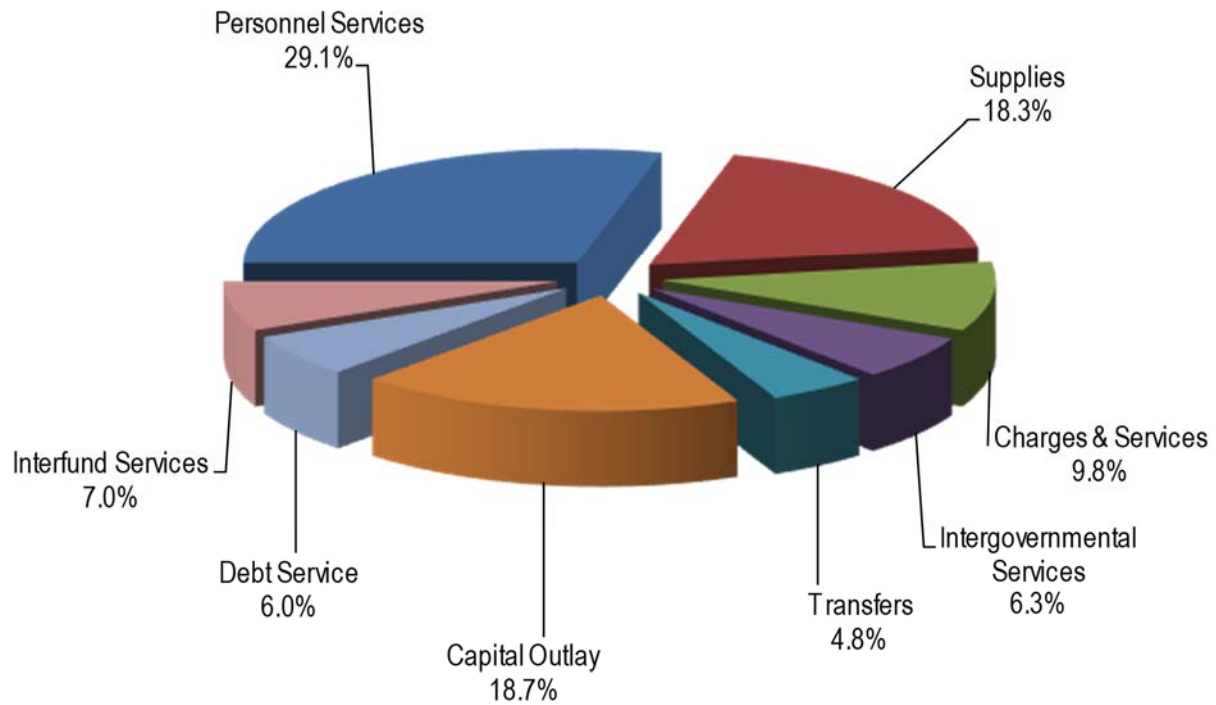
	Other Financing Sources	Transfers	Beginning Fund Balance	Total Revenue
<b>Enterprise Funds</b>				
Electric	10,200,000	-	3,152,239	88,579,760
Water	792,200	-	2,837,257	20,174,236
Wastewater	670,000	-	1,134,661	11,387,191
Solid Waste	-	-	1,313,413	10,450,523
Stormwater	-	-	896,711	3,424,541
Golf Course	-	30,000	72,962	1,855,009
Medical Services	-	550,000	149,880	4,424,330
Broadband Utility	-	110,000	18,353	338,457
<b>Internal Service Funds</b>				
Equipment Maintenance	-	-	-	3,897,836
Equipment Replacement	262,915	1,780,450	-	4,832,515
Public Works Adm & Eng.	-	-	-	4,265,150
Workers Compensation	-	-	-	1,693,818
Health Care/Benefits Plan	-	-	96,306	11,688,306
Unemployment	-	-	65,040	161,815
Post Employment Healthcare Plan	-	-	-	1,672,830
<b>Trust &amp; Agency Funds</b>				
Fire Pension	-	-	-	409,425
Police Pension	-	-	-	483,225
<b>Total Estimated Revenues By Major Source</b>	<b>\$ 13,729,966</b>	<b>\$ 13,508,339</b>	<b>\$ 15,665,147</b>	<b>\$ 285,867,145</b>



*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*



## 2018 ESTIMATED EXPENDITURES ALL FUNDS – BY MAJOR OBJECT



EXPENDITURES BY OBJECT	TOTAL BY OBJECT	PERCENTAGE
Personnel Services	\$ 82,382,100	29.1%
Supplies	51,864,671	18.3%
Charges & Services	27,754,223	9.8%
Intergovernmental Services	17,800,000	6.3%
Transfers	13,508,339	4.8%
Capital Outlay	52,888,594	18.7%
Debt Service	17,054,545	6.0%
Interfund Services	19,841,131	7.0%
Total Expenditures	283,093,603	100.0%
Other Expense / Reserves	2,773,542	
Total	\$ 285,867,145	





# 2018 ESTIMATED EXPENDITURES ALL FUNDS – BY MAJOR OBJECT – PG 1 OF 4

	Personnel Services	Supplies	Other Services & Charges	Intergovern- mental Services	Transfers
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## General & Special Revenue Funds

General	\$ 34,334,873	\$ 2,680,319	\$ 7,984,010	\$ 3,447,347	\$ 6,524,526
City Streets	1,394,737	288,872	106,624	22,163	-
Transportation Benefit District	-	-	-	-	856,128
Park Reserve	-	-	25,000	-	529,495
Industrial Development	274,283	1,500	362,849	1,000	1,674,547
Criminal Justice	-	-	-	-	59,646
PFD Facility Contingency	-	-	-	-	-
Criminal Justice Sales Tax	1,253,423	319,583	55,190	229,035	246,160
BCES Operations	4,619,017	-	-	-	-
Hotel/Motel Tax	-	-	773,363	125,000	439,137
Special Lodging Assmnt	-	-	525,500	-	-
Community Dev. Block Grant	60,242	200	128,848	-	175,000
Home	60,242	-	713,658	-	-

## Debt Service Funds

LTGO Bonds	-	-	-	-	-
Fire Station 74	-	-	-	-	-
Police Station	-	-	-	-	-
Richland Community Center	-	-	-	-	-
Library Remodel	-	-	-	-	-
LRF (Local Revitalization Financing)	-	-	-	-	-
LID Guaranty	-	-	-	10	-
Special Assessment	-	-	-	-	-

## Capital Projects Funds

Streets Capital Projects	-	-	-	-	-
Capital Improvement	-	-	-	-	2,628,856
Parks Capital Projects	-	-	20,000	-	-
General Government Constr.	-	-	291,820	-	-



# 2018 ESTIMATED EXPENDITURES ALL FUNDS – BY MAJOR OBJECT – PG 2 OF 4

	Capital Outlay	Debt Service	Interfund Services	Other Expense Reserves	Total Expenditures
<b>General &amp; Special Revenue Funds</b>					
General	\$ 1,177,433	\$ -	\$ 3,125,982	\$ -	\$ 59,274,490
City Streets	-	-	1,577,599	-	3,389,995
Transportation Benefit District	-	-	-	17,472	873,600
Park Reserve	-	-	-	50,000	604,495
Industrial Development	59,020	96,255	249,844	439,455	3,158,753
Criminal Justice	-	-	-	-	59,646
PFD Facility Contingency	-	-	-	69,509	69,509
Criminal Justice Sales Tax	-	-	192,489	-	2,295,880
BCES Operations	-	-	-	-	4,619,017
Hotel/Motel Tax	-	-	-	-	1,337,500
Special Lodging Assmnt	-	-	-	-	525,500
Community Dev. Block Grant	-	-	-	-	364,290
Home	-	-	-	-	773,900
<b>Debt Service Funds</b>					
LTGO Bonds	-	1,226,718	-	16,000	1,242,718
Fire Station 74	-	240,306	-	-	240,306
Police Station	-	246,200	-	-	246,200
Richland Community Center	-	310,600	-	-	310,600
Library Remodel	-	1,381,650	-	-	1,381,650
LRF (Local Revitalization Financing)	-	656,748	-	-	656,748
LID Guaranty	-	-	-	9,490	9,500
Special Assessment	-	1,105	-	160,000	161,105
<b>Capital Projects Funds</b>					
Streets Capital Projects	26,406,843	-	-	30,000	26,436,843
Capital Improvement	-	-	-	1,077,257	3,706,113
Parks Capital Projects	2,378,000	-	-	-	2,398,000
General Government Constr.	1,700,000	-	-	-	1,991,820



# 2018 ESTIMATED EXPENDITURES

## ALL FUNDS – BY MAJOR OBJECT – PG 3 OF 4

	Personnel Services	Supplies	Other Services & Charges	Intergovern- mental Services	Transfers
<b>Enterprise Funds</b>					
Electric	9,289,623	45,019,600	10,876,649	8,711,166	30,000
Water	2,642,476	357,484	1,365,942	2,566,950	224,000
Wastewater	2,746,682	374,420	850,386	1,234,200	97,310
Solid Waste	3,032,370	258,122	1,027,998	1,093,512	-
Stormwater	246,155	44,232	99,004	196,425	-
Golf Course	-	-	1,521,311	31,000	-
Medical Services	3,059,983	111,064	277,623	124,192	-
Broadband Utility	-	-	23,737	18,000	23,534
<b>Internal Service Funds</b>					
Equipment Maintenance	1,038,998	2,375,250	106,110	-	-
Equipment Replacement	-	-	25,327	-	-
Public Works Adm & Eng.	3,321,461	33,125	274,164	-	-
Workers Compensation	1,010,000	-	138,800	-	-
Health Care Benefits Plan	11,390,885	-	142,930	-	-
Unemployment	160,000	-	-	-	-
Post Employment Healthcare Plan	1,570,800	-	21,480	-	-
<b>Trust &amp; Agency Funds</b>					
Fire Pension	397,000	450	11,975	-	-
Police Pension	478,850	450	3,925	-	-
<b>Total Estimated Expenditures By Major Object</b>	<b>\$ 82,382,100</b>	<b>\$ 51,864,671</b>	<b>\$ 27,754,223</b>	<b>\$ 17,800,000</b>	<b>\$ 13,508,339</b>



# 2018 ESTIMATED EXPENDITURES

## ALL FUNDS – BY MAJOR OBJECT – PG 4 OF 4

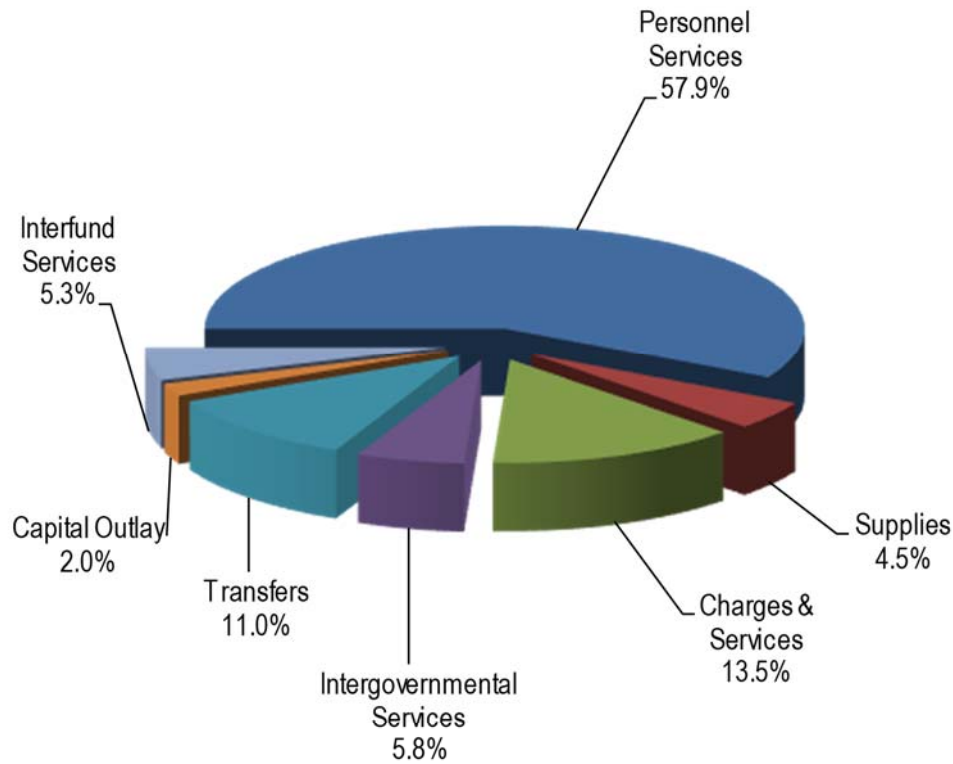
	Capital Outlay	Debt Service	Interfund Services	Other Expense Reserves	Total Expenditures
<b>Enterprise Funds</b>					
Electric	5,011,000	5,997,653	3,644,069	-	88,579,760
Water	6,361,560	3,860,919	2,794,905	-	20,174,236
Wastewater	2,278,000	2,014,116	1,792,077	-	11,387,191
Solid Waste	1,336,600	131,703	3,570,218	-	10,450,523
Stormwater	1,725,587	259,047	854,091	-	3,424,541
Golf Course	30,000	272,698	-	-	1,855,009
Medical Services	-	-	851,468	-	4,424,330
Broadband Utility	100,000	170,686	2,500	-	338,457
<b>Internal Service Funds</b>					
Equipment Maintenance	-	-	377,279	199	3,897,836
Equipment Replacement	4,324,551	188,141	71,685	222,811	4,832,515
Public Works Adm & Eng.	-	-	486,400	150,000	4,265,150
Workers Compensation	-	-	75,505	469,513	1,693,818
Health Care Benefits Plan	-	-	154,491	-	11,688,306
Unemployment	-	-	1,815	-	161,815
Post Employment Healthcare Plan	-	-	18,714	61,836	1,672,830
<b>Trust &amp; Agency Funds</b>					
Fire Pension	-	-	-	-	409,425
Police Pension	-	-	-	-	483,225
<b>Total Estimated Expenditures By Major Object</b>	<b>\$ 52,888,594</b>	<b>\$ 17,054,545</b>	<b>\$ 19,841,131</b>	<b>\$ 2,773,542</b>	<b>\$ 285,867,145</b>



*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*



## 2018 ESTIMATED EXPENDITURES GENERAL FUND – BY MAJOR OBJECT



EXPENDITURES BY OBJECT	TOTAL BY OBJECT	PERCENTAGE
Personnel Services	\$ 34,334,873	57.9%
Supplies	2,680,319	4.5%
Charges & Services	7,984,010	13.5%
Intergovernmental Services	3,447,347	5.8%
Transfers	6,524,526	11.0%
Capital Outlay	1,177,433	2.0%
Interfund Services	3,125,982	5.3%
Total Expenditures	59,274,490	100.0%
Other Expense / Reserves	-	
Total	\$ 59,274,490	



# 2018 ESTIMATED EXPENDITURES GENERAL FUND – BY MAJOR OBJECT– PG 1 of 4

Divisions	Personnel Services	Supplies	Charges & Services	Intergovernmental Services
<b>City Manager:</b>				
City Council	\$ 160,758	\$ 4,000	\$ 67,427	\$ -
City Manager	348,114	2,300	338,529	-
Hanford Communities	182,873	1,950	42,990	-
<b>Total City Manager:</b>				
<b>Assistant City Manager:</b>				
Assistant City Manager	280,133	4,000	119,205	-
Communications & Marketing	386,476	29,500	100,827	-
Cable Communications	195,132	16,155	23,177	-
Information Technology	2,507,478	1,314,846	1,518,230	-
Community & Dev. Services Admn.	309,087	2,550	24,164	-
Development Services	1,372,087	5,450	145,275	72,577
Redevelopment	117,656	-	36,460	-
<b>Total Assistant City Manager:</b>				
<b>City Attorney:</b>				
City Clerk	233,661	650	14,581	98,000
City Attorney	442,439	1,755	432,640	802,498
<b>Total City Attorney:</b>				
<b>Administrative Services:</b>				
Administrative Services Admn.	479,084	5,050	24,301	-
Finance	2,179,323	40,900	744,650	-
Purchasing & Warehouse	841,710	5,425	41,894	-
Human Resources	687,568	9,800	178,650	-
<b>Total Administrative Services</b>				



## 2018 ESTIMATED EXPENDITURES GENERAL FUND – BY MAJOR OBJECT– PG 2 of 4

Divisions	Transfers	Capital Outlay	Interfund Services	Other Expense Reserves	Total
<b>City Manager:</b>					
City Council	\$ -	\$ -	\$ -	\$ -	\$ 232,185
City Manager	-	-	-	-	688,943
Hanford Communities	-	-	-	-	227,813
<b>Total City Manager:</b>					<b>1,148,941</b>
<b>Assistant City Manager:</b>					
Assistant City Manager	-	-	-	-	403,338
Communications & Marketing	-	-	-	-	516,803
Cable Communications	-	-	7,885	-	242,349
Information Technology	-	-	13,977	-	5,354,531
Community & Dev. Services Admn.	-	-	-	-	335,801
Development Services	-	-	46,894	-	1,642,283
Redevelopment	-	-	-	-	154,116
<b>Total Assistant City Manager:</b>					<b>8,649,221</b>
<b>City Attorney:</b>					
City Clerk	-	-	-	-	346,892
City Attorney	-	-	2,750	-	1,682,082
<b>Total City Attorney:</b>					<b>2,028,974</b>
<b>Administrative Services:</b>					
Administrative Services Admn.	-	-	-	-	508,435
Finance	-	-	5,537	-	2,970,410
Purchasing & Warehouse	-	-	47,886	-	936,915
Human Resources	-	-	-	-	876,018
<b>Total Administrative Services</b>					<b>5,291,778</b>





## 2018 ESTIMATED EXPENDITURES GENERAL FUND – BY MAJOR OBJECT– PG 3 of 4

Divisions	Personnel Services	Supplies	Charges & Services	Intergovernmental Services
<b>Police Services:</b>				
Police Services	10,747,214	305,254	557,259	1,779,803
<b>Fire &amp; Emergency Services:</b>				
Fire & Emergency Svcs	6,884,524	79,628	504,874	90,149
<b>Parks &amp; Public Facilities:</b>				
Parks & Recreation - Admin	289,664	6,500	67,118	-
Recreation	1,126,985	55,225	192,646	8,450
Parks & Facilities	2,762,372	423,250	2,120,592	108,250
Parks & Rec Project Admin	285,223	6,700	2,125	-
Library	1,515,312	359,431	132,416	1,220
<b>Total Parks &amp; Public Facilities</b>				
<b>Other Operations:</b>				
Non-Departmental	-	-	553,980	486,400
<b>Total Estimated Expenditures by</b>	<b>\$ 34,334,873</b>	<b>\$ 2,680,319</b>	<b>\$ 7,984,010</b>	<b>\$ 3,447,347</b>



## 2018 ESTIMATED EXPENDITURES GENERAL FUND – BY MAJOR OBJECT– PG 4 of 4

Divisions	Transfers	Capital Outlay	Interfund Services	Other Expense Reserves	Total
<b>Police Services:</b>					
Police Services	-	-	708,493	-	14,098,023
<b>Fire &amp; Emergency Services:</b>					
Fire & Emergency Svcs	-	512,433	455,566	-	8,527,174
<b>Parks &amp; Public Facilities:</b>					
Parks & Recreation - Admin	-	-	-	-	363,282
Recreation	-	-	2,444	-	1,385,750
Parks & Facilities	-	15,000	688,136	-	6,117,600
Parks & Rec Project Admin	-	-	5,711	-	299,759
Library	-	-	-	-	2,008,379
<b>Total Parks &amp; Public Facilities</b>					<b>10,174,770</b>
<b>Other Operations:</b>					
Non-Departmental	6,524,526	650,000	1,140,703	-	9,355,609
<b>Total Estimated Expenditures by</b>	<b>\$ 6,524,526</b>	<b>\$ 1,177,433</b>	<b>\$ 3,125,982</b>	<b>\$ -</b>	<b>\$59,274,490</b>



## MAJOR TAX SOURCES

Tax Sources	Tax Base	Tax Rate	FY 2018 Budget	Collection Procedure	
*Local Property Tax	Assessed value of taxable real and personal property at 100% of true and fair value	Levy per \$1,000 A V:			Paid by owners: 50% due April 30 and balance due October 31
		*General	2.6651	16,428,521	
		Special	0.3178	1,950,960	
		<b>Total</b>	<b>2.9829</b>	<b>18,379,481</b>	
Local Retail Sales & Use Taxes	Selling price of tangible personal property & certain services purchased by consumers Revenue distributed to General, Criminal Justice Sales Tax, and RAISE Funds	State	6.50%		Paid by purchaser to retailer who forwards to Washington State Department of Revenue; State distributes to local governments
		County	0.15%		
		County-Juvenile Detention	0.10%		
		City of Richland (COR)	0.85%	11,663,853	
		COR -Criminal Justice	0.10%	1,169,657	
		COR -2015-Criminal Justice	0.30%	1,662,778	
		Transit	0.60%		
<b>Total</b>	<b>8.60%</b>	<b>14,496,288</b>			
Utility Tax	Gross operating revenue of public & privately owned public utilities Revenues distributed to General and Street Funds.	Water	12.26%	1,878,500	Paid to City by utility service provider, which includes City utilities.
		Wastewater	10.50%	1,006,200	
		Solidwaste	10.50%	952,900	
		Electric	8.50%	5,532,646	
		Stormwater	8.50%	166,000	
		Ambulance	1.00%	37,200	
		Telephone	8.50%	1,837,200	
		Natural Gas	8.50%	620,000	
		Brokered Natural Gas	8.50%	220,000	
		Cable	7.50%	675,700	
		<b>Total</b>		<b>12,926,346</b>	
Leasehold Tax	Rental value of leased publicly owned property	State Tax Rate 12.84% City and County collect 6 percent of 12.84%	12.84%	300,000	Paid by lessees and sent to Dept. of Revenue then distributed by State
Admission Tax	For profit organizations that charge admission fees.	5% of admission cost	5.00%	240,000	Paid directly to the City by for profit organizations
Gambling Tax	Gross revenue less the amount paid for prizes	Pull tabs/Punch boards	5.00%	250,000	Paid by sponsor
		Bingo	5.00%		
		Card Games	10.00%		
Real Estate Excise Tax (REET)	Sales of real property	City - REET 1	0.25%	665,000	Paid by sellers when affidavit is recorded
		City - REET 2	0.25%	665,000	
Hotel Motel Tax	Charges for furnishing lodging at hotels, motels, and similar establishments	City - First	2.00%	500,000	Paid to retailers who forward tax to Dept. of revenue. State distributes to local governments.
		City - Second	2.00%	500,000	

\*General Levy includes taxes for General Fund, Fire Pension Fund and RAISE Fund



## MAJOR REVENUE SOURCES

### **General Governmental Revenue:**

General governmental revenues are the sources of funds that pay for general services provided by the City, which include fire, police, administrative services, street maintenance, parks and facility maintenance and library. Taxes provide the most significant source of revenue for the governmental funds, followed by charges for services, licenses and permits and intergovernmental revenues. This section will provide a discussion of the key factors affecting revenues for the 2018 budget year.

### **PROPERTY TAX – REGULAR LEVY**

The City's property tax is levied based on the assessed property value from the previous year as determined by the Benton County Assessor's Office. The office of the Benton County Treasurer is responsible for both billing and collecting all property taxes.

Each year Council sets the property tax levy as part of the annual budget process. Annual property tax increases are capped at one percent per state law. Tax revenue generated from new construction, newly annexed property, increases in the value of State assessed property and administrative refunds are exempted from the one percent cap. A jurisdiction can also elect to use "banked capacity", which is defined as the cumulative difference between the maximum amount a jurisdiction could have levied under the law and the amount it actually levies each year.

Council elected not to levy the allowable one percent increase in property tax for 2018. The ad valorem property tax levy was adopted at the 2017 level plus the amount resulting from new construction, annexation, administrative refunds and increases in the value of State assessed property.

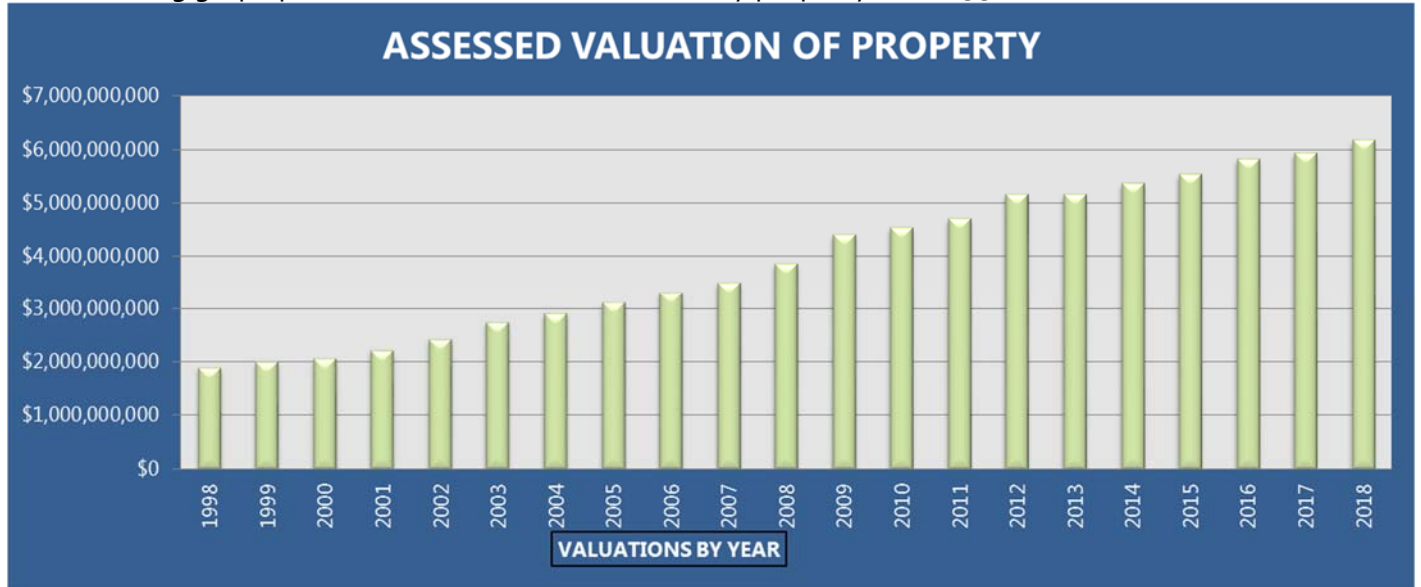
Based on the total assessed valuation of \$6,164,309,879, in 2018 the City will have a General Fund, RAISE, and Fire Pension Levy of \$2.6651 per \$1.000 of assessed valuation. The regular levy for 2018 is \$16,428,521. The City conservatively expects to receive about 98 percent of the levy amount in the first year which would result in approximately \$16,099,951 in 2018 revenue for all funds. The budget is prepared using estimated levy amounts because actual amounts are not available until mid-January. For 2018 the actual levy amounts are higher than anticipated thus exceeding budgeted amounts. The following table presents the adopted budget for current year property tax for each of the funds.

### **Property Tax –General Levy (includes Fire Pension and RAISE)**

General Levy by Fund	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance	
					2018 Budget VS 2017 Estimated	
					Amount	Percent
General Fund	14,431,117	14,920,037	14,920,037	15,301,038	381,001	2.6%
General Fund Prior Year	285,311	185,000	185,000	194,250	9,250	5.0%
LRF Debt Service Fund	217,500	231,500	231,500	227,748	(3,752)	-1.6%
Fire Pension Fund	242,946	354,025	354,025	315,265	(38,760)	-10.9%
<b>Total</b>	<b>15,176,874</b>	<b>15,690,562</b>	<b>15,690,562</b>	<b>16,038,301</b>	<b>347,739</b>	<b>2.2%</b>



The following graph provides historical valuations of city property from 1998 to 2018.



The following table presents the history of property tax collections for the General Levy from 1997 through 2017.

ACTUAL PROPERTY TAX COLLECTIONS					
YEAR	GENERAL FUND	FIRE PENSION FUND	RAISE DEBT SERVICE FUND	TOTAL	ASSESSED VALUATION OF PROPERTY
1997	5,254,889	351,854	-	5,606,743	1,878,039,000
1998	5,655,797	358,043	-	6,013,840	1,903,658,000
1999	6,530,189	362,199	-	6,892,388	2,021,625,000
2000	6,729,304	415,500	-	7,144,804	2,078,459,000
2001	7,195,079	247,000	-	7,442,079	2,228,702,000
2002	7,629,691	247,000	-	7,876,691	2,436,531,000
2003	8,113,516	247,000	-	8,360,516	2,745,969,000
2004	8,885,544	247,000	-	9,132,544	2,915,838,063
2005	9,305,105	247,000	-	9,552,105	3,115,600,863
2006	9,856,883	247,000	-	10,103,883	3,309,521,098
2007	10,602,531	288,000	-	10,890,531	3,501,040,508
2008	10,888,009	300,000	-	11,188,009	3,852,869,332
2009	11,501,192	350,000	-	11,851,192	4,405,555,654
2010	11,958,854	350,000	-	12,308,854	4,536,131,221
2011	12,323,521	310,000	-	12,633,521	4,711,097,355
2012	12,615,011	291,650	55,974	12,962,635	4,992,272,077
2013	13,092,855	275,000	68,769	13,436,624	5,147,604,881
2014	13,289,770	350,000	125,424	13,765,194	5,369,208,018
2015	13,791,635	324,600	172,053	14,288,288	5,534,363,683
2016	14,431,117	242,946	217,500	14,891,563	5,810,586,971
2017*	14,945,847	354,025	231,500	15,531,372	5,930,681,465

\*Estimated



**PROPERTY TAX – SPECIAL LEVY**

In addition to the regular property tax levy, the City levies special voted property taxes for the debt service on: Police Station Facility, Richland Community Center and Library Construction bonds. In 2018, the special levy property taxes are expected to total \$1,950,960.

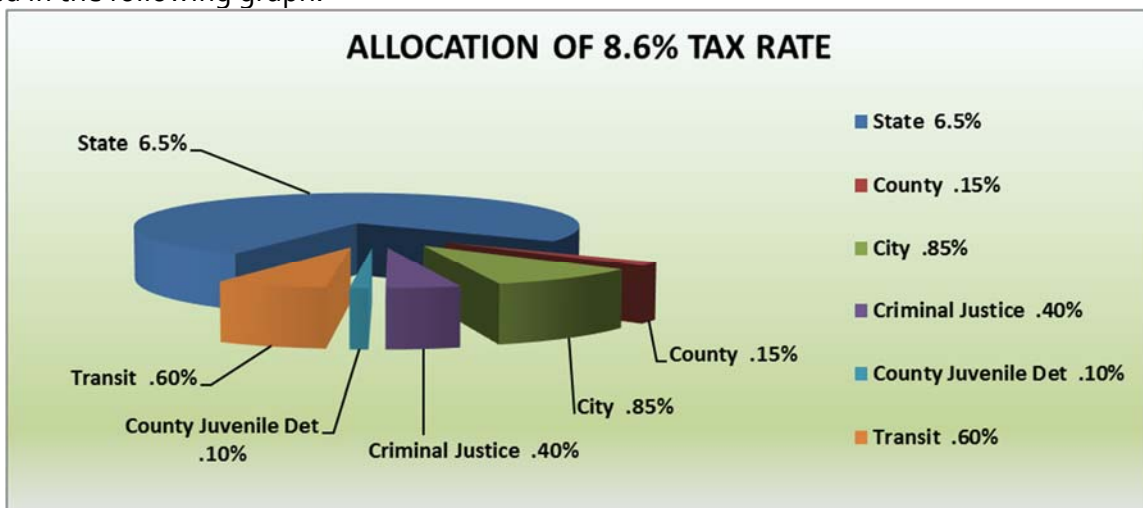
The following table shows historical comparison of the City’s regular and special property tax levy rates through 2018.

Property Tax Levy Rates

PROPERTY TAX	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>General Levy</b>	\$ 2.6651	\$ 2.6581	\$ 2.6264	\$ 2.6154	\$ 2.6271	\$ 2.6115	\$ 2.6110	\$ 2.6770	\$ 2.7079	\$ 2.7141	\$ 2.9296	\$ 3.0829	\$ 3.0686
<b>Special Levy:</b>													
Police Station	0.0403	0.0429	0.0424	0.0488	0.0490	0.0526	0.0547	0.0578	0.0601	0.0585	0.0728	0.0793	0.0847
Richland Community Ctr.	0.0509	0.0535	0.0534	0.0614	0.0610	0.0636	0.0653	0.0704	0.0723	0.0718	0.0854	0.0936	0.0987
Richland Library	0.2266	0.2305	0.2247	0.2514	0.2469	0.2420	0.2344	0.2067	0.2599	0.2533	0.2322		
<b>Total Special Levy</b>	0.3178	0.3269	0.3205	0.3616	0.3569	0.3582	0.3544	0.3349	0.3923	0.3836	0.3904	0.1729	0.1834
<b>Total Levy</b>	\$ 2.9829	\$ 2.9850	\$ 2.9469	\$ 2.9770	\$ 2.9840	\$ 2.9697	\$ 2.9654	\$ 3.0119	\$ 3.1399	\$ 3.1392	\$ 3.3675	\$ 3.3072	\$ 3.3071

**SALES & USE TAXES**

Sales tax is the General Fund’s second largest single source of revenue. In November of 2014, voters approved a criminal justice sales tax of 3/10 of one percent which increased the retail sales tax rate charged in Richland to 8.6 percent. The City share of the 8.6 percent is 0.85 percent, calculated as follows: The City has a local sales and use tax rate of up to 1.0 percent to fund general government programs. Of the 1.0 percent, 0.15 percent is passed onto the County per State law. Sales tax is imposed on personal and business purchases of tangible property. Retail sales tax is also assessed on some services such as repairs and construction. Sales taxes are remitted by businesses to the Washington State Department of Revenue who in turn distributes the funds to local governments on a monthly basis. The breakdown of the 8.6 percent tax is depicted in the following graph.



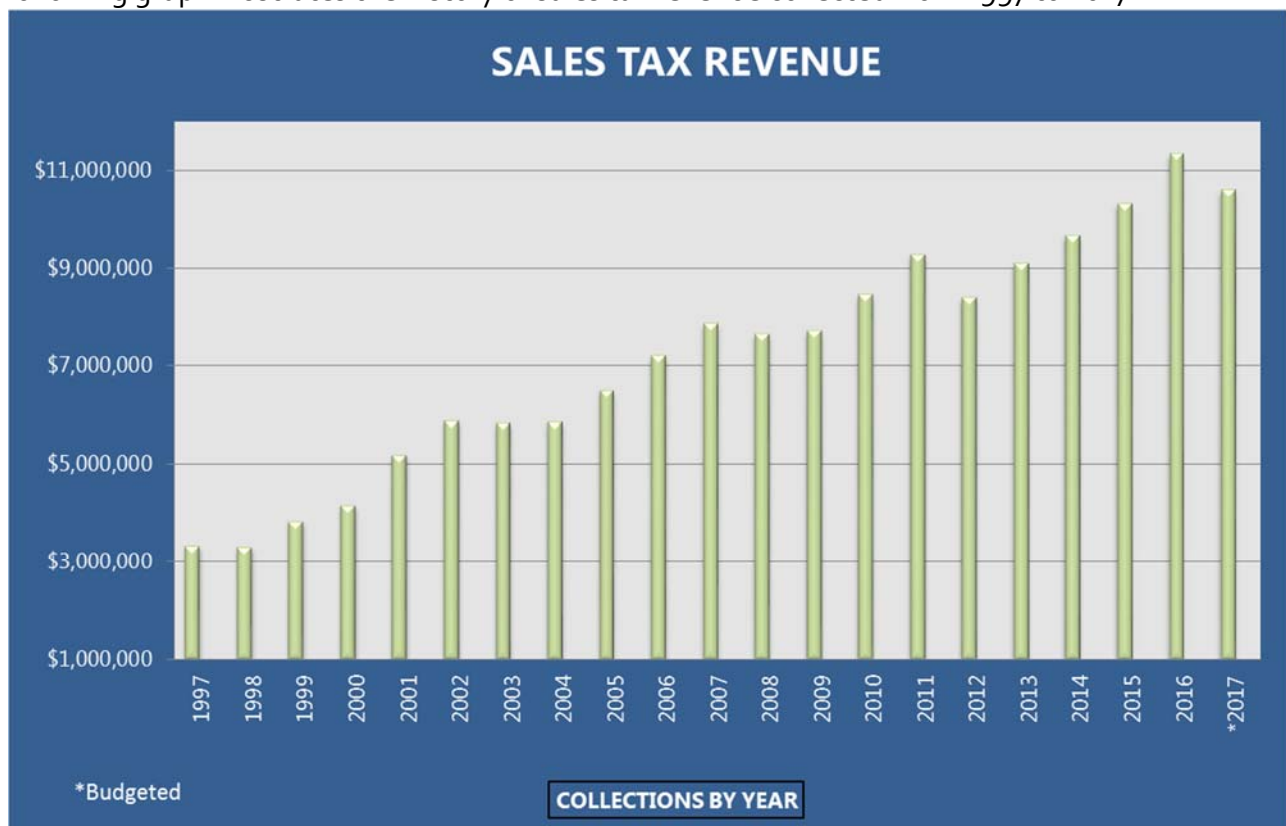


CITY OF RICHLAND  
**2018 BUDGET**

Sales tax collections have been robust for 2017 and are expected to outpace prior year collections by up to 2%. Although a significant portion of the growth can be attributed to sales tax related to new construction, the City is also realizing steady growth in the retail category, which currently represents about 50% of the total sales tax. The steady growth in recent years is due in large part to the influx of retail stores to Richland and the construction of new medical and business facilities.

Sales & Use Tax	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017	
					Amount	Percent
General Fund	11,338,385	10,588,622	10,588,622	11,663,853	1,075,231	10.2%
<b>Total</b>	<b>11,338,385</b>	<b>10,588,622</b>	<b>10,588,622</b>	<b>11,663,853</b>	<b>1,075,231</b>	<b>10.2%</b>

The following graph illustrates the history of sales tax revenue collected from 1997 to 2017.



**UTILITY TAXES**

Utility taxes are taxes levied on the gross operating revenues earned by private and public utilities from operations within the City limits and by the City’s own municipal utilities. Utilities on which taxes are levied include electric, water, sewer, solid waste, storm water, ambulance, gas, brokered natural gas, telephone and cable TV. These taxes represent a stable revenue source, but can be impacted by a number of different factors, including the economy, technology, utility rate increases, weather and other fluctuations that impact the utility’s ability to generate revenue. The table below presents the current utility tax rates for the City.



CITY OF RICHLAND  
2018 BUDGET

UTILITY	TAX RATE	YEAR OF LAST CHANGE
Water	12.26%	2012
Wastewater	10.50%	1996
Solid Waste	10.50%	1996
Electric	8.50%	1996
Storm Water	8.50%	1998
Gas	8.50%	1996
Brokered Natural Gas	8.50%	2009
Telephone	8.50%	1996
Cable TV	7.50%	1996
Ambulance	1.00%	2006

Council, as the governing body of the City, has the authority to set rates for utility tax. However most increases to the initial tax have been the result of ballot issues approved by the citizens. In May of 1990, voters approved a 1.52 percent increase to utility tax, proceeds of which are dedicated to maintenance and operating expense of the Fire Department. In September of 1996 a .98 percent increase was approved by the voters to fund street repairs and additional police patrol. In 2012 council approved a water utility tax rate increase of 1.76% to offset the cost to the General Fund for providing water for fire protection services. General Fund receives the tax revenue and in turn pays the Water Fund for the water.

Telephone and cable television revenue projections are based on historical collections and current trending data. Natural gas revenues are driven by consumption which may vary based on weather and other factors. The projected electric, water, sewer, solid waste and storm water revenues are based on estimated service revenue.

The table below reflects budget and actual utility taxes for the General Fund only.

Utility Tax Revenue to General Fund	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance	
					2018 Budget VS 2017 Estimated Amount	Percent
Electric	4,807,127	5,349,000	5,349,000	5,220,246	(128,754)	-2.4%
Water	1,717,399	1,765,000	1,765,000	1,806,200	41,200	2.3%
Wastewater	937,421	960,000	960,000	960,200	200	0.0%
Solid Waste	898,819	860,000	860,000	907,970	47,970	5.6%
Storm Water	154,475	154,000	154,000	156,625	2,625	1.7%
Ambulance	33,323	35,000	35,000	37,200	2,200	6.3%
Gas	573,021	580,000	580,000	580,000	-	0.0%
Brokered Natural Gas	203,396	175,000	175,000	205,000	30,000	17.1%
Cable TV	602,521	657,000	657,000	630,000	(27,000)	-4.1%
Telephone	1,780,275	1,800,000	1,800,000	1,728,000	(72,000)	-4.0%
<b>Total</b>	<b>11,707,777</b>	<b>12,335,000</b>	<b>12,335,000</b>	<b>12,231,441</b>	<b>(103,559)</b>	<b>-0.8%</b>





**OTHER TAXES**

The remaining taxes are comprised of leasehold, gambling, admissions and diverted road tax. These taxes represent a small share of the City's total tax receipts. Most leases of publicly-owned real and personal property are subject to a leasehold excise tax in lieu of property tax. The diverted road tax is a tax paid to the county by residents for road maintenance. When the City annexes county property it receives current year road tax from the county. The City receives gambling excise tax, at a rate of 5 percent, on gross receipts which must be used primarily for the enforcement of gambling laws. The City's admission tax is 5 percent which applies to all for-profit admission fees within the City.

Other General Fund Taxes	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance	
					2018 Budget VS 2017 Estimated	
					Amount	Percent
Leasehold	300,889	300,000	300,000	300,000	-	0.0%
Gambling	294,627	250,000	250,000	250,000	-	0.0%
Admission	255,596	228,000	228,000	240,000	12,000	5.3%
Diverted Road Tax	5,686	-	-	-	-	0.0%
<b>Total</b>	<b>856,798</b>	<b>778,000</b>	<b>778,000</b>	<b>790,000</b>	<b>12,000</b>	<b>1.5%</b>

**LICENSES & PERMITS**

The City collects a variety of license and permit fees that include, among others, business licenses, building permits, animal licenses, and franchise fees. Building permit fees are driven by construction activity which is subject to fluctuation from year to year and somewhat difficult to predict. In 2016 and 2017 building permit revenue exceeded projections by 25.6% and 3.8% respectively. 2018 revenue is conservatively estimated to remain level.

The cable television franchise agreement provides revenue through a 5 percent franchise fee. A new agreement was established in 2016 which also provides a Public, Education and Government access contribution of \$.35 per subscriber per month. This revenue is to be used for purchasing and maintaining the equipment necessary to broadcast CityView.

The recent growth in business license revenue is due in part to the increase in large construction projects that require the support of many subcontractors and the increase in retail establishments. 2017 revenue exceeded estimates by 15%. The other permits category includes fireworks, plumbing and excavation permits.

Although we are cautiously optimistic that the current growth trend will continue, we recognize that we must be conservative in our approach to budgeting these revenues.



CITY OF RICHLAND  
2018 BUDGET

Licenses and Permits	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Building Permits	1,507,443	1,246,000	1,246,000	1,200,000	-	0.0%
Business Licenses	618,555	580,000	580,000	580,000	-	0.0%
Gun Permits	18,200	20,000	20,000	15,000	(5,000)	-25.0%
Other Permits	70,577	66,900	66,900	60,300	(6,600)	-9.9%
Animal License	44,785	47,000	47,000	45,000	(2,000)	-4.3%
Franchise Fees	581,227	565,000	565,000	569,000	4,000	0.7%
<b>Total</b>	<b>2,840,787</b>	<b>2,524,900</b>	<b>2,524,900</b>	<b>2,469,300</b>	<b>(55,600)</b>	<b>-2.2%</b>

**INTERGOVERNMENTAL REVENUE**

Intergovernmental revenues are made up of State shared revenues, grants, allocations from other agencies and various other intergovernmental revenues. State-collected revenues that are shared with all cities are allocated to individual jurisdictions on a per capita basis. Population figures, determined annually as of April 1 by the State demographer in the Office of Financial Management, are used as the basis for the per capita distribution of these funds. Richland’s estimated population as of April 1, 2017 is 54,150.

The City receives a portion of State liquor profits and State liquor excise tax receipts. The taxes are paid on a per capita basis and distributed by the State. In November of 2011, Initiative 1183 was passed by the voters, ending the State’s monopoly on liquor sales and requiring the closure of State owned liquor stores. The initiative retains the current liquor tax structure and replaces the State’s liquor profits with retail and distributor license fees. However, in 2012 the State passed a bill that permanently diverts \$10M annually from the Liquor Excise Tax Fund to the State General Fund. Subsequent legislation in 2013 diverted additional liquor tax to the State General Fund, further reducing the cities and counties share from 35 percent to 22.5 percent. In 2015 legislation was passed that returned the percentage distribution of liquor tax revenue to 35 percent for cities and counties. Liquor board profits will continue to provide a stable revenue stream as RCW 66.24.055 mandates distributions shall be no less than comparable periods prior to December of 2011.

The PUD Privilege Tax is a tax levied on public utility districts that operate electric generating facilities for the privilege of engaging in the business of generating electricity within the State. Twenty three percent of the tax is distributed to cities based on population. Other Grants category includes grants for public safety, and ecology. Other intergovernmental revenues include payments from other cities, counties and fire districts for inter-local agreements. Grants are budgeted when awarded so often are not included in the adopted budget.



Intergovernmental Revenues	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance	
					2018 Budget VS 2017 Estimated Amount	Percent
Liquor Excise	251,400	249,425	249,425	266,418	16,993	6.8%
Liquor Board Profits	457,324	451,315	451,315	448,904	(2,411)	-0.5%
Other Grants	128,376	457,000	457,000	571,090	114,090	25.0%
PUD Privilege Tax	193,443	191,000	191,000	197,000	6,000	3.1%
Other Intergovernmental	130,897	134,931	162,931	118,707	(44,224)	-27.1%
<b>Total</b>	<b>1,161,440</b>	<b>1,483,671</b>	<b>1,511,671</b>	<b>1,602,119</b>	<b>90,448</b>	<b>6.0%</b>

### CHARGES FOR SERVICES

The charges for services category encompasses a variety of charges to internal and external customers. This category of revenue includes recreational classes and services, administrative services, warehouse services, court administrative fees and zoning and plan check fees. Zoning and plan check fees are tied to construction activity which can vary significantly from year to year and be difficult to project.

The Richland Parks & Recreation department offers a variety of classes and leisure services at a reduced rate for City residents. In addition to exercise rooms and a banquet facility, the City operates a public pool and hosts a variety of annual citywide events. Revenues include class fees, pool receipts, sports participant and sponsorship fees.

General governmental services are administrative services provided centrally to all departments and funds. These costs are allocated to all the proprietary funds and include services provided by the City administration, Administrative Services, Community & Development Services, City Attorney, City Clerk and Facility Maintenance. The charges are calculated based on actual expenses included in the cost allocation plan. The City's cost allocation plan was updated during the fall of 2016 and the new methodology was implemented in 2017.

Central Services is the allocation paid by utility funds for information technology, communications and marketing and utility billing services. The 2018 budget reflects the second phase of implementing the replacement of our financial system. This project will be span at least 3 years and the proprietary contributions will be funded through our cost allocation model.

Warehouse services, BCES and administrative fees are also components of the cost allocation model. These include direct charges to proprietary, internal service and agency funds for administrative support. Beginning in 2017, the BCES administrative fee was increased to 10% of the operating costs of the agency programs.



CITY OF RICHLAND  
2018 BUDGET

Charges and Services	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Zoning Subdivision/Plan Check	513,330	396,563	396,563	380,000	(16,563)	-4.2%
Recreation	279,602	319,500	319,500	262,000	(57,500)	-18.0%
General Governmental Services	1,380,638	1,635,974	1,635,974	2,024,202	388,228	23.7%
BCES	234,191	340,592	340,592	360,198	19,606	5.8%
Central Services	3,501,823	5,464,995	5,464,995	5,227,285	(237,710)	-4.3%
Warehouse	542,164	759,706	759,706	634,999	(124,707)	-16.4%
Public Safety Services	151,186	148,100	148,100	121,100	(27,000)	-18.2%
Aministrative Fees	240,988	362,820	362,820	250,525	(112,295)	-31.0%
Other	105,095	122,950	122,950	123,650	700	0.6%
<b>Total</b>	<b>6,949,017</b>	<b>9,551,200</b>	<b>9,551,200</b>	<b>9,383,959</b>	<b>(167,241)</b>	<b>-1.8%</b>

**MISCELLANEOUS**

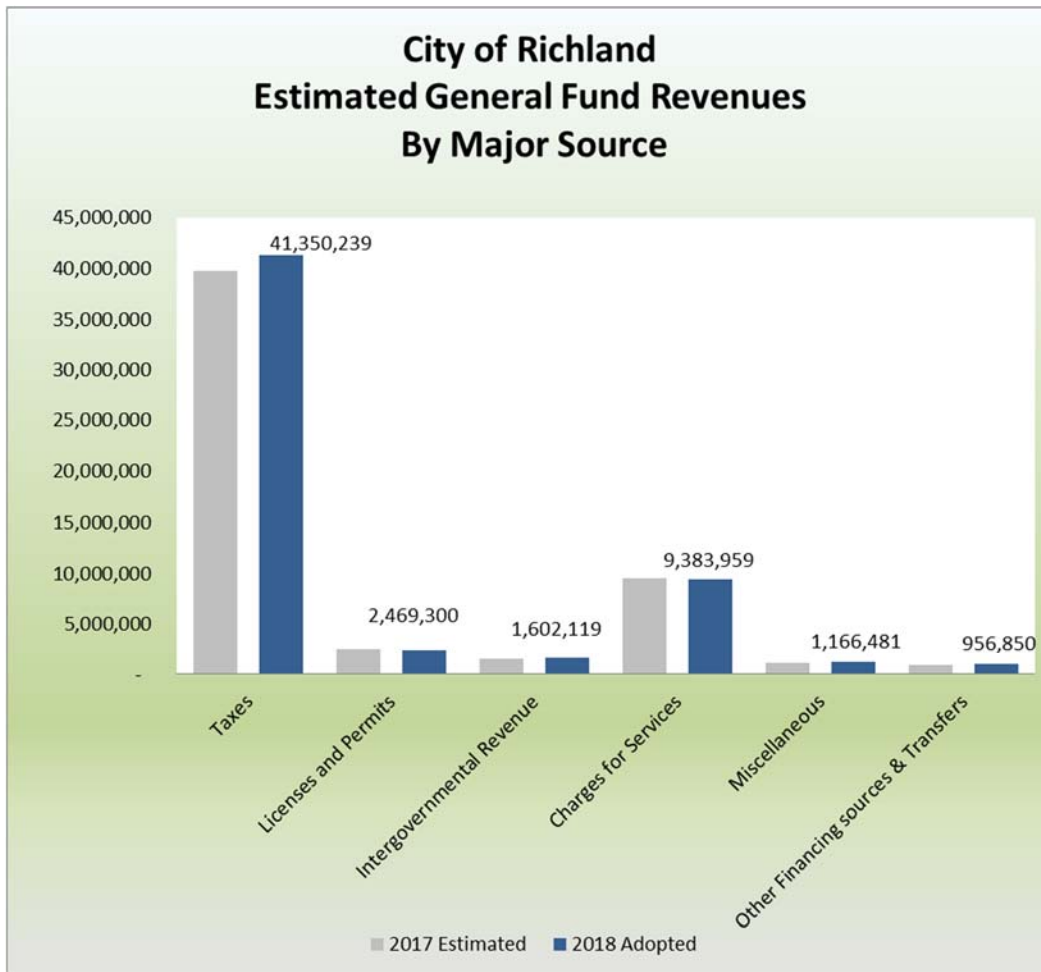
Miscellaneous revenues include interest on investments, donations, facility rental income, transfers, reimbursements, and other financing sources. Fines and forfeits are comprised of traffic infraction penalties, DUI, public defense, proof of insurance, and other criminal non-traffic fines. Benton County District Court collects the fines and remits them on a monthly basis to the City. Revenues in this category tend to fluctuate significantly because of many one-time revenues. Comparison of 2017 to 2018 reflects a large increase in investment earnings, 2017 revenue exceeded estimates by over 98%. The increases in transfers reflects financial support for CIP projects and expanded program requests. Miscellaneous revenues in future years should reflect more stability.

Miscellaneous Revenues	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Total Fines & Forfeitures	607,288	568,650	568,650	538,050	(30,600)	-5.4%
Investment Earnings	136,595	145,000	145,000	260,000	115,000	79.3%
Miscellaneous	670,401	280,908	350,358	368,431	18,073	5.2%
Other Financing Sources	(4,788)	48,000	48,000	-	(48,000)	-100.0%
Transfers In	349,133	834,707	834,707	956,850	122,143	14.6%
<b>Total</b>	<b>1,758,629</b>	<b>1,877,265</b>	<b>1,946,715</b>	<b>2,123,331</b>	<b>176,616</b>	<b>9.1%</b>



### Summary of 2018 General Fund Revenues

The 2018 projection for General Fund revenue is \$56,928,948, which reflects a 3 percent increase over the 2017 estimated budget. Major revenue sources for 2018 are: taxes (72.7%), charges for services (16.5%), miscellaneous revenue (2%), other sources & transfers (1.7%), intergovernmental revenue (2.8%), and licenses and permits (4.3%). The following graph depicts a comparison of 2017 estimated and 2018 adopted General Fund revenues by source.



MAJOR REVENUE SOURCES	2017 Estimated	2018 Adopted	% Change
Taxes	\$ 39,818,011	\$ 41,350,239	3.8%
Licenses and Permits	2,524,900	2,469,300	-2.2%
Intergovernmental Revenue	1,511,671	1,602,119	6.0%
Charges for Services	9,551,200	9,383,959	-1.8%
Miscellaneous	1,064,008	1,166,481	9.6%
Other Financing sources & Transfers	882,707	956,850	8.4%
<b>Total Revenue General Fund</b>	<b>\$ 55,352,497</b>	<b>\$ 56,928,948</b>	<b>2.8%</b>



### ***Special Revenue Funds:***

Special Revenue Funds are used to account for the proceeds of specific revenue sources that legally restrict expenditures for specified purposes.

### ***City Streets***

The City Streets Fund accounts for the administrative support for activities associated with street maintenance and operations. State fuel tax, street utility charges and utility tax are the primary revenue sources for this fund.

City Streets Fund Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Utility Tax	649,094	683,600	683,600	694,905	11,305	1.7%
Fuel Tax	1,145,366	1,162,200	1,162,200	1,176,139	13,939	1.2%
Intergovernmental	54,323	56,100	56,100	76,352	20,252	36.1%
Charges for Services	582,748	574,789	574,789	599,000	24,211	4.2%
Miscellaneous	87,978	56,020	56,020	55,003	(1,017)	-1.8%
Operating Transfers	-	221,551	349,751	690,098	340,347	97.3%
<b>Total</b>	<b>2,519,509</b>	<b>2,754,260</b>	<b>2,882,460</b>	<b>3,291,497</b>	<b>409,037</b>	<b>14.2%</b>

### ***Criminal Justice Sales Tax Fund***

In 1995, the County levied 1/10 of one percent additional sales tax for criminal justice expenditures. In 2014, voters approved an additional 3/10 of one percent sales tax for criminal justice expense. The increase approved in 2014 will lapse after ten years and the revenues and associated expenditures are tracked in a special revenue fund. The 1/10 of one percent increase that became effective in 1995 will continue to be credited to the General Fund to support public safety. The sales tax rate for the City is 8.6 percent of which 4/10 of one percent is allocated for criminal justice. This revenue follows the same historical collection pattern as the general sales tax.

Criminal Justice Sales Tax Fund	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Sales Tax	1,654,270	1,540,500	1,540,500	1,662,778	122,278	7.9%
Intergovernmental Revenue	-	-	-	10,000	10,000	100.0%
Interest Earnings	8,509	5,400	5,400	15,000	9,600	177.8%
<b>Total</b>	<b>1,662,779</b>	<b>1,545,900</b>	<b>1,545,900</b>	<b>1,687,778</b>	<b>141,878</b>	<b>9.2%</b>

### ***Hotel-Motel Tax***

Hotel Motel Tax is a two percent tax on lodging at hotels, motels and similar establishments, taken as a credit against the 6.5 percent State sales tax. The tax that a patron pays in retail sales tax and the hotel motel tax combined are equal to the retail sales tax in the jurisdiction. The City also levies an additional two percent tax. This special tax is not credited against the State sales tax and State statutes restrict its



use to tourism. The revenue will continue to grow in the future by the addition of two new hotels and good occupancy rates.

Hotel Motel Fund	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
1st 2% Hotel Motel Tax	475,642	485,000	485,000	500,000	15,000	3.1%
2nd 2% Hotel Motel Tax	475,642	485,000	485,000	500,000	15,000	3.1%
Interest Earnings	4,851	5,000	5,000	7,500	2,500	50.0%
<b>Total</b>	<b>956,135</b>	<b>975,000</b>	<b>975,000</b>	<b>1,007,500</b>	<b>32,500</b>	<b>3.3%</b>

### ***Enterprise Funds:***

Enterprise funds are entirely or predominantly self-supported by user charges. The operations of enterprise funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

### ***Electric Utility***

The City operates an Electric Utility to provide residential and commercial electric service to the public. The revenues collected are used for both operating and capital expenses of the Electric Fund. The charges for services category includes all classes of electric rate revenue and is the fund's primary revenue source. The increase in charges for services is primarily due to a budgeted 6.5% rate increase planned for 2018. The budget also reflects revenue bond proceeds of \$10.2 million for system improvements, advanced metering technology and a new substation. The projected increase in net revenue for 2018 is \$13.2 million, or 18.3 percent.

Electric Utility Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Intergovernmental Revenue	193,779	188,368	188,368	186,073	(2,295)	-1.2%
Charges for Services	63,106,606	70,698,722	70,698,722	74,383,251	3,684,529	5.2%
Miscellaneous	615,916	584,277	584,277	658,197	73,920	12.7%
Other	610,098	800,000	739,316	10,200,000	9,460,684	1279.7%
<b>Total</b>	<b>64,526,399</b>	<b>72,271,367</b>	<b>72,210,683</b>	<b>85,427,521</b>	<b>13,216,838</b>	<b>18.3%</b>

### ***Water Utility***

The Water Utility provides reliable, high quality water service to residential and commercial customers within the City. The utility's revenues are used for operating and capital expenses of the fund. Charges for services provide a stable source of revenue for the fund with modest growth based on new customers and system demand. 2018 revenue changes in the Intergovernmental and Other categories reflect one time financing for CIP projects.



CITY OF RICHLAND  
2018 BUDGET

Water Utility Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Intergovernmental Revenue	70,962	750,000	795,520	1,193,301	397,781	50.0%
Charges for Services	14,278,298	14,788,263	14,788,263	15,069,033	280,770	1.9%
Miscellaneous	245,407	235,500	235,500	282,445	46,945	19.9%
Other	1,627,884	1,248,351	8,424,530	792,200	(7,632,330)	-90.6%
<b>Total</b>	<b>16,222,551</b>	<b>17,022,114</b>	<b>24,243,813</b>	<b>17,336,979</b>	<b>(6,906,834)</b>	<b>-28.5%</b>

### Wastewater Utility

The Wastewater Utility provides water treatment services per State guidelines to safely treat City wastewater. The significant revenue decrease in the Other category reflects a bond issue to finance Influent Upgrades at the Wastewater Treatment Facility in the 2017 adopted budget. Without this one time funding, the 2018 revenues would be consistent with prior years' collections.

Wastewater Utility Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Charges for Services	9,205,413	9,455,200	9,455,200	9,419,800	(35,400)	-0.4%
Miscellaneous	104,025	128,500	128,500	162,730	34,230	26.6%
Other	1,403,870	2,924,328	6,704,738	670,000	(6,034,738)	-90.0%
<b>Total</b>	<b>10,713,308</b>	<b>12,508,028</b>	<b>16,288,438</b>	<b>10,252,530</b>	<b>(6,035,908)</b>	<b>-37.1%</b>

### Solid Waste Utility

The Solid Waste Utility provides collection and disposal services to commercial and residential customers and operates the Richland landfill. In 2010, the City expanded their collection services to include yard waste and elective recycling. These programs have been successful and well received by the citizens. 2018 revenues are expected to reflect a small increase over 2017.

Solid Waste Utility Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017	
					Amount	Percent
Charges for Services	8,795,166	8,514,100	8,514,100	8,902,650	388,550	4.6%
Miscellaneous	107,469	146,855	146,855	234,460	87,605	59.7%
<b>Total</b>	<b>8,902,635</b>	<b>8,660,955</b>	<b>8,660,955</b>	<b>9,137,110</b>	<b>476,155</b>	<b>5.5%</b>

### Stormwater Utility

The Stormwater Utility protects property, rivers and streams by monitoring groundwater runoff and maintaining stormwater lines, storm drains, manholes and catch basins. The utility's revenues are comprised of charges for services, intergovernmental grants and loans, investment interest and late fees. The utility's revenues are used for operating and capital expenses of the fund. The category for intergovernmental revenue reflects significant fluctuation from one year to the next as onetime grants and





loans are received for special projects. Stormwater rate revenue for 2018 is expected to reflect a nominal increase.

Storm Water Utility Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Intergovernmental Revenue	584,167	165,500	165,500	574,315	408,815	247.0%
Charges for Services	1,855,729	1,853,800	1,853,800	1,877,050	23,250	1.3%
Miscellaneous	60,233	65,865	65,865	76,465	10,600	16.1%
Other	250,131	-	883,920	-	(883,920)	0.0%
<b>Total</b>	<b>2,750,260</b>	<b>2,085,165</b>	<b>2,969,085</b>	<b>2,527,830</b>	<b>(441,255)</b>	<b>-14.9%</b>

### Golf Course

The Columbia Point Golf Course is owned by the City and operated by a management company. The charges for services category includes green fees, season passes, lessons, tournament fees and pro shop sales. Miscellaneous category includes concessions, cart rentals and interest on investments. Green fees and other rates are set annually based on competition in the local market. The decrease in budget is mainly due to the 2017 funding for one-time improvements to the club house. Service revenue from the course is fairly stable with limited growth tied to annual fee increases.

Golf Course Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Charges for Services	1,163,003	1,191,625	1,191,625	1,217,946	26,321	2.2%
Miscellaneous	582,539	627,275	627,275	534,101	(93,174)	-14.9%
Other	-	166,000	166,000	30,000	(136,000)	-81.9%
<b>Total</b>	<b>1,745,542</b>	<b>1,984,900</b>	<b>1,984,900</b>	<b>1,782,047</b>	<b>(202,853)</b>	<b>-10.2%</b>

### Medical Services

The City Council implemented an ambulance utility in September of 2006, to provide an ongoing revenue source to support ambulance service for residents of the City. In 2015 a new fire station opened in South Richland, which was funded in part by a council approved rate increase that was implemented 2014. Ambulance rates are structured to cover the capital and operating costs of the fund, and must be approved by Council. 2018 revenues are projected to reflect a nominal decrease.

Medical Service Fund Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Adopted	Variance 2018 Budget VS 2017 Estimated	
					Amount	Percent
Licenses & Permits	50	25	25	25	-	0.0%
Intergovernmental Revenue	69,382	1,208	1,208	1,270	62	5.1%
Charges for Services	3,786,753	3,464,784	3,695,540	3,630,723	(64,817)	-1.8%
Miscellaneous	81,814	89,857	89,857	92,432	2,575	2.9%
Other	550,000	550,000	550,000	550,000	-	0.0%
<b>Total</b>	<b>4,487,999</b>	<b>4,105,874</b>	<b>4,336,630</b>	<b>4,274,450</b>	<b>(62,180)</b>	<b>-1.4%</b>



# REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	244,070	2,654,548	2,345,542
311100 REAL & PERS PROP TAXES-CURRENT	14,431,117	14,920,037	14,920,037	15,301,038
311110 REAL & PERS PROP TAXES-PRIOR YR	285,311	185,000	185,000	194,250
311200 DIVERT CITY ROAD TAX	5,686	-	-	-
313100 RETAIL SALES & USE TAXES	11,338,385	10,588,622	10,588,622	11,663,853
313110 RET SALES CRIMINAL JUSTICE	1,106,173	1,011,352	1,011,352	1,169,657
314510 ELECTRIC UTILITY TAX	4,807,127	5,349,000	5,349,000	5,220,246
314520 WATER UTILITY TAX	1,717,399	1,765,000	1,765,000	1,806,200
314540 SEWER UTILITY TAX	937,421	960,000	960,000	960,200
314550 SOLID WASTE UTILITY TAX	898,819	860,000	860,000	907,970
314580 STORM WATER UTILITY TAX	154,475	154,000	154,000	156,625
314590 AMBULANCE UTILITY TAX	33,323	35,000	35,000	37,200
316200 ADMISSIONS TAX	255,596	228,000	228,000	240,000
316430 GAS UTILITY TAX	573,021	580,000	580,000	580,000
316440 BROKERED NATURAL GAS TAX	203,396	175,000	175,000	205,000
316460 CABLE UTILITY TAX	602,521	657,000	657,000	630,000
316470 TELEPHONE UTILITY TAX	1,780,275	1,800,000	1,800,000	1,728,000
317200 LEASEHOLD EXCISE TAX	300,889	300,000	300,000	300,000
317500 GAMBLING EXCISE TAX	294,627	250,000	250,000	250,000
310 TAXES	39,725,561	39,818,011	39,818,011	41,350,239
321300 FIREWORKS PERMITS	300	300	300	300
321900 BUSINESS LICENSES & PERMITS	618,555	580,000	580,000	580,000
321910 FRANCHISE FEES	581,227	565,000	565,000	569,000
322100 BUILDING PERMITS	1,507,443	1,246,000	1,246,000	1,200,000
322102 BUILDING PERMITS/NREC	39,227	38,500	38,500	30,000
322103 PLUMBING & MECHANICAL PERMITS	31,050	28,100	28,100	30,000
322300 ANIMAL LICENSES	44,785	47,000	47,000	45,000
322902 GUN PERMITS	18,200	20,000	20,000	15,000
320 LICENSES & PERMITS	2,840,787	2,524,900	2,524,900	2,469,300
331160 DOJ - EQUITABLE SHARING (WAS DEA-332210)	4,666	7,600	35,600	7,600
331832 FEMA-ASSISTANCE TO FIREFIGHTERS	-	329,400	329,400	461,190
333200 FED DOT - WTSC GRANTS (WAS 334351)	24,611	20,000	20,000	2,300
334310 ECOLOGY-HANFORD COMMUNITIES	99,099	100,000	100,000	100,000
335910 PUD PRIVILEGE TAX	193,443	191,000	191,000	197,000
336651 DUI/OTHER CRIM JUST ASSISTANCE	8,226	8,000	8,000	6,163
336694 LIQUOR EXCISE TAX	251,400	249,425	249,425	266,418
336695 LIQUOR BOARD PROFITS	457,324	451,315	451,315	448,904
337010 BENTON COUNTY	8,988	8,934	8,934	9,062
337011 PORT OF BENTON	5,000	5,000	5,000	5,000
337012 CITY OF KENNEWICK	20,616	20,569	20,569	20,734
337013 CITY OF PASCO	17,968	18,343	18,343	18,513
337014 CITY OF WEST RICHLAND	-	3,728	3,728	3,786
337020 FRANKLIN COUNTY	3,376	3,137	3,137	3,239
338160 INVESTIGATIVE SVCS-HR CONTRACT	3,588	15,000	15,000	-
338220 TRI-COUNTY ASSOCIATION - FIRE	2,324	-	-	-
338307 BENTON COUNTY FD #1 - VHF	6,200	6,800	6,800	6,790



# REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
338308 BENTON COUNTY FIRE 2 - VHF	5,297	5,700	5,700	5,700
338309 BENTON COUNTY FD #4 - VHF	6,318	6,500	6,500	6,500
338310 BENTON COUNTY FD #6 - VHF	4,928	5,490	5,490	5,490
338312 KENNEWICK FD VHF	29,463	19,330	19,330	19,330
338319 WBRFA (#3) - VHF	4,690	4,100	4,100	4,100
338320 BENTON COUNTY FD # 5	3,915	4,300	4,300	4,300
330 INTERGOVERNMENTAL REVENUE	1,161,440	1,483,671	1,511,671	1,602,119
341230 CIVIL/PROBATE/DOM RELATIONS	436	300	300	300
341323 COURT RECORDS SVCS-CIVIL FEES	34	50	50	100
341330 COURT ADMIN FEES WARNT CSTS	24,184	21,000	21,000	20,000
341380 RECORDS SEARCH	979	1,200	1,200	1,200
341432 ACCOUNTING ADMIN FEE-UBID	1,139	1,350	1,350	2,000
341433 ACCOUNTING ADMIN FEE-PUB FAC D	(5,400)	-	-	-
341434 ACCOUNTING ADMIN FEE-WEBCHECK	6,722	4,500	4,500	6,000
341500 SALES OF MAPS & PUBLICATIONS	407	550	550	550
341690 PRINTING/COPY/FAX SVC	3	-	-	-
341691 COPY SERVICES LIBRARY	11,507	12,000	12,000	12,000
342100 LAW ENFORCEMENT SERVICES	3,742	5,000	5,000	5,000
342103 POLICE SERVICES - EXTRA DUTY	38,144	36,000	36,000	36,000
342360 HOUSE/MONITOR PRISONERS	80,661	82,000	82,000	55,000
342370 BOOKING FEES	32	100	100	100
342500 DUI EMERG RESP	28,607	25,000	25,000	25,000
343950 ABATEMENT CHARGES	-	1,000	1,000	500
345810 ZONING & SUBDIVISION	37,204	25,000	25,000	30,000
345830 PLAN CHECKING	476,126	371,563	371,563	350,000
347220 MISC LIBRARY CHARGES	1,444	2,200	2,200	2,200
347270 NON RESIDENT FEES	5,701	5,500	5,500	5,500
347650 RECREATION:ENROLLED ATHLETICS	96,372	102,500	102,500	80,000
347651 RECREATION:ENROLLED HLTH/FTNSS	62,858	62,000	62,000	62,000
347652 RECREATION:ENROLLED COMM INT	58,651	72,500	72,500	60,000
347653 RECREATION:NON-ENR ACTIVITIES	10,232	15,000	15,000	10,000
347654 RECREATION:NON-ENR EVENTS	68	-	-	-
347656 RECREATION: SWIMMING POOL FEES	51,306	67,500	67,500	50,000
347905 RECREATION:REFUND ADMIN	115	-	-	-
349143 ADMIN SVCS-PENSION FNDS	25,130	-	-	-
349144 ADMIN SVCS-EMERG COMMUNICAT	186,503	273,792	273,792	293,505
349145 ADMIN SVCS-EMERG MGMNT	33,249	43,400	43,400	43,400
349146 ADMIN SVCS-800 MHZ	10,325	17,116	17,116	17,095
349148 ADMIN SVCS-MICROWAVE	4,114	6,284	6,284	6,198
349170 EMPLOYEE BENEFIT SVC	109,751	277,535	277,535	175,020
349171 WORKERS COMP SVC	106,107	85,285	85,285	75,505
349180 CENTRAL SERVICES	3,501,823	5,464,995	5,464,995	5,227,285
349181 B & G -OTHER FUNDS	37,631	17,900	17,900	17,900
349182 B & G-SERVICES FOR ELECTRIC	3,077	2,900	2,900	2,900
349183 B & G -SERVICES WATER/SEWER	17,231	52,500	52,500	52,500
349184 WAREHOUSE SERVICES	542,164	759,706	759,706	634,999
349190 OTHER GENERAL GOVMNT SVCS	1,380,638	1,635,974	1,635,974	2,024,202
340 CHARGES FOR SERVICES	6,949,017	9,551,200	9,551,200	9,383,959



# REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
352300 PROOF OF INSURANCE	3,911	3,100	3,100	2,500
353100 TRAFFIC INFRACTION PENALTIES	230,394	220,000	220,000	200,000
353700 NON-TRAFFIC INFRACTN PENALTIES	3,666	3,700	3,700	3,200
353702 CIVIL FINES-CODE ENFORCEMENT	21,455	13,500	13,500	8,400
354000 PARKING INFRACTION PENALTIES	6,511	3,200	3,200	7,700
355200 DRIVING WHILE INTOXICATED FINE	54,914	44,000	44,000	52,000
355800 OTHER CRIMINAL TRAFFIC FINE	98,441	95,000	95,000	95,000
356500 COURT ORDERED RESTITUTION	12,708	10,000	10,000	10,500
356900 OTHER CRIM-NON-TRAF-FINES	74,286	77,000	77,000	60,000
357300 COURT COST RECOUPMENTS	607	500	500	500
357310 JURY DEMAND FEE	-	500	500	-
357330 PUBLIC DEFENSE FEES	51,748	50,000	50,000	50,000
357360 LIBRARY COLLECTION AGENCY REFUND	832	-	-	-
359700 LIBRARY FINES	43,495	44,250	44,250	44,250
359910 ANIMAL IMPOUND FEES	2,760	2,500	2,500	2,500
359911 ANIMAL BOARDING FEES	1,560	1,400	1,400	1,500
350 FINES & FORFEITS	607,288	568,650	568,650	538,050
361100 INVESTMENT INTEREST	198,823	140,000	140,000	250,000
361620 NET CHANGE IN FMV INVESTMENT	(53,028)	-	-	-
361900 OTHER INTEREST EARNINGS	215	-	-	-
361910 INTEREST STATE SALES TAX	9,415	5,000	5,000	10,000
362300 LEASED PARKING	1,658	1,658	1,658	931
362400 SPACE & FACILITIES RENTALS S/T	8,587	-	-	14,400
362401 RECREATION: ST BUILDING RENTLS	149,214	85,000	85,000	89,250
362402 RECREATION: ST PARK RENTLS	78,097	50,000	50,000	68,000
36241 LIBRARY: MAKERSPACE RENTAL	-	2,000	2,000	2,000
362509 LIBRARY: BUILDING RENTAL L/T	2,400	2,400	2,400	2,400
362510 SPACE & FACILITIES RENTALS L/T	2,691	-	-	-
362810 RECREATION: CONCESSIONS	7,875	11,000	11,000	44,000
362813 CONCESSIONS-TOUR BOAT	2,139	3,500	3,500	3,500
362814 RECREATION: STAGE CONCESSIONS	53,423	-	-	30,000
367111 DONATIONS - POLICE EQUIPMENT	135	-	-	-
367112 DONATIONS - FIRE DEPARTMENT	5,060	-	6,000	-
367113 RECREATION: DONATIONS	31,470	7,500	70,950	7,500
367191 CAPITAL CONTRIBUTION PVT SRC	46,021	30,000	30,000	34,000
367303 DONATIONS - LIBRARY	100,000	-	-	-
367315 DONATIONS - PUBLIC ART	10,275	1,000	1,000	1,000
369100 SALE OF SALVAGE	4,847	4,000	4,000	4,000
369300 CONFISCATED & FORFEIT PROPERTY	7,623	1,500	1,500	5,000
369310 INVEST FUND CONFISCATION	3,000	6,000	6,000	3,000
369400 JUDGEMENTS & SETTLEMENTS	14,882	15,000	15,000	-
369810 CASH OVERAGES & SHORTAGES	(1,949)	-	-	-
369850 POLICE TRAINING REGISTRATION	2,951	2,000	2,000	1,000
369900 OTHER MISC REVENUE	3,153	10,000	10,000	10,000
369913 COLLECTION / NSF FEES	50	150	150	150
369915 GARNISHMENT FEE	360	200	200	300
369920 BAD DEBT RECOVERY	1,050	-	-	-
369950 REFUND OF EXPENDITURES	18,910	10,000	10,000	10,000



## REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
369952 REIMBURSE EXPEND-JURY	40	-	-	-
369953 REIMBURSE EXPEND-METRO	16,675	15,000	15,000	15,000
369954 REIMBURSE EXP-OTHER AGENCIES	57,934	-	-	-
369959 REIMBURSE EXP-RSD SRO	23,000	23,000	23,000	23,000
360 MISCELLANEOUS REVENUE	806,996	425,908	495,358	628,431
388800 PRIOR PERIOD ADJUSTMENTS	(80,244)	-	-	-
389112 THIRD PARTY FEE DEFERRED COMP	75,456	48,000	48,000	-
380 NON-REVENUE RECEIPTS	(4,788)	48,000	48,000	-
395200 FIXED ASSET/INS RECOVERY	3,522	-	-	-
397111 OP TRANS IN-PARK RESERVE	18,000	-	-	-
397112 OP TRANS IN-IND DEVELOPMENT	173,106	174,260	174,260	49,547
397114 OP TRANS IN-CRIM JUSTICE	43,040	64,389	64,389	59,646
397117 OP TRANS IN-CRIM JUSTICE SALES TAX	-	192,358	192,358	88,520
397150 OP TRANS IN-HOTEL/MOTEL	101,465	101,700	101,700	109,137
397602 OP TRANS IN-CAPITAL IMPROVEMENT	-	302,000	302,000	650,000
398000 INSURANCE RECOVERY	10,000	-	-	-
390 OTHER FINANCING SOURCES	349,133	834,707	834,707	956,850
TOTAL GENERAL FUND	52,435,434	55,499,117	58,007,045	59,274,490



# REVENUE SUMMARY

Fund 101 - City Streets

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	307,554	318,254	98,498
314510 ELECTRIC UTILITY TAX	287,708	317,600	317,600	312,400
314520 WATER UTILITY TAX	69,961	71,000	71,000	72,300
314540 SEWER UTILITY TAX	44,906	46,000	46,000	46,000
314550 SOLID WASTE UTILITY TAX	43,057	41,000	41,000	44,930
314580 STORM WATER UTILITY TAX	9,245	9,200	9,200	9,375
316430 GAS UTILITY TAX	34,296	34,000	34,000	40,000
316440 BROKERED NATURAL GAS TAX	12,173	13,000	13,000	15,000
316460 CABLE UTILITY TAX	41,198	44,800	44,800	45,700
316470 TELEPHONE UTILITY TAX	106,550	107,000	107,000	109,200
310 TAXES	649,094	683,600	683,600	694,905
336071 MULTIMODAL TRANS CITY	54,323	56,100	56,100	76,352
336087 FUEL TAX CITY STREET	1,145,366	1,162,200	1,162,200	1,176,139
330 INTERGOVERNMENTAL REVENUE	1,199,689	1,218,300	1,218,300	1,252,491
343890 STREET UTILITY CHARGE	352,383	353,789	353,789	349,000
344210 STREET & TRAFFIC SIGNS	23,241	15,000	15,000	15,000
349420 MAINT SVCS-OTHER CTY DEPTS	115,253	120,000	120,000	170,000
349421 REIMB FR UTILITY-ASPHALT	91,871	86,000	86,000	65,000
340 CHARGES FOR SERVICES	582,748	574,789	574,789	599,000
361100 INVESTMENT INTEREST	8,000	5,000	5,000	3,500
361320 NET CHANGE IN FMV INVESTMENT	(4,343)	-	-	-
362202 TRACK USE RENTAL	33,317	33,520	33,520	34,003
369100 SALE OF SALVAGE	40	-	-	-
369900 OTHER MISC REVENUE	45,015	15,000	15,000	15,000
369910 LATE FEES	2,790	2,500	2,500	2,500
360 MISCELLANEOUS REVENUE	84,819	56,020	56,020	55,003
395200 FIXED ASSET/INS RECOVERY	3,159	-	-	-
397001 OP TRANS IN-GENERAL FUND	-	221,551	349,751	580,813
397106 OP TRANS IN-TBD	-	-	-	109,285
390 OTHER FINANCING SOURCES	3,159	221,551	349,751	690,098
TOTAL CITY STREETS FUND	2,519,509	3,061,814	3,200,714	3,389,995



# REVENUE SUMMARY

Fund 106 - Transportation Benefit District

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
317600 TBD VEHICLE FEES	-	-	-	873,600
310 TAXES	-	-	-	873,600
TOTAL TRANSPORTATION BENEFIT DIST	-	-	-	873,600



# REVENUE SUMMARY

Fund 111 - Park Reserve

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	6,955	26,775
345851 GMA IMPACT FEES-DISTRICT 1	200,995	120,000	120,000	128,750
345852 GMA IMPACT FEES-DISTRICT 2	146,505	279,849	279,849	162,500
345853 GMA IMPACT FEES-DISTRICT 3	58,025	25,500	25,500	65,000
345854 GMA IMPACT FEES -DISTRICT 4	-	-	-	-
345855 GMA IMPACT FEES -DISTRICT 5	-	-	-	-
340 CHARGES FOR SERVICES	405,525	425,349	425,349	356,250
361100 INVESTMENT INTEREST	5,882	4,000	4,000	8,000
362510 SPACE & FACILITIES RENTALS L/T	179,409	171,016	171,016	195,792
362511 LEASED PROPERTY-MARINA	13,654	13,503	13,503	13,678
362514 LEASED PROPERTY-HRMC	3,352	4,000	4,000	4,000
360 MISCELLANEOUS REVENUE	202,297	192,519	192,519	221,470
388800 PRIOR PERIOD ADJUSTMENTS	80,244	-	-	-
380 NON-REVENUE RECEIPTS	80,244	-	-	-
<b>TOTAL PARK RESERVE FUND</b>	<b>688,066</b>	<b>617,868</b>	<b>624,823</b>	<b>604,495</b>





## REVENUE SUMMARY

### Fund 112 - Industrial Development

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	800,000	6,440,381	-
361100 INVESTMENT INTEREST	46,304	20,000	20,000	30,000
361320 NET CHANGE IN FMV INVESTMENT	(12,146)	-	-	-
362409 RENT INCENTIVE	84,295	102,000	102,000	85,000
362510 SPACE & FACILITIES RENTALS L/T	895,670	934,668	934,668	1,004,609
369900 OTHER MISC REVENUE	58,195	-	363,215	-
369914 LAND SALE COMMISSION	58,442	72,670	72,670	200,539
360 MISCELLANEOUS REVENUE	1,130,760	1,129,338	1,492,553	1,320,148
395112 LAND SALE - HORN RAPIDS	502,203	654,030	654,030	1,804,851
397115 OP TRANS IN-CAP IMPROVEMENT	33,754	33,754	33,754	33,754
390 OTHER FINANCING SOURCES	535,957	687,784	687,784	1,838,605
<b>TOTAL INDUSTRIAL DEVELOPMENT FUND</b>	<b>1,666,717</b>	<b>2,617,122</b>	<b>8,620,718</b>	<b>3,158,753</b>



# REVENUE SUMMARY

## Fund 114 - Criminal Justice

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	7,795
336621 CRIM JUST-POPULATION	14,744	16,557	16,557	11,182
336626 CRIM JUST-SPECIAL PROGRAMS	53,691	55,546	55,546	40,669
330 INTERGOVERNMENTAL REVENUE	68,435	72,103	72,103	51,851
TOTAL CRIMINAL JUSTICE FUND	68,435	72,103	72,103	59,646



## REVENUE SUMMARY

### Fund 116 - PFD Facility Contingency

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
337001 PFD CONTINGENCY PAYMENTS	-	69,509	69,509	69,509
330 INTERGOVERNMENTAL REVENUE	-	69,509	69,509	69,509
361100 INVESTMENT INTEREST	1,547	-	-	-
360 MISCELLANEOUS REVENUE	1,547	-	-	-
TOTAL PFD FACILITY CONTINGENCY FUND	1,547	69,509	69,509	69,509



## REVENUE SUMMARY

### Fund 117 - Criminal Justice Sales Tax

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	227,579	302,065	608,102
313111 CRIMINAL JUSTICE SALES TAX .03%	1,654,270	1,540,500	1,540,500	1,662,778
310 TAXES	1,654,270	1,540,500	1,540,500	1,662,778
337010 BENTON COUNTY	-	-	-	5,000
337012 CITY OF KENNEWICK	-	-	-	5,000
330 INTERGOVERNMENTAL REVENUE	-	-	-	10,000
361100 INVESTMENT INTEREST	8,509	5,400	5,400	15,000
360 MISCELLANEOUS REVENUE	8,509	5,400	5,400	15,000
<b>TOTAL CRIMINAL JUSTICE SALES TAX FUND</b>	<b>1,662,779</b>	<b>1,773,479</b>	<b>1,847,965</b>	<b>2,295,880</b>



## REVENUE SUMMARY

### Fund 141 - BCES Operations

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
341961 PERSONNEL - SECOMM	3,356,312	3,647,414	3,647,414	4,101,208
341962 PERSONNEL - 800 MHZ	59,101	71,454	71,454	67,866
341963 PERSONNEL - EMERGENCY MGT	358,037	444,539	444,539	440,982
341964 PERSONNEL - MICROWAVE	6,108	8,432	8,432	8,961
340 CHARGES FOR SERVICES	3,779,558	4,171,839	4,171,839	4,619,017
TOTAL BCES OPERATIONS FUND	3,779,558	4,171,839	4,171,839	4,619,017



# REVENUE SUMMARY

Fund 150 - Hotel Motel

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	275,000	270,000	330,000
313300 HOTEL/MOTEL TAX	475,642	485,000	485,000	500,000
313310 2ND HOTEL/MOTEL TAX	475,642	485,000	485,000	500,000
310 TAXES	951,284	970,000	970,000	1,000,000
361100 INVESTMENT INTEREST	4,851	5,000	5,000	7,500
360 MISCELLANEOUS REVENUE	4,851	5,000	5,000	7,500
<b>TOTAL HOTEL MOTEL FUND</b>	<b>956,135</b>	<b>1,250,000</b>	<b>1,245,000</b>	<b>1,337,500</b>



# REVENUE SUMMARY

## Fund 151 - Special Lodging Assessment

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
318100 TOURISM PROMOTION AREA ASSMT	483,456	500,000	500,000	525,000
310 TAXES	483,456	500,000	500,000	525,000
361100 INVESTMENT INTEREST	465	500	500	500
360 MISCELLANEOUS REVENUE	465	500	500	500
<b>TOTAL SPECIAL LODGING ASSESSMNT FUND</b>	<b>483,921</b>	<b>500,500</b>	<b>500,500</b>	<b>525,500</b>



## REVENUE SUMMARY

Fund 153 - Community Development Block Grant

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	113,995	9,090
331370 CDBG-CURRENT YR	208,919	242,000	255,191	255,200
331371 CDBG-PRIOR YR	159,304	-	133,151	-
330 INTERGOVERNMENTAL REVENUE	368,223	242,000	388,342	255,200
345910 CDBG PROGRAM INCOME	103,761	100,000	120,000	100,000
CONTRA CDBG LOAN REPAYMENTS	(69,779)	-	-	-
340 CHARGES FOR SERVICES	33,982	100,000	120,000	100,000
385100 REHAB LOAN REPAYMENT	2,494	-	-	-
380 NON-REVENUE RECEIPTS	2,494	-	-	-
TOTAL HOUSING DEVELOPMENT FUND	404,699	342,000	622,337	364,290





## REVENUE SUMMARY

Fund 154 - HOME

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	94,366	-
331372 HOME GRANT-CURRENT YR	104,792	468,330	473,871	473,900
331373 HOME GRANT-PREVIOUS YR	264,213	-	663,105	-
330 INTERGOVERNMENTAL REVENUE	369,005	468,330	1,136,976	473,900
345911 HOME PGM INCOME-PASCO	82,799	100,000	100,000	100,000
345912 HOME PGM INCOME-KENN	171,767	100,000	220,000	100,000
345913 HOME PGM INCOME-RICH	106,924	100,000	100,000	100,000
345914 CONTRA RICHLAND HOME LOANS	(102,737)	-	-	-
340 CHARGES FOR SERVICES	258,753	300,000	420,000	300,000
361100 INVESTMENT INTEREST	168	-	-	-
360 MISCELLANEOUS REVENUE	168	-	-	-
TOTAL HOME FUND	627,926	768,330	1,651,342	773,900



## REVENUE SUMMARY

### Fund 216 - LTGO Improvement Refunding

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	605,090	979,547	-
361100 INVESTMENT INTEREST	19,156	15,000	15,000	16,000
361320 NET CHANGE IN FMV INVEST	(7,683)	-	-	-
360 MISCELLANEOUS REVENUE	11,473	15,000	15,000	16,000
392000 PREMIUM ON BONDS ISSUED	-	-	255,543	-
393000 PROCEEDS-REFUNDING L/T DEBT	-	-	2,875,000	-
397001 OP TRANS IN-GENERAL FUND	396,152	556,013	556,013	413,587
397111 OP TRANS IN-PARK RESERVE	61,575	59,975	59,975	69,495
397315 OP TRANS IN-CAPITAL IMPROVEMENT	671,963	457,563	457,563	720,102
397408 OP TRANS IN-BROADBAND FUND	28,578	25,177	25,177	23,534
390 OTHER FINANCING SOURCES	1,158,268	1,098,728	4,229,271	1,226,718
<b>TOTAL LTGO IMPROVEMENT REFUNDING</b>	<b>1,169,741</b>	<b>1,718,818</b>	<b>5,223,818</b>	<b>1,242,718</b>



# REVENUE SUMMARY

## Fund 217 - Fire Station 74 Bonds

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	920	500	500	1,500
360 MISCELLANEOUS REVENUE	920	500	500	1,500
397001 OP TRANS IN-GENERAL FUND	241,487	238,582	238,582	238,806
397317 OP TRANS IN-STATION 74 CONST FUND	110,391	-	-	-
390 OTHER FINANCING SOURCES	351,878	238,582	238,582	238,806
<b>TOTAL FIRE STATION #74 BOND FUND</b>	<b>352,798</b>	<b>239,082</b>	<b>239,082</b>	<b>240,306</b>



# REVENUE SUMMARY

## Fund 218 - Police Station Bonds

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	240,598	243,750	243,750	232,845
311110 REAL & PERS PROP TAXES-PRIOR Y	3,156	3,900	3,900	12,255
310 TAXES	243,754	247,650	247,650	245,100
361100 INVESTMENT INTEREST	1,247	400	400	1,100
369900 OTHER MISC REVENUE	159	-	-	-
360 MISCELLANEOUS REVENUE	1,406	400	400	1,100
<b>TOTAL POLICE STATION BOND FUND</b>	<b>245,160</b>	<b>248,050</b>	<b>248,050</b>	<b>246,200</b>



# REVENUE SUMMARY

## Fund 220 - Community Center Bonds

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	303,269	303,840	303,840	293,930
311110 REAL & PERS PROP TAXES-PRIOR Y	3,916	4,900	4,900	15,470
310 TAXES	<u>307,185</u>	<u>308,740</u>	<u>308,740</u>	<u>309,400</u>
361100 INVESTMENT INTEREST	1,479	400	400	1,200
369900 OTHER MISC REVENUE	194	-	-	-
360 MISCELLANEOUS REVENUE	<u>1,673</u>	<u>400</u>	<u>400</u>	<u>1,200</u>
<b>TOTAL COMMUNITY CENTER BOND FUND</b>	<b><u>308,858</u></b>	<b><u>309,140</u></b>	<b><u>309,140</u></b>	<b><u>310,600</u></b>



# REVENUE SUMMARY

## Fund 222 - Library Debt Service

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	1,278,008	1,309,975	1,309,975	1,308,103
311110 REAL & PERS PROP TAXES-PRIOR Y	15,640	19,500	19,500	68,847
310 TAXES	<u>1,293,648</u>	<u>1,329,475</u>	<u>1,329,475</u>	<u>1,376,950</u>
361100 INVESTMENT INTEREST	5,928	2,500	2,500	4,700
360 MISCELLANEOUS REVENUE	<u>5,928</u>	<u>2,500</u>	<u>2,500</u>	<u>4,700</u>
TOTAL LIBRARY DEBT SERVICE FUND	<u><u>1,299,576</u></u>	<u><u>1,331,975</u></u>	<u><u>1,331,975</u></u>	<u><u>1,381,650</u></u>



## REVENUE SUMMARY

### Fund 224 - LRF Debt Service

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311120 PROPERTY TAX-LRF RICHLAND	217,500	231,500	231,500	227,748
311121 PROPERTY TAX-LRF PARTICIPATING	96,500	96,500	96,500	96,500
313120 RETAIL SALES TAX LRF RICHLAND	-	-	-	-
313121 RETAIL SALES TAX LRF STATE CONTRIB	335,950	330,000	330,000	330,000
310 TAXES	649,950	658,000	658,000	654,248
361100 INVESTMENT INTEREST	2,686	1,500	1,500	2,500
360 MISCELLANEOUS REVENUE	2,686	1,500	1,500	2,500
TOTAL LRF DEBT SERVICE FUND	652,636	659,500	659,500	656,748



## REVENUE SUMMARY

### Fund 225 - LID Guaranty Debt Service

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	6,560	6,000	6,000	9,500
360 MISCELLANEOUS REVENUE	6,560	6,000	6,000	9,500
TOTAL LID GUARANTY DEBT SERVICE FUND	6,560	6,000	6,000	9,500





## REVENUE SUMMARY

Fund 226 - Special Assessment LID Debt Service

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	134,410
361510 INTEREST & PENALTIES ON LID	9,610	29,600	29,600	7,660
368805 LID ASSESSMENT PRINCIPAL	41,360	62,822	779,922	19,035
360 MISCELLANEOUS REVENUE	50,970	92,422	809,522	26,695
<b>TOTAL SPECIAL ASSMNT DEBT SERVICE FUND</b>	<b>50,970</b>	<b>92,422</b>	<b>809,522</b>	<b>161,105</b>



# REVENUE SUMMARY

## Fund 301 - Streets Capital Projects

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	270,000	694,348	-
333111 FEDERAL APPROPRIATION	297,522	-	-	-
333123 STP GRANT	134,073	600,000	3,262,742	894,449
333202 FED HWY ADMIN-PASSTHRU WDOT	675,235	2,385,000	2,478,665	14,110,551
334366 TIB GRANT	1,774,131	116,930	1,333,269	4,000,000
337010 BENTON COUNTY	-	-	-	2,850,000
337011 PORT OF BENTON	-	1,711,696	1,711,696	-
330 INTERGOVERNMENTAL REVENUES	2,880,961	4,813,626	8,786,372	21,855,000
344100 SVCS/TRANSPORTATION	-	250,000	-	-
344911 TRAFFIC IMPACT FEES	150,233	180,000	180,000	150,000
340 CHARGES FOR SERVICES	150,233	430,000	180,000	150,000
361100 INVESTMENT INTEREST	8,243	5,000	5,000	5,000
367121 CONTRIBUTION PRIVATE SOURCE	-	242,050	378,050	225,000
360 MISCELLANEOUS REVENUES	8,243	247,050	383,050	230,000
381100 INTERFUND LOANS RECEIVED	736,170	1,150,000	1,150,000	-
381105 INTERFUND LOANS RECVD CONTRA	(736,170)	-	-	-
388800 PRIOR PERIOD ADJUSTMENTS	(18,633)	-	-	-
380 NON REVENUES	(18,633)	1,150,000	1,150,000	-
391712 SHORT TERM LOAN PROCEEDS	-	-	206,648	-
397001 OP TRANS IN- GENERAL FUND	393,700	955,000	1,000,945	945,000
397101 OP TRANS IN- STREETS FUND	537,000	-	-	-
397106 OP TRANS IN-TBD	-	-	-	746,843
397112 OP TRANS IN -IND DEVELOPMENT	149,792	293,450	3,852,621	1,625,000
397315 OP TRANS IN- CAPITAL IMPROVEMENT	523,576	310,000	485,000	790,000
397153 OP TRANS IN- CDBG	125,838	65,000	139,415	95,000
397402 OP TRANS IN- WATER FUND	-	10,152	10,152	-
397403 OP TRANS IN- WASTEWATER FUND	-	10,152	10,152	-
390 OTHER FINANCING SOURCES	1,729,906	1,643,754	5,704,933	4,201,843
<b>TOTAL STREETS CAPITAL PROJECTS FUND</b>	<b>4,750,710</b>	<b>8,554,430</b>	<b>16,898,703</b>	<b>26,436,843</b>



## REVENUE SUMMARY

### Fund 315 - Capital Improvement

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	710,400	885,400	2,368,113
318340 REET 1 1ST QTR PERCENT	1,302,054	660,000	660,000	665,000
318350 REET 2 2ND QTR PERCENT	1,302,054	660,000	660,000	665,000
310 TAXES	2,604,108	1,320,000	1,320,000	1,330,000
361100 INVESTMENT INTEREST	23,742	8,000	8,000	8,000
361320 NET CHANGE IN FMV INVEST	(6,902)	-	-	-
360 MISCELLANEOUS REVENUE	16,840	8,000	8,000	8,000
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>2,620,948</b>	<b>2,038,400</b>	<b>2,213,400</b>	<b>3,706,113</b>



## REVENUE SUMMARY

### Fund 380 - Park Project Construction

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	956,727	-
334276 RCO GRANT	210,465	490,400	856,174	350,000
337010 BENTON COUNTY	32,689	-	-	-
337015 PORT OF KENNEWICK	150,000	-	-	-
330 INTERGOVERNMENTAL REVENUE	393,154	490,400	856,174	350,000
367126 DONATIONS - PARKS PROJECTS	15,206	-	43,464	350,000
367311 DONATIONS - MEMORIAL BENCHES	26,500	-	-	-
360 MISCELLANEOUS REVENUES	41,706	-	43,464	350,000
397001 OP TRANS IN -GENERAL FUND	58,000	-	-	403,000
397111 OP TRANS IN- PARK RESERVE	277,218	50,000	50,000	460,000
397112 OP TRANS IN- INDUSTRIAL DEV	-	60,000	60,000	-
397117 OP TRANS IN- CRIM J SALES TAX	20,000	91,000	91,000	20,000
397150 OP TRANS IN- HOTEL/MOTEL	-	275,000	270,000	330,000
397153 OP TRANS IN - CDBG	54,143	121,604	129,695	80,000
397315 OP TRANS IN- CAPITAL IMPROVEMENT	243,000	470,000	470,000	405,000
390 OTHER FINANCING SOURCES	652,361	1,067,604	1,070,695	1,698,000
<b>TOTAL PARK PROJECT CONST.FUND</b>	<b>1,087,221</b>	<b>1,558,004</b>	<b>2,927,060</b>	<b>2,398,000</b>



# REVENUE SUMMARY

## Fund 385 - General Government Construction

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	726,146	-
361100 G.O. BOND PROCEEDS	-	16,200,000	16,200,000	-
397001 OP TRANS IN -GENERAL FUND	500,000	233,660	458,660	1,991,820
397112 OP TRANS IN-IND DEVELOPMENT	-	-	308,000	-
397315 OP TRANS IN- CAPITAL IMPROVEMENT	45,000	213,200	213,200	-
390 OTHER FINANCING SOURCES	545,000	16,646,860	17,179,860	1,991,820
<b>TOTAL GENERAL GOVT CONST. FUND</b>	<b>545,000</b>	<b>16,646,860</b>	<b>17,906,006</b>	<b>1,991,820</b>



# REVENUE SUMMARY

Fund 399 - Reata Road LID 197

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	(118)			
369960 LID PRE PAYMENTS	186,104			
360 MISCELLANEOUS REVENUES	185,986	-	-	-
391900 PROCEEDS OF OTHER L/T DEBT	294,318	-	-	-
397405 OP TRANS IN -WATER FUND	-	-	-	-
397403 OP TRANS IN -SEWER FUND	-	-	-	-
397701 OP TRANS IN- LID FUND	-	-	717,100	-
390 OTHER FINANCING SOURCES	294,318	-	717,100	-
<b>TOTAL REATA ROAD LID 197 FUND</b>	<b>480,304</b>	<b>-</b>	<b>717,100</b>	<b>-</b>



# REVENUE SUMMARY

Fund 401 - Electric

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	12,586,237	14,652,553	3,152,239
332212 BUILD AMERICA BOND SUBSIDY PAYMENT	193,779	188,368	188,368	186,073
330 INTERGOVERNMENTAL REVENUE	193,779	188,368	188,368	186,073
343300 ELECTRIC UTILITY TAX	5,066,458	5,639,000	5,639,000	6,018,181
343301 ENERGY RESIDENTIAL	25,542,843	29,223,680	29,223,680	29,450,412
343305 ENERGY COMMERCIAL ADJUSTMENT	(1,403)	-	-	-
343306 SMALL GENERAL SVC	5,475,529	5,469,254	5,469,254	6,034,396
343307 MEDIUM GENERAL SVC	7,834,651	8,143,208	8,143,208	9,035,161
343308 LARGE GENERAL SVC	7,518,624	7,426,061	7,426,061	10,851,017
343310 ENERGY CABLE TV AMP	43,220	44,574	44,574	49,014
343320 ENERGY IRRIGATION>60	971,421	1,347,518	1,347,518	1,112,772
343325 ENERGY IRRIGATION<60	124,555	148,456	148,456	141,158
343326 ENERGY SMALL INDUSTRIAL	1,330,639	3,981,983	3,981,983	1,608,823
343327 ENERGY LARGE INDUSTRIAL	5,216,411	5,522,863	5,522,863	5,939,845
343330 ENERGY STREET LIGHTS	353,218	368,632	368,632	389,176
343335 ENERGY TRAFFIC LIGHTS	35,902	24,274	24,274	35,532
343340 MISC SERVICE REVENUE	78,302	63,852	63,852	64,000
343345 NEW ACCOUNTS	75,855	87,647	87,647	85,000
343355 DISCONNECT/RECONNECT FEE	145,475	138,814	138,814	143,000
343360 OPERATIONS DISC/REC FEE	3,186	4,509	4,509	4,000
343365 RENTAL LIGHTS CONTRACT	138,349	133,583	133,583	136,764
343370 POLE CONTRACTS TELECABLE	96,110	91,066	91,066	95,000
343380 BPA-CONSERVATION PROGRAM EEI	958,182	774,894	774,894	900,000
343381 DELINQUENT ACCT FEES	209,219	210,138	210,138	210,000
343382 BPA- CONSERVATION ADMN FEES	183,774	133,449	133,449	180,000
343386 REIMB LOAN SERVICE FEES	15,648	21,939	21,939	20,000
343387 MISC NONOPERATING REVENUE	10	19,426	19,426	-
343388 FACILITIES FEES	252,880	750,000	750,000	650,000
343389 REWIRES/UG CONV/DEENERGIZE	55,421	66,199	66,199	45,000
343391 PERMANENT SERVICE FEES	190,167	163,731	163,731	190,000
343392 DAMAGES & CLAIMS	-	-	-	25,000
349330 METER READING REVENUE	(4,283)	218,512	218,512	220,000
349340 WORK FOR CITY DEPTS	1,196,243	481,460	481,460	750,000
340 CHARGES FOR SERVICES	63,106,606	70,698,722	70,698,722	74,383,251
361100 INVESTMENT INTEREST	208,339	150,000	150,000	234,000
361320 NET CHANGE IN FMV INVEST	(61,478)	-	-	-
361410 INTEREST ON CONSERV LOANS	72,536	80,000	80,000	75,000
361411 INTEREST CONSERV INVSTMNT	1,341	600	600	1,000
361900 OTHER INTEREST EARNINGS	3,339	2,351	2,351	2,351
362500 CITY SHOPS RENTAL	315,846	315,846	315,846	315,846
369100 SALE OF SALVAGE	72,591	35,480	35,480	30,000
369402 ENW DEMAND RESPONSE PROJECT	3,402	-	-	-
360 MISCELLANEOUS REVENUE	615,916	584,277	584,277	658,197



## REVENUE SUMMARY

### Fund 401 - Electric

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
379401 DONATED ASSETS - PRIVATE SOURCE	601,109	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	601,109	-	-	-
391200 REVENUE BOND PROCEEDS	-	-	-	10,200,000
395112 LANDSALE-HORN RAPIDS	8,989	-	-	-
397112 OP TRANS IN-IND DEVELOPMENT	-	800,000	739,316	-
390 OTHER FINANCING SOURCES	8,989	800,000	739,316	10,200,000
TOTAL ELECTRIC UTILITY FUND	64,526,399	84,857,604	86,863,236	88,579,760





# REVENUE SUMMARY

## Fund 402 - Water

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	273,304	2,761,180	2,837,257
331975 DEPT OF HOMELAND SECURITY	54,482	750,000	795,520	1,143,301
334049 WA DEPT OF HEALTH	16,480	-	-	-
337019 RICHLAND SCHOOL DISTRICT	-	-	-	50,000
330 INTERGOVERNMENTAL REVENUE	70,962	750,000	795,520	1,193,301
343405 WATER SALES - PUBLIC FIRE PROTECTION	214,000	214,000	214,000	214,000
343410 WATER SALES RESIDENTIAL	8,623,499	8,953,300	8,953,300	8,843,000
343411 WATER SALES COMMERCIAL	3,907,316	4,065,700	4,065,700	4,403,200
343413 WATER SALES - MULTI FAMILY	589,127	594,300	594,300	594,900
343415 BMID INTERTIE	19,774	21,000	21,000	21,500
343416 HORN RAPIDS IRRIGATION DISTRICT	134,226	143,630	143,630	141,600
343417 OTHER IRRIG DISTRICTS	426,475	363,000	363,000	453,000
343418 WATER - WHOLESALE - WEST RICH	294,897	330,000	330,000	290,000
343419 WATER - SCHOOL DISTRICT IRRIG	19,333	19,333	19,333	19,333
343420 TEMP WTR SVC CHARGE	27,310	24,000	24,000	25,000
343422 WTR PURCHASED BY IRRG DIST	8,891	50,000	50,000	50,000
343810 DISCONNECT/RECONNECT FEE	13,450	10,000	10,000	13,500
340 CHARGES FOR SERVICES	14,278,298	14,788,263	14,788,263	15,069,033
361100 INTEREST FROM FISCAL AGENT	93,274	66,300	66,300	82,000
361320 NET CHANGE IN FMV INVEST	(51,566)	-	-	-
361400 INTEREST ON CONTRACTS & LOANS	-	-	-	6,725
361900 OTHER INTEREST EARNINGS	2,187	2,000	2,000	2,500
368100 LID ASSESSMENT PRINCIPAL	-	-	-	13,720
369100 SALE OF SALVAGE	6,137	2,000	2,000	2,000
369900 OTHER MISC REVENUE	49,437	21,700	21,700	30,700
369910 LATE FEES	141,711	140,400	140,400	141,500
369920 BAD DEBT RECOVERY	4,217	3,100	3,100	3,300
369952 REIMBURSE EXPEND-JURY	10	-	-	-
360 MISCELLANEOUS REVENUE	245,407	235,500	235,500	282,445
379100 FACILITIES FEES	862,322	750,000	750,000	650,000
379105 CONTRA-FACIL FEES	(3,890)	-	-	-
379200 SERVICE LINE INSTALLATION	14,772	10,900	10,900	11,200
379201 WATER MAIN CONNECTION	-	-	-	1,000
379202 WATER METER RELOC/XCHG	4,571	500	500	-
379203 WATER METER INSTALL	175,990	143,400	143,400	130,000
379402 DONATED ASSETS - PRIVATE SOURCE	557,980	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	1,611,745	904,800	904,800	792,200
391200 REVENUE BOND PROCEEDS	-	343,551	7,519,730	-
395112 LANDSALE-HORN RAPIDS	16,139	-	-	-
390 OTHER FINANCING SOURCES	16,139	343,551	7,519,730	-
TOTAL WATER UTILITY FUND	16,222,551	17,295,418	27,004,993	20,174,236



## REVENUE SUMMARY

### Fund 403 - Wastewater

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	1,810,885	2,932,134	1,134,661
343392 DAMAGES & CLAIMS	44	-	-	-
343510 SEWER SVC-RESIDENTIAL	5,273,261	5,337,800	5,337,800	5,398,300
343511 SEWER SVC-COMMERCIAL	2,493,320	2,679,800	2,679,800	2,623,200
343513 SEWER SVC-MULTI FAMILY	1,309,717	1,336,100	1,336,100	1,294,800
343521 PRETREAT-ANNUAL PERMIT	106,016	91,500	91,500	91,500
343522 PRETREAT-SAMPLING FEES	20,409	10,000	10,000	12,000
343523 PRETREAT-OTHER CHARGES	2,646	-	-	-
340 CHARGES FOR SERVICES	9,205,413	9,455,200	9,455,200	9,419,800
361100 INVESTMENT INTEREST	91,669	77,000	77,000	90,600
361320 NET CHANGE IN FMV INVEST	(46,066)	-	-	-
361400 INTEREST ON CONTRACTS & LOANS	-	-	-	6,260
361900 OTHER INTEREST EARNINGS	477	500	500	400
368100 LID ASSESSMENT PRINCIPAL	-	-	-	12,770
369100 SALE OF SALVAGE	2,997	300	300	500
369900 OTHER MISCELLANEOUS REVENUE	3,692	-	-	-
369910 LATE FEES	47,981	48,700	48,700	49,700
369920 BAD DEBT RECOVERY	3,255	2,000	2,000	2,500
369952 REIMBURSE EXPEND-JURY	20	-	-	-
360 MISCELLANEOUS REVENUE	104,025	128,500	128,500	162,730
379100 FACILITIES FEES	743,396	660,000	660,000	670,000
379401 DONATED ASSETS - PRIVATE SOURCE	654,549	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	1,397,945	660,000	660,000	670,000
391200 REVENUE BOND PROCEEDS	-	2,264,328	6,044,738	-
395112 LANDSALE-HORN RAPIDS	5,925	-	-	-
390 OTHER FINANCING SOURCES	5,925	2,264,328	6,044,738	-
TOTAL WASTEWATER UTILITY FUND	10,713,308	14,318,913	19,220,572	11,387,191



## REVENUE SUMMARY

### Fund 404 - Solid Waste

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	312,843	1,313,413
343701 SALE OF REFUSE STICKERS	884	600	600	-
343702 RESIDENTIAL 2ND CONTAINER	241,969	247,500	247,500	260,000
343703 RESIDENTIAL CONTAINER REPL	900	1,000	1,000	1,000
343710 SOLID WASTE RESIDENTIAL	2,703,113	2,812,800	2,812,800	2,840,900
343711 SOLID WASTE COMMERCIAL	2,510,630	2,623,000	2,623,000	2,662,300
343713 INDEPENDENT HAULER SURCHARGE	955	-	-	1,000
343714 RESIDENTIAL GREEN WASTE	696,838	696,900	696,900	712,100
343717 RESIDENTIAL ELECTIVE RECYCLING	342,015	341,250	341,250	378,000
343718 COMMERCIAL RECYCLING	124,982	132,250	132,250	148,500
343720 REFUSE RESID SURCHARGE	92,177	-	-	-
343721 REFUSE COMM SURCHARGE	145,967	-	-	-
343731 SOLID WASTE LANDFILL	776,283	629,900	629,900	695,000
343732 MUNICIPAL WASTE LANDFILL	82,722	81,100	81,100	83,000
343733 GREEN WASTE - LANDFILL	124,573	110,000	110,000	115,750
343771 L/F RECYCLABLE MATERIAL	891	1,100	1,100	1,100
343776 COMPOST SALES WHOLESAL	31,443	35,000	35,000	70,000
343791 COMM DROP BOX COLLECTION	379,708	333,700	333,700	450,000
343793 COMM DROP BOX DISPOSAL	510,177	436,300	436,300	450,000
343795 COMM DROP BOX RENT	24,739	27,700	27,700	30,000
343813 DELINQUENT REFUSE DISPATCH	4,200	4,000	4,000	4,000
340 CHARGES FOR SERVICES	8,795,166	8,514,100	8,514,100	8,902,650
361100 INVESTMENT INTEREST	49,627	50,000	50,000	50,000
361320 NET CHANGE IN FMV INVEST	(17,581)	-	-	-
361900 OTHER INTEREST EARNINGS	3,969	34,355	34,355	36,960
369100 SALE OF SALVAGE	16,967	10,000	10,000	10,000
369400 JUDGEMENTS & SETTLEMENTS	-	-	-	85,000
369810 CASH OVERRAGES & SHORTAGES	(79)	-	-	-
369900 OTHER MISC REVENUE	3,256	3,000	3,000	3,000
369910 LATE FEES	47,423	47,500	47,500	47,500
369920 BAD DEBT RECOVERY	3,887	2,000	2,000	2,000
360 MISCELLANEOUS REVENUE	107,469	146,855	146,855	234,460
TOTAL SOLID WASTE UTILITY FUND	8,902,635	8,660,955	8,973,798	10,450,523



## REVENUE SUMMARY

### Fund 405 - Stormwater

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	166,494	896,711
334315 DEPT OF ECOLOGY GRANT	542,142	165,500	165,500	574,315
337011 PORT OF BENTON	42,025	-	-	-
334316 ARRA FUNDS INDIRECT LOANS	-	-	-	-
330 INTERGOVERNMENTAL REVENUE	584,167	165,500	165,500	574,315
343830 STORMWTR RESIDENTIAL	822,514	828,200	828,200	843,350
343831 STORMWTR COMMERCIAL	977,458	973,600	973,600	978,700
343833 STORMWTR SURFACE	54,973	52,000	52,000	55,000
349340 WORK FOR CITY DEPTS	784	-	-	-
340 CHARGES FOR SERVICES	1,855,729	1,853,800	1,853,800	1,877,050
359405 ILLICIT DISCHARGE VIOLATIONS	-	-	-	1,000
350 FINES & FORFEITS	-	-	-	1,000
361100 INVESTMENT INTEREST	20,626	16,400	16,400	25,000
361320 NET CHANGE IN FMV INVEST	(10,944)	-	-	-
361900 OTHER INTEREST EARNINGS	83	65	65	65
369900 OTHER MISC REVENUE	806	-	-	-
369910 LATE FEES	49,097	49,000	49,000	50,000
369920 BAD DEBT RECOVERY	565	400	400	400
360 MISCELLANEOUS REVENUE	60,233	65,865	65,865	75,465
379401 DONATED ASSETS - PRIVATE SOURCE	250,131	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	250,131	-	-	-
391200 REVENUE BOND PROCEEDS	-	-	883,920	-
390 OTHER FINANCING SOURCES	-	-	883,920	-
TOTAL STORMWATER UTILITY FUND	2,750,260	2,085,165	3,135,579	3,424,541



## REVENUE SUMMARY

### Fund 406 - Golf Course

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	23,356	23,356	72,962
341701 GOLFPRO SHOP SALES	137,368	132,800	132,800	131,040
347302 GOLFGREEN FEES	657,600	692,157	692,157	694,483
347303 GOLFTOURNAMENT FEES	42,278	38,123	38,123	38,123
347304 GOLF RANGE FEES	50,994	56,000	56,000	62,720
347622 GOLF LESSONS	22,375	10,550	10,550	27,125
347902 SEASON PASSES	133,058	129,540	129,540	132,000
347903 FREQ PLAYER PROG FEES	118,763	132,455	132,455	132,455
348505 FUEL TAX REFUND	567	-	-	-
340 NON-REVENUE RECEIPTS	1,163,003	1,191,625	1,191,625	1,217,946
361100 INVESTMENT INTEREST	1,552	1,500	1,500	1,500
362101 GOLFCART RENTALS	250,203	256,425	256,425	255,660
362102 GOLF OTHER RENTALS	4,077	6,400	6,400	6,272
362512 GOLF COURSE GROUND LEASE	24,150	24,150	24,150	24,150
362802 GOLF COURSE -CONCESSION (TAXED)	231,409	238,800	238,800	246,519
367110 DONATIONS-PRIVATE SOURCES	-	100,000	100,000	-
369100 SALE OF SALVAGE	2,398	-	-	-
369900 OTHER MISC REVENUE	68,750	-	-	-
360 MISCELLANEOUS REVENUE	582,539	627,275	627,275	534,101
397315 OP TRANS IN-CAP IMPROVEMENT	-	166,000	166,000	30,000
390 OTHER FINANCING SOURCES	-	166,000	166,000	30,000
TOTAL GOLF COURSE FUND	1,745,542	2,008,256	2,008,256	1,855,009



# REVENUE SUMMARY

## Fund 407 - Medical Services

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	-	149,880
322905 SERVICE PERMIT FEES	50	25	25	25
320 LICENSES & PERMITS	50	25	25	25
334491 EMS TRAUMA PARTICIPATION	1,290	1,208	1,208	1,270
335030 LEOFF SPECIAL FUNDING	68,092	-	-	-
330 INTERGOVERNMENTAL REVENUE	69,382	1,208	1,208	1,270
342606 TRANSPORT BILLED CHARGES	2,455,893	2,140,352	2,740,352	2,354,387
342607 UNALLOWED TRANSPORT CHG	(801,696)	(801,696)	(1,170,940)	(881,866)
342610 RESIDENTIAL	1,483,306	1,477,248	1,477,248	1,483,608
342611 MULTIFAMILY RESIDENCES	548,345	548,807	548,807	564,480
342612 SCHOOLS	2,062	2,062	2,062	2,062
342613 PHYSICIANS CLINICS	7,822	7,780	7,780	7,928
342614 ASSISTED LIVING FACILITIES	210	188	188	281
342615 SKILLED NURSING FACILITIES	281	281	281	281
342616 ADULT FAMILY/BOARDING HOMES	187	186	186	186
342617 COMMERCIAL/BUSINESS	90,343	89,576	89,576	99,376
340 CHARGES FOR SERVICES	3,786,753	3,464,784	3,695,540	3,630,723
361100 INVESTMENT INTEREST	16,841	16,000	16,000	24,000
361320 NET CHANGE IN FMV INVESTMENTS	(4,120)	-	-	-
361900 OTHER INTEREST EARNINGS	-	-	-	-
369910 LATE FEES	59,697	60,240	60,240	63,232
369920 BAD DEBT RECOVERY	9,386	13,617	13,617	5,200
369952 REIMBURSE EXPEND - JURY	10	-	-	-
360 MISCELLANEOUS REVENUE	81,814	89,857	89,857	92,432
397000 OPERATING TRANSFERS IN	550,000	550,000	550,000	550,000
390 OTHER FINANCING SOURCES	550,000	550,000	550,000	550,000
TOTAL MEDICAL SERVICES FUND	4,487,999	4,105,874	4,336,630	4,424,330



## REVENUE SUMMARY

### Fund 408 - Broadband Utility

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	104,415	314,042	18,353
361100 INVESTMENT INTEREST	5,481	1,000	1,000	3,000
362201 FIBER OPTIC CABLE LEASE	130,331	124,734	124,734	153,204
362203 COLOCATION AGREEMENTS	1,500	1,500	1,500	3,900
362204 NONRECURRING FEE/DF INSTALL	18,194	100,000	121,000	50,000
360 MISCELLANEOUS REVENUE	155,506	227,234	248,234	210,104
391800 INTERGOVT LOAN PROCEEDS	25,692	-	-	-
391805 CONTRA FINANCING SOURCE	(25,692)	-	-	-
397001 OPERATING TRANSFERS IN GENERAL FUND	55,000	55,000	231,000	55,000
397112 OPERATING TRANSFERS IN-IND DEVEL	100,000	-	597,382	-
397401 OPERATING TRANSFERS IN-ENERGY SVCS	30,000	30,000	30,000	30,000
397402 OPERATING TRANSFERS IN-WATER FUND	20,000	20,000	20,000	20,000
397403 OPERATING TRANSFERS IN-WASTEWATER	5,000	5,000	5,000	5,000
390 OTHER FINANCING SOURCES	210,000	110,000	883,382	110,000
<b>TOTAL BROADBAND UTILITY FUND</b>	<b>365,506</b>	<b>441,649</b>	<b>1,445,658</b>	<b>338,457</b>



## REVENUE SUMMARY

### Fund 501 - Central Stores

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	-	-
365901 OVRHD CHGS COLOR COPIER PRNTG	15,775	-	-	-
360 MISCELLANEOUS REVENUE	15,775	-	-	-
TOTAL CENTRAL STORES FUND	15,775	-	-	-





## REVENUE SUMMARY

### Fund 502 - Equipment Maintenance

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	-	-
344310 EQUIP REPIAR-OTHER GOVTS	-	-	12,378	-
348301 MAINTENANCE-FLEET M & O	3,146,194	3,832,740	3,884,740	3,814,901
348303 MAINTENANCE-IN SVC COSTS	66,000	68,000	68,000	71,685
348505 FUEL TAX REFUND	8,142	8,000	8,000	8,000
340 CHARGES FOR SERVICES	3,220,336	3,908,740	3,973,118	3,894,586
369100 SALE OF SALVAGE	3,840	3,000	3,000	3,000
369900 OTHER MISC REVENUE	-	250	250	250
360 MISCELLANEOUS REVENUE	3,840	3,250	3,250	3,250
<b>TOTAL EQUIPMENT MAINTENANCE FUND</b>	<b>3,224,176</b>	<b>3,911,990</b>	<b>3,976,368</b>	<b>3,897,836</b>



## REVENUE SUMMARY

### Fund 503 - Equipment Replacement

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	1,079,115	1,733,315	-
348350 CONTRIBUTIONS-FLEET VEHICLES	2,372,770	1,762,835	1,762,835	2,727,150
340 CHARGES FOR SERVICES	2,372,770	1,762,835	1,762,835	2,727,150
361100 INVESTMENT INTEREST	55,908	35,000	35,000	35,000
361320 NET CHANGE IN FMV INVEST	(27,731)	-	-	-
361900 OTHER INTEREST EARNINGS	293	-	-	-
369959 REIMBURSE EXPRSD SRO	27,000	27,000	27,000	27,000
360 MISCELLANEOUS REVENUE	55,470	62,000	62,000	62,000
373000 GAINS/DISPOSAL OF CAPITAL	4,926	-	-	-
370 PROPRIETARY/TRUST GAINS & OTHER	4,926	-	-	-
381200 INTERFUND LOAN REPAYMENTS	2,775	-	-	-
381210 INTERFUND LOAN REPAYMENTS-CONTRA	(2,775)	-	-	-
380 NON-REVENUE RECEIPTS	-	-	-	-
391500 PROCEEDS FROM CAPITAL LEASE	-	810,000	810,000	212,915
395100 SALES OF FIXED ASSETS	57,950	50,000	50,000	50,000
395200 FIXED ASSET/INS RECOVERY	17,808	-	-	-
397001 OP TRANS IN-GENERAL FUND	18,450	62,611	62,611	1,346,500
397101 OP TRANS IN-STREETS FUND	36,381	-	-	-
397117 OP TRANS IN- CRIMINAL JUSTICE SALES TAX	46,000	-	-	137,640
397401 OP TRANS IN-ENERGY SERVICES	-	-	315,000	-
397402 OP TRANS IN- WATER	-	-	-	204,000
397403 OP TRANS IN- WASTEWATER	75,000	94,941	94,941	92,310
397404 OP TRANS IN- SOLID WASTE	10,000	-	85,185	-
390 OTHER FINANCING SOURCES	261,589	1,017,552	1,417,737	2,043,365
TOTAL EQUIPMENT REPLACEMENT FUND	2,694,755	3,921,502	4,975,887	4,832,515



## REVENUE SUMMARY

Fund 505 - Public Works Admin. & Engineering

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	-	-
322101 EXCAVATION PERMITS	28,350	25,000	25,000	25,000
322900 OTHER NON-BUS LIC & PERMITS	1,148	1,500	1,500	3,000
320 LICENSES & PERMITS	29,498	26,500	26,500	28,000
343200 ENGINEERING SERVICES	1,050,528	650,000	650,000	900,000
349321 PW ENGINEER & ADM SVCGENERAL	731,114	1,142,184	1,142,184	1,140,703
349322 PW ENGINEER & ADM SVCWATER	501,335	783,214	783,214	782,196
349323 PW ENGINEER & ADM SVCSEWER	396,891	620,044	620,044	619,238
349324 PW ENGINEER & ADM SVCSLD WST	167,112	261,071	261,071	260,732
349325 PW ENGINEER & ADM SVCSTRM	229,779	358,973	358,973	358,507
349326 PW ADMIN & ENGINEERING STREETS	62,667	97,902	97,902	97,774
340 CHARGES FOR SERVICES	3,139,426	3,913,388	3,913,388	4,159,150
361100 INVESTMENT INTEREST	6,982	8,000	8,000	8,000
369900 OTHER MISCELLANEOUS REVENUE	1,866	-	-	70,000
369952 REIMBURSE EXPEND-JURY	140	-	-	-
360 MISCELLANEOUS REVENUE	8,988	8,000	8,000	78,000
<b>TOTAL PUBLIC WORKS ADMN. &amp; ENGINEERING</b>	<b>3,177,912</b>	<b>3,947,888</b>	<b>3,947,888</b>	<b>4,265,150</b>



## REVENUE SUMMARY

### Fund 506 - Workers Compensation

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	-	-	-
361100 INVESTMENT INTEREST	6,155	3,500	3,500	15,000
369720 MAND CONTRIB-EMPLOYEE	44,761	44,400	44,400	45,100
369730 CONTRIB FROM EMPLOYER	1,542,117	1,631,167	1,631,167	1,633,718
360 MISCELLANEOUS REVENUE	1,593,033	1,679,067	1,679,067	1,693,818
TOTAL WORKERS COMPENSATION FUND	1,593,033	1,679,067	1,679,067	1,693,818



## REVENUE SUMMARY

### Fund 520 - Healthcare Benefits Plan

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	1,095,585	1,095,585	96,306
361100 INVESTMENT INTEREST	93,813	112,500	112,500	110,000
361320 NET CHANGE IN FMV INVEST	(57,796)	-	-	-
369710 VOLUNTARY COBRA CONTEE	8,385	7,500	7,500	7,500
369711 MED/DENT/VISION CHGSEE	957,830	950,000	950,000	960,000
369712 LIFE, DISAB, AD&D CHGSEE	8,702	10,000	10,000	18,100
369715 SECTION 125 DEPENDANT CARE	19,895	18,400	18,400	21,700
369716 SECTION 125 MEDICAL	95,709	100,000	100,000	98,000
369731 MED/DENTL/VISION CHGSER	7,038,349	7,985,530	7,985,530	9,137,900
369732 LIFE, DISAB, AD&D CHGSER	261,635	277,090	277,090	292,049
369737 DENTAL CHARGES-ER	751,917	848,820	848,820	836,739
369738 VISION CHARGES-ER	102,574	111,020	111,020	110,012
369900 OTHER MISC REVENUE	38,410	-	-	-
360 MISCELLANEOUS REVENUE	9,319,423	10,420,860	10,420,860	11,592,000
389006 REIMB INSURANCE STOP LOSS	118,508	-	-	-
380 NON-REVENUE RECEIPTS	118,508	-	-	-
<b>TOTAL HEALTHCARE BENEFITS PLAN FUND</b>	<b>9,437,931</b>	<b>11,516,445</b>	<b>11,516,445</b>	<b>11,688,306</b>



## REVENUE SUMMARY

### Fund 521 - Unemployment

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	71,646	71,646	65,040
361100 INVESTMENT INTEREST	6,612	6,500	6,500	9,000
369730 CONTRIB FROM EMPLOYER	80,917	85,594	85,594	87,775
360 MISCELLANEOUS REVENUE	87,529	92,094	92,094	96,775
TOTAL UNEMPLOYMENT FUND	87,529	163,740	163,740	161,815



## REVENUE SUMMARY

### Fund 522 - Post Employment Healthcare Plan

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
309000 WORKING CAPITAL	-	549,470	1,049,470	-
361100 INVESTMENT INTEREST	19,871	20,000	20,000	20,000
369714 POST RETIREMENT RETIREE - EE	350,889	351,330	351,330	402,510
369735 POST RETIREMENT ACTIVE - ER	406,450	496,000	496,000	900,320
369736 POST RETIREMENT RETIREE - ER	154,877	189,000	189,000	350,000
360 MISCELLANEOUS REVENUE	932,087	1,056,330	1,056,330	1,672,830
389006 REIMB INSURANCE STOP LOSS	64,028	-	1,500,000	-
380 NON-REVENUE RECEIPTS	64,028	-	1,500,000	-
<b>TOTAL POST EMPLOYMENT HEALTHCARE FUND</b>	<b>996,115</b>	<b>1,605,800</b>	<b>3,605,800</b>	<b>1,672,830</b>



## REVENUE SUMMARY

### Fund 611 - Fire Pension

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	242,946	354,025	354,025	315,265
310 TAXES	242,946	354,025	354,025	315,265
336691 FIRE INSURANCE PREMIUM TAX	62,276	63,135	63,135	63,960
330 INTERGOVERNMENTAL REVENUE	62,276	63,135	63,135	63,960
361100 INVESTMENT INTEREST	28,574	29,000	29,000	29,000
361320 NET CHANGE IN FMV INVEST	31,055	-	-	-
361900 OTHER INTEREST EARNINGS	1,824	2,000	2,000	1,200
360 MISCELLANEOUS REVENUE	61,453	31,000	31,000	30,200
TOTAL FIRE PENSION FUND	366,675	448,160	448,160	409,425





## REVENUE SUMMARY

### Fund 612 - Police Pension

Source of Revenue	2016 Actual	2017 Adopted	2017 Estimated	2018 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
337003 GF PENSION AND OPEB CONTRIBUTION	353,000	487,500	487,500	470,400
330 INTERGOVERNMENTAL REVENUE	353,000	487,500	487,500	470,400
361100 INVESTMENT INTEREST	12,532	12,810	12,810	12,825
361320 NET CHANGE IN FMV INVEST	16,030	-	-	-
361900 OTHER INTEREST EARNINGS	-	-	-	-
360 MISCELLANEOUS REVENUE	28,562	12,810	12,810	12,825
TOTAL POLICE PENSION FUND	381,562	500,310	500,310	483,225



# CONTRACTUAL AGREEMENTS

FUND/AGENCY	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Proposed	% Change 2017 Revised/ 2018 Proposed
<b>General Fund:</b>								
Emergency Dispatch	\$ 767,230	\$ 626,833	\$ 621,773	\$ 587,617	\$ 603,933	\$ 603,933	\$ 612,064	1.3%
Emergency Management	28,624	23,513	28,941	31,118	31,788	31,788	31,589	-0.6%
800 MHz SUA II Agreement	74,595	75,360	44,770	36,186	36,476	36,476	67,696	85.6%
800 MHz Radios	54,999	55,566	33,163	31,610	42,281	42,281	46,896	10.9%
Animal Control Services	230,402	236,379	239,322	244,539	261,274	261,274	267,806	2.5%
Bi-County Police Information Network	31,356	45,336	43,912	42,726	48,371	48,371	49,834	3.0%
Benton County Jail - Detention Services	1,237,717	1,263,288	1,138,578	822,809	954,100	954,100	1,028,450	7.8%
Benton County Jail - Work Crew	128,342	103,993	116,112	118,192	93,150	93,150	93,150	0.0%
Benton County District Court	618,486	685,091	752,070	736,826	786,763	786,763	802,498	2.0%
Benton County - Voter Reg. & Election	156,574	65,687	84,116	90,724	91,000	91,000	98,000	7.7%
Benton Franklin Air Pollution Control	54,780	55,831	57,129	58,227	59,300	59,300	59,477	0.3%
Benton Franklin - Dept. of Human Services	11,193	8,742	11,954	14,097	14,015	14,015	14,500	3.5%
*Benton Franklin Council of Government	31,249	28,186	31,566	12,103	12,466	12,466	13,100	5.1%
Columbia Basin Dive & Rescue	5,804	5,804	3,250	3,250	3,250	3,250	3,250	0.0%
City of Kennewick Interlocal Agreement	76,802	11,540	15,655	-	-	-	-	0.0%
Hazardous Materials	5,000	5,250	5,250	5,775	6,350	6,350	7,580	19.4%
Chaplaincy Program	900	945	945	945	945	945	1,245	31.7%
Child Interviewer	9,600	10,143	10,398	10,740	10,676	10,676	10,676	0.0%
Columbia Basin Domestic Violence Srv.	11,142	8,885	12,439	10,662	10,662	10,662	10,662	0.0%
Cable TV Access Grant	-	-	-	-	-	50,000	-	-100.0%
<b>Streets Maintenance Fund:</b>								
*Benton Franklin Council of Government	-	-	-	21,517	22,163	22,163	22,163	0.0%
<b>Industrial Development Fund:</b>								
Chamber of Commerce	5,250	5,250	5,250	5,250	5,250	5,250	5,250	0.0%
Small Business Support Program	7,000	5,415	4,995	5,425	-	-	-	0.0%
TRIDEC Marketing Expense-Recruitment	31,000		31,000	-	-	-	-	0.0%
Regional PFD Interlocal Agreement	42,000	5,200	-	-	5,000	10,000	-	-100.0%
<b>Criminal Justice Sales Tax</b>								
Emergency Dispatch	-	-	5,581	60,036	65,673	65,673	68,184	3.8%
800 MHz SUA II Agreement	-	-	-	-	-	-	6,213	100.0%
800 MHz Radios	-	-	1,787	8,549	2,562	2,562	4,638	81.0%
Bi-County Police Information Network	-	-	-	-	-	-	150,000	100.0%
<b>Hotel/Motel Fund:</b>								
Tri-City Visitor's and Convention Bureau	185,995	188,987	193,100	202,206	211,984	212,000	224,250	5.8%
<b>Medical Services Fund:</b>								
Emergency Dispatch	75,880	61,994	62,046	64,054	66,225	66,225	67,277	1.6%
Chaplaincy Program	5,100	5,355	5,355	5,355	5,355	5,355	5,355	0.0%
Columbia Basin Dive & Rescue	5,804	5,804	3,250	3,250	3,250	3,250	3,250	0.0%
800 MHz SUA II Agreement	7,378	7,453	4,428	3,579	3,607	3,607	7,310	102.7%
Emergency Medical Services	3,270	1,285	2,597	2,746	3,800	3,800	3,800	0.0%
<b>TOTAL</b>	<b>\$ 3,903,472</b>	<b>\$ 3,603,115</b>	<b>\$ 3,570,732</b>	<b>\$ 3,240,114</b>	<b>\$ 3,461,669</b>	<b>\$ 3,516,685</b>	<b>\$ 3,786,163</b>	<b>7.7%</b>



## DEPARTMENTAL RESPONSIBILITY & OVERSIGHT

Department/Division	2018 Budget Responsibility	2018 Staffing Level
<b>City Manager:</b>		
City Council	\$ 232,185	-
City Manager	688,943	1.50
Hanford Communities	227,813	1.00
Total Administration	<u>\$ 1,148,941</u>	<u>2.50</u>
<b>Assistant City Manager:</b>		
Assistant City Manager	\$ 403,338	1.50
Information Technology	5,354,531	17.50
Communications & Marketing	516,803	3.60
Cable Communications	242,349	1.70
Community & Development Svcs Admin	335,801	2.00
Development Services	1,642,283	11.55
Planning & Redevelopment	154,116	1.00
CDBG	364,290	0.50
HOME	773,900	0.50
Business & Economic Development	2,719,298	2.00
Broadband	338,457	-
Hotel-Motel Tax	1,337,500	-
Special Lodging Assessment	525,500	-
Total Assistant City Manager	<u>\$ 14,708,166</u>	<u>41.85</u>
<b>City Attorney:</b>		
City Attorney	1,682,082	3.00
City Clerk	346,892	2.00
Total City Attorney	<u>\$ 2,028,974</u>	<u>5.00</u>
<b>Administrative Services:</b>		
Administrative Services - Administration	\$ 508,435	3.00
Finance	2,970,410	21.50
Purchasing/Warehouse & Stores	936,915	7.00
Human Resources	876,018	5.50
Non-departmental	9,355,609	-
Capital Improvements	2,628,856	-
General Government Constructon	1,991,820	-
LTGO Bonds Debt Service	1,226,718	-
Fire Station 74 Debt Service	240,306	-
Police Station Debt Service	246,200	-
Richland Community Center Debt Service	310,600	-
Library Expansion Debt Service	1,381,650	-
LRF (Local Revitalization Financing)	656,748	-
L.I.D. Guaranty Debt Service	10	-



## DEPARTMENTAL RESPONSIBILITY & OVERSIGHT

Department/Division	2018 Budget Responsibility	2018 Staffing Level
Special Assessment Debt Service	1,105	-
Equipment Maintenance	3,897,637	9.00
Equipment Replacement	4,609,704	-
Workers Compensation	1,224,305	-
Health Care Benefits Plan	11,688,306	-
Unemployment	161,815	-
Post Employment Healthcare Plan	1,610,994	-
Fire Pension	409,425	-
Police Pension	483,225	-
Total Administrative & Intergovernmental Services	\$ 47,416,811	46.00
<b>Police:</b>		
Police Services	\$ 14,098,023	70.70
Criminal Justice	59,646	-
Criminal Justice Sales Tax	2,295,880	10.50
BCES Operations	4,619,017	46.40
Total Police Services	\$ 21,072,566	127.60
<b>Fire:</b>		
Fire & Emergency Services	\$ 8,527,174	44.85
Medical Service Fund	4,424,330	19.85
Total Fire & Emergency Services	\$ 12,951,504	64.70
<b>Energy Services:</b>		
Business Services (Administration)	\$ 19,295,965	7.65
Electrical Engineering	1,917,664	10.50
Power Operations	10,696,368	24.00
Systems	6,928,623	11.25
Energy Policy Management	48,607,654	1.10
Technical Services	1,133,486	6.25
Total Energy Services	\$ 88,579,760	60.75
<b>Parks &amp; Public Facilities:</b>		
Parks & Recreation Admin	\$ 363,282	2.00
Recreation	1,385,750	11.00
Parks & Facilities	6,117,600	23.00
Parks & Rec - Project Admin	299,759	2.50
Park Reserve	554,495	-
Parks Capital Projects	2,398,000	-
Golf Course	1,855,009	-
Library	2,008,379	19.00
Subtotal Parks & Public Facilities	\$ 14,982,274	57.50



## DEPARTMENTAL RESPONSIBILITY & OVERSIGHT

Department/Division	2018 Budget Responsibility	2018 Staffing Level
<b>Public Works:</b>		
City Streets	\$ 3,389,995	10.00
Transportation Benefit District	\$ 856,128	-
Water Administration	8,820,251	-
Water Operations	2,499,764	10.50
Water Maintenance	2,619,221	12.50
Water Construction Projects	6,235,000	-
Wastewater Administration	4,906,629	-
Wastewater Operations	2,396,976	12.10
Wastewater Maintenance	1,805,586	10.85
Wastewater Construction Projects	2,278,000	-
Solid Waste Administration	3,041,893	-
Solid Waste Collection	3,953,276	18.00
Solid Waste Disposal	2,160,354	10.10
Solid Waste Construction Projects	1,295,000	-
Stormwater	1,698,954	2.05
Stormwater Construction Projects	1,725,587	-
Public Works Admin & Engineering	4,115,150	24.60
Streets Capital Construction	26,406,843	-
Total Public Works	<u>\$ 80,204,607</u>	<u>110.70</u>
Total Budget/Staffing	<u>\$ 283,093,603</u>	<u>516.60</u>



# STAFFING LEVEL BY DEPARTMENT 2009-2018

Department / Division	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>City Manager:</b>										
City Manager	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Hanford Communities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total City Manager</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>Assistant City Manager:</b>										
Assistant City Manager	1.50	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50
Information Technology	15.50	15.50	15.50	15.50	16.50	16.50	16.50	17.50	17.50	17.50
Communications & Marketing	1.65	1.65	1.65	1.65	2.65	3.65	3.60	3.60	3.60	3.60
Cable Communication	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
<b>Community &amp; Development Services:</b>										
Administration	1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Economic Development	2.50	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	2.00
Development Services	14.00	13.00	12.00	12.00	11.50	11.55	11.55	11.55	11.55	11.55
Redevelopment	2.15	2.45	3.45	3.45	3.00	3.00	2.00	2.00	2.00	1.00
Housing Development	1.45	1.30	1.30	1.30	1.25	1.25	0.50	0.50	0.50	0.50
HOME	0.90	0.75	0.75	0.75	0.75	0.75	0.50	0.50	0.50	0.50
<b>Total Assistant City Manager</b>	<b>42.85</b>	<b>43.35</b>	<b>43.35</b>	<b>43.35</b>	<b>43.35</b>	<b>44.40</b>	<b>42.35</b>	<b>43.35</b>	<b>43.35</b>	<b>41.85</b>
<b>City Attorney:</b>										
City Attorney	4.00	3.50	3.50	3.50	3.00	3.00	2.00	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total City Attorney</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Administrative Services:</b>										
Administration	4.00	4.00	4.00	4.00	4.00	2.00	3.00	2.00	2.00	3.00
Finance	19.00	19.00	19.00	19.00	19.25	20.25	20.75	21.50	21.50	21.50
Purchasing	11.00	11.00	10.60	10.60	8.00	8.00	8.00	7.00	7.00	7.00
Human Resources	6.50	6.50	6.50	6.50	6.50	6.50	5.50	5.00	5.50	5.50
Equipment Maintenance	9.00	9.00	8.00	8.00	9.00	9.00	9.00	8.00	9.00	9.00
<b>Total Administrative Services</b>	<b>49.50</b>	<b>49.50</b>	<b>48.10</b>	<b>48.10</b>	<b>46.75</b>	<b>45.75</b>	<b>46.25</b>	<b>43.50</b>	<b>45.00</b>	<b>46.00</b>
<b>Police Services:</b>										
Police	69.80	69.80	70.30	71.40	71.90	71.90	71.20	70.70	70.70	70.70
Criminal Justice Sales Tax Fund	-	-	-	-	-	-	7.00	8.50	8.50	10.50
BCES Operating Fund*	53.50	53.50	52.50	41.75	40.00	39.95	39.85	40.10	40.40	46.40
<b>Total Police Services</b>	<b>123.30</b>	<b>123.30</b>	<b>122.80</b>	<b>113.15</b>	<b>111.90</b>	<b>111.85</b>	<b>118.05</b>	<b>119.30</b>	<b>119.60</b>	<b>127.60</b>

\*BCES-Increase of 6.0 FTE for SECOMM transition in 2017; additional increases may occur in 2018



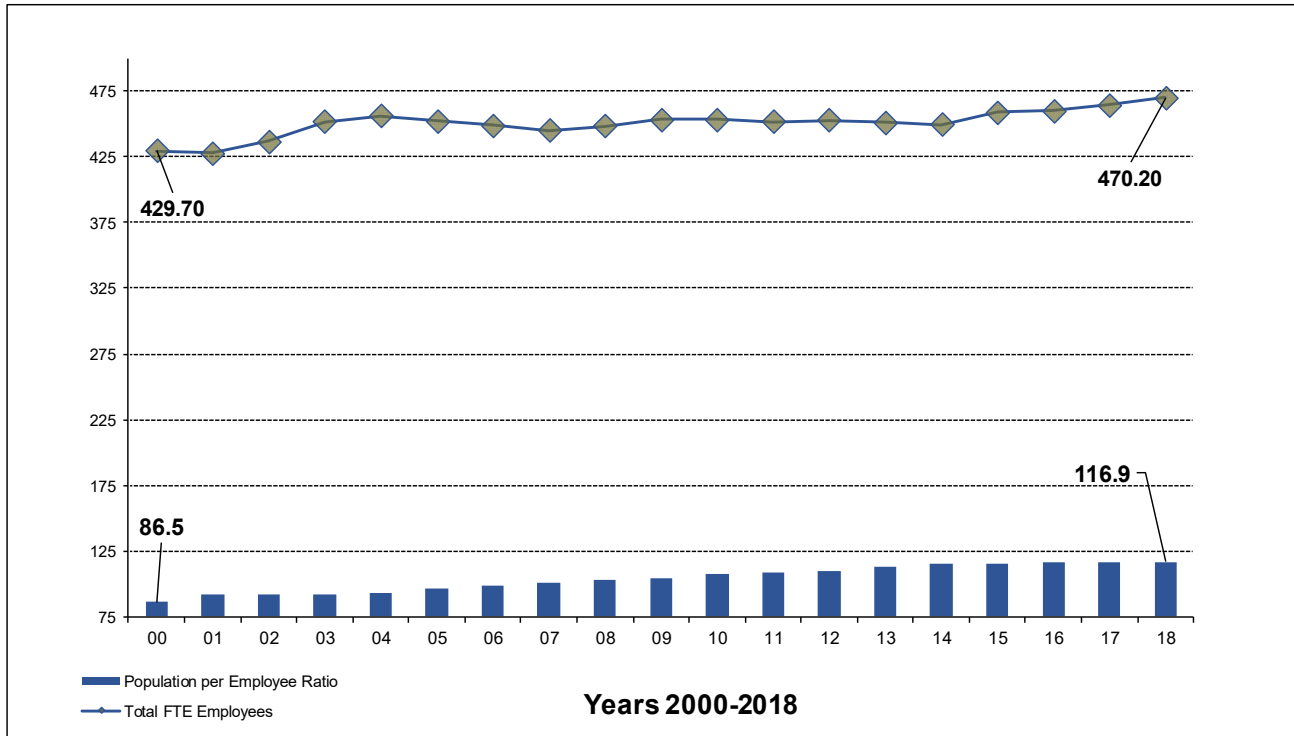
# STAFFING LEVEL BY DEPARTMENT

## 2009-2018

Department / Division	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Fire Services:</b>										
Fire & Emergency	42.95	42.95	42.95	41.88	41.88	41.88	43.85	44.00	44.00	44.85
Medical Services	14.80	14.80	14.80	15.87	15.87	14.87	18.85	19.00	19.00	19.85
<b>Total Fire Services</b>	<b>57.75</b>	<b>57.75</b>	<b>57.75</b>	<b>57.75</b>	<b>57.75</b>	<b>56.75</b>	<b>62.70</b>	<b>63.00</b>	<b>63.00</b>	<b>64.70</b>
<b>Energy Services:</b>										
Business Services (Admin.)	1.34	1.34	1.34	7.50	7.50	5.50	5.40	6.40	6.73	7.65
Electrical Engineering	8.33	8.33	8.33	8.00	8.00	8.00	9.00	10.00	9.83	10.50
Power Operations	22.83	22.83	22.83	22.00	22.00	23.00	23.00	23.00	24.34	24.00
Systems	12.33	12.33	12.33	11.50	11.50	11.75	11.75	11.75	11.25	11.25
Energy Policy Management	4.33	4.33	4.33	1.00	1.00	2.00	1.10	1.10	1.10	1.10
Technical Services	8.34	8.34	8.34	7.50	7.50	6.25	6.25	6.25	6.25	6.25
<b>Total Energy Services</b>	<b>57.50</b>	<b>57.50</b>	<b>57.50</b>	<b>57.50</b>	<b>57.50</b>	<b>56.50</b>	<b>56.50</b>	<b>58.50</b>	<b>59.50</b>	<b>60.75</b>
<b>Parks &amp; Public Facilities:</b>										
Administration	2.00	2.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50	2.00
Parks & Rec. Projects Admin.	2.00	2.00	2.00	2.00	2.00	2.00	3.50	3.50	3.00	2.50
Recreation	11.35	11.35	11.35	11.10	11.10	11.10	10.00	10.00	11.00	11.00
Parks & Facilities	22.00	22.00	22.00	21.50	20.50	21.00	21.00	21.00	22.50	23.00
Library	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.00	19.00	19.00
<b>Total Parks &amp; Public Facilities</b>	<b>56.85</b>	<b>56.85</b>	<b>55.85</b>	<b>55.10</b>	<b>54.60</b>	<b>55.10</b>	<b>55.50</b>	<b>55.00</b>	<b>57.00</b>	<b>57.50</b>
<b>Public Works:</b>										
Water Operations	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	10.50
Water Maintenance	15.25	14.75	14.75	14.75	14.75	14.75	14.50	14.50	14.50	12.50
Wastewater Operations	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10
Wastewater Maintenance	11.35	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85
Solidwaste Collection	16.25	16.25	18.25	18.25	18.25	18.25	18.25	18.25	18.00	18.00
Solidwaste Disposal	9.25	9.25	9.25	10.25	10.25	10.25	10.45	9.85	10.10	10.10
Moderate Risk Waste	2.00	2.00	-	-	-	-	-	-	-	-
Stormwater	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05
City Streets	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	10.00
Public Works Adm & Eng	24.00	25.00	25.00	25.00	25.00	25.00	25.00	24.60	24.60	24.60
<b>Total Public Works</b>	<b>110.75</b>	<b>110.75</b>	<b>110.75</b>	<b>111.75</b>	<b>111.75</b>	<b>111.75</b>	<b>110.70</b>	<b>109.70</b>	<b>109.70</b>	<b>110.70</b>
<b>Total</b>	<b>507.00</b>	<b>507.00</b>	<b>504.10</b>	<b>494.70</b>	<b>491.10</b>	<b>489.60</b>	<b>498.55</b>	<b>499.85</b>	<b>504.65</b>	<b>516.60</b>



# POPULATION PER EMPLOYEE 2000-2018



Year	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18
Ratio	86.5	92.0	91.9	92.2	93.5	96.3	98.6	101.3	102.8	104.5	107.1	108.7	110.1	113.4	115.9	115.7	116.2	116.6	116.9
Employee*	429.70	427.70	436.70	451.70	456.20	451.95	448.75	444.95	448.45	453.50	453.50	451.60	452.95	451.10	449.60	458.70	459.75	464.25	470.20
Population as of April 1	37,80	39,350	40,50	41,650	42,660	43,520	44,230	45,070	46,080	47,410	48,580	49,090	49,890	51,50	52,090	53,080	53,410	54,50	54,962

\* Excludes Benton County Emergency Services employees.

Population for 2018 is estimated





*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*





## 2018 EXPANDED PROGRAM REQUESTS SUMMARY BY FUNDS

FUND	PRIORITY									TOTAL
	1	2	3	4	5	6	7	8	9	
GENERAL FUND	\$ 56,568	\$ 118,100	\$ 562,433	\$ 14,000	\$ 60,000	\$ 56,000	\$ 1,313,000	\$ 15,308	\$ 34,376	\$ 2,229,785
CRIMINAL JUSTICE STAX FUND	239,953	141,049	274,311	49,911	-	-	-	-	-	705,224
EQUIPMENT MAINTENANCE FUND	-	-	-	-	-	-	-	-	-	-
INDUSTRIAL DEVELOPMENT FUND	9,000	-	25,000	-	-	-	-	-	-	34,000
MEDICAL SERVICES FUND	45,000	26,249	-	12,271	-	-	-	-	-	83,520
STREETS FUND	109,284	65,000	-	-	-	-	-	-	-	174,284
ELECTRIC FUND	53,823	51,908	413,000	-	-	-	-	-	-	518,731
WATER FUND	-	-	-	-	509,334	-	-	-	-	509,334
WASTEWATER FUND	-	-	-	92,310	-	-	50,000	-	-	142,310
SOLID WASTE FUND	-	-	105,000	-	-	-	-	-	-	105,000
PUBLIC WORKS ADMIN/ENG FUND	-	-	-	-	-	70,000	-	-	-	70,000
<b>TOTALS</b>	<b>\$ 513,628</b>	<b>\$ 402,306</b>	<b>\$ 1,379,744</b>	<b>\$ 168,492</b>	<b>\$ 569,334</b>	<b>\$ 126,000</b>	<b>\$ 1,363,000</b>	<b>\$ 15,308</b>	<b>\$ 34,376</b>	<b>\$ 4,572,188</b>



# 2018 EXPANDED PROGRAM REQUESTS DETAIL REPORT

Fund	Department	Division	GL Acct	PRIORITY #	KEY #	REQ TYPE	FTE INCREASE	Requested 2018	Recommended & Budgeted 01/01/18	Ongoing	Detail Description
General Fund	Administrative Services	Purchasing	001 212 519700 XXXX	1	1	EXP		3,300	3,300	X	Increase Warehouse overtime for after hour call outs for outages. Prior to 2017, overtime was budgeted at \$7,200, in 2017 this was reduced to \$2,200. With unexpected outages, the budget should be \$5,500 which allows for the unexpected outages throughout the year
Medical Services Fund	Fire Services	Fire & Emergency Services	407 121 526XXX 4117	1	1	EXP		45,000	45,000		Contract services for Cost of Service Study for the Ambulance Utility
General Fund	Parks & Public Facilities	Parks Administration	001 330 574100 XXXX	1	1	EXP	0.5	53,268	53,268	X	Increase current 0.50 FTE position to 1.0 FTE - Support Specialist position
Criminal Justice Sales Tax	Police Services	Criminal Justice Sales Tax/Police	117 131 521XXX XXXX	1	7	EXP	1.0	239,953	239,953	X	Hire 1.0 FTE Police Officers to meet the current and future needs in delivery of a comprehensive police services
Industrial Development Fund	Community & Development Services	Economic Development	112 305 559100 4XXX	1	3	EXP		9,000	9,000	X - \$1,500	Purchase a separate platform for the City's website (Vision) for a Business & Economic Development page (similar to Library and Parks websites). Ongoing maintenance and support is \$1,500 annually
Electric Utility	Energy Services	Business Services	401 501 5XXXXX XXXX	1	1	EXP	0.75	53,823	53,823	X	Hire 0.75 FTE - Support Specialist position (Power Operations)
Streets Fund	Public Works	Streets Maintenance	101 401 542XXX XXXX	1	2	EXP	1.00	109,284	109,284	X	Hire 1.0 FTE Maintenance Craftworker II (TBD Related)
General Fund	Community & Development Services	Development Services	001 301 558600 4116	2	7	EXP		85,600	85,600		Provide funding for temporary building inspector to keep up with anticipated workloads
Medical Services Fund	Fire Services	Fire & Emergency Services	407 121 526200 XXXX	2	1	EXP	1.0	26,249	26,249	X - \$51,250	Hire 1.0 FTE Fire Data Analyst - costs associated are only for 50% of total costs - anticipating hire date on July 1, 2018. Ongoing costs will be \$102,499
Criminal Justice Sales Tax			117 XXX XXXXXX XXXX	2	1	EXP		26,249	26,249	X - \$51,250	(2018 Costs only - Total \$52,498 = Medical Services portion \$26,249 and Criminal Justice Sales Tax Fund \$26,249)
General Fund	Parks & Public Facilities	Facilities	001 335 XXXXXX 6XXX	2	2	CPP		32,500	32,500		Retain 2 Chev PU trucks scheduled for replacement in 2018 for seasonal staff use. Purchase 2 utility trailers for Park Ranger Gator and Husqama spray rig. Purchase 2 tilt deck trailers. Retain best available surplus vehicle for use by supervisor to eliminate need to use personal vehicle
Criminal Justice Sales Tax	Police Services	Criminal Justice Sales Tax/Police	117 131 521XXX XXXX	2	7	EXP	1.0	114,800	114,800	X	Hire 1.0 FTE Community Services Supervisor
Electric Utility	Energy Services	Business Services	401 501 5XXXXX XXXX	2	1	EXP	0.5	51,908	51,908	X	Increase current 0.50 FTE position to 1.0 FTE - Support Specialist position (Business Services)
Streets Fund	Public Works	Streets Maintenance	101 401 542300 XXXX	2	2	EXP		65,000	65,000	X	Hire 2 additional seasonal positions to be funded by the CDBG program. These positions will complete the work that is listed in the CIP
General Fund	Fire Services	Fire & Emergency Services	001 120 52220X 6414	3	1	CPP		512,433	512,433		Replace existing Self-Contained Breathing Apparatus (SCBA) that are aging. Application for grant matching funds from AFG program is completed but pending notification. Use of Fire Equipment Reserve if grant match occurs for \$51,243 - AFG grant \$461,190. Consideration to proceed if no grant funding is awarded
General Fund	Parks & Public Facilities	Recreation	001 331 573910 4150	3	6	EXP		50,000	50,000		Increase event programming to implement Council's waterfront programming expectations
Criminal Justice Sales Tax	Police Services	Criminal Justice Sales Tax/Police	117 131 521220 3501	3	7	EXP		274,311	274,311		Purchase 63 APX6000 Portable Radios and accessories (current Motorola will no longer be supported)



# 2018 EXPANDED PROGRAM REQUESTS DETAIL REPORT

Fund	Department	Division	GL Acct	PRIORITY #	KEY #	REQ TYPE	FTE INCREASE	Requested 2018	Recommended & Budgeted 01/01/18	Ongoing	Detail Description
Industrial Development Fund	Community & Development Services	Economic Development	112 305 559100 4XXX	3	4	EXP		25,000	25,000		Contract for a study to determine the feasibility and return on investment for City parking garage or expanded parking in downtown Richland
Electric Utility	Energy Services	Business Services	401 501 5XXXXX XXXX	3	1	EXP		413,000	413,000		Increase to fund additional customer incentives program which will increase the level of energy efficiency RES achieves and meet future compliance measures
Solid Waste Utility	Public Works	Solid Waste Administration	404 431 537100 4117	3	1	EXP		105,000	105,000		Contract legal counsel and environmental engineering expertise for the required compliance for evaluation and premeditation of releases of hazardous waste to landfill and surrounding areas
Medical Services Fund	Fire Services	Fire & Emergency Services	407 121 526200 XXXX	4	1	EXP	0.7	12,271	12,271	X - \$21,693	Hire .7 FTE Support Specialist - costs associated are only for 50% of total costs - anticipating hire date on July 1, 2018. Ongoing costs will be \$43,386 (2018 Costs only - Total \$24,542 = Medical Services portion \$12,271 and CJST Fund \$12,271)
Criminal Justice Sales Tax			117 XXX XXXXXX XXXX	4	1	EXP		12,271	12,271	X - \$21,693	
Criminal Justice Sales Tax	Police Services	Criminal Justice Sales Tax/Police	117 131 521220 9545	4	7	CPP		37,640	37,640		Purchase Police vehicle for administrative staff (Lt. position) to effectively meet the core mission
General Fund	Parks & Public Facilities	Facilities	001 335 5XXXXX 6XXX	4	6	CPP		14,000	14,000		Purchase pontoon work boat to allow staff to maintain river facilities at an increased level of service with the City's focus on the Waterfront District
Wastewater Utility	Public Works	Wastewater Operations	403 420 597000 5537	4	1	CPP		92,310	92,310		Purchase side-dump Pup trailer to be used with existing dump truck. This will have potential fuel costs from fewer trips to landfill
General Fund	Fire Services	Fire & Emergency Services	001 120 522400 4912	5	1	EXP		5,000	5,000	X	Increase suppression training required for new employees to complete. Additional training needs are also needed for academy expenses
General Fund	Police Services	Police	001 130 521220 3501	5	7	EXP		32,000	32,000		Purchase rifles for on-duty and activated law enforcement officers. <b>Use of DEA Equitable Sharing funds are available</b>
General Fund	Parks & Public Facilities	Facilities	001 335 571510 3505	5	6	EXP		23,000	23,000		Replace furniture, tables and chairs heavily used by the public in the Library and RCC that is 10-15 yrs old as well as replace chairs and blinds in Shops Room 119 conference room
Water Utility	Public Works	Water Maintenance	402 411 597000 5537	5	1	CPP		509,334	509,334		Replace 2 current vehicles (3213 dump truck & 7133 mini excavator) with a new Vac-Truck. The Vac-Truck will allow for efficient and improved response time to customers
General Fund	Fire Services	Fire & Emergency Services	001 120 522400 4117	6	1	EXP		19,000	19,000		Contract services for transition of 2018 promotional testing for Fire officers (Lieutenant and Captains)
General Fund	Police Services	Police	001 130 521233 3501	6	7	EXP		22,000	22,000		Purchase SWAT rifles for on-duty and activated law enforcement officers. <b>Use of DEA Equitable Sharing funds are available</b>
General Fund	Parks & Public Facilities	Facilities	001 335 576100 6416	6	6	EXP		15,000	15,000		Replace 2 lighting controls at Horn Rapids Athletic Complex and Columbia Playfield that are outdated. Will provide the ability to have single city-wide system that can be controlled remotely with mobile devices
Public Works Admin & Eng	Public Works	Public Works Admin & Eng	505 450 538910 4117	6	2	EXP		70,000	70,000		Contract for a study to evaluate alternative strategies to reduce traffic congestion at key areas in Richland. This study will be shared by a multi-agency regional transportation planning study. Total cost is \$140K; Richland portion \$70K; West Richland portion \$10K; Benton Co portion \$10K; and, WSDOT portion is \$50K



## 2018 EXPANDED PROGRAM REQUESTS DETAIL REPORT

Fund	Department	Division	GL Acct	PRIORITY #	KEY #	REQ TYPE	FTE INCREASE	Requested 2018	Recommended & Budgeted 01/01/18	Ongoing	Detail Description
General Fund	Fire Services	Fire & Emergency Services	001 120 52220X 6414	7	1	CPP		1,300,000	1,300,000		Purchase replacement of City's 1998 Ladder Truck (Critical need; 200+ runs/year)
General Fund	Police Services	Police	001 130 521220 3501	7	7	EXP		13,000	13,000		Purchase 46 Tasers to replace existing that are no longer supported (no longer able to purchase batteries, cartridges or accessories with existing Tasers). Need to review for future replacement plan
Wastewater Utility	Public Works	Wastewater Operations	403 422 535800 4117	7	1	EXP		50,000	50,000		Contract to hire consultant to evaluate the impacts of wastewater discharge from 2 pilot industrial discharges from Lamb Weston
General Fund	Police Services	Police	001 130 5XXXXX 3XXX	8	7	EXP		15,308	15,308	X - \$2,650	Purchase a Cellebrite UFED Infield Kiosk and the annual license fee for conducting the proper search cellular phones seized. The current demand is higher than our current one license can provide. Ongoing costs license is <b>\$2,650 annually</b> . Use of Evidence Conversion funds
General Fund	Police Services	Police	001 130 521220 3XXX	9	7	EXP		34,376	34,376		Purchase of 9mm Glock pistols to transition and replace existing .45 Caliber Glock pistols. This will be in line with modern trends for police department use and more manageable/easier for use. Plan to use <b>Officer Restitution Reserves</b> that are available
<b>TOTAL - ALL FUNDS</b>							<b>6.45</b>	<b>\$ 4,572,188</b>	<b>\$ 4,572,188</b>		



*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*







## CAPITAL IMPROVEMENT PLAN

A Capital Improvement Plan (CIP) is a multiyear plan which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. The CIP provides a link between the Strategic Leadership Plan and the annual budget and ensures the City's financial resources are efficiently utilized to support the long-range goals of the City.

The CIP accounts for projects that construct new infrastructure and facilities and projects that add to or enhance and maintain existing facilities and infrastructure. The City prepares a comprehensive capital projects list as a part of the annual budget process. The list provides a six-year view of the intended projects and serves as an excellent resource for Council, Boards and Commissions, city staff and citizens in understanding the scope, timing and funding of key projects. A designated funding source is identified for each 2018 project. Future year projects may be unfunded or underfunded, but they are included in the plan to keep them in the forefront as targets for grants, ballot measures, and other funding efforts. In 2009, the City implemented the Strategic Leadership Plan which identifies seven key elements that support the City's overall vision for long-term growth, economic vitality and financial stability. The key elements are supported by goals with defined objectives to meet the goals. Each capital project approved for funding in 2018 has identified a key element and goal in order to receive funding. This comprehensive approach ensures consideration and approval of capital improvements that support the long-range goals of the City.

For the purpose of continuity in the 2018 Budget, this condensed version of the CIP is included as a separate section of the Budget document. If there are any questions concerning specific projects or funding of specific projects, please refer to the Capital Improvement Plan that is published separately. The CIP can be found on the city's website at [www.ci.richland.wa.us](http://www.ci.richland.wa.us).



### **Advantages of Capital Improvement Plan:**

- Serves as a public relations and economic development tool.
- Provides the ability to stabilize debt and consolidate projects to reduce borrowing costs.
- Provides a process that evaluates all potential projects at the same time.
- Provides citizens and officials with a documented process of prioritizing projects, planning for future growth and the ability to change direction as needed.

### **Capital Improvement Plan Process:**

- Staff develops projects that support the key elements of the Strategic Leadership Plan.
- Staff drafts project descriptions, cost estimates and funding sources.
- Staff compiles and prioritizes projects and identifies key element and goal for each.
- Draft plan is submitted to Department Directors for review, discussion and modification.
- Staff verifies information required by the Growth Management Act (GMA) is included in the CIP.
- Senior management reviews available funding sources and makes recommendations.
- Council sub-committee reviews to ensure the projects support the City's long-term planning goals.
- CIP is adopted by the City Council.

The CIP will be revised annually as part of the budget process. The following year's projects will be submitted as part of the operating budget. The plan will be revisited, modified or amended at least annually by the City Council.

Other more detailed plans help serve as a basis for developing the CIP. The Parks, Trails and Open Space Master Plan serves to prioritize future park and trail development projects. Street Projects are developed in support of the six-year street plan whenever applicable and the City's comprehensive land use plan is the document directing the growth and future of the City. The more detailed plans support the various elements of the comprehensive facilities plan.



The 2018-2023 Capital Improvement Plan includes the Waterfront projects that are essential for future redevelopment efforts intended to enhance and connect the Riverfront and Downtown districts. Other project categories include Municipal, Parks and Public Facilities, Transportation and Utility projects. Each project is prioritized according to its degree of necessity and its relationship to the Strategic Leadership Plan.

**Overview of the 2018 – 2023 Capital Improvement Plan:**

The 2018-2023 Capital Improvement Plan supports the City’s continued commitment to preserve existing infrastructure, provide ongoing maintenance and address long-term capital needs as identified in the plan. Approved 2018 projects require keys and goals that are directly tied to the City’s vision. Several of the 2018 projects will provide repairs and upgrades to existing infrastructure in an ongoing effort to maintain the City’s current facilities and infrastructure. Staff continues to enhance the CIP in an effort to make the document more readable and relevant to citizens, elected officials, and other users. The CIP is consistent with the City’s comprehensive plan and includes information required by the State’s Growth Management Act (GMA).

The total amount of approved projects for 2018 is \$62,171,602 with funding identified and budgeted for 61 projects. The following table presents all projects by category and identifies funding sources for each project. Additionally, a summary list of the six-year review by category with funding sources is listed for each year. For detail of these capital projects, you can view the entire Capital Improvement Plan document online at [www.ci.richland.wa.us](http://www.ci.richland.wa.us).



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# CAPITAL IMPROVEMENT PLAN

## 2018 PROJECTS ONLY

Department (Category) / Project Name	Strategic Leadership Project?	Project #	2018 Project Costs
<b>Electric</b>			
Electrical Substation Improvements		ES130007	424,000
Leslie Rd Substation	Yes	ES130004	4,095,000
Line Extensions		ES130008	1,288,000
Major Equipment Purchases		ES160001	265,000
Purchase Southwest Service Area Infrastructure		ES130009	158,000
Renewal & Replacement		ES130010	3,923,000
Smart Grid / Advanced Metering Infrastructure	Yes	ES130005	3,031,000
Systems Improvements		ES130011	1,729,000
<b>Electric Total:</b>			<b>\$14,913,000</b>
<b>Municipal</b>			
Access Control & Security Camera System Replacement	Yes	MN170005	550,000
Broadband Fund-Leased Fiber Extensions	Yes	MN160001	100,000
Economic Development Road Projects		MN170004	1,625,000
Equipment Replacement Program		MN140016	2,431,409
ERP System (Financial System)		MN140018	1,348,763
Fire Station 72 - Adjacent Land Acquisition	Yes	MN170002	150,000
Fire Station - Southeast Area & Land Acquisition		MN170001	500,000
<b>Municipal Total:</b>			<b>\$6,705,172</b>
<b>Parks</b>			
City-Wide Tree Replacement	Yes	PR130016	20,000
Drollinger Park Amenities	Yes	PR130007	60,000
Fire Station 72 Building Repairs	No	PR170006	350,000
Goethals Park Improvements	Yes	PR170002	80,000
Horn Rapids Athletic Complex Infield & Fence Renewal	Yes	PR160003	30,000
Municipal Facilities Renewal & Improvement Program	Yes	PR140020	287,000
Park Signage	Yes	PR140009	25,000
Parks & Neighborhood Safety Program	Yes	PR160005	20,000
Parks Facilities Renewal & Replacement	Yes	PR140021	378,000
Re-roof City of Richland Shops Buildings, 100, 200 & 300	Yes	PR160002	725,000
Richland Community Center Roof Repair	Yes	PR170005	75,000
Rivers to Ridges Trail: Badger Mountain Section	Yes	PR170004	700,000
Trailhead Park: Replacement of Steps & Bypass Trail	Yes	PR170001	50,000
<b>Parks Total:</b>			<b>\$2,800,000</b>
<b>Solid Waste</b>			
Disposal Capacity Improvements	Yes	SW130002	1,275,000
Solid Waste Facility Improvements		SW160001	20,000
<b>Solid Waste Total:</b>			<b>\$1,295,000</b>
<b>Stormwater</b>			
Columbia Park Trail Storm Conveyance & Treatment Improvements		ST170001	75,000
Leslie Road Storm Drain Replacement		ST160001	839,000
Stormwater Rehabilitation & Replacement		ST130001	226,000
Water Quality Retrofit Program		ST130006	565,587
<b>Stormwater Total:</b>			<b>\$1,705,587</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 PROJECTS ONLY

Department (Category) / Project Name	Strategic Leadership Project?	Project #	2018 Project Costs
<b>Transportation</b>			
ADA Compliance / Sidewalk Repairs Program		TR130004	120,000
Center Parkway-West-Leslie Road to Clearwater Creek		TR140019	50,000
Columbia Park Trail Improvements - East		TR140016	125,000
Duportail Bridge	Yes	TR130001	16,800,000
Pavement Preservation Program		TR130003	1,726,843
Pavement Preservation Program (GWW Resurfacing & Streetscape)		TR170002	950,000
Queensgate Drive / Columbia Park Trail Improvements		TR150022	2,310,000
South Richland Collector Streets		TR160005	70,000
Steptoe Street / Tapteal Drive Intersection Improvements		TR140017	1,815,000
Swift Boulevard Improvements	Yes	TR160002	980,000
<b>Transportation Total:</b>			<b>\$24,946,843</b>
<b>Wastewater</b>			
Collection System Renewal & Replacement		WW130001	1,652,000
Wastewater Treatment Facility Renewal & Replacement		WW130006	551,000
<b>Wastewater Total:</b>			<b>\$2,203,000</b>
<b>Water</b>			
Automatic Meter Reading System		WA160001	3,000,000
Chief Joseph Middle School Irrigation Well		WA150010	150,000
Columbia River Intake Screen Upgrade		WA160002	200,000
Distribution System Repairs & Replacement		WA130002	350,000
Irrigation Utility Capital Improvements		WA130003	100,000
Island View Supply Redundancy Project		WA160006	410,000
Water Treatment Plant Renewal & Replacement		WA130007	225,000
Yakima River Crossing Pipeline Replacement		WA130008	1,725,000
<b>Water Total:</b>			<b>\$6,160,000</b>
<b>Waterfront</b>			
Columbia Playfield Improvements	Yes	WF140007	183,000
Columbia Pt. Golf Course Clubhouse Modernization & Course Improvements		WF160003	30,000
Columbia Point Marina Park Enhancements	Yes	WF150015	350,000
George Prout Pool Renewal		WF170001	200,000
Howard Amon Park:Riverfront Trail & Beach Restoration		WF140011	200,000
Shoreline Enhancement & Deferred Maintenance	Yes	WF140010	30,000
Wayfinding Signage & Gateway Entrance Improvements	Yes	WF140012	450,000
<b>Waterfront Total:</b>			<b>\$1,443,000</b>
<b>TOTAL 2018 PROJECTS</b>			<b>\$62,171,602</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Summary - Project Costs by Department/Year

Department	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Electric</b>	6,281,000	14,312,000	14,913,000	10,373,000	10,699,000	10,125,000	8,816,000	10,678,000	86,197,000
<b>Municipal</b>	2,813,511	8,055,104	6,705,172	10,092,473	7,978,456	3,362,373	3,744,266	23,203,759	65,955,114
<b>Parks</b>	3,240,459	853,000	2,800,000	1,360,000	1,610,000	1,660,000	1,320,000	1,870,000	14,713,459
<b>Solid Waste</b>	143,512	165,000	1,295,000	7,470,000	3,575,000	20,000	20,000	20,000	12,708,512
<b>Stormwater</b>	2,044,807	238,500	1,705,587	1,072,000	269,000	509,124	791,667	812,251	7,442,936
<b>Transportation</b>	25,539,574	4,850,977	24,946,843	21,473,500	9,615,160	6,177,400	10,330,000	10,478,800	113,412,254
<b>Wastewater</b>	11,595,015	4,902,000	2,203,000	2,273,000	2,348,000	2,424,000	2,504,000	2,585,000	30,834,015
<b>Water</b>	33,828,086	2,026,000	6,160,000	4,360,000	5,607,000	1,925,000	1,818,000	1,706,000	57,430,086
<b>Waterfront</b>	5,444,714	17,966,251	1,443,000	1,450,000	1,280,000	1,250,000	620,000	5,280,000	34,733,965
<b>Report Total:</b>	<b>90,930,678</b>	<b>53,368,832</b>	<b>62,171,602</b>	<b>59,923,973</b>	<b>42,981,616</b>	<b>27,452,897</b>	<b>29,963,933</b>	<b>56,633,810</b>	<b>423,427,341</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Electric Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Electric</b>										
<b>PROJECT COSTS</b>										
Dallas Rd Area Improvements	ES130001	66,000	1,497,000	0	1,951,000	3,179,000	0	1,093,000	1,093,000	8,879,000
Electrical Substation Improvements	ES130007	448,000	2,850,000	424,000	0	392,000	3,236,000	2,774,000	654,000	10,778,000
Equipment Storage and Maintenance Repair Shop	ES130012	0	0	0	0	636,000	0	0	0	636,000
Hanford Substation	ES130002	0	0	0	0	0	0	0	4,300,000	4,300,000
Kingsgate Substation	ES130003	0	0	0	0	2,119,000	2,119,000	0	0	4,238,000
Leslie Rd Substation	ES130004	738,000	3,613,000	4,095,000	731,000	0	0	0	0	9,177,000
Line Extensions	ES130008	2,430,000	2,316,000	1,288,000	1,288,000	1,288,000	1,288,000	1,288,000	1,288,000	12,474,000
Major Equipment Purchases	ES160001	0	315,000	265,000	0	488,000	0	318,000	0	1,386,000
Purchase Southwest Service Area Infrastructure	ES130009	15,000	254,000	158,000	0	0	200,000	0	0	627,000
Renewal & Replacement	ES130010	913,000	1,625,000	3,923,000	2,245,000	1,702,000	1,281,000	2,889,000	2,889,000	17,467,000
Smart Grid / Advanced Metering Infrastructure	ES130005	214,000	350,000	3,031,000	2,571,000	0	0	0	0	6,166,000
Systems Improvements	ES130011	1,457,000	1,492,000	1,729,000	1,587,000	895,000	2,001,000	454,000	454,000	10,069,000
<b>Electric Total:</b>		<b>6,281,000</b>	<b>14,312,000</b>	<b>14,913,000</b>	<b>10,373,000</b>	<b>10,699,000</b>	<b>10,125,000</b>	<b>8,816,000</b>	<b>10,678,000</b>	<b>86,197,000</b>

#### FUNDING SOURCES

##### Electric

Benton PUD Contributions	0	300,000	750,000	550,000	500,000	0	0	0	0	2,100,000
Bonds - Future Issue	0	0	2,568,000	3,038,000	6,798,000	7,556,000	4,639,000	5,501,000	30,100,000	30,100,000
Bonds - Prior Issue	2,724,000	9,721,000	4,775,000	681,000	392,000	0	0	0	0	18,293,000
Facility Fees	500,000	500,000	500,000	600,000	600,000	700,000	700,000	1,800,000	5,900,000	5,900,000
Rate Revenue	3,057,000	3,791,000	6,320,000	5,504,000	2,409,000	1,869,000	3,477,000	3,377,000	3,377,000	29,804,000
<b>Electric Total:</b>	<b>6,281,000</b>	<b>14,312,000</b>	<b>14,913,000</b>	<b>10,373,000</b>	<b>10,699,000</b>	<b>10,125,000</b>	<b>8,816,000</b>	<b>10,678,000</b>	<b>10,678,000</b>	<b>86,197,000</b>





# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Municipal Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Municipal</b>										
<b>PROJECT COSTS</b>										
Access Control & Security Camera System Replacement	MN170005	0	0	550,000	0	0	0	0	0	550,000
Animal Control Shelter	MN130001	400,000	1,100,000	0	0	0	0	0	0	1,500,000
Broadband Fund-Leased Fiber Extensions	MN160001	0	200,000	100,000	0	0	0	0	0	300,000
Economic Development Road Projects	MN170004	0	0	1,625,000	925,000	0	0	0	0	2,550,000
Equipment Replacement Program	MN140016	2,163,511	4,329,104	2,431,409	3,637,184	6,919,900	3,362,373	3,744,266	2,710,960	29,298,707
ERP System (Financial System)	MN140018	250,000	2,426,000	1,348,763	1,530,289	1,058,556	0	0	0	6,613,608
Fire Station - Badger Mountain South	MN130007	0	0	0	0	0	0	0	5,462,799	5,462,799
Fire Station - Horn Rapids Area	MN130009	0	0	0	0	0	0	0	5,010,000	5,010,000
Fire Station - Northeast	MN170003	0	0	0	0	0	0	0	5,010,000	5,010,000
Fire Station - Southeast Area & Land Acquisition	MN170001	0	0	500,000	0	0	0	0	5,010,000	5,510,000
Fire Station 72 - Adjacent Land Acquisition	MN170002	0	0	150,000	0	0	0	0	0	150,000
Fire Station 73 - Replacement Station	MN130005	0	0	0	4,000,000	0	0	0	0	4,000,000
<b>Municipal Total:</b>		<b>2,813,511</b>	<b>8,055,104</b>	<b>6,705,172</b>	<b>10,092,473</b>	<b>7,978,456</b>	<b>3,362,373</b>	<b>3,744,266</b>	<b>23,203,759</b>	<b>65,955,114</b>
<b>FUNDING SOURCES</b>										
Capital Lease/LT Debt Proceeds		0	810,000	0	0	730,000	0	0	745,000	2,285,000
Criminal Justice Sales Tax		96,000	69,046	55,266	56,743	56,670	55,204	56,308	57,434	502,671
Electric Fund		334,250	817,180	715,100	610,190	514,497	289,819	298,513	307,468	3,887,017
Equipment Maint Fund		13,640	94,609	55,643	48,635	39,301	17,412	18,283	19,197	306,720
Equipment Reserves		(395,090)	1,598,719	(241,940)	712,663	3,022,177	(36,524)	91,556	(1,966,094)	2,785,467
Facility Fees		0	100,000	50,000	0	0	0	0	0	150,000
General Fund		1,262,815	2,939,620	1,546,700	1,436,690	1,304,132	954,972	1,002,721	1,052,857	11,500,507
Healthcare Benefits Fund		0	158,053	36,804	41,757	28,885	0	0	0	265,499
Industrial Development Fund		0	17,808	1,634,776	936,092	7,673	0	0	0	2,596,349
Medical Services Fund		129,250	178,410	282,710	298,647	258,427	159,535	167,512	175,888	1,650,379
Public Works Admin & Eng		10,500	55,689	71,979	36,070	38,424	39,930	43,923	48,315	344,830
Rate Revenue		0	100,000	50,000	0	0	0	0	0	150,000
REET-RE Excise Tax 1st 1/4%		0	0	650,000	0	0	0	0	0	650,000
Service Agreement Revenue		0	0	0	4,000,000	0	0	0	0	4,000,000
Solid Waste Fund		735,500	112,655	937,744	1,022,937	1,067,851	1,067,695	1,174,464	1,291,911	7,410,757
Stormwater Fund		85,670	107,787	104,249	107,148	104,120	94,093	96,915	99,823	799,805
Street Fund		0	0	23,372	0	0	0	0	0	23,372
Streets Fund (GF)		180,881	191,417	171,805	181,453	185,447	184,423	193,644	203,326	1,492,396
Unfunded		0	0	0	0	0	0	0	20,492,799	20,492,799
Wastewater Fund		226,785	383,429	245,997	283,152	310,292	283,664	297,847	312,739	2,343,905
Water Fund		133,310	320,682	314,967	320,296	310,560	252,150	302,580	363,096	2,317,641
<b>Municipal Total:</b>		<b>2,813,511</b>	<b>8,055,104</b>	<b>6,705,172</b>	<b>10,092,473</b>	<b>7,978,456</b>	<b>3,362,373</b>	<b>3,744,266</b>	<b>23,203,759</b>	<b>65,955,114</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Parks Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Parks</b>										
<b>PROJECT COSTS</b>										
Badger Mountain Park Improvements	PR130001	738,502	70,000	0	250,000	250,000	0	0	0	1,308,502
By-Pass Shelterbelt Irrigation Renewal	PR160001	456,458	0	0	0	250,000	250,000	250,000	250,000	1,456,458
City-Wide Tree Replacement	PR130016	60,000	40,000	20,000	20,000	20,000	20,000	20,000	20,000	220,000
Drollinger Park Amenities	PR130007	60,000	0	60,000	0	0	0	0	0	120,000
Fire Station 72 Building Repairs	PR170006	0	0	350,000	0	0	0	0	0	350,000
Goethals Park Improvements	PR170002	0	0	80,000	0	0	0	0	0	80,000
Horn Rapids Athletic Complex Infield & Fence Renewal	PR160003	0	50,000	30,000	30,000	30,000	30,000	0	0	170,000
Municipal Facilities Renewal & Improvement Program	PR140020	1,660,499	270,000	287,000	300,000	300,000	600,000	300,000	0	3,717,499
Park Signage	PR140009	125,000	25,000	25,000	0	0	0	0	0	175,000
Parks & Neighborhood Safety Program	PR160005	0	91,000	20,000	10,000	10,000	10,000	0	0	141,000
Parks Facilities Renewal & Replacement	PR140021	140,000	302,000	378,000	750,000	750,000	750,000	750,000	0	3,820,000
Re-roof City of Richland Shops Buildings, 100, 200 & 300	PR160002	0	0	725,000	0	0	0	0	0	725,000
Richland Community Center Roof Repair	PR170005	0	0	75,000	0	0	0	0	0	75,000
Rivers to Ridges Trail: Badger Mountain Section	PR170004	0	0	700,000	0	0	0	0	0	700,000
Trailhead Park: Replacement of Steps & Bypass Trail	PR170001	0	5,000	50,000	0	0	0	0	0	55,000
West Village Park at Badger Mountain South	PR130005	0	0	0	0	0	0	0	1,600,000	1,600,000
<b>Parks Total:</b>		<b>3,240,459</b>	<b>853,000</b>	<b>2,800,000</b>	<b>1,360,000</b>	<b>1,610,000</b>	<b>1,660,000</b>	<b>1,320,000</b>	<b>1,870,000</b>	<b>14,713,459</b>
<b>FUNDING SOURCES</b>										
CDBG Funds		0	0	80,000	0	0	0	0	0	80,000
Criminal Justice Sales Tax		0	91,000	20,000	10,000	10,000	10,000	0	0	141,000
Donations		78,580	0	350,000	0	0	0	0	0	428,580
Electric Fund		117,950	14,760	227,106	6,815	6,815	6,815	6,815	0	387,076
Equipment Maint Fund		0	6,921	1,089	1,138	1,138	1,138	1,138	0	12,562
General Fund		1,672,357	215,280	1,501,660	1,033,300	1,033,300	1,033,300	1,033,300	0	7,522,497
Grant - RCO		215,676	0	350,000	0	0	0	0	500,000	1,065,676
Library Capital Reserve		0	0	0	0	0	300,000	0	0	300,000
LTGO Bond Fund		15,000	0	0	0	0	0	0	0	15,000
Medical Services Fund		1,700	0	2,482	1,215	1,215	1,215	1,215	0	9,042
Park Partnership Program		0	5,000	0	0	0	0	0	0	5,000
Parks Reserve Fund		248,246	0	0	0	0	0	0	0	248,246
Parks Reserve Fund (Undesignated)		204,000	20,000	20,000	0	0	0	0	0	244,000
Parks Reserve-Park District 1		31,000	0	60,000	0	0	0	0	0	91,000
Parks Reserve-Park District 2		0	0	50,000	0	0	0	0	0	50,000
Parks Reserve-Park District 3		196,000	0	0	50,000	50,000	0	0	0	296,000
Parks Reserve-Park District 4		0	0	0	0	0	0	0	1,100,000	1,100,000
Public Works Admin & Eng		0	2,763	982	1,027	1,027	1,027	1,027	0	7,853
REET-RE Excise Tax 1st 1/4%		330,000	427,000	5,000	0	250,000	250,000	250,000	250,000	1,762,000
REET-RE Excise Tax 2nd 1/4%		20,000	40,000	50,000	250,000	250,000	50,000	20,000	20,000	700,000
Solid Waste Fund		8,750	1,782	5,323	1,440	1,440	1,440	1,440	0	21,615
Stormwater Fund		6,300	1,080	467	250	250	250	250	0	8,847
Streets Fund (GF)		0	8,262	1,600	1,672	1,672	1,672	1,672	0	16,550
Wastewater Fund		30,100	8,253	4,823	822	822	822	822	0	46,464
Water Fund		44,800	10,899	69,468	2,321	2,321	2,321	2,321	0	134,451
WCIA Insurance Settlement Pmt		20,000	0	0	0	0	0	0	0	20,000
<b>Parks Total:</b>		<b>3,240,459</b>	<b>853,000</b>	<b>2,800,000</b>	<b>1,360,000</b>	<b>1,610,000</b>	<b>1,660,000</b>	<b>1,320,000</b>	<b>1,870,000</b>	<b>14,713,459</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Solid Waste Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Solid Waste</b>										
<b>PROJECT COSTS</b>										
Disposal Capacity Improvements	SW130002	143,512	0	1,275,000	7,225,000	0	0	0	0	8,643,512
Landfill Closure, Phase 2	SW130003	0	0	0	225,000	3,555,000	0	0	0	3,780,000
Solid Waste Facility Improvements	SW160001	0	165,000	20,000	20,000	20,000	20,000	20,000	20,000	285,000
<b>Solid Waste Total:</b>		<b>143,512</b>	<b>165,000</b>	<b>1,295,000</b>	<b>7,470,000</b>	<b>3,575,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>12,708,512</b>
<b>FUNDING SOURCES</b>										
Rate Revenue		143,512	165,000	20,000	20,000	20,000	20,000	20,000	20,000	428,512
Solid Waste Closure & Gen Ob Bonds		0	0	1,275,000	7,225,000	0	0	0	0	8,500,000
Solid Waste Fund (Rsv for closure)		0	0	0	225,000	3,555,000	0	0	0	3,780,000
<b>Solid Waste Total:</b>		<b>143,512</b>	<b>165,000</b>	<b>1,295,000</b>	<b>7,470,000</b>	<b>3,575,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>12,708,512</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Stormwater Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Stormwater</b>										
<b>PROJECT COSTS</b>										
Columbia Park Trail Storm Conveyance & Treatment	ST170001	0	0	75,000	545,000	0	0	0	0	620,000
Leslie Road Storm Drain Replacement	ST160001	0	0	839,000	0	0	0	0	0	839,000
Stormwater Rehabilitation & Replacement	ST130001	1,140,090	200,000	226,000	405,000	111,000	57,124	58,667	60,251	2,258,132
Water Quality Retrofill Program	ST130006	904,717	38,500	565,587	122,000	158,000	452,000	733,000	752,000	3,725,804
<b>Stormwater Total:</b>		<b>2,044,807</b>	<b>238,500</b>	<b>1,705,587</b>	<b>1,072,000</b>	<b>269,000</b>	<b>509,124</b>	<b>791,667</b>	<b>812,251</b>	<b>7,442,936</b>
<b>FUNDING SOURCES</b>										
Grant - WA State Dept of Ecology		759,717	0	453,065	0	0	0	0	0	1,212,782
Grant Funds (Unsecured)		0	0	56,250	500,250	118,500	339,000	549,750	564,000	2,127,750
Rate Revenue		1,285,090	238,500	1,196,272	571,750	150,500	170,124	241,917	248,251	4,102,404
<b>Stormwater Total:</b>		<b>2,044,807</b>	<b>238,500</b>	<b>1,705,587</b>	<b>1,072,000</b>	<b>269,000</b>	<b>509,124</b>	<b>791,667</b>	<b>812,251</b>	<b>7,442,936</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Transportation Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Transportation</b>										
<b>PROJECT COSTS</b>										
ADA Compliance / Sidewalk Repairs Program	TR130004	647,041	75,000	120,000	100,000	100,000	100,000	100,000	0	1,242,041
Center Parkway - North- Gage to Tapteal Drive	TR130002	3,086,643	2,120,977	0	917,190	780,160	0	0	0	6,904,970
Center Parkway - West-Leslie Road to Clearwater Creek	TR140019	150,000	0	50,000	1,750,000	0	0	0	0	1,950,000
Columbia Park Trail Improvements - East	TR140016	0	0	125,000	2,727,710	0	0	0	0	2,852,710
Duportail Bridge	TR130001	4,511,561	1,150,000	16,800,000	10,300,000	4,700,000	0	0	0	37,461,561
Gage Boulevard Improvements	TR150023	0	0	0	0	0	75,000	750,000	0	825,000
Marcus Whitman Elementary Sidewalks	TR160003	0	0	0	0	0	491,200	0	0	491,200
Pavement Preservation Program	TR130003	16,764,950	1,230,000	1,726,843	2,091,600	2,820,000	3,290,000	3,290,000	3,290,000	34,503,393
Pavement Preservation Program (GWW Resurfacing & Queensgate Drive - Phase II)	TR170002	0	0	950,000	3,442,000	0	0	0	0	4,392,000
Queensgate Drive / Columbia Park Trail Improvements	TR150025	0	0	0	0	300,000	500,000	2,600,000	0	3,400,000
Queensgate Drive Extension	TR150022	0	175,000	2,310,000	0	0	0	0	0	2,485,000
Queensgate Drive Extension	TR140018	51,150	0	0	0	250,000	850,000	0	0	1,151,150
South GWW Intersection Improvements	TR130011	248,229	0	0	0	0	551,200	500,000	6,238,800	7,538,229
South GWW Pedestrian Access & Safety Improvement	TR160004	0	0	0	0	0	200,000	2,400,000	0	2,600,000
South Richland Collector Streets	TR160005	0	100,000	70,000	70,000	70,000	70,000	70,000	70,000	520,000
Steeple Street / Tapteal Drive Intersection Improvements	TR140017	80,000	0	1,815,000	0	0	0	0	0	1,895,000
Stevens Drive Pathway	TR150026	0	0	0	0	0	0	70,000	880,000	950,000
Swift Boulevard Improvements	TR160002	0	0	980,000	0	0	0	0	0	980,000
Vantage Highway Pathway - Phase II	TR140020	0	0	0	75,000	595,000	0	0	0	670,000
Vantage Highway Pathway - Phase III	TR150027	0	0	0	0	0	50,000	550,000	0	600,000
<b>Transportation Total:</b>		<b>25,539,574</b>	<b>4,850,977</b>	<b>24,946,843</b>	<b>21,473,500</b>	<b>9,615,160</b>	<b>6,177,400</b>	<b>10,330,000</b>	<b>10,478,800</b>	<b>113,412,254</b>

#### FUNDING SOURCES

2013 BFCOG STP Funding Dist	1,048,107	0	0	0	0	0	0	0	0	1,048,107
2017 BFCOG STP Funding Dist	0	0	789,449	0	0	0	0	0	0	789,449
Benton County Rural Dev Funds (City)	0	0	2,850,000	0	0	0	1,200,000	0	0	4,050,000
Business License Reserve Fund	25,700	0	15,000	25,000	25,000	25,000	25,000	0	0	140,700
CDBG Funds	440,515	65,000	95,000	65,000	65,000	65,000	65,000	65,000	0	860,515
City of Kennewick (RR Negotiation)	1,059,260	0	0	0	0	0	0	0	0	1,059,260
Developer Contribution (ROW)	0	136,000	0	0	0	0	0	0	0	136,000
Donations	0	0	10,000	0	0	0	0	0	0	10,000
Federal Appropriation (2013 Budget)	325,383	0	0	0	0	0	0	0	0	325,383
General Fund	1,935,463	930,000	930,000	930,000	930,000	930,000	930,000	930,000	930,000	8,445,463
General Fund (in Lieu of PWTF Debt Svc)	257,892	0	0	0	0	0	0	0	0	257,892
General Obligation Bonds (TBD)	0	0	0	0	0	0	0	0	0	0
Grant - BFCOG STP Funding (Unsecured)	0	0	55,000	865,000	0	0	0	0	0	920,000
Grant - BFCOG TAP Fund Award	0	0	50,000	353,623	0	0	0	0	0	403,623
Grant - Ecology (Unsecured)	0	0	15,000	438,065	0	0	0	0	0	453,065
Grant - STP Fund - COG (Unsecured)	0	900,000	0	556,770	663,230	0	0	0	0	2,120,000
Grant - TAP (UL) (Unsecured)	0	0	0	0	0	30,000	500,000	0	0	530,000
Grant - TIB	0	644,000	0	0	0	0	0	0	0	644,000
Grant - TIB (Unsecured)	0	1,293,860	4,000,000	4,300,420	116,930	330,720	325,000	3,743,280	0	14,110,210
Grant - Washington State	200,000	0	12,010,551	4,905,665	3,083,784	0	0	0	0	20,200,000
Grant - WSDOT Bike/Ped (Unsecured)	0	0	0	0	0	0	800,000	0	0	800,000
Grant - WSDOT NHS (Unsecured)	0	0	500,000	2,573,600	0	0	0	0	0	3,073,600
Grant Funds (Unsecured)	0	0	1,600,000	64,875	594,900	556,075	648,750	0	0	3,464,600



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Transportation Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Transportation Funding Sources continued...</b>										
HSIP Funds (Secured)		32,436	0	0	0	0	0	0	0	32,436
Impact Fees		201,150	100,000	120,000	470,000	230,850	920,000	70,000	70,000	2,182,000
Industrial Development Fund		320,000	0	0	0	0	0	0	0	320,000
LTGO 98 Fund		715,000	0	0	0	0	0	0	0	715,000
Port of Kennewick		0	0	0	800,000	0	0	0	0	800,000
Private Partner		40,000	0	215,000	0	0	0	0	0	255,000
Public Works Trust Fund Loan		750,000	0	0	0	0	0	0	0	750,000
REET-RE Excise Tax 1st 1/4%		690,119	10,000	0	135,125	89,250	312,805	301,250	0	1,538,549
REET-RE Excise Tax 2nd 1/4%		3,500,064	475,000	790,000	660,000	310,000	310,000	610,000	1,235,820	7,890,884
Sewer Coll Sys Renewal & Replc		0	0	75,000	0	0	0	0	0	75,000
Solid Waste Closure & Gen Ob Bonds		1,000,000	90,000	0	204,335	366,216	0	0	0	1,660,551
Stormwater Fund		0	0	5,000	146,022	0	0	0	0	151,022
STP - Urban Grant		524,990	0	0	0	0	0	0	0	524,990
STP Fund (Secured-COG)		728,883	207,117	0	0	0	0	0	0	936,000
STP Fund (Unsecured-COG)		0	0	0	0	0	137,800	125,000	1,559,700	1,822,500
STP-UL Funds (Secured)		86,500	0	0	0	0	0	0	0	86,500
Street Fund - Fuel Tax		2,304,601	0	0	0	0	0	0	0	2,304,601
Street Fund - Utility Charges		2,687,270	0	0	0	0	0	0	0	2,687,270
Street Fund - Utility Occupation Tax		6,129,241	0	0	0	0	0	0	0	6,129,241
Streets M&O Fund		537,000	0	0	0	0	0	0	0	537,000
Transportation Benefit District		0	0	746,843	690,000	630,000	637,000	643,000	650,000	3,996,843
Unfunded		0	0	0	2,040,000	1,260,000	1,923,000	4,087,000	2,290,000	11,600,000
Water Dist Sys Renewal & Replc		0	0	75,000	0	0	0	0	0	75,000
WSDOT SR 240 Project Funds		0	0	0	1,250,000	1,250,000	0	0	0	2,500,000
<b>Transportation Total:</b>		<b>25,539,574</b>	<b>4,850,977</b>	<b>24,946,843</b>	<b>21,473,500</b>	<b>9,615,160</b>	<b>6,177,400</b>	<b>10,330,000</b>	<b>10,478,800</b>	<b>113,412,254</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Wastewater Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Wastewater</b>										
<b>PROJECT COSTS</b>										
Collection System Renewal & Replacement	WW130001	8,226,646	2,314,000	1,652,000	1,705,000	1,761,000	1,818,000	1,878,000	1,939,000	21,293,646
Influent Upgrades	WW130003	100,000	2,183,000	0	0	0	0	0	0	2,283,000
Wastewater Treatment Facility Renewal & Replacement	WW130006	3,268,369	405,000	551,000	568,000	587,000	606,000	626,000	646,000	7,257,369
<b>Wastewater Total:</b>		<b>11,595,015</b>	<b>4,902,000</b>	<b>2,203,000</b>	<b>2,273,000</b>	<b>2,348,000</b>	<b>2,424,000</b>	<b>2,504,000</b>	<b>2,585,000</b>	<b>30,834,015</b>
<b>FUNDING SOURCES</b>										
Bonds - Prior Issue		100,000	2,183,000	0	0	0	0	0	0	2,283,000
Facility Fees		0	1,200,000	600,000	600,000	600,000	600,000	600,000	600,000	4,800,000
Rate Revenue		11,495,015	1,519,000	1,603,000	1,673,000	1,748,000	1,824,000	1,904,000	1,985,000	23,751,015
<b>Wastewater Total:</b>		<b>11,595,015</b>	<b>4,902,000</b>	<b>2,203,000</b>	<b>2,273,000</b>	<b>2,348,000</b>	<b>2,424,000</b>	<b>2,504,000</b>	<b>2,585,000</b>	<b>30,834,015</b>



# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Water Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Water</b>										
<b>PROJECT COSTS</b>										
Automatic Meter Reading System	WA160001	0	235,000	3,000,000	0	0	0	0	0	3,235,000
Broadmoor Street Service Pressure Improvement	WA160005	0	0	0	0	0	110,000	0	0	110,000
Chief Joseph Middle School Irrigation Well	WA150010	0	0	150,000	0	0	0	0	0	150,000
Columbia River Intake Screen Upgrade	WA160002	0	0	200,000	100,000	4,330,000	0	0	0	4,630,000
Core 545 Zone Surge Analyses	WA170001	0	0	0	0	0	100,000	896,000	0	996,000
Distribution System Repairs & Replacement	WA130002	29,210,893	200,000	350,000	350,000	350,000	350,000	597,000	615,000	32,022,893
Irrigation Utility Capital Improvements	WA130003	1,609,173	230,000	100,000	100,000	100,000	100,000	100,000	100,000	2,439,173
Island View Supply Redundancy Project	WA160006	0	0	410,000	0	0	0	0	0	410,000
Leslie Road Service Pressure Improvement	WA160004	0	0	0	0	0	105,000	0	0	105,000
Orchard Way Service Pressure Improvement	WA160003	0	0	0	0	0	35,000	0	0	35,000
Tapleal I Pump Station Upgrade	WA160010	0	0	0	0	0	500,000	0	0	500,000
Water Treatment Plant Pumping Capacity Improvement	WA170002	0	0	0	0	0	0	0	766,000	766,000
Water Treatment Plant Renewal & Replacement	WA130007	2,666,770	361,000	225,000	225,000	225,000	225,000	225,000	225,000	4,377,770
WTP Solids Handling Improvements	WA130006	0	0	0	0	0	400,000	0	0	400,000
Yakima River Crossing Pipeline Replacement	WA130008	341,250	1,000,000	1,725,000	3,585,000	602,000	0	0	0	7,253,250
<b>Water Total:</b>		<b>33,828,086</b>	<b>2,026,000</b>	<b>6,160,000</b>	<b>4,360,000</b>	<b>5,607,000</b>	<b>1,925,000</b>	<b>1,818,000</b>	<b>1,706,000</b>	<b>57,430,086</b>
<b>FUNDING SOURCES</b>										
Bonds - Future Issue		0	0	0	0	4,330,000	0	0	0	4,330,000
Bonds - Prior Issue		5,432,500	250,000	581,699	3,585,000	602,000	0	0	0	10,451,199
Facility Fees		35,000	117,500	1,985,000	0	0	250,000	0	0	2,387,500
Grant - FEMA		100,000	750,000	1,143,301	0	0	0	0	0	1,993,301
Grant - Supplemental/Federal		503,000	0	0	0	0	0	0	0	503,000
Public Works Trust Fund Loan		15,525,414	0	0	0	0	0	0	0	15,525,414
Rate Revenue		12,232,172	908,500	2,400,000	775,000	675,000	1,025,000	1,818,000	1,706,000	21,539,672
Richland School District		0	0	50,000	0	0	0	0	0	50,000
Surplus Property Sale		0	0	0	0	0	400,000	0	0	400,000
West Richland		0	0	0	0	0	250,000	0	0	250,000
<b>Water Total:</b>		<b>33,828,086</b>	<b>2,026,000</b>	<b>6,160,000</b>	<b>4,360,000</b>	<b>5,607,000</b>	<b>1,925,000</b>	<b>1,818,000</b>	<b>1,706,000</b>	<b>57,430,086</b>





# CAPITAL IMPROVEMENT PLAN

## 2018 through 2023

### Waterfront Projects

Department	Project #	\$ through 2016	Budget Rem. 2017	2018	2019	2020	2021	2022	2023	Total
<b>Waterfront</b>										
<b>PROJECT COSTS</b>										
Columbia Playfield Improvements	WF140007	1,040,958	363,000	183,000	230,000	30,000	330,000	0	0	2,176,958
Columbia Point Marina Park Enhancements	WF150015	428,846	294,000	350,000	410,000	250,000	150,000	0	0	1,882,846
Columbia Pt. Golf Course Clubhouse Modernization & Course	WF160003	0	266,000	30,000	0	0	0	0	0	296,000
Fire Station 71 - Replacement Station	WF140004	0	0	0	0	0	0	0	5,050,000	5,050,000
George Prout Pool Renewal	WF170001	0	0	200,000	20,000	130,000	0	0	0	350,000
Howard Amon Park: Riverfront Trail & Beach Restoration	WF140011	180,000	185,400	200,000	320,000	450,000	340,000	390,000	0	2,065,400
John Dam Plaza Improvements	WF140008	1,450,894	25,000	0	0	240,000	200,000	200,000	200,000	2,315,894
Leslie Groves Park Enhancements	WF160002	0	0	0	120,000	150,000	200,000	0	0	470,000
Shoreline Enhancement & Deferred Maintenance	WF140010	60,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	270,000
Swift Corridor: City Hall Replacement	WF140003	1,866,205	16,756,851	0	0	0	0	0	0	18,623,056
Waterfront District Vision Plan	WF140002	101,500	10,000	0	0	0	0	0	0	111,500
Wayfinding Signage & Gateway Entrance Improvements	WF140012	316,311	36,000	450,000	320,000	0	0	0	0	1,122,311
<b>Waterfront Total:</b>		<b>5,444,714</b>	<b>17,966,251</b>	<b>1,443,000</b>	<b>1,450,000</b>	<b>1,280,000</b>	<b>1,250,000</b>	<b>620,000</b>	<b>5,280,000</b>	<b>34,733,965</b>

#### FUNDING SOURCES

Bond Proceeds	0	15,000,000	0	0	0	0	0	0	0	15,000,000
Bonds - Future Issue	0	0	0	0	0	0	0	0	5,050,000	5,050,000
Business License Reserve Fund	181,894	0	50,000	50,000	90,000	50,000	0	0	0	421,894
CDBG Funds	0	63,000	0	0	0	0	0	0	0	63,000
Criminal Justice Sales Tax	20,000	0	0	0	0	0	0	0	0	20,000
Donations	60,000	100,000	0	0	0	0	0	0	0	160,000
General Fund	66,000	10,000	353,000	480,000	30,000	30,000	0	0	0	969,000
General Fund - Facility Reserves	205,000	225,000	0	0	0	0	0	0	0	430,000
Grant	900,000	180,000	0	0	0	0	0	0	0	1,080,000
Grant - RCO	0	235,400	0	150,000	0	170,000	0	0	0	555,400
Grant (YAF)	203,846	0	0	0	0	0	0	0	0	203,846
Grant Funds (Unsecured)	0	176,000	0	0	0	0	0	0	0	176,000
Hotel/Motel-Lodging Funds	179,183	200,000	330,000	120,000	50,000	50,000	0	0	0	929,183
Industrial Development Fund	217,637	308,000	0	60,000	0	0	0	0	0	585,637
Land Sale (Swift & GWW)	111,205	0	0	0	0	0	0	0	0	111,205
Library Const. Fund (Added Parking)	250,000	0	0	0	0	0	0	0	0	250,000
Lodging Tax Grant (Secured)	771,775	0	0	0	0	0	0	0	0	771,775
LTGO 98 Fund	550,000	0	0	0	0	0	0	0	0	550,000
LTGO Bond Fund	250,000	0	0	0	0	0	0	0	0	250,000
Parks Reserve Fund (Undesignated)	187,500	30,000	110,000	30,000	60,000	30,000	30,000	30,000	30,000	507,500
Parks Reserve-Park District 1	0	0	220,000	100,000	180,000	0	0	0	0	500,000
Parks Reserve-Park District 2	14,500	0	0	0	0	0	0	0	0	14,500
Private Funding	50,000	0	0	0	0	0	0	0	0	50,000
REET-RE Excise Tax 1st 1/4%	566,174	604,200	130,000	140,000	70,000	500,000	0	0	0	2,010,374
REET-RE Excise Tax 2nd 1/4%	0	0	250,000	320,000	500,000	420,000	200,000	200,000	200,000	1,890,000
Right-of-Way Sale (Secured)	160,000	0	0	0	0	0	0	0	0	160,000
Unfunded	0	0	0	0	300,000	0	390,000	0	0	690,000
Utility Occ Tax Increase	500,000	834,651	0	0	0	0	0	0	0	1,334,651
<b>Waterfront Total:</b>		<b>5,444,714</b>	<b>17,966,251</b>	<b>1,443,000</b>	<b>1,450,000</b>	<b>1,280,000</b>	<b>1,250,000</b>	<b>620,000</b>	<b>5,280,000</b>	<b>34,733,965</b>



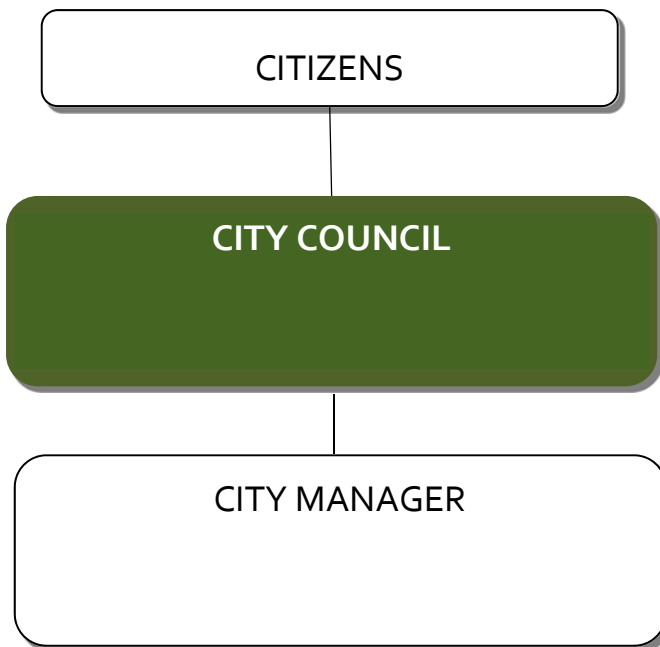


*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*



## CITY COUNCIL

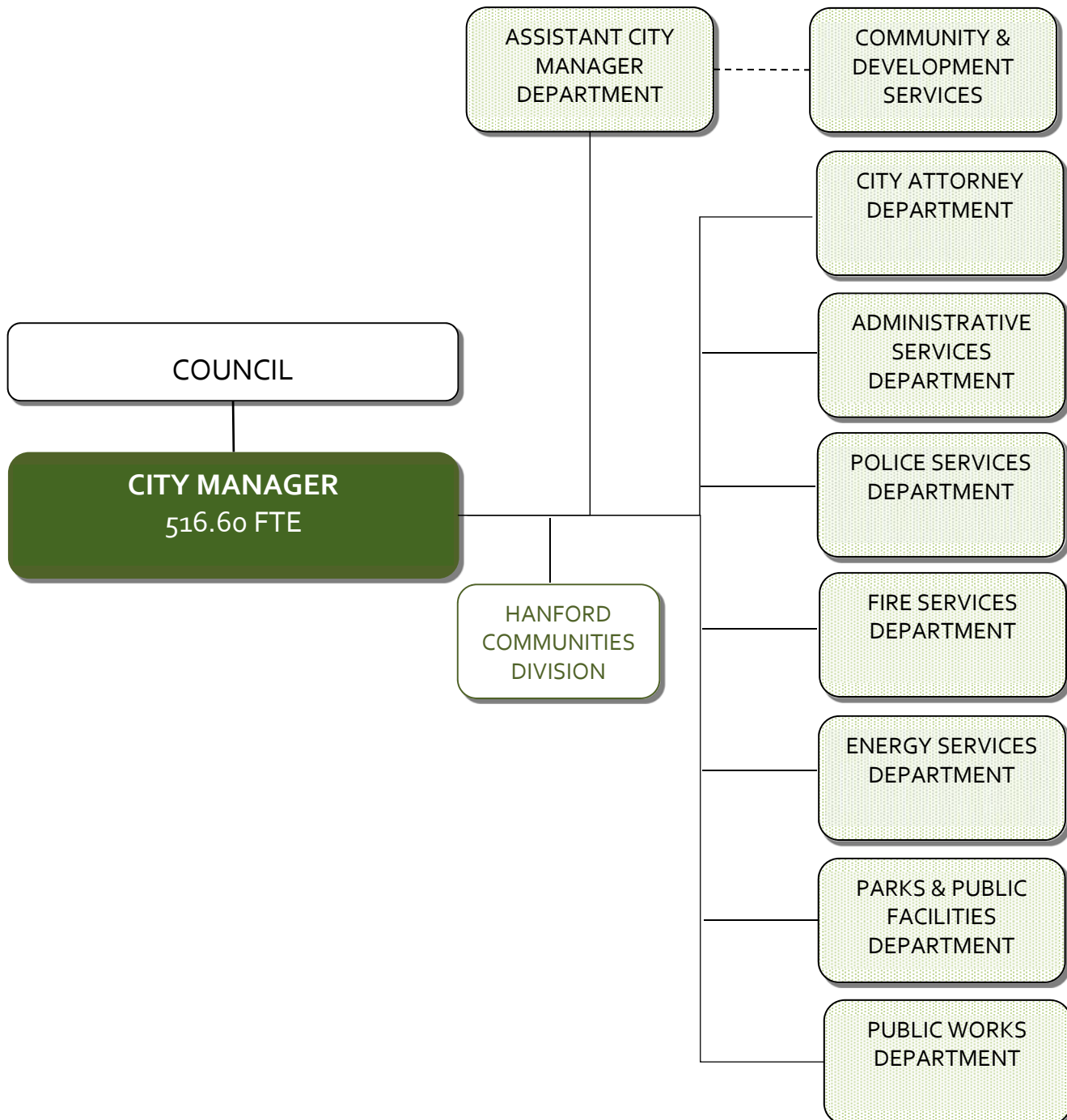
**Mission Statement:** The City Council develops municipal policy, provides direction to the City Manager and works to ensure cost effective municipal services are provided to the citizens. Council works diligently to diversify and expand Richland's economy by promoting economic growth and networking with other agencies to secure project assistance. The City Council oversees City finances, approves contracts and land use plans and exercises municipal legislative authority.





# CITY MANAGER

**Mission Statement:** The City Manager is responsible for implementing City Council goals, policies and overseeing the provision of cost-effective municipal services.

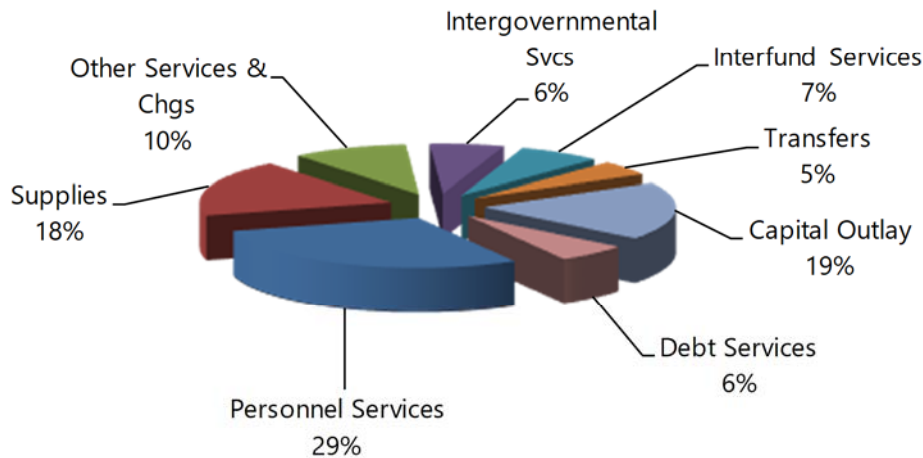




## CITY MANAGER BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 71,507,366	\$ 78,840,533	\$ 81,338,247	\$ 81,844,652	\$ 82,382,100
Supplies	42,815,735	48,855,806	49,100,481	50,880,740	51,864,671
Other Services & Chgs	18,724,054	27,417,445	32,624,829	19,185,660	27,754,223
Intergovernmental Svcs	15,538,604	17,216,995	17,365,384	17,713,892	17,800,000
Interfund Services	15,063,935	18,987,777	19,188,155	15,897,167	19,841,131
<b>Total Current Expense</b>	<b>\$ 163,649,694</b>	<b>\$ 191,318,556</b>	<b>\$ 199,617,096</b>	<b>\$ 185,522,111</b>	<b>\$ 199,642,125</b>
Transfers	5,642,218	7,369,092	14,054,300	3,003,090	13,508,339
Capital Outlay	18,181,082	46,371,021	64,882,212	564,180	52,888,594
Debt Services	17,109,699	17,828,001	24,678,504	17,054,545	17,054,545
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 204,582,693</b>	<b>\$ 262,886,670</b>	<b>\$ 303,232,112</b>	<b>\$ 206,143,926</b>	<b>\$ 283,093,603</b>

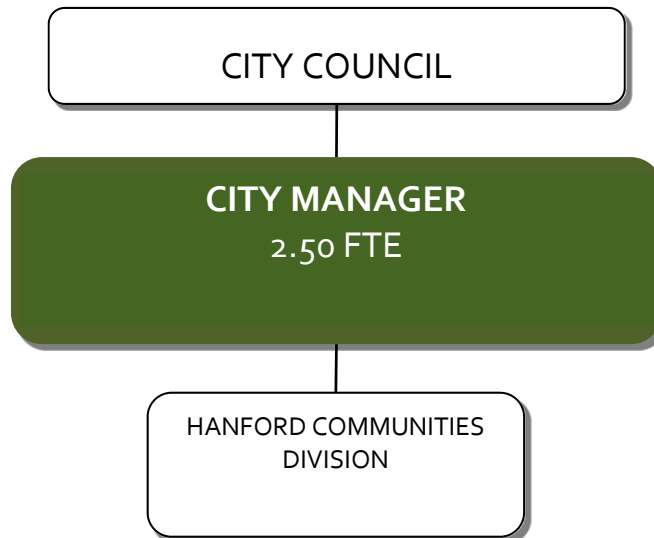
### 2018 Budget



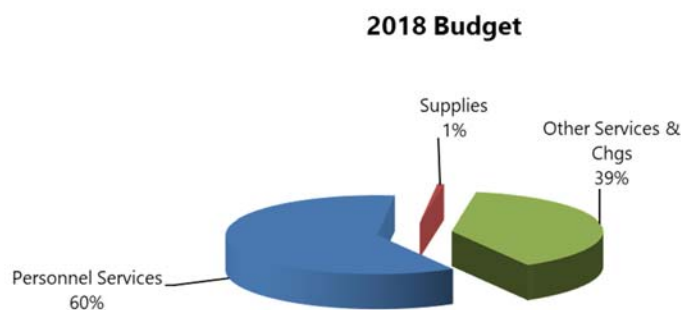


CITY OF RICHLAND  
2018 BUDGET

**Mission Statement:** The City Manager includes staffing and budgets related to City Manager, City Council and Hanford Communities.



DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 601,856	\$ 624,554	\$ 624,554	\$ 691,745	\$ 691,745
Supplies	5,953	8,358	8,358	8,250	8,250
Other Services & Chgs	116,866	256,246	256,246	448,946	448,946
Intergovernmental Svcs	-	-	-	-	-
Interfund Services	-	-	-	-	-
<b>Total Current Expense</b>	<b>\$ 724,675</b>	<b>\$ 889,158</b>	<b>\$ 889,158</b>	<b>\$ 1,148,941</b>	<b>\$ 1,148,941</b>
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 724,675</b>	<b>\$ 889,158</b>	<b>\$ 889,158</b>	<b>\$ 1,148,941</b>	<b>\$ 1,148,941</b>





## CITY MANAGER

PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Citizen satisfaction rating as good to excellent with the job the City is doing in planning for the future	67%	75%	N/A	75%
Percentage of residents saying they are getting good to excellent value for their money's worth for City services and facilities	85%	86%	N/A	85%
Employee satisfaction rating	N/A	N/A	N/A	N/A
Number of citizen request management system cases submitted	N/A	214	407	600

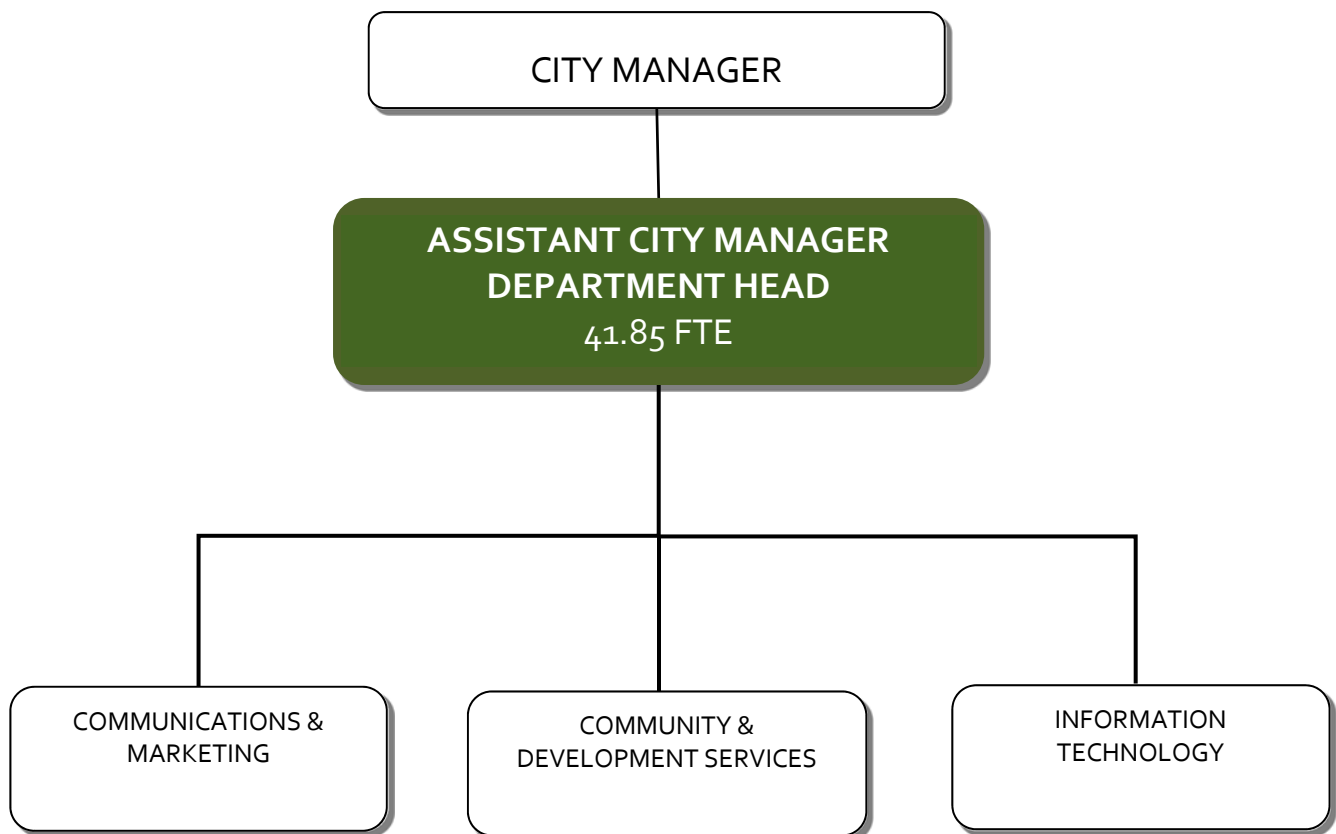




## ASSISTANT CITY MANAGER DEPARTMENT

**Mission Statement:** The Assistant City Manager's department provides support to the City Manager and Council and carries-out administrative matters and action requests while providing administrative oversight to its operating divisions.

The department is responsible for the following divisions: Communications & Marketing (includes Hotel/Motel and Special Lodging Funds), Community & Development Services (includes Industrial Development, CDBG and HOME Funds) and Information Technology (includes Broadband Fund).

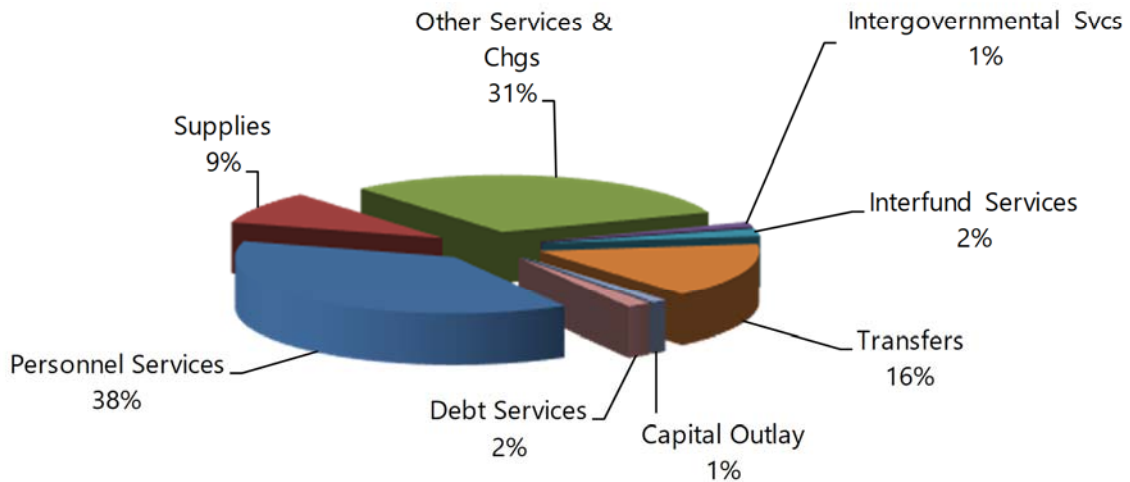




# ASSISTANT CITY MANAGER DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016	2017	2017	2018	2018
	Actual	Adopted	Estimated	Baseline	Budget
Personnel Services	\$ 4,701,264	\$ 5,413,097	\$ 5,435,485	\$ 5,562,816	\$ 5,562,816
Supplies	716,969	1,678,130	1,693,233	895,321	1,374,201
Other Services & Chgs	2,787,948	4,654,490	6,820,914	3,228,880	4,495,293
Intergovernmental Svcs	227,279	220,666	329,055	216,577	216,577
Interfund Services	84,415	317,159	322,659	284,366	321,100
<b>Total Current Expense</b>	<b>\$ 8,517,875</b>	<b>\$ 12,283,542</b>	<b>\$ 14,601,346</b>	<b>\$ 10,187,960</b>	<b>\$ 11,969,987</b>
Transfers	732,922	1,916,191	6,397,566	182,218	2,312,218
Capital Outlay	554,563	316,335	2,709,863	59,020	159,020
Debt Services	270,698	268,491	268,491	266,941	266,941
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 10,076,058</b>	<b>\$ 14,784,559</b>	<b>\$ 23,977,266</b>	<b>\$ 10,696,139</b>	<b>\$ 14,708,166</b>

## 2018 Budget





# ASSISTANT CITY MANAGER DEPARTMENT

PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Percentage of citizens considering themselves informed about City programs and services	94%	94%	N/A	95%
Number of social media (Facebook, Instagram and Twitter) followers	9,548	10,900	12,200	13,500
Print requests received	442	460	440	400
Total hours of public meetings televised on CityView, cable channel 192	115	120	118	120
Total number of original programs/PSAs televised on CityView, cable channel 192	85	108	98	100
Views of archived CityView programs	9,244	8,892	9,800	10,000
Number of CityView YouTube views	90,371	130,558	150,000	150,000
Revenue from land sales (revenue collected land sales less development costs)	\$248,566	\$292,564	\$1,962,518	\$500,000
Total number of permits issued	2,017	2,125	2,300	2,500
Total valuation (in millions)	\$237.56	\$279.27	\$285.00	\$300.00
Number of inspections completed	11,647	12,834	12,500	12,900
Non-residential assessed value as a percentage of total assessed value	39%	34%	44%	44%
Horn Rapids total assessed value (in millions)	\$297.26	\$371.31	\$370.60	\$372.50
Federal CDBG Grant Investment	\$323,282	\$163,537	\$112,996	\$400,044
Total Low Income Persons Served	17,494	1735	1319	10479
Federal CDBG Investment	\$27,209	\$181,000	\$14,000	\$35,000
Total Low Income Households Services	2	4	1	2
Private Capital Leveraged per dollar of Federal Affordable Housing Public Investment (HOME)	\$12.44	\$11.96	\$18.64	\$13.55
Value of improvements made in the Central Business District (CBD) – (Based on permit valuation)	\$75,845,512	\$12,836,457	\$3,805,831	\$13,000,000
Business License Reserve Fund Investment	\$154,765	\$187,216	\$192,121	\$100,000



# ASSISTANT CITY MANAGER DEPARTMENT

## PERFORMANCE INDICATORS

Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Commercial Improvement Dollars Invested	\$10,000	-0-	\$40,000	\$50,000
Ratio of total workstations to total employees	93%	93%	90%	90%
Internal customer satisfaction with general IT services	96%	98%	98%	98%
Total number of workstations (includes desktop systems only)	493	493	495	495
Help desk trouble calls resolved per published service levels*	1,876	1,795	1,789	1,789

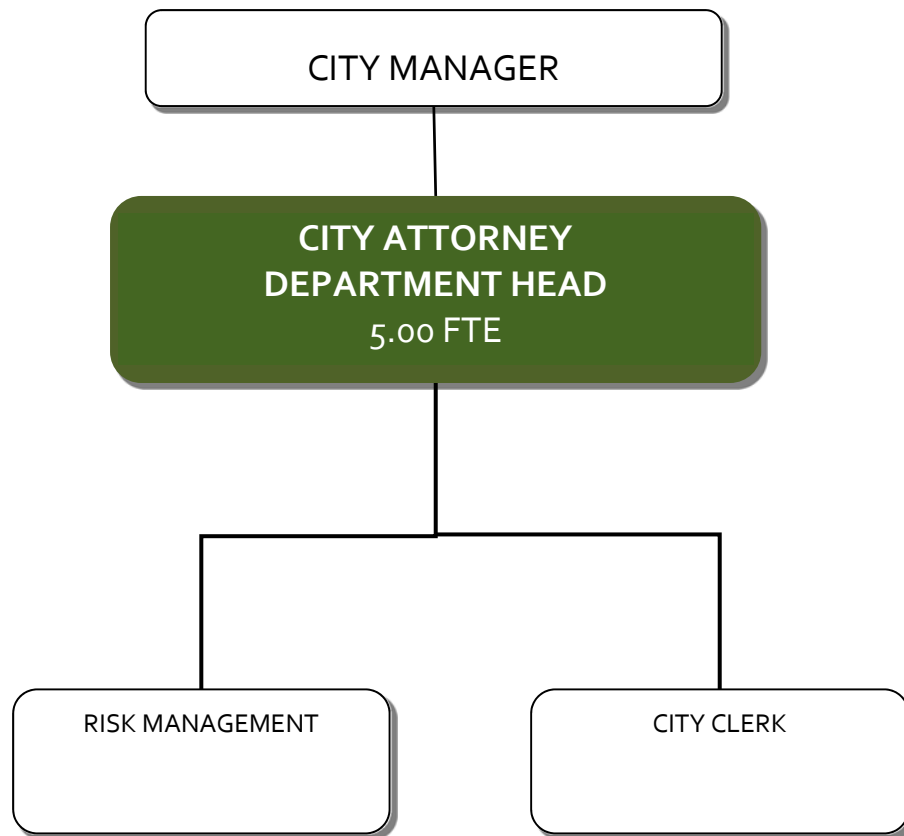
\*Employee count is currently 547 individuals. Short duration help desk trouble calls like password resets are no longer tracked.



## CITY ATTORNEY DEPARTMENT

**Mission Statement:** The mission of the Richland City Attorney's Office is to provide effective, efficient, professional, informed, progressive and preventative legal advice and services to the City Council, City Manager, City staff and Boards and Commissions of the City of Richland, thereby protecting the rights and interests of the citizens of the City of Richland and the City as a municipal corporation.

The department is also responsible for the City Clerk and Risk Management.

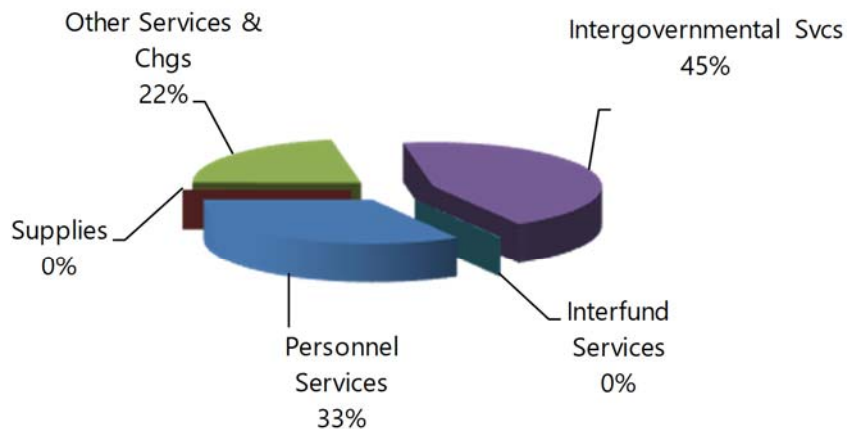




## CITY ATTORNEY DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016	2017	2017	2018	2018
	Actual	Adopted	Estimated	Baseline	Budget
Personnel Services	\$ 600,070	\$ 662,649	\$ 662,649	\$ 676,100	\$ 676,100
Supplies	1,859	2,405	2,405	2,405	2,405
Other Services & Chgs	462,178	466,669	468,574	447,221	447,221
Intergovernmental Svcs	827,550	877,763	877,763	900,498	900,498
Interfund Services	51	1,500	1,500	1,500	2,750
<b>Total Current Expense</b>	<b>\$ 1,891,708</b>	<b>\$ 2,010,986</b>	<b>\$ 2,012,891</b>	<b>\$ 2,027,724</b>	<b>\$ 2,028,974</b>
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 1,891,708</b>	<b>\$ 2,010,986</b>	<b>\$ 2,012,891</b>	<b>\$ 2,027,724</b>	<b>\$ 2,028,974</b>

### 2018 Budget





## CITY ATTORNEY DEPARTMENT

PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Average cost per hour – City of Richland’s City Attorney’s Office (includes Legal, Risk Management, City Clerk oversight, and typical Department Head functions)	\$303	\$350	\$342	\$359
Civil Legal Services – average cost per hour: City of Richland City Attorney’s Office (compared to) Contracted Civil Legal Counsel – <b>average hourly rate</b>	\$181	\$225	\$215	\$228
Criminal Prosecution – average cost per case	\$154	\$152	\$157	\$159
Criminal cases filed	1,655	1,715	1,697	1,706
Percentage of Council minutes completed and on next agenda	100%	100%	100%	100%
Number of Boards/Commissions/ Committees vacancies filled	30	26	33	30
Number of claims for damages received	52	52	62	55
Number of incidents received	30	27	24	27
Number of General, Police and Fire public record requests received*	345	1,028*	1,436*	2,010*

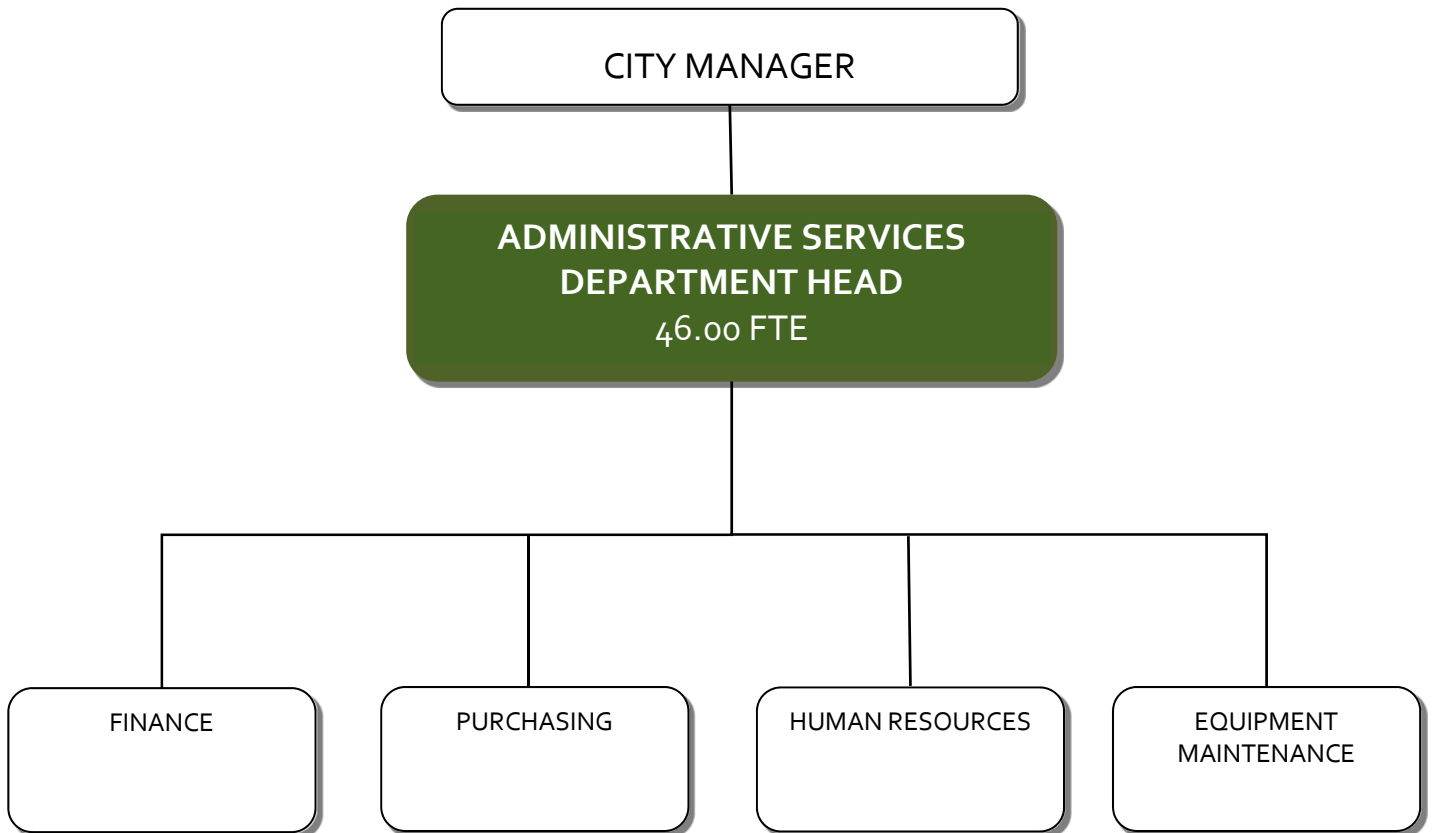
\*The City implemented GovQA software in April 2016. Prior to this date, Police and Fire public records requests were not tracked. Totals after this date, will show increases, which represents the new tracking system to include all public records requests received.



## ADMINISTRATIVE SERVICES DEPARTMENT

**Mission Statement:** To provide quality support service in an efficient and cost effective manner, when working with internal and external customers in performing, Finance, Human Resources, Purchasing/Warehouse, and Equipment Maintenance/Replacement.

The department is responsible for the following divisions: Purchasing, Finance (includes all Debt Service Funds, Non-Departmental, Capital Improvement, General Government Construction, Fire Pension and Police Pension Funds). Human Resources (includes Employee Benefits, Unemployment Trust, Workers Compensation and Post Employee Healthcare Plan Funds) and the Equipment Maintenance and Equipment Replacement Funds.

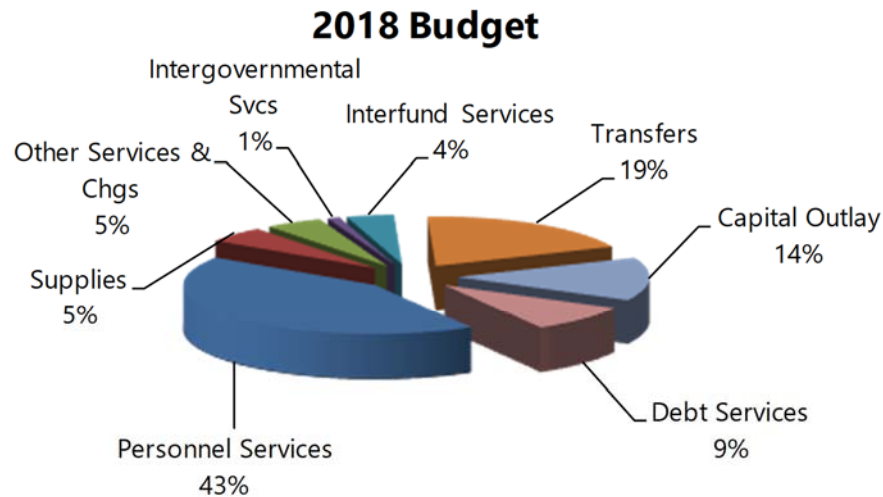






# ADMINISTRATIVE SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 17,319,081	\$ 19,829,568	\$ 21,829,568	\$ 20,230,918	\$ 20,234,218
Supplies	2,135,703	2,398,559	2,460,335	2,437,325	2,437,325
Other Services & Chgs	2,276,136	2,290,618	2,789,968	2,350,842	2,285,842
Intergovernmental Svcs	367,164	503,025	503,025	486,410	486,410
Interfund Services	1,264,030	2,060,671	2,073,049	1,704,985	1,893,615
<b>Total Current Expense</b>	<b>\$ 23,362,114</b>	<b>\$ 27,082,441</b>	<b>\$ 29,655,945</b>	<b>\$ 27,210,480</b>	<b>\$ 27,337,410</b>
Transfers	3,730,082	4,824,934	6,505,094	2,636,731	9,153,382
Capital Outlay	2,840,925	21,049,437	23,485,914	-	6,674,551
Debt Services	4,884,034	4,663,648	8,885,748	4,251,468	4,251,468
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 34,817,155</b>	<b>\$ 57,620,460</b>	<b>\$ 68,532,701</b>	<b>\$ 34,098,679</b>	<b>\$ 47,416,811</b>





# ADMINISTRATIVE SERVICES DEPARTMENT

## PERFORMANCE INDICATORS

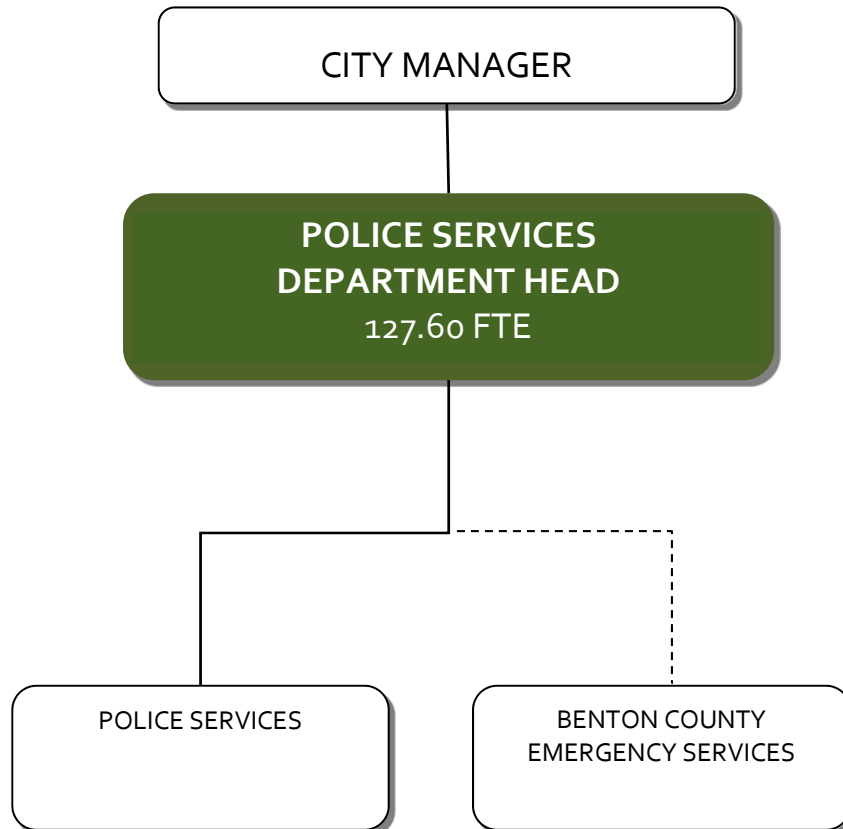
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Investment pool return rate	1.01%	1.17%	1.41%	1.65%
Total general obligation debt per capita	\$793.80	\$722.99	\$895.38	\$863.46
Number of online payments received	57,517	64,293	72,540	80,520
Standard & Poor Bond Rating (*2017 is Actual)	AA	AA	AA+	AA+
Total pickups and deliveries	2,213	2,095	2,699	2,800
Formal sealed bids completed	28	31	23	20
Percentage of purchasing conducted with purchasing cards/credit cards	8.3%	15.8%	8.0%	10.0%
Employee turnover rate	9%	12%	7%	8%
Percentage of employee reviews completed on time	62%	63%	62%	62%
Occupational incidents per year resulting in a claim	49	45	55	45
Total fleet vehicles	474	471	475	490
Average age of fleet vehicles (years)	7.5	12.0	12.0	12.0
Number of work orders	3,637	3,654	3,660	3,705
Hours billed as a percentage of hours available	92.6%	92.5%	92.5%	92.5%



## POLICE SERVICES DEPARTMENT

**Mission Statement:** With our values of Integrity, Teamwork and Excellence as our guide, we are committed to: **Integrity:** We are honest; we will serve with honor; we will hold ourselves to a high level of moral and ethical behavior; we will strive to be role models for our community; we acknowledge our mistakes and learn from adversity; and, we will be reliable and just organization. **Teamwork:** We work as a team respecting each other as teammates; we hold each other accountable fostering a positive work environment; we collaborate with other city departments to fulfill the mission; we understand our role in the 7 Keys of the City's Strategic Plan; and, we partner with our community to solve problems. **Excellence:** We give our best effort to each other and the community we serve; we accept future challenges by learning and developing new skills; we recruit, hire and train the best people; we promote personal and professional growth; we take pride in our appearance and reputation; and, we are creative and innovative in solving problems and preparing for the future.

The department is responsible for the Police Services (includes Criminal Justice fund, Criminal Justice Sales Tax fund and Benton County Emergency Services).

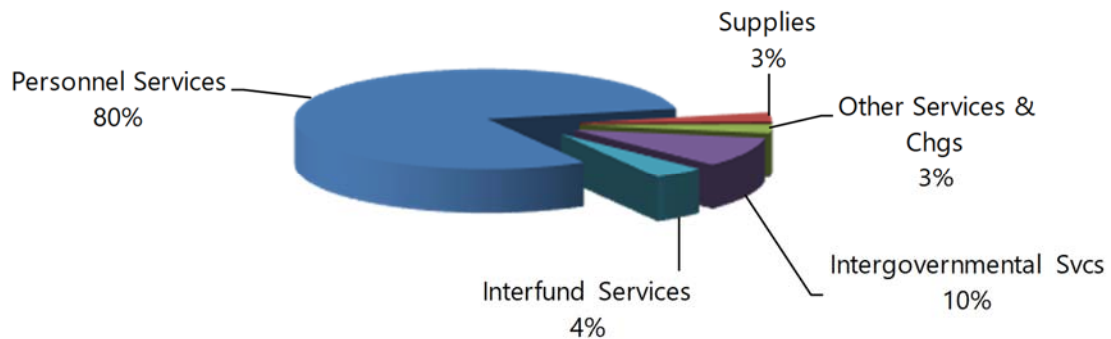




## POLICE SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 14,021,497	\$ 15,410,891	\$ 15,485,458	\$ 16,389,743	\$ 16,619,654
Supplies	277,633	289,482	369,432	217,734	624,837
Other Services & Chgs	333,184	622,325	632,374	611,549	612,449
Intergovernmental Svcs	1,569,097	1,731,429	1,731,429	2,008,838	2,008,838
Interfund Services	766,960	847,584	854,084	492,975	900,982
<b>Total Current Expense</b>	<b>\$ 16,968,371</b>	<b>\$ 18,901,711</b>	<b>\$ 19,072,777</b>	<b>\$ 19,720,839</b>	<b>\$ 20,766,760</b>
Transfers	109,040	347,747	347,747	59,646	305,806
Capital Outlay	21,792	158,028	172,311	-	-
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 17,099,203</b>	<b>\$ 19,407,486</b>	<b>\$ 19,592,835</b>	<b>\$ 19,780,485</b>	<b>\$ 21,072,566</b>

### 2018 Budget





## POLICE SERVICES DEPARTMENT

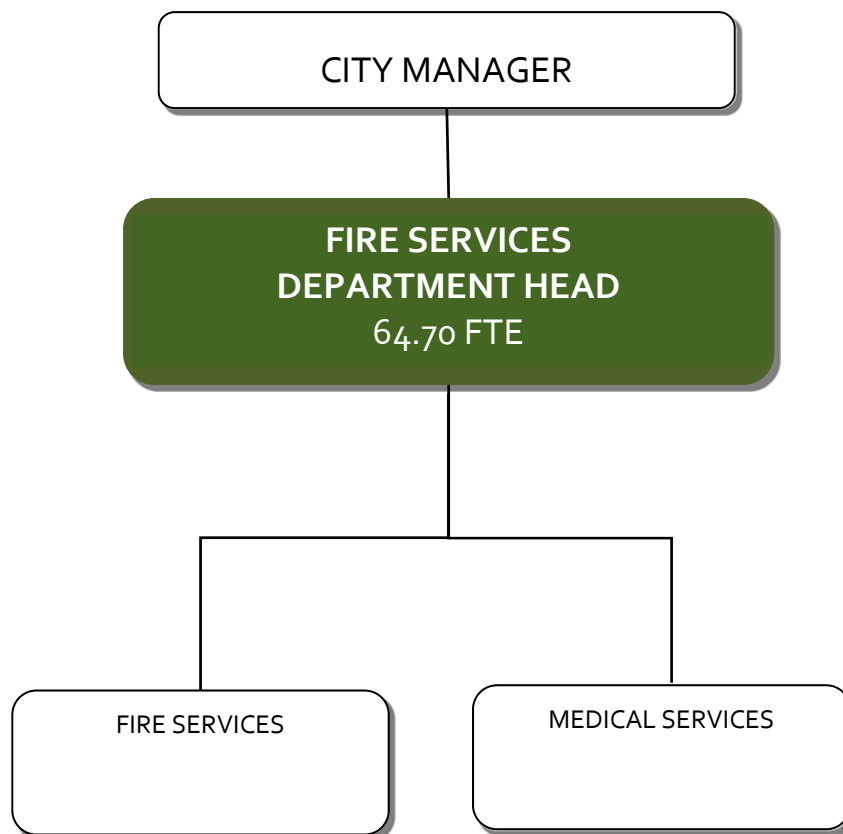
PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Requests for patrol services	28,066	29,411	29,832	31,119
Number of violent and property crimes committed per 1,000 population	26.9	26.0	26.4	26.5
Sworn police officers per capita	1.1	1.1	1.1	1.1
Number of crashes (total collisions, collisions involving bikes, collisions involving pedestrians and total fatalities)	811	931	977	1,049
Number of nuisance violations cases	1,557	1,443	1,455	1,743
Code compliance – number of abatements	2	0	0	1
<i>BCES</i> – Requests for Services – Law enforcement	93,500	99,375	95,636	112,291
<i>BCES</i> – Requests for Services – Fire & Emergency Medical	21,000	21,390	21,775	22,167
<i>BCES</i> – Population serviced	190,000	190,000	190,309	190,400
<i>BCES</i> – CGS/REP drills/exercise	12	8	10	7
<i>BCES</i> – Local drills	7	5	5	5
<i>BCES</i> – EOC activations for emergencies	3	2	3	2



## FIRE SERVICES DEPARTMENT

**Mission Statement:** "To Protect and Enhance the Quality of Life" – Operate as a multi-role safety organization by providing immediate and effective response to fire and medical emergencies; preventing the loss of life and property through extensive community risk reduction efforts, coordinating City disaster planning, interlocal agreements and incident investigation, in a coordinated delivery system with other emergency response agencies.

The department is responsible for the Fire & Medical Services (includes Medical Services fund).

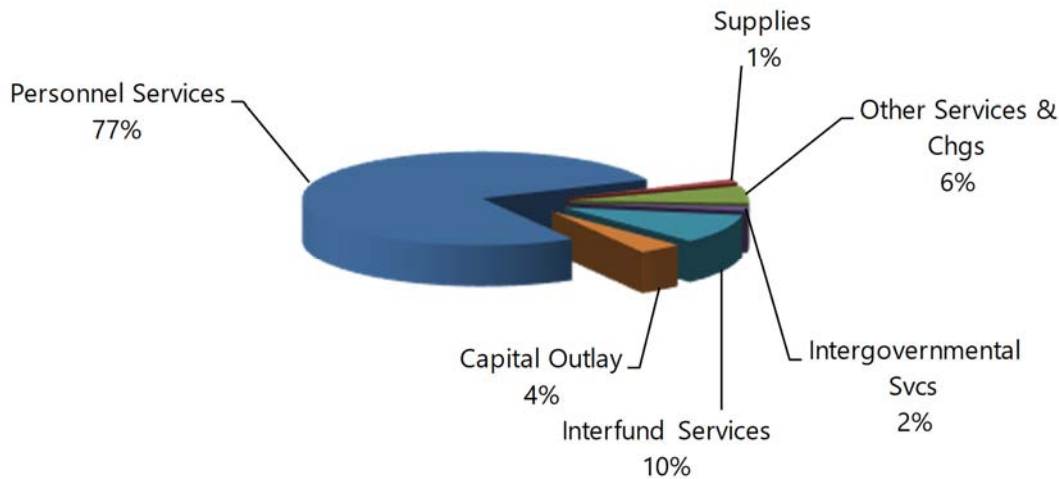




## FIRE SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 9,270,186	\$ 9,348,374	\$ 9,728,574	\$ 9,867,822	\$ 9,944,507
Supplies	169,872	222,233	222,233	185,979	190,692
Other Services & Chgs	651,272	633,332	712,600	713,497	782,497
Intergovernmental Svcs	195,242	203,885	203,885	214,341	214,341
Interfund Services	893,084	1,190,308	1,306,308	756,343	1,307,034
<b>Total Current Expense</b>	<b>\$ 11,179,656</b>	<b>\$ 11,598,132</b>	<b>\$ 12,173,600</b>	<b>\$ 11,737,982</b>	<b>\$ 12,439,071</b>
Transfers	-	-	-	-	-
Capital Outlay	25,337	501,090	522,056	-	512,433
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 11,204,993</b>	<b>\$ 12,099,222</b>	<b>\$ 12,695,656</b>	<b>\$ 11,737,982</b>	<b>\$ 12,951,504</b>

### 2018 Budget





## FIRE SERVICES DEPARTMENT

PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Percentage of residential fires confined to room or structure of origin	97%	93%	95%	95%
Square miles served per fire suppression station	10.63	10.63	10.63	10.63
Per capita expenditures (Fire Services)	\$135.34	\$141.41	\$152.97	\$166.00
Fire incidents in the City	1,584	1,689	1,718	1,770
Percentage of Fire department's emergency incidents meeting turnout time standards	41.8%	38.1%	40.0%	40.0%
Percentage of Fire department's emergency incidents meeting response time standards for first arriving unit	45.4%	43.2%	40.0%	40.0%
Percentage of Fire department's emergency incidents meeting response time standards	N/A	N/A	N/A	N/A
Per capita expenditures (Medical Services)	\$76.06	\$74.45	\$76.87	\$77.25
Ambulance incidents in the City	4,715	4,808	4,950	5,098
Percentage of Fire department's emergency incidents meeting response time standards for first arriving unit	66.3%	59.6%	60.0%	60.0%
Percentage of Fire department's emergency incidents meeting turnout time standards	49.9%	47.1%	50.0%	50.0%

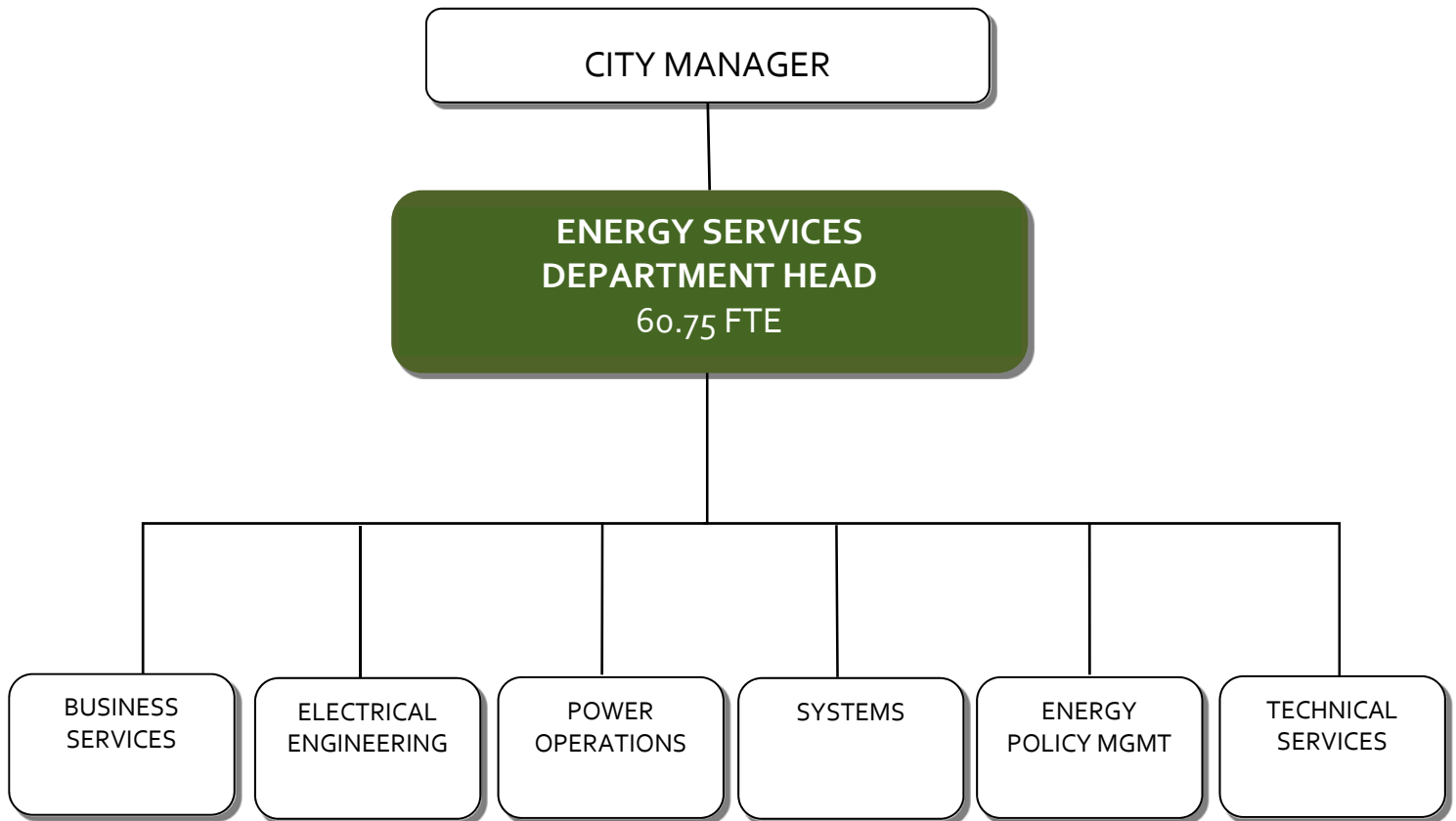




## ENERGY SERVICES DEPARTMENT

**Mission Statement:** The City of Richland Energy Services Department (RES) provides safe, reliable and cost effective electrical utility services to Richland citizens, businesses and visitors.

The department is responsible for the Electric Utility Fund and consists of the following divisions: Business Services, Electrical Engineering, Power Operations, Systems, Energy Policy Management and Technical Services.

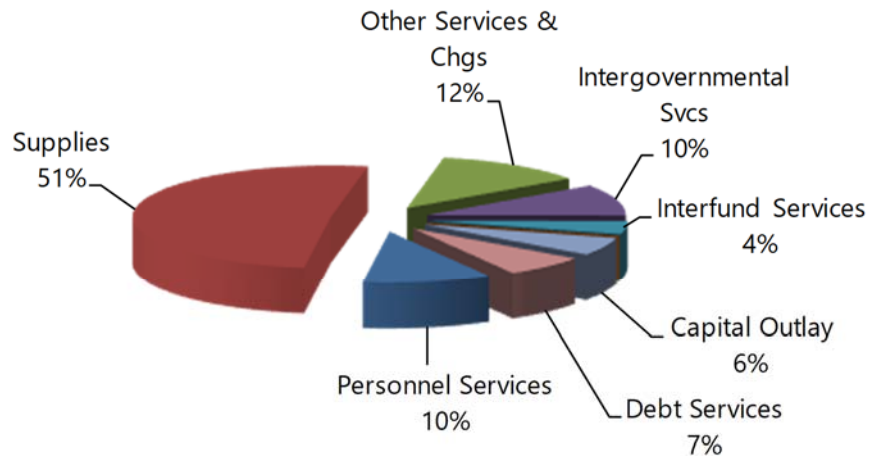




## ENERGY SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 8,043,718	\$ 8,934,405	\$ 8,934,405	\$ 9,289,623	\$ 9,289,623
Supplies	37,270,386	41,565,398	41,566,896	45,019,600	45,019,600
Other Services & Chgs	4,588,367	10,156,730	11,958,350	4,679,649	10,876,649
Intergovernmental Svcs	7,326,110	8,305,341	8,305,341	8,711,166	8,711,166
Interfund Services	2,833,456	3,556,650	3,556,650	2,953,968	3,644,069
<b>Total Current Expense</b>	<b>\$ 60,062,037</b>	<b>\$ 72,518,524</b>	<b>\$ 74,321,642</b>	<b>\$ 70,654,006</b>	<b>\$ 77,541,107</b>
Transfers	30,000	30,000	30,000	30,000	30,000
Capital Outlay	2,930,766	6,329,000	6,531,514	332,000	5,011,000
Debt Services	5,911,253	5,980,080	5,980,080	5,997,653	5,997,653
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 68,934,056</b>	<b>\$ 84,857,604</b>	<b>\$ 86,863,236</b>	<b>\$ 77,013,659</b>	<b>\$ 88,579,760</b>

### 2018 Budget





## ENERGY SERVICES DEPARTMENT

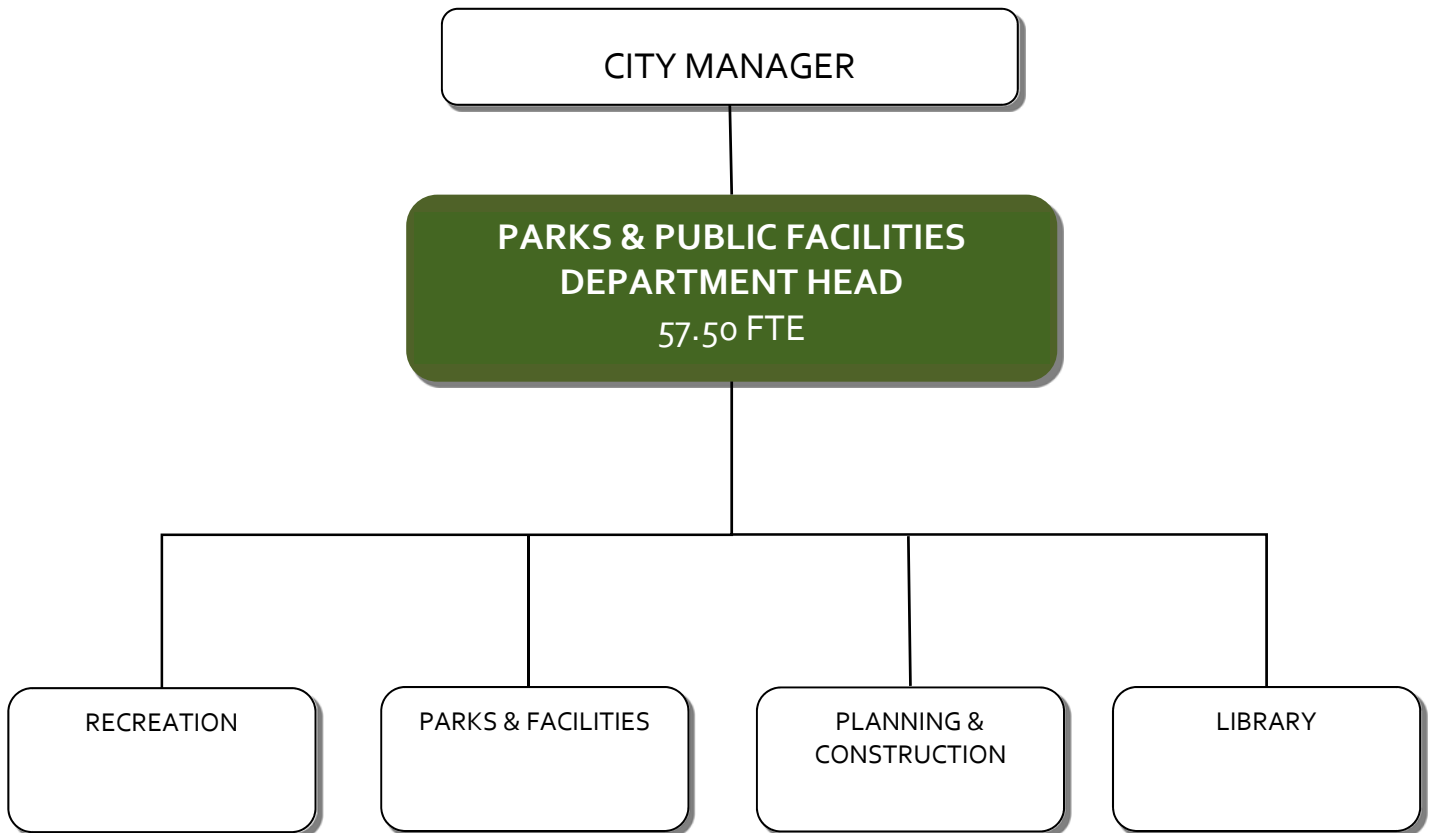
PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Retail sales revenue per retail MWh sold	\$57.01	\$62.00	\$60.00	\$44.00
Operating expense per retail MWh sold	\$63.87	\$70.00	\$44.00	\$67.00
Non-power operating expense per retail MWh sold	\$23.67	\$30.00	\$17.00	\$24.00
MWhs sold per employee	15,569	14,796	15,458	14,820
Energy conservation annual new loans	\$786,820	\$594,417	\$769,625	\$846,587
Service area in square miles per engineering employee	6.1	5.5	5.5	4.9
Number of customers per engineering employee	2,796	2,813	2,845	2,879
Temporary Services	256	288	265	275
New Services	289	323	310	315
Altered Services	70	23	20	20
Significant Projects	108	65	70	65
Number of unscheduled outages per mile of distribution line	0.27	0.13	0.19	0.15
System average interruption duration index (SAIDI)	18.38	28.83	35.10	34.50
System average interruption frequency index (SAIFI)	0.16	0.58	0.63	0.59
Electric meter installations	1,905	1,759	1,395	1,450
Water meter reads per year	223,432	217,371	197,753	201,200
Electric meter reads per year	319,170	333,689	339,034	346,050
Power Sales Revenue Budget Variance	-0.5%	4.1%	-8.4%	0.0%
Wholesale Power Expense Budget Variance	-1.8%	0.0%	32.0%	0.5%
Retail Energy (kWh) Sales Budget Variance	0.4%	5.1%	22.5%	0.2%
Work performed for other departments	\$724,191	\$606,220	\$625,347	\$650,229



## PARKS & PUBLIC FACILITIES DEPARTMENT

**Mission Statement:** Provide premier parks, public facilities, recreational activities and library services for our community. Every decision made on behalf of the community will be to ensure that we are fiscally responsible and provide outstanding value.

The department is responsible for the following divisions: Recreation, Parks and Facilities, Planning and Construction, and Library (includes the Columbia Point Golf Course, Park Reserve and Park Construction Funds).

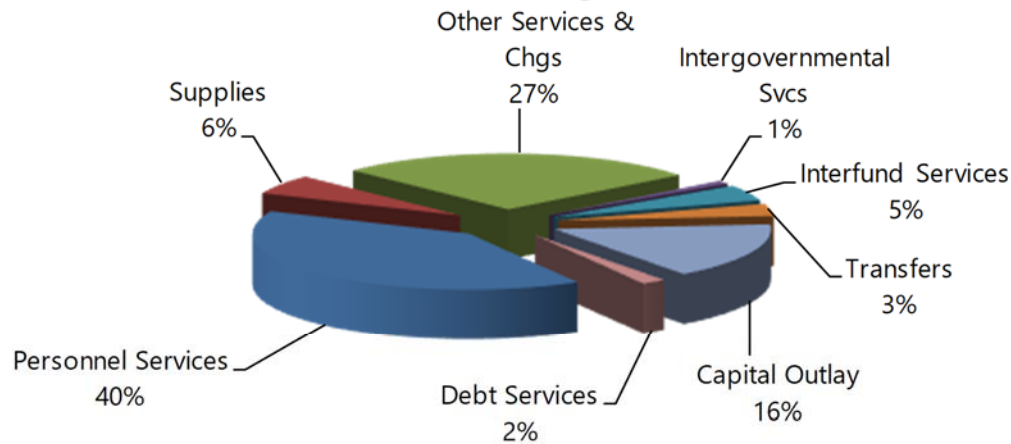




# PARKS & PUBLIC FACILITIES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 5,024,159	\$ 5,784,742	\$ 5,780,891	\$ 5,926,288	\$ 5,979,556
Supplies	877,083	836,992	910,442	826,396	851,106
Other Services & Chgs	3,468,479	3,947,030	4,262,365	3,345,708	4,081,208
Intergovernmental Svcs	135,334	120,920	120,920	148,920	148,920
Interfund Services	580,884	677,907	677,907	520,805	696,291
<b>Total Current Expense</b>	<b>\$ 10,085,939</b>	<b>\$ 11,367,591</b>	<b>\$ 11,752,525</b>	<b>\$ 10,768,117</b>	<b>\$ 11,757,081</b>
Transfers	356,793	109,975	109,975	69,495	529,495
Capital Outlay	842,947	1,899,004	3,268,060	-	2,423,000
Debt Services	274,571	272,158	272,158	272,698	272,698
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 11,560,250</b>	<b>\$ 13,648,728</b>	<b>\$ 15,402,718</b>	<b>\$ 11,110,310</b>	<b>\$ 14,982,274</b>

## 2018 Budget





# PARKS & PUBLIC FACILITIES DEPARTMENT

## PERFORMANCE INDICATORS

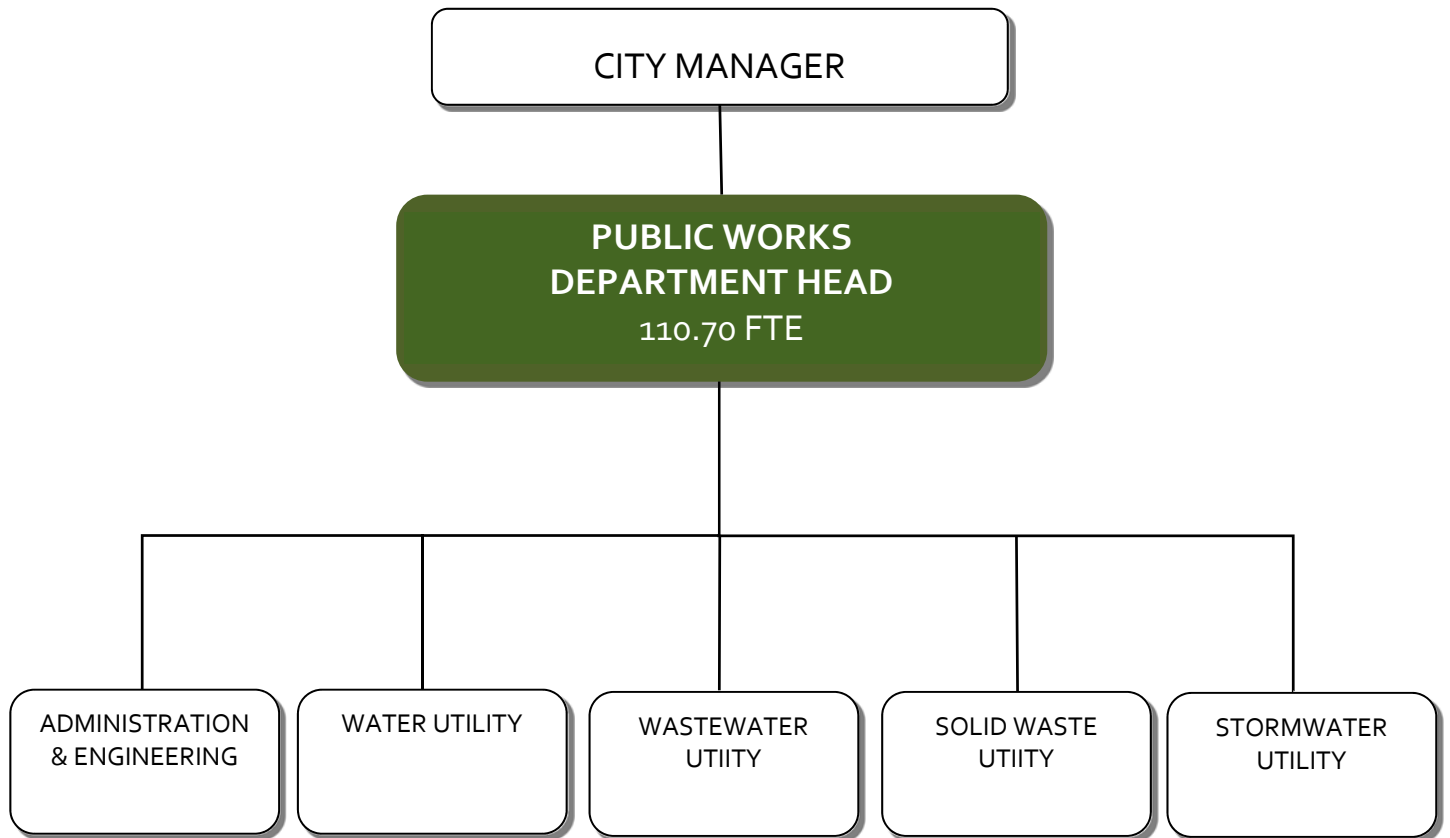
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Net expenditures per capita for Parks & Recreation	19.73	22.00	24.21	26.00
Total Recreation revenue per capita	8.34	9.04	8.73	9.00
Grants/donations received for park development and acquisition per year	\$381,375	\$58,000	\$395,891	\$400,000
Cost per resident for park & facility maintenance of all park properties	\$96.72	\$96.53	\$107.27	\$109.00
Library O&M expenditures per capita	\$38.05	\$39.17	\$39.69	\$44.88
New library cards/population growth (as a percentage)	7.13%	6.14%	5.10%	5.17%
Overall items circulated	807,639	813,221	926,032	928,032
New library cards	3,785	3,280	2,745	2,800



## PUBLIC WORKS DEPARTMENT

**Mission Statement:** Richland Public Works provides high quality transportation and utility services to our community by maximizing value, technology and innovation. The department proudly provides many services such as engineering, water, sewer, stormwater, solid waste (garbage), recycling and street maintenance. It also manages the programs for stormwater pollution education and water conservation.

The department is responsible for the following funds: Public Works Administration & Engineering, Water, Wastewater, Solid Waste, Stormwater and Streets Funds.

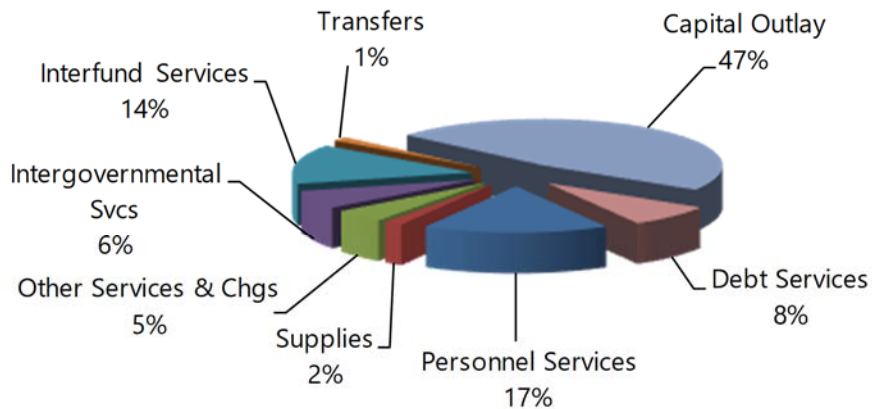




## PUBLIC WORKS DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2016 Actual	2017 Adopted	2017 Estimated	2018 Baseline	2018 Budget
Personnel Services	\$ 11,925,535	\$ 12,832,253	\$ 12,856,663	\$ 13,209,597	\$ 13,383,881
Supplies	1,360,277	1,854,249	1,867,147	1,287,730	1,356,255
Other Services & Chgs	4,039,624	4,390,005	4,723,438	3,359,368	3,724,118
Intergovernmental Svcs	4,890,828	5,253,966	5,293,966	5,027,142	5,113,250
Interfund Services	8,641,055	10,335,998	10,395,998	9,182,225	11,075,290
<b>Total Current Expense</b>	<b>\$ 30,857,319</b>	<b>\$ 34,666,471</b>	<b>\$ 35,137,212</b>	<b>\$ 32,066,062</b>	<b>\$ 34,652,794</b>
Transfers	683,381	140,245	663,918	25,000	1,177,438
Capital Outlay	10,964,752	16,118,127	28,192,494	173,160	38,108,590
Debt Services	5,769,143	6,643,624	9,272,027	6,265,785	6,265,785
Other Expense/Reserves	-	-	-	-	-
<b>Total Requirements</b>	<b>\$ 48,274,595</b>	<b>\$ 57,568,467</b>	<b>\$ 73,265,651</b>	<b>\$ 38,530,007</b>	<b>\$ 80,204,607</b>

### 2018 Budget







## PUBLIC WORKS DEPARTMENT

PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Percentage of projects with final project costs less than budget contract award	86%	91%	92%	92%
Percentage of projects to bid on schedule	87%	100%	100%	100%
Percentage of construction projects completed on schedule	93%	100%	100%	100%
Pavement Condition Rating (Arterial & Collector)	75	74	74	73
Pavement Condition Rating (Residential)	79	78	79	78
Number of times street swept (annually)	4	4	4	4
Travel time (pm peak) on North Stevens	5:30	N/A	N/A	5:30
Travel time (pm peak) on George Washington Way (from Horn Rapids Road) to Columbia Point Drive (min:sec)	17:00	N/A	N/A	17:00
Citizen satisfaction ratings of clean streets (rating of good or better)	N/A	N/A	N/A	Good
Average Filter Effluent Turbidity	0.05	0.06	0.05	0.05
Average System Chlorine residual	0.76	0.75	0.87	0.82
Daily average per capita water consumption (gallons)	273.54	263.52	252.13	259.69
Cost per gallon of delivered water	\$0.002684	\$0.002807	\$0.003415	\$0.003177
Number of backups with City responsibility	31	24	35	25
Average Crew response time to a backup call out (minutes)	22.6	24	24	24
Monthly average of plant Biological Oxygen Demand (BOD) removal percentage	89.2%	89.5%	90.0%	90.0%
Monthly average of plant Total Suspended Solids (TSS) removal percentage	86.7%	97.6%	97.0%	97.0%
Cost per gallon of treated sewage	\$0.004341	\$0.004940	\$0.006132	\$0.005108
Total Influent (MG)	2,356.80	2,339.97	2,460.58	2,385.78
Average # of residential customers serviced per route hour	161	165	165	165
In place density at landfill pit (lbs per CY)	1,551	1200	1250	1300
Cost per ton of solid waste	\$100.25	\$101.73	\$105.73	\$108.45
Percentage of diverted material from landfill	28%	31%	34%	37%



## PUBLIC WORKS DEPARTMENT

PERFORMANCE INDICATORS				
Description	2015 Actual	2016 Actual	2017 Projected	2018 Projected
National Pollutant Discharge Elimination System (NPDES) compliant (Y or N)	Y	Y	Y	Y
Number of illicit discharges	11	6	4	6

*\*N/A indicates new measurement or survey not conducted for that year*



*City of Richland's  
60<sup>th</sup> Anniversary  
1958 - 2018*





# SUMMARY OF OUTSTANDING DEBT AS OF JANUARY 2018

	Date Issued	Original Debt Issued	Jan 2018 Principal Outstanding	2018 Principal	2018 Interest	Dec 2018 Principal Outstanding	Maturity
<b>Utility Related Debt</b>							
<b>Electric</b>							
Revenue Refund	01/04/07	\$ 25,775,000	\$ 17,175,000	\$ 2,130,000	\$ 795,675	\$ 15,045,000	Nov 1, 2036
Revenue Refund	11/03/09	11,200,000	9,215,000	270,000	572,535	8,945,000	Nov 1, 2039
Revenue Imp/Refunding A	05/16/13	925,000	890,000	10,000	20,913	880,000	Nov 1, 2020
Revenue Imp/Refunding B	05/16/13	19,455,000	17,240,000	575,000	772,050	16,665,000	Nov 1, 2042
Revenue Bonds	11/10/15	19,435,000	19,435,000	-	875,125	19,435,000	Nov 1, 2045
<b>Total Electric Fund</b>		<b>76,790,000</b>	<b>63,955,000</b>	<b>2,985,000</b>	<b>3,036,298</b>	<b>60,970,000</b>	
<b>Water</b>							
Improvement & Refunding	06/16/09	9,675,547	3,096,711	725,332	147,582	2,371,379	Dec 1, 2021
Improvement & Refunding	06/05/12	5,955,160	5,023,430	238,180	188,576	4,785,250	Nov 1, 2031
Revenue & Refunding	08/26/14	5,626,548	4,786,933	788,900	191,477	3,998,033	Nov 1, 2023
Revenue & Refunding	06/07/17	6,449,571	6,441,802	10,358	298,959	6,431,444	Nov 1, 2042
<b>Total Water Bonds</b>		<b>27,706,826</b>	<b>19,348,876</b>	<b>1,762,770</b>	<b>826,593</b>	<b>17,586,106</b>	
<b>Other Loan</b>							
Public Works Trust Loan	05/01/00	6,432,914	1,018,192	339,397	10,182	678,795	Jul 1, 2020
Public Works Trust Loan	06/27/03	8,755,000	3,039,968	506,661	15,200	2,533,307	Jul 1, 2023
Public Works Trust Loan	10/01/07	1,984,802	696,782	116,130	6,968	580,652	Oct 1, 2023
Public Works Trust Loan	10/01/07	978,117	345,218	57,536	3,452	287,681	Oct 1, 2023
Public Works Trust Loan	10/01/03	580,000	253,750	36,250	3,806	217,500	Oct 1, 2024
Public Works Trust Loan	03/03/09	3,030,000	1,926,189	160,516	28,893	1,765,673	Oct 1, 2029
<b>Total PWTF Loans</b>		<b>21,760,833</b>	<b>7,280,099</b>	<b>1,216,491</b>	<b>68,501</b>	<b>6,063,608</b>	
<b>Total Water Fund</b>		<b>49,467,659</b>	<b>26,628,975</b>	<b>2,979,261</b>	<b>895,094</b>	<b>23,649,714</b>	
<b>Wastewater</b>							
Improvement & Refunding	06/16/09	10,429,453	2,738,290	679,669	130,118	2,058,621	Dec 1, 2038
Improvement & Refunding	06/05/12	1,584,840	1,396,570	61,820	51,974	1,334,750	Nov 1, 2034
Revenue & Refunding	08/26/14	4,358,452	3,708,068	611,100	148,323	3,096,968	Nov 1, 2023
Revenue & Refunding	06/07/17	5,235,429	5,228,198	9,642	225,741	5,218,556	Nov 1, 2038
Dept of Ecology ARRA	2009	1,538,338	1,139,511	69,987	32,739	1,069,524	May 27, 2031
<b>Total Wastewater Fund</b>		<b>23,146,512</b>	<b>14,210,636</b>	<b>1,432,217</b>	<b>588,896</b>	<b>12,778,418</b>	
<b>Solid Waste</b>							
Revenue supported GO Bonds	9/21/10	1,205,000	260,000	125,000	6,938	135,000	Dec 1, 2019
<b>Total Solid Waste Fund</b>		<b>1,205,000</b>	<b>260,000</b>	<b>125,000</b>	<b>6,938</b>	<b>135,000</b>	
<b>Stormwater</b>							
Revenue Bonds	06/16/09	1,870,000	205,000	115,000	9,100	90,000	Dec 1, 2038
Refunding	06/07/17	770,000	770,000	-	32,450	770,000	Nov 1, 2038
Department of Ecology	12/13/01	145,775	63,482	8,661	2,638	54,820	Mar 1, 2024
Department of Ecology	09/03/15	400,258	225,602	89,497	2,241	136,104	Jun 30, 2020
<b>Total Stormwater Fund</b>		<b>3,186,033</b>	<b>1,264,083</b>	<b>213,158</b>	<b>46,429</b>	<b>1,050,925</b>	
<b>Broadband</b>							
HAEIF Loan #58-01-01		200,000	115,686	28,630	3,259	87,057	Jul 1, 2021
<b>Total Broadband Fund</b>		<b>200,000</b>	<b>115,686</b>	<b>28,630</b>	<b>3,259</b>	<b>87,057</b>	
<b>Total Utility Debt</b>		<b>\$ 153,995,204</b>	<b>\$ 106,434,380</b>	<b>\$ 7,763,266</b>	<b>\$ 4,576,913</b>	<b>\$ 98,671,114</b>	



## SUMMARY OF OUTSTANDING DEBT AS OF JANUARY 2018

	Date Issued	Original Debt Issued	Jan 2018 Principal Outstanding	2018 Principal	2018 Interest	Dec 2018 Principal Outstanding	Maturity
<b>General Governmental Debt</b>							
IT Facility & Golf Course	7/30/10	7,630,000	5,175,000	165,000	223,358	5,010,000	Dec 1, 2039
LTGO Broadband Bonds	3/20/13	11,250,000	10,600,000	340,000	357,963	10,260,000	Dec 1, 2037
LTGO Broadband Bonds	3/20/13	2,230,000	815,000	75,000	23,018	740,000	Dec 1, 2027
LTGO Fire Station Bonds	7/29/14	3,355,000	2,985,000	130,000	109,906	2,855,000	Dec 1, 2034
LTGO City Hall & Refund Bonds	5/23/17	16,130,000	16,130,000	410,000	695,850	15,720,000	Dec 1, 2045
UTGO Refunding 2015 Bonds	8/4/15	14,385,000	12,520,000	1,445,000	492,650	11,075,000	Dec 1, 2026
<b>Total General Obligation Debt</b>		<b>\$ 54,980,000</b>	<b>\$ 48,225,000</b>	<b>\$ 2,565,000</b>	<b>\$ 1,902,744</b>	<b>\$ 45,660,000</b>	
<b>Other Contracts &amp; Notes</b>							
WSDOT Rail Loan RRB1070	07/01/15	400,000	319,985	39,998	-	279,987	Jul 1, 2025
Capital Lease - Brush Truck	04/09/10	343,464	120,805	38,354	5,932	82,451	Apr 9, 2020
Capital Lease-Enforcer Pumper	01/20/17	632,812	632,812	118,979	19,554	513,834	Jan 20, 2022
CERB Loan	4/3/03	780,000	481,895	51,438	4,819	430,457	Jan 31, 2026
<b>Total Other</b>		<b>2,156,277</b>	<b>1,555,498</b>	<b>248,769</b>	<b>30,304</b>	<b>1,306,729</b>	
<b>Total Outstanding Debt</b>		<b>\$ 211,131,481</b>	<b>\$ 156,214,878</b>	<b>\$ 10,577,035</b>	<b>\$ 6,509,961</b>	<b>\$ 145,637,843</b>	



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2018

## UNAFFILIATED STAFF

Pay Grade	Classification Title	Group Status	Minimum	Midpoint	Maximum
7510	Accountant	Professional	\$30.00	\$37.50	\$45.00
7503	Accounting Clerk I	Non-Exempt	\$15.41	\$19.27	\$23.12
7504	Accounting Clerk II	Non-Exempt	\$16.93	\$21.16	\$25.39
7505	Accounting Specialist	Non-Exempt	\$18.59	\$23.24	\$27.89
7508	Administrative Assistant	Admin.	\$24.79	\$30.99	\$37.19
7508	Administrative Operations Coordinator	Executive	\$24.79	\$30.99	\$37.19
7620	Administrative Services Director	Executive	\$46.62	\$58.27	\$69.92
7507	Administrative Specialist	Non-Exempt	\$22.56	\$28.20	\$33.84
7505	Assistant Buyer	Non-Exempt	\$18.59	\$23.24	\$27.89
7620	Assistant City Manager	Executive	\$46.62	\$58.27	\$69.92
7507	BCEM Emergency Planner	Non-Exempt	\$22.56	\$28.20	\$33.84
7512	BCES Communications Manager	Executive	\$36.30	\$45.37	\$54.45
7509	BCES Communications Supervisor	Executive	\$27.30	\$34.12	\$40.95
7511	BCES Emergency Management Manager	Executive	\$33.02	\$41.27	\$49.52
7513	BCES Information Systems Manager	Executive	\$39.95	\$49.94	\$59.92
7509	BCES Technical Systems Coordinator	Non-Exempt	\$27.30	\$34.12	\$40.95
7509	Block Grant Coordinator	Admin.	\$27.30	\$34.12	\$40.95
7508	Building Inspector	Non-Exempt	\$24.79	\$30.99	\$37.19
7511	Building Official	Executive	\$33.02	\$41.27	\$49.52
7506	Building Permit Expediter	Non-Exempt	\$20.48	\$25.60	\$30.72
7508	Business Services Assistant	Professional	\$24.79	\$30.99	\$37.19
7513	Business Services Manager	Executive	\$39.95	\$49.94	\$59.92
7507	Buyer II	Non-Exempt	\$22.56	\$28.20	\$33.84
7508	Cable Communications Coordinator	Non-Exempt	\$24.79	\$30.99	\$37.19
7505	Cable Production Assistant	Non-Exempt	\$18.59	\$23.24	\$27.89
7515	Chief Electrical Engineer	Executive	\$48.35	\$60.44	\$72.53
7515	City Attorney	Executive	\$48.35	\$60.44	\$72.53
7510	City Clerk	Executive	\$30.00	\$37.50	\$45.00
	City Manager	Executive		<i>By Contract</i>	
7510	City Surveyor	Executive	\$30.00	\$37.50	\$45.00
7509	Civil Engineer I	Non-Exempt	\$27.30	\$34.12	\$40.95
7511	Civil Engineer II	Professional	\$33.02	\$41.27	\$49.52
7502	Clerical Assistant	Non-Exempt	\$14.00	\$17.50	\$21.00
7507	Code Enforcement Officer	Non-Exempt	\$22.56	\$28.20	\$33.84
7511	Communications & Marketing Manager	Executive	\$33.02	\$41.27	\$49.52
7508	Communications & Marketing Specialist	Non-Exempt	\$24.79	\$30.99	\$37.19
7620	Community Development Director	Executive	\$46.62	\$58.27	\$69.92
7508	Crime Analyst	Non-Exempt	\$24.79	\$30.99	\$37.19
7508	Crime Prevention Specialist	Non-Exempt	\$24.79	\$30.99	\$37.19
7505	Customer Service Representative	Non-Exempt	\$18.59	\$23.24	\$27.89
7511	Customer Service Supervisor	Executive	\$33.02	\$41.27	\$49.52
7507	Deputy City Clerk	Non-Exempt	\$22.56	\$28.20	\$33.84



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2018

## UNAFFILIATED STAFF

Pay Grade	Classification Title	Group Status	Minimum	Midpoint	Maximum
7513	Economic Development Manager	Executive	\$39.95	\$49.94	\$59.92
7511	Electrical Distribution Engineer I	Executive	\$33.02	\$41.27	\$49.52
7513	Electrical Distribution Engineer II	Professional	\$39.95	\$49.94	\$59.92
7512	Electrical Systems Supervisor	Professional	\$36.30	\$45.37	\$54.45
7511	Energy Policy Specialist	Non-Exempt	\$33.02	\$41.27	\$49.52
7512	Energy Projects Supervisor	Executive	\$36.30	\$45.37	\$54.45
7640	Energy Services Director	Non-Exempt	\$54.39	\$67.98	\$81.58
7512	Energy Services Project Manager	Professional	\$36.30	\$45.37	\$54.45
7509	Energy Specialist	Professional	\$27.30	\$34.12	\$40.95
7515	Engineering & Operations Manager	Executive	\$48.35	\$60.44	\$72.53
7503	Engineering Aide	Executive	\$15.41	\$19.27	\$23.12
7505	Engineering Technician I	Professional	\$18.59	\$23.24	\$27.89
7507	Engineering Technician II	Admin.	\$22.56	\$28.20	\$33.84
7509	Engineering Technician III	Executive	\$27.30	\$34.12	\$40.95
7510	Engineering Technician IV	Non-Exempt	\$30.00	\$37.50	\$45.00
7511	Enterprise Resource Planning (ERP) Analyst	Non-exempt	\$33.02	\$41.27	\$49.52
7510	Equipment Maintenance Supervisor	Non-Exempt	\$30.00	\$37.50	\$45.00
7506	Evidence Technician	Non-Exempt	\$20.48	\$25.60	\$30.72
7511	Finance Supervisor	Professional	\$33.02	\$41.27	\$49.52
7506	Executive Assistant	Executive	\$20.48	\$25.60	\$30.72
7610	Finance Director	Professional	\$43.14	\$53.92	\$64.71
7620	Fire & Emergency Services Director	Non-Exempt	\$46.62	\$58.27	\$69.92
7508	Fire Administrative Coordinator	Non-Exempt	\$24.79	\$30.99	\$37.19
7511	Field Engineer	Professional	\$33.02	\$41.27	\$49.52
7508	GIS/CADD Technician	Executive	\$24.79	\$30.99	\$37.19
7513	Hanford Project Manager	Executive	\$39.95	\$49.94	\$59.92
7508	Housing Resources Specialist	Executive	\$24.79	\$30.99	\$37.19
7505	Human Resources Assistant	Non-Exempt	\$18.59	\$23.24	\$27.89
7610	Human Resources Director	Admin.	\$43.14	\$53.92	\$64.71
7510	Human Resources Generalist	Non-Exempt	\$30.00	\$37.50	\$45.00
7508	Human Resources Specialist	Non-Exempt	\$24.79	\$30.99	\$37.19
7514	Information Technology Manager	Executive	\$43.93	\$54.91	\$65.89
7511	IT Applications Developer/Integrator	Professional	\$33.02	\$41.27	\$49.52
7513	IT Applications Supervisor	Non-Exempt	\$39.95	\$49.94	\$59.92
7511	IT Business Analyst	Executive	\$33.02	\$41.27	\$49.52
7512	IT Customer Service Supervisor	Professional	\$36.30	\$45.37	\$54.45
7509	IT Customer Service Technician I	Executive	\$27.30	\$34.12	\$40.95
7510	IT Customer Service Technician II	Professional	\$30.00	\$37.50	\$45.00
7511	IT Network Administrator	Executive	\$33.02	\$41.27	\$49.52
7513	IT Operations Supervisor	Non-Exempt	\$39.95	\$49.94	\$59.92
7511	IT Systems Administrator	Non-Exempt	\$33.02	\$41.27	\$49.52
7507	Legal Assistant	Professional	\$22.56	\$28.20	\$33.84
7507	Librarian I	Executive	\$22.56	\$28.20	\$33.84
7509	Librarian II	Professional	\$27.30	\$34.12	\$40.95
7501	Library Assistant I	Non-Exempt	\$12.72	\$15.90	\$19.08
7503	Library Assistant II	Professional	\$15.41	\$19.27	\$23.12
7505	Library Assistant III	Professional	\$18.60	\$23.25	\$27.89
7511	Library Manager	Non-Exempt	\$33.02	\$41.27	\$49.52
7200	Library Page	Non-Exempt	\$11.50	\$13.96	\$16.75
7508	Library Supervisor	Non-Exempt	\$24.79	\$30.99	\$37.19
7506	Library Technical Support Specialist	Executive	\$20.48	\$25.60	\$30.72
7501	Mail Clerk	Non-Exempt	\$12.72	\$15.90	\$19.08
7512	Maintenance & Operations Supervisor	Executive	\$36.30	\$45.37	\$54.45
7509	Marketing Specialist	Non-Exempt	\$27.30	\$34.12	\$40.95





# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2018

## UNAFFILIATED STAFF

Pay Grade	Classification Title	Group Status	Minimum	Midpoint	Maximum
7510	Parks & Facilities Supervisor	Non-Exempt	\$30.00	\$37.50	\$45.00
7610	Parks & Public Facilities Director	Executive	\$43.14	\$53.92	\$64.71
7511	Parks & Public Facilities Project Manager	Non-Exempt	\$33.02	\$41.27	\$49.52
7200	Parks & Recreation Aide	Executive	\$11.50	\$13.96	\$16.75
7506	Parks & Recreation Assistant	Executive	\$20.48	\$25.60	\$30.72
7508	Parks & Recreation Coordinator	Professional	\$24.79	\$30.99	\$37.19
7511	Parks & Recreation Planning & Cap. Proj. Mgr.	Non-Exempt	\$33.02	\$41.27	\$49.52
7508	Payroll Specialist	Non-Exempt	\$24.79	\$30.99	\$37.19
7505	Permit Technician	Executive	\$18.59	\$23.24	\$27.89
7509	Planner	Executive	\$27.30	\$34.12	\$40.95
7512	Planning Administrator	Non-Exempt	\$36.30	\$45.37	\$54.45
7510	Plans Examiner/Permit Specialist	Non-Exempt	\$30.00	\$37.50	\$45.00
7512	Police Captain (1)	Non-Exempt	\$36.30	\$45.37	\$54.45
7511	Police Lieutenant (1)	Non-Exempt	\$33.02	\$41.27	\$49.52
7509	Police Records Supervisor	Executive	\$27.30	\$34.12	\$40.95
7620	Police Services Director	Executive	\$46.62	\$58.27	\$69.92
7509	Power Analyst	Executive	\$27.30	\$34.12	\$40.95
7504	Printer	Executive	\$16.93	\$21.16	\$25.39
7509	Professional Land Surveyor	Professional	\$27.30	\$34.12	\$40.95
7509	Public Works Administration Supervisor	Non-Exempt	\$27.30	\$34.12	\$40.95
7513	Public Works Capital Projects Manager	Non-Exempt	\$39.95	\$49.94	\$59.92
7620	Public Works Director	Non-Exempt	\$46.62	\$58.27	\$69.92
7512	Purchasing Manager	Executive	\$36.30	\$45.37	\$54.45
7511	Recreation & Facilities Manager	Executive	\$33.02	\$41.27	\$49.52
7511	Redevelopment Project Manager	Executive	\$33.02	\$41.27	\$49.52
7510	Risk & Safety Program Administrator	Executive	\$30.00	\$37.50	\$45.00
7511	Senior Planner	Executive	\$33.02	\$41.27	\$49.52
7510	Solid Waste Collection Supervisor	Professional	\$30.00	\$37.50	\$45.00
7511	Solid Waste Manager	Professional	\$33.02	\$41.27	\$49.52
	Special Appointee I	Non-Exempt	<i>Wages with City Manager Approval</i>		
	Special Appointee II	Exempt	<i>Wages with City Manager Approval</i>		
7510	Streets Supervisor	Executive	\$30.00	\$37.50	\$45.00
7505	Support Specialist	Non-Exempt	\$18.59	\$23.24	\$27.89
7507	Survey Technician	Non-Exempt	\$22.56	\$28.20	\$33.84
7511	Traffic Engineer	Professional	\$33.02	\$41.27	\$49.52
7513	Transportation & Development Mgr.	Executive	\$39.95	\$49.94	\$59.92
7510	Wastewater Maintenance Supervisor	Executive	\$30.00	\$37.50	\$45.00
7511	Wastewater/Stormwater Manager	Executive	\$33.02	\$41.27	\$49.52
7511	Water Manager	Executive	\$33.02	\$41.27	\$49.52
7510	Water Operations Supervisor	Executive	\$30.00	\$37.50	\$45.01



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2017

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS - BC

<b>Pay Level</b>	<b>Classification Title</b>	<b>Step E Monthly</b>	<b>Step F Monthly</b>
4009	Battalion Chief	\$8,494	\$8,879
4013	BC-Fire Marshal & Training	\$9,344	\$9,767



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2017

## INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

<b>Pay Level</b>	<b>Classification Title</b>	<b>Step A Monthly</b>	<b>Step C Monthly</b>	<b>Step E Monthly</b>	<b>Step F Monthly</b>
1000	Firefighter EMT	\$5,043	\$5,927	\$6,268	\$6,549
1009	Fire Lieutenant			\$7,020	\$7,335
1049	Fire Captain			\$7,723	\$8,068
1119	Asst Fire Marshal			\$7,723	\$8,068
1139	Deputy Fire Marshall EMT				\$7,335
1140	Training Program Officer			\$8,495	\$8,875
1189	EMS Program Officer			\$8,495	\$8,875



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2017

## INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS

<b>Level</b>	<b>Classification Title</b>	<b>Step F</b>
2000	Apprentice Line,Wire,&Meter #1	\$32.82
2001	Apprentice Line,Wire,&Meter #2	\$33.69
2002	Apprentice Line,Wire,&Meter #3	\$34.57
2003	Apprentice Line,Wire,&Meter #4	\$35.87
2004	Apprentice Line,Wire,&Meter #5	\$37.63
2005	Apprentice Line,Wire,&Meter #6	\$41.57
2006	Dispatcher Fill In-Upgrade	\$47.02
2007	Electrical Systems Dispatcher	\$49.94
2008	Electrical Toolkeeper	\$35.87
2009	Electronics & Instr Tech I	\$44.62
2010	Electronics & Instr Tech II	\$45.93
2011	Electronics & Instr Tech III	\$47.68
2012	Groundman (M-F)	\$33.69
2013	Head Groundman (M-F)-Heavy Equip	\$39.37
2014	Head Groundman (M-F)-Truck Opr	\$37.20
2015	Electrician II	\$45.93
2017	Journeyman Lineman (M-F)	\$43.74
2018	MPP Tech I	\$44.62
2021	Lead Warehouse Worker	\$35.87
2022	MPP Foreman(M-F)	\$50.33
2023	Senior Crew Foreman (M-F)	\$50.33
2024	Service Crew Foreman (M-F)	\$49.20
2026	Electrician I	\$44.62
2027	Warehouse Wkr II/ 2nd 6 Mos	\$30.09
2028	Warehouse Wkr II/ 3rd 6 Mos	\$31.25
2029	Warehouse Wkr II/ 1st 6 Mos	\$27.77
2030	Electrician Foreman	\$49.65
2031	Electronic & Instrument Foreman	\$49.65
2032	MPP Technician II	\$45.93
2033	Inspector I	\$45.93
2034	Inspector II	\$49.20
2035	MPP Technician III	\$47.68
2036	Electrician III	\$47.68
2037	Warehouse Wkr I/ 1st 6 Mos	\$23.15
2038	Warehouse Wkr I/ 2nd 6 Mos	\$24.30
2039	Warehouse Wkr I/ 3rd 6 Mos	\$25.46



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2017

## POLICE GUILD

Pay Level	Classification Title	Step A	Step B	Step C	Step D	Step E	Step F
5001	Police Officer	\$35.21		\$37.04		\$38.91	\$39.92
5011	Police Corporal					\$41.85	\$42.71
5021	Police Sergeant					\$44.98	\$45.91



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2017

## INTERNATIONAL UNION OF OPERATING ENGINEERS

Pay Level	Classification Title	Step A	Step B	Step C	Step D	Step E	Step F
3044	Const & Maintenance Wkr I	\$23.02	\$23.76	\$24.52	\$25.24	\$25.83	\$26.55
3045	Const & Maintenance Wkr II		\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3000	Custodian I	\$12.41	\$13.29	\$14.11	\$14.91	\$15.74	\$0.00
3001	Custodian II	\$14.91	\$16.58	\$17.41	\$18.23	\$19.06	\$19.89
3002	Equipment Operator	\$26.00	\$26.86	\$27.69	\$28.70	\$29.57	\$30.60
3003	Equipment Servicer	\$22.06	\$22.92	\$23.44	\$24.06	\$24.63	\$25.18
3024	Equipment Technician	\$26.86	\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3004	Facilities Craftsworker		\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3005	Fueler		\$12.41	\$13.29	\$14.11	\$14.91	\$15.74
3006	General Craftsworker		\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3040	Household Haz Waste Attendant	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15	\$28.94
3007	HVAC Technician	\$29.35	\$30.28	\$31.24	\$32.13	\$33.01	\$33.91
3009	Laboratory Technician I	\$25.43	\$26.65	\$27.93	\$29.25	\$30.65	\$32.09
3010	Laboratory Technician II	\$26.42	\$27.66	\$28.97	\$30.38	\$31.82	\$33.34
3043	Laborer I	\$17.78	\$18.55	\$19.36	\$20.09	\$20.88	\$21.57
3011	Laborer – Temporary	\$12.00	\$14.00				
3012	Lead Construction & Maint Wkr	\$25.71	\$27.36	\$28.97	\$30.59	\$32.20	\$33.83
3013	Lead Craftsworker-Upgrade Only	\$25.40	\$26.95	\$28.54	\$30.11	\$31.77	\$33.34
3052	Lead Craftsworker Water Maint	\$29.87	\$30.80	\$31.76	\$32.65	\$33.53	\$34.43
3014	Lead Custodian	\$20.44	\$21.47	\$22.55	\$23.66	\$24.84	\$26.10
3016	Lead Equip Tech	\$29.35	\$30.28	\$31.24	\$32.13	\$33.01	\$33.91
3015	Lead Landfill Operator	\$28.01	\$28.92	\$29.86	\$30.80	\$31.71	\$32.66
3041	Lead Meter Reader					\$28.15	\$28.94
3017	Lead Plant Operator	\$29.35	\$30.28	\$31.24	\$32.13	\$33.01	\$33.91
3019	Lead Truck Driver	\$27.62	\$28.51	\$29.51	\$30.35	\$31.31	
3018	Lead Warehouse Worker						\$32.73
3020	Maintenance Craftsworker I	\$24.40	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15
3021	Maintenance Craftsworker II		\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3022	Maintenance Worker I	\$22.49	\$23.15	\$23.81	\$24.50	\$25.13	\$25.88
3023	Maintenance Worker II	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15	\$28.94
3025	Meter Reader	\$23.39	\$24.12	\$24.92	\$25.63	\$26.37	\$27.18
3026	Meter Service Worker	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15	\$28.94
3046	Plant OIT With Level 1 Op Cert	\$23.17	\$23.83	\$24.49	\$25.18	\$25.81	\$26.56
3047	Plant OIT With Level 2 Op Cert	\$23.85	\$24.51	\$25.17	\$25.86	\$26.49	\$27.24
3048	Plant OIT With Level 3 Op Cert	\$25.21	\$25.87	\$26.53	\$27.22	\$27.85	\$28.60
3028	Plant Operator	\$26.87	\$27.72	\$28.57	\$29.57	\$30.44	\$31.46
3029	Plant Operator-In-Training	\$22.49	\$23.15	\$23.81	\$24.50	\$25.13	\$25.88
3030	Pretreatment Coordinator	\$24.92	\$26.47	\$28.03	\$29.57	\$31.14	\$32.73
3031	Pretreatment Inspector	\$26.87	\$27.72	\$28.57	\$29.57	\$30.44	\$31.46
3032	Service Writer	\$24.40	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15
3039	Transfer Station Attendant	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15	\$28.94
3034	Truck Driver-Heavy	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15	\$28.94
3035	Utility Craftsworker	\$24.40	\$25.18	\$26.00	\$26.75	\$27.38	\$28.15
3038	Warehouse Worker I	\$22.05	\$23.19	\$24.32	\$25.54		
3033	Warehouse Worker II			\$26.51	\$27.87	\$29.16	\$30.70
3036	Water Quality Coordinator	\$24.92	\$26.47	\$28.03	\$29.27	\$29.57	\$32.73
3049	Water Treatment Plant Mech I		\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3037	Water Treatment Plant Mech II	\$29.35	\$30.28	\$31.24	\$32.13	\$33.01	\$33.91
3050	WW Treatment Plant Mechanic I		\$27.62	\$28.51	\$29.51	\$30.35	\$31.31
3051	WW Treatment Plant Mechanic II	\$29.35	\$30.28	\$31.24	\$32.13	\$33.01	\$33.91



# CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2018

SOUTHEAST WASHINGTON TELECOMMUNICATORS GUILD

<b>Pay Level</b>	<b>Classification Title</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>	<b>Step F</b>	<b>Step G</b>
6000	Emergency Comm Dispatcher	\$20.58	\$21.32	\$22.14	\$24.09	\$24.89	\$28.42	\$29.39
6001	Lead Emergency Comm Dispatcher/TO					\$26.13	\$29.84	\$30.86



## GLOSSARY OF TERMS

**ACCOUNTABILITY** – The state of being obliged to explain one’s actions, to justify what one does. Accountability requires governments to answer to the citizenry to justify the raising of public resources and the purposes for which they are used.

**ACCOUNTING PERIOD** - The period at the end of which and for which financial statements are prepared.

**ACCOUNTING SYSTEM** - The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components.

**ACCOUNTS RECEIVABLE** – Funds which are owed to an entity by a customer for products and services provided. Accounts receivable are reported as an asset on the balance sheet.

**ACCOUNTS PAYABLE** – Money owed by an entity to its suppliers shown as a liability on the entity’s balance sheet. It is distinct from notes payable liabilities which are debts created by formal legal instruments.

**ACCRUED EXPENSES** – Expenses incurred but not due until a later date.

**ACCRUED PAYABLES**– Liability accounts reflecting costs incurred but not due until a later date.

**ADVANCE REFUNDING BONDS** – Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited with a trustee, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

**ADVERSE OPINION** – An auditor’s opinion stating that financial statements do not present fairly financial position, results of operations and (when applicable) cash flows in conformity with generally accepted accounting principles (GAAP).

**AD VALOREM TAXES** - A tax levied on the assessed value of real property.

**AGENCY FUND** - A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

**AMORTIZATION** – Gradual reduction, redemption or liquidation of the balance of an account according to a specified schedule of times and amounts. Provision for the extinguishment of a debt by means of a debt service fund.

**ANNUAL BUDGET** - A budget applicable to a single fiscal year.

**ANNUAL COVERED PAYROLL** – Term used in connection with defined benefit pension plans. All elements included in annual compensation paid to active employees on which contributions to a pension plan are based.

**APPROPRIATION** - An authorization granted by a legislative body to make expenditure and incur obligations for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a specific time period.

**APPROPRIATION ORDINANCE OR RESOLUTION** – An ordinance or resolution by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.





**ARBITRAGE** – Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**ASSESSED VALUATION** – The estimated value placed upon real and personal property by the Benton County Assessor as the basis for levying property taxes.

**ASSETS** – Resources owned or held by the City, which have monetary value.

**ASSIGNED FUND BALANCE** – Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed (excluding stabilization arrangements).

**AUDIT** - An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

**AUDIT REPORT** – The report by an auditor furnished at the conclusion of internal audits, independent audits, and investigations. As a rule, the report would include: (1) A statement of the scope of the audit; (2) explanatory comments on findings (if any) concerning exceptions by the auditor; (3) opinions; (4) financial statements and schedules; and (5) sometimes statistical tables, supplementary comments, and recommendations.

**BALANCE SHEET** – The basic financial statement which discloses the assets, liabilities and equities of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET** – A budget adopted by ordinance and approved by City Council or other legislative body, where the proposed expenditures are equal to the proposed revenues.

**BARS** – The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the State of Washington.

**BASIC FINANCIAL STATEMENTS** – The minimum combination of financial statements and note disclosures required for fair presentation in conformity of GAAP.

**BASIS OF ACCOUNTING** – A term used to refer to when revenues, expenditures, expenses and transfers and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, on either the cash or accrual method.

**Cash Basis** – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Accrual Basis** – A basis of accounting under which transactions are recorded in the periods in which those transactions occur, regardless of the timing of related cash receipts and disbursements. This basis of accounting is used for proprietary and internal service funds.

**Modified Accrual Basis** – A basis of accounting under which revenues and other financial resources are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred. This basis of accounting is used for governmental, capital project and debt service funds.

**BEGINNING BALANCE** – The residual non-restricted funds brought forward from the previous fiscal year (ending balance).



**BLENDING (BLENDED)** – The method of reporting the financial data of a component unit that presents the component unit's balances and transactions in a manner similar to the presentation of the balances and transactions of the primary government.

**BOND (DEBT INSTRUMENT)** – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BPA** – The Bonneville Power Administration was created by an act of Congress in 1937 to market electric power from the Bonneville Dam and to construct power transmission facilities. Congress has since designated the BPA to be the marketing agent for power from all Federal hydroelectric projects in the Pacific Northwest. The BPA also markets power for several non-Federally-owned projects.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically one fiscal period) and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

**BUDGET ADJUSTMENT** – A legally adopted procedure utilized by the City Staff and Council to increase or decrease an adopted budget appropriation.

**BUDGET CALENDAR** – The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, the appropriation ordinance or resolution will be necessary to put the budget into effect.

**BUDGET MESSAGE** – A general discussion of the proposed budget presented in writing as part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

**BUDGETARY ACCOUNTS** – Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**BUDGETARY COMPARISONS** – Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed upon budgetary plan.

**BUDGETARY CONTROL** – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAFR** – Comprehensive Annual Financial Report

**CAPITAL ASSETS** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.



**CAPITAL IMPROVEMENT FUND** – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** – A multi-year plan of capital purchases and projects which identifies future and ongoing service level requirements, and the necessary infrastructure enhancements or construction. Projects and expenditures are prioritized with funding identified for current year projects only.

**CAPITAL OUTLAY** – Expenditures which result in the acquisition of or addition to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

**CONTINGENCY** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**COST CENTER** – A section within a fund having a specialized function or activity and segregated cost information.

**DEBT** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, registered warrants, notes, contracts and accounts payable.

**DEBT LIMIT** – The maximum amount of gross or net debt that is legally permitted.

**DEBT SERVICE** – Payment of interest and repayment of principal to holders of the City's debt instruments.

**DEBT SERVICE FUND** – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEFICIT** – (1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

**DEPRECIATION** – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy of obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

**ENCUMBRANCE** – Obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, cancelled, or when the actual liability is established.

**ENDING BALANCE** – The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

**ENTERPRISE FUND** – A fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed through user charges.

**ESTIMATED EXPENDITURES** – The amount of the projected outflow of funds to be paid for an asset or goods and services to be obtained. The amount of expenditures appropriated is the amount approved by Council.

**ESTIMATED REVENUES** – The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.

**EXPENDITURES** – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.



**EXPENSES** – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FIXED ASSETS** – Assets that are intended to be held or used for a long-term, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets. The City's capitalization threshold is \$5,000.

**FULL-TIME EQUIVALENT (FTE)** – A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** – The excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period. A negative fund balance is sometimes called a deficit.

**GAAFR** – "Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principals for governments.

**GAAP** – Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.

**GASB** – Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.

**GENERAL FUND** – Accounts for all revenues and expenditures that are not accounted for in any other fund except those required by statute. It is a fund supported by taxes, fees and other miscellaneous revenues.

**GENERAL OBLIGATION BONDS** – Bonds for which the full faith and credit of the insuring government are pledged for payment.

**HANFORD** – A Department of Energy site used, in the past, for the production of nuclear material for weapons. Currently, DOE is implementing waste management and environmental restoration of the site including technology development through several contractors.

**INTERFUND PAYMENTS** – Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

**INTERGOVERNMENTAL REVENUE** – Revenue received from other governments in the form of grants, shared revenues, or payments in lieu of taxes.

**INTERGOVERNMENTAL SERVICES** – Intergovernmental purchases of those specialized services typically performed by local governments.

**INTERNAL SERVICE FUND** – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.



**LEOFF** – Law Enforcement Officers and Firefighters Retirement System mandated by the State of Washington.

**LID** – Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**LONG-TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**LRF** – The Local Revitalization Financing program authorizes cities and counties to create “revitalization areas” and allows certain increases in local sales and use tax revenues and local property tax revenues generated from within the revitalization area, additional funds from other local public sources, and a state contribution to be used for payment of bonds issued for financing local public improvements within the revitalization area.

**MISSION** – Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities on a daily basis.

**OBJECT** – As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, and materials and supplies.

**OPEB** – Other Post Employment Benefits, benefits other than pension benefits offered to retirees.

**OPERATING BUDGET** – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING FUNDS** – Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**OPERATING TRANSFER** – Routine and/or recurring transfers of assets between funds.

**OTHER EXPENSE/ RESERVE** – A budgetary reserve that is established by the City Council. The City of Richland uses the term Other Expense/ Reserve for each fund much like other municipalities use the term Ending Fund Balance. The Other Expense/Reserve is anticipated to be available during the year, which can be used for additional funding for costs or as an ending fund balance at Council’s discretion.

**PERS** – Public Employees Retirement System mandated by the State of Washington.

**PFD** – Public Facility District.

**PERSONNEL SERVICES** – Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, as well as the incidental fringe benefit costs associated with City employment.

**PROGRAM BUDGET** – A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**PROPRIETARY FUNDS** – Sometimes referred to as commercial-type funds, this classification of funds is used to account for a government’s ongoing organizations and activities that are similar to those found in the private sector (enterprise and internal service funds).



**REFUNDING BONDS** – Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**RESERVE** – (1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

**RESOURCES** – Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**RETAINED EARNINGS** – An equity account reflecting the accumulated earnings of the City.

**REVENUE** – Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue. The term designates an increase to a fund's assets which: 1) does not represent a liability (e.g. proceeds from a loan); 2) does not represent a repayment of an expenditure already made; 3) does not represent a cancellation of certain liabilities; and 4) does not represent an increase in contributed capital.

**REVENUE BONDS** – Bond issued pledging future revenues, usually water, sewer, or drainage charges, to cover debt payments in addition to operating costs.

**REVENUE ESTIMATE** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**SPECIAL REVENUE FUND** – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**SUPPLEMENTAL APPROPRIATION** – An appropriation approved by the Council after initial budget appropriation.

**SUPPLIES** – A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

**TRANSFERS** – The authorized exchanges of cash or other resources between funds, divisions, departments, and/or capital projects.

**TRIDEC** – The Tri-City Industrial Development Council was formed to promote and advance the economic welfare and development of Benton and Franklin Counties, the Tri-Cities - Richland, Pasco and Kennewick, and the other outlying areas.

**TRUST FUND** – Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.



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