

2019 BUDGET CITY OF RICHLAND, WASHINGTON

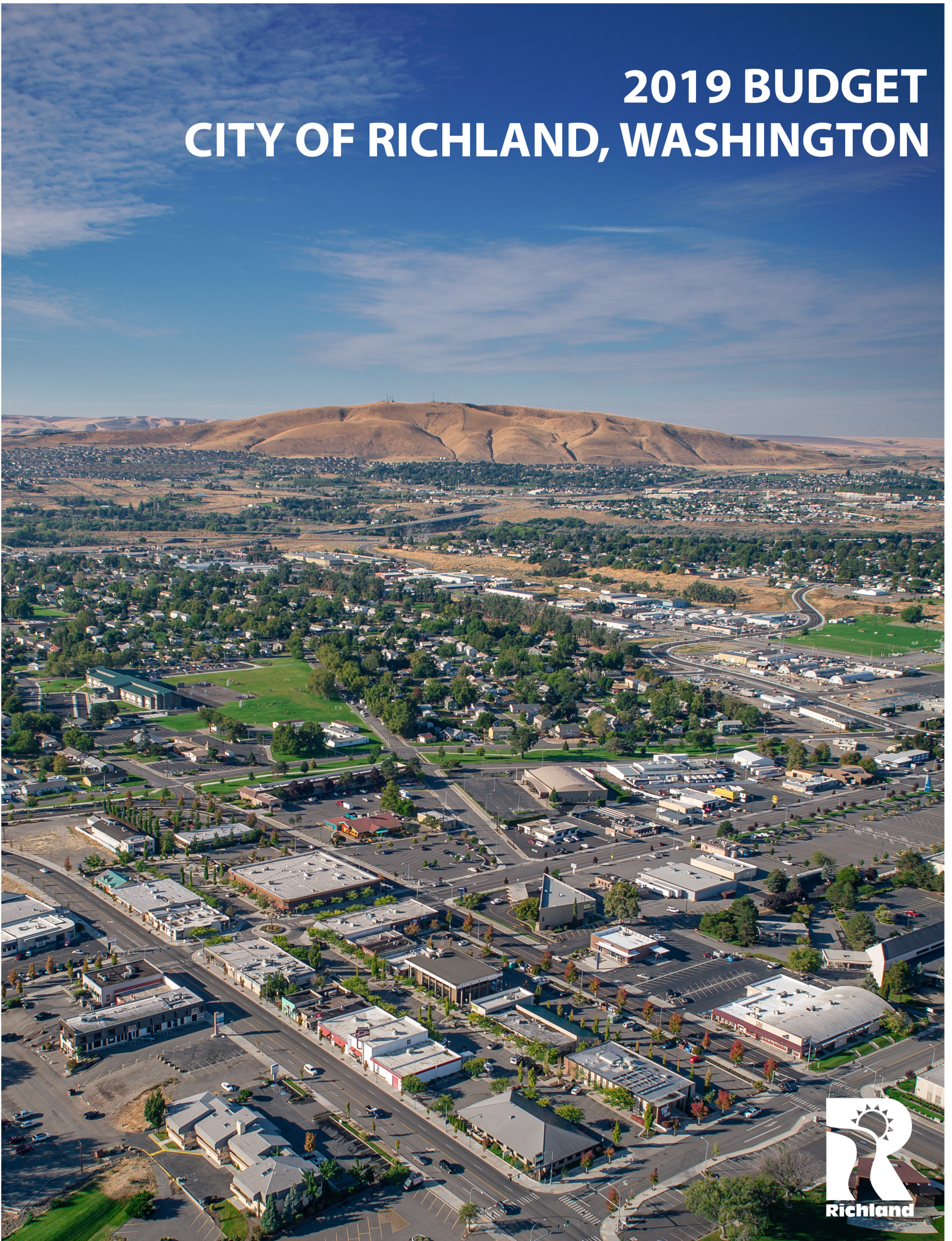




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INTRODUCTION



CITY OF RICHLAND, WASHINGTON 2019 BUDGET

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www.ci.richland.wa.us



2019 RICHLAND CITY COUNCIL

Position	Council Member	Term
Mayor – Position #1	Bob Thompson	2 Years – Expires 12/31/19
Mayor Pro Tem – Position #6	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.



STRATEGIC LEADERSHIP PLAN

6 CORE FOCUS AREAS

1. *Promote Financial Stability & Operational Effectiveness*
2. *Manage & Maintain Infrastructure & Facilities*
3. *Increase Economic Vitality*
4. *Manage Our Natural Resources*
5. *Maximize Community Amenities*
6. *Enhance Neighborhoods & Community Safety*

READER'S GUIDE

Welcome to the City of Richland Annual Budget for the fiscal year January 1 to December 31, 2019. 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, it 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 2019 budget are shown for each department. The 2019-2024 Capital Improvement Plan (CIP) is a separate document which provides an enhanced level of detail for capital expenditures and projects.

BUDGET DOCUMENT: The 2019 Annual Budget is divided into six 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 2019 Budget. The summary provides a budget overview and describes the major policies and issues which influenced development of the 2019 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. CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan is comprised of a list of major public facility and infrastructure improvements that are approved in the 2019 Budget and will be implemented over the next year. Projects are listed by category. A complete Capital Improvement Plan that spans a period of 2019-2024 is available by request or you can access this document on the City's website at www.ci.richland.wa.us.

5. 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.

6. 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 2019. 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 41 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.

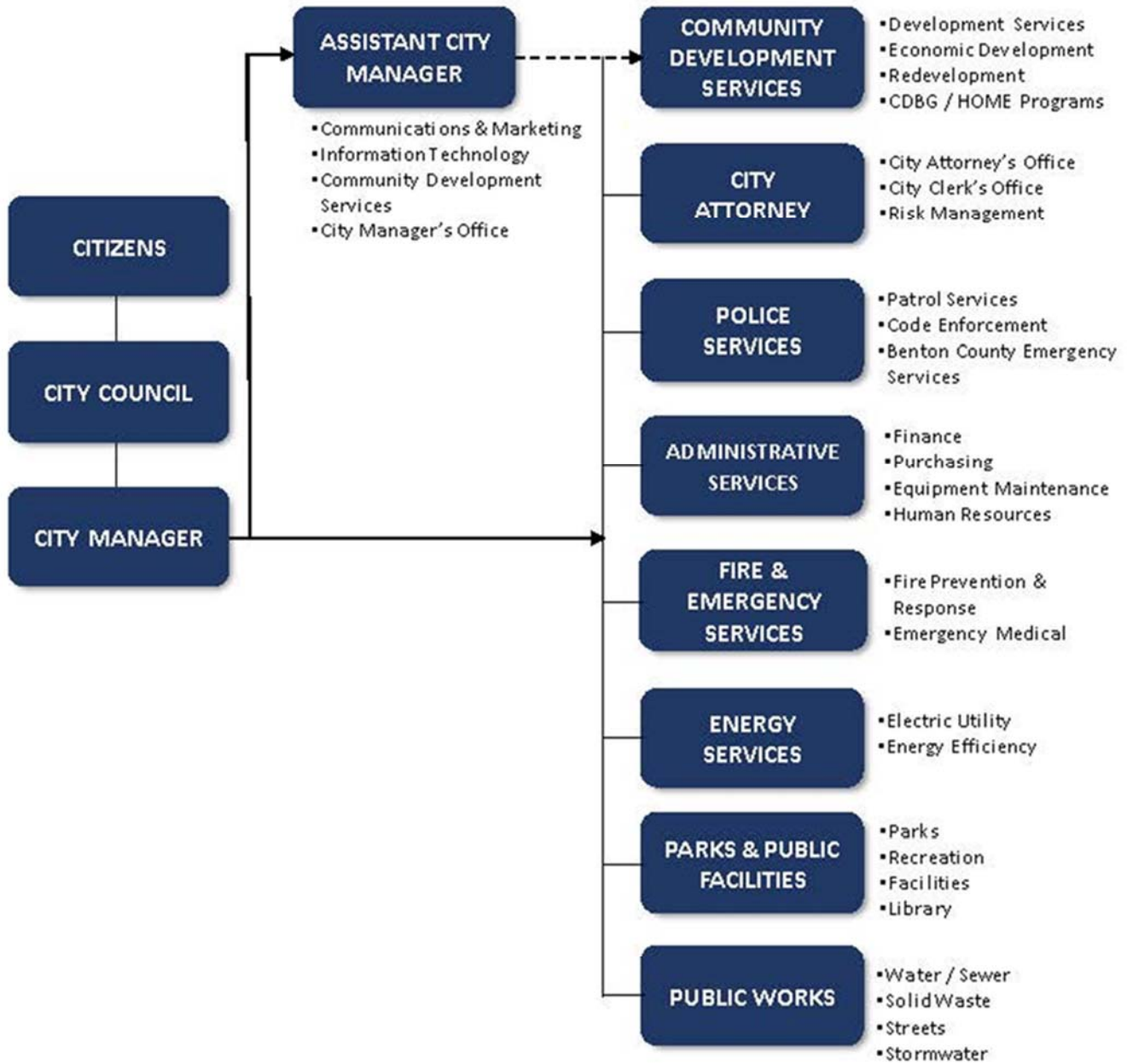
Budget Process:

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.

2019 CITY OF RICHLAND ORGANIZATION CHART





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, provides expertise, receive public concerns, or establish, review and enforce policies and regulations. The Richland Municipal Code provided information related to the Boards, Commissions and 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.

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

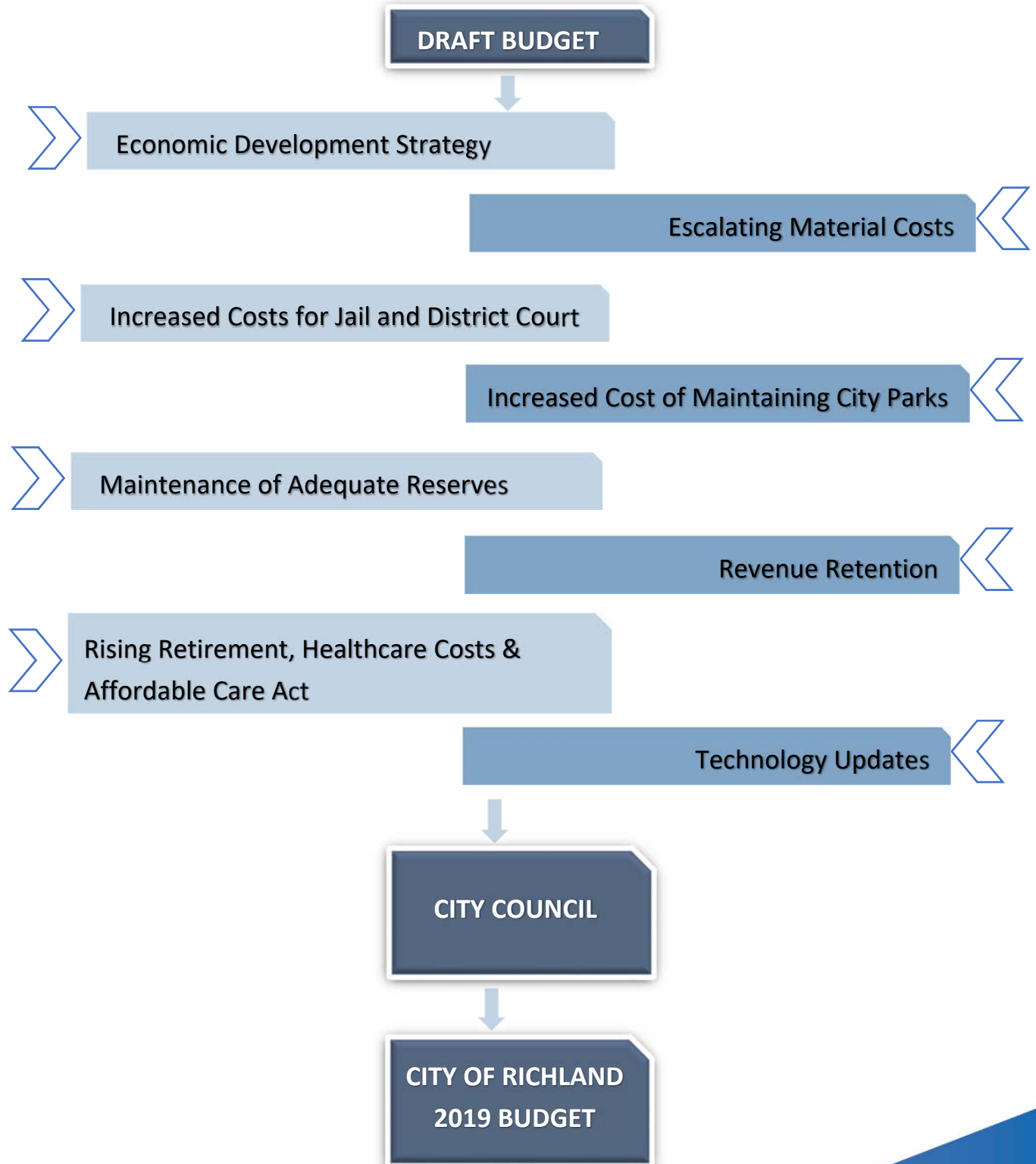
Planning Commission

Police Pension Board

Richland Public Facilities District Board

Utility Advisory Committee

ISSUES, PRESSURES & DEMANDS ON THE 2019 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 and 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

APRIL

- 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

- 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.

JUNE

- 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.

JULY

- 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.

AUGUST

- 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.

SEPTEMBER

- 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)

OCTOBER

- 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)

NOVEMBER

- 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.

DECEMBER

- 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)

JANUARY

- 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.



BUDGET SUMMARY



CITY OF RICHLAND: “2019 Budget”

October 2, 2018

RE: Budget Transmittal Letter

Honorable Mayor, Councilmembers:

It is my pleasure to present to you the proposed 2019 City of Richland budget summary. The proposed budget is responsive to community needs and Council priorities, which are emphasized in the recently adopted Strategic Leadership Plan and associated *Six Core Focus Areas*.

The City of Richland is a first class, full service city providing police, fire, emergency medical and regional dispatching; utilities of broadband, electric, water, wastewater, stormwater, solid waste and ambulance; streets and parks & public facilities maintenance, a landfill, and a public library. The Administrative Services Department and offices of the City Attorney, Assistant City Manager and City Manager provide fundamental support for these services ensuring the City runs smoothly.



The 2019 proposed budget supports the successful operation of each of these services throughout our entire community. The emphasis is not limited to one specific area, rather spans the entire community from Horn Rapids Industrial Park to the north, to Gage Blvd in the South; the waterfront and Columbia Point to the east and the Queensgate area to the west. At the core of our City, central Richland provides strength, energy, and connectivity to each quadrant of our community. In addition, there are those priorities that encompass the entire community and have a significant impact city-wide.

In 2018, the City of Richland went through an extensive strategic planning process. The Strategic Leadership Plan's 6 Core Focus Areas were adopted by Council in July, 2018. This was the result of a collaborative effort of City Council and staff with the assistance of a reputable consultant. Our Strategic Leadership Plan sets forth the City's goals, aligns work across projects and departments, and serves as a guide in developing our annual budget. The City's Strategic Leadership Plan organizes our goals into Six Core Focus Areas.

1. Promote Financial Stability and Operational Effectiveness
2. Manage & Maintain Infrastructure & Facilities
3. Increase Economic Vitality
4. Manage Our Natural Resources
5. Maximize Community Amenities
6. Enhance Neighborhoods & Community Safety

All of the projects we plan, as well as the services we provide, tie back to one or more of these areas.

Council and staff are committed to advancing our City through utilization of new technology; providing high quality, reliable services at the lowest reasonable cost; supporting economic growth; encouraging community engagement and providing robust community amenities; increasing safety and enhancing prevention activities; and protecting citizen's exceptional quality of life.

In 2018, the City celebrated 60 years as a first class, incorporated City. This milestone provided an opportunity to reflect on the accomplishments of the past year as we look ahead to our exciting future.

Consistent with our Core Focus Areas:

1. Promoting Financial stability and Operational Effectiveness
 - Staff launched plans to replace the Enterprise Resource Planning software, which is the financial backbone of our City accounting management software.
2. Manage Infrastructure and Facilities:
 - Progress continued after breaking ground on the new City Hall and the Duportail Bridge. Queensgate Drive Corridor Improvements were completed and expanded pavement preservation efforts were accomplished.
3. Increase Economic Vitality
 - We saw continued expansion of businesses at Horn Rapids Industrial Park including expansion of Preferred Freezer, currently in process on a 150,000+ sq. ft. freezer expansion.

4. Manage Our Natural Resources

- After a fire forced closure of Bateman Island in 2017, staff collaborated with the Army Corps of Engineers to remediate and reopen this much loved recreation destination.
- Shoreline Improvements continued along the Columbia River near Howard Amon Park.

5. Maximize Community Amenities

- Thanks to grant funding and private donations, the Columbia Playfield basketball courts received a much needed upgrade and expansion.
- Phase I of the Riverfront Trail upgrades and expansion were completed at Howard Amon Park.

6. Enhance Neighborhoods & Community Safety

- The Southeast Communications Center (SECOMM) emergency dispatch center, managed by Benton County Emergency Services (BCES), began providing services to Franklin County and Pasco, fielding all Mid-Columbia emergency calls in August.
- The Public Safety Sales Tax (PSST) allowed for safety improvements and additional public safety staff throughout the city, including the METRO Drug Task Force and the Southeast Washington Internet Crimes Against Children Task Force (ICAC).

These significant accomplishments include several large efforts that will continue to progress in 2019 and will positively impact the future of our City for generations to come.

A Look at the Numbers

Our elected officials and staff are dedicated to determining how we can best utilize resources. The budget process includes thorough review by City Council and staff ensuring it meets the goals we strive to achieve. We take great pride in being fiscally responsible and conservative, uphold the same or a higher level of service, maintain the City's infrastructure and facilities, and plan for necessary improvements and projects as we prepare for growth. In compliance with Washington State law, a balanced budget is always submitted. This means the City revenues and available fund balance will cover the cost of proposed expenses. With all of this taken into consideration, the proposed budget includes the following.

All funds:

- Estimated revenues and appropriated fund balance: \$272,230,499
 - 4.8% decrease
- Appropriations: \$264,369,973
 - 6.6% decrease

- General Fund:
 - Estimated revenues and appropriated fund balance: \$56,415,358
 - Appropriations: \$54,355,055
- Ongoing expenses are budgeted below ongoing revenues
 - Our revenue estimates are conservative as directed by Council.

Our financial policy is to maintain at least 16.7%, or 2 months' worth of operating expenses as a reserve.

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

- The allowable 1% of property tax is not included and instead is recommended for future consideration.
- Assessed property values are projected to increase significantly in 2019 and are estimated at \$6.9 billion, an increase of approximately 11%. As a result of this increase, the levy rate is projected to drop to \$2.42 from \$2.67 in 2018.

Building permit fees are conservatively estimated at \$1.2 million.

- Construction activity in the City continues to be robust, especially for single-family dwellings.

The City continues its commitment to attracting and maintaining top talent to meet the demands of the evolving community. The 2019 budget includes an additional 2.05 FTEs, which brings the overall FTE count to 529.15. Due to department reorganizations in 2018 to gain efficiencies, the overall increase in FTEs from 2018 is only 0.55, excluding the additions related to the Benton County Emergency Services Transition.

- Richland continues to manage Benton County Emergency Services (BCES) which includes 47 FTEs. After the successful completion of the transition in 2018, 12 FTEs were added, increasing the overall City FTE count to 527.10.

Sales tax collections continue to be strong and increase from year to year. June 2018 was the highest collection month in the history of the City, and we expect to break that record in December. If current projections are realized, 2018 will be the first year the City averages \$1 million per month in collections for an entire year. We expect continued growth into 2019, and have budgeted for a realistic, but conservative increase.

In 2019, there are no rate increases planned for the water, sewer or stormwater utilities. The City anticipates a utility rate increase will be brought forward to City Council for consideration impacting the recycling service within the solid waste utility. This rate increase is driven by the increased cost of material processing passed to the City from the regional recycled material industry. The electric utility forecasted the need for a rate increase in January 2020 and the data from the cost of service analysis will be presented to the Utility Advisory Committee later this year. The City anticipates the Utility Advisory Committee will make a formal recommendation to Council early 2019.

2019 Priorities and Impacts

In 2019, the City of Richland will continue to make substantial investments in our future. Priority efforts will have an impact on all areas of our city.

North

- Interest in the Horn Rapids Business Center, Industrial Park and Commercial Center has increased and is expected to remain strong through 2019. As of September 2018, nine land sales had been approved totaling 62 acres. This provided a total revenue of \$3,945,101.
- Packaging Corporation of America will soon close on a 42-acre parcel and plans will move forward to build a state of the art, corrugated transport packaging facility.
- The increase of large manufacturing businesses in the industrial area is attracting other reputable businesses and industry such as the Coleman Oil distribution center that will be built in early 2019.
- Construction will begin on Phase 1 of the Horn Rapids Landfill Expansion. This will address long-term disposal capacity that will serve the City for the next several decades.
- Our neighborhoods will also see some investments. McMurray Park is a popular neighborhood park located in north Richland. With multi-family housing located just adjacent, plans to install a multi-purpose sports court will address the demand for additional recreational amenities in this area.
- In the same area, crews will look at increasing pedestrian safety by adding a rapid flashing beacon at the crosswalk and restriping the complex intersection of McMurray and Everest.
- We are proud the Horn Rapids Athletic Complex is quickly becoming a premier softball facility! Infield and spectator seating improvements are imperative to allow the facility to operate effectively and serve users. In addition, storage for temporary fencing and portable pitching mounds is planned.

South

- The City will be absorbing 121 homes into the City's service area through annexation. The homes are located in the Lorayne J neighborhood along south Leslie Road.
- Design and permitting work will move forward on projects that will add features to Columbia Park Trail that protect the Columbia River from stormwater delivered pollution.

- With completion of the Leslie Road Substation, we will install new underground electrical infrastructure from the substation to support growth and reliability.

East/Waterfront

- A long range planning study will consider design options for improving the pedestrian connectivity and comfort in downtown between the commercial properties and Howard Amon Park on our Waterfront.
- Park enhancements to our most popular parks, Howard Amon, John Dam, Leslie Groves are expected in 2019. Riverfront trail widening, beach stabilization, safety lighting and shade structure installation, as well as swim beach upgrades are just a few of the planned improvements.
- Columbia Point Marina Park is also a top rated destination and continues to see consistent growth in visitors and usage. Plans for improvements in 2019 include replacing a sewer lift station, aging playground equipment, and launching a study to widen the popular marina opening. Located in the heart of Columbia Point and central to several restaurants this amenity will continue to warrant future investment.

West

- Construction on Phase I of the Duportail Bridge will continue. Citizens will see substantial progress on the structure as it spans the Yakima River throughout the coming year. In addition, crews will begin efforts on Phase 2, which includes improvements to the Duportail/SR240 intersection.
- Initiation of a master planning effort for the 30-acre park in Badger Mountain South will begin. Planning for this park is a requirement of the development agreement and is moving forward due to the continued growth in the area.
- The increasingly popular Badger Mountain Centennial Preserve, managed by Benton County, is accessed by most visitors through the City-owned Trailhead Park. Plans are in place to replace the steep, basalt steps accessing the trail.
- In addition, a missing portion of the 11-mile-long trail will be developed on Little Badger Mountain, allowing for increased connectivity for hikers among the ridgelines.
- Badger Mountain Park is a regional park and includes several popular tourist amenities including a dog park and splash pad. In 2019, plans are underway to pave and install parking lot lighting on the first half the gravel parking lot. We will also see improvements for drainage in the dog park and updates to landscaping in the Keene Road parking lot.

Central

- By Spring 2019, construction on the new City Hall will be complete. Staff will transition into the new facility and prepare the aging existing City Hall for demolition and future economic development.
- Swift Corridor Improvements will be completed in tandem with City Hall completion and in partnership with Benton County through the Rural County Capital Funds.
- Resurfacing efforts on George Washington Way will be a major effort covering most of George Washington Way (from Guyer to Horn Rapids Road). This resurfacing project will be supplemented with work to improve traffic signals, sidewalks, and roadside landscaping at key spots along the street. It will also present an opportunity to adjust the striping along George Washington Way to support bicycle lanes on some segments of the street, particularly on the more northern segments. Specific plans will be developed in the spring.

Citywide

- Plans for replacement of electrical meters with Advanced Metering Infrastructure (AMI) for operational effectiveness and functionality will be further developed.
- Richland will proceed, in partnership with, Kennewick, Pasco and Visit Tri-Cities for a regional sports tourism study.
- The City of Richland is also partnering with Visit Tri-Cities in a coordinated, regional effort to enhance wayfinding throughout the Tri-Cities. Richland will construct and install wayfinding signage and entrance features within the city limits.
- Park and Neighborhood Safety is important to us and we continually work towards enhancing safety features to public recreation facilities and public streets, affirming our commitment to public safety.
- Improvements to our current compost operations will allow for a more time and cost effective process.

Other items to consider:

- The City is actively defending a federal case filed by Tri-City Railroad Company (TCRY) wherein the railroad asserts numerous claims against the City of Richland and the Port of Benton. The City expects the legal fees associated with defense of this complicated case to be significant. Part of those dollars are already included in the proposed 2019 budget, but in the event additional funds are necessary, additional appropriations from reserves will need to be made.
- In August of 2014, voters in Benton County approved a county wide increase of 0.3% to the sales and use tax for public safety. This tax, known as the Public Safety Sales Tax has, generated a lot of discussion in our community this year

potentially jeopardizing the confidence of voters. In Richland, this tax provides funding for 12.65 Public Safety FTEs, funding for the METRO Drug Task Force and our local Internet Crimes Against Children (ICAC) office, among other programs and equipment that keep our community safe.

Special Thanks to Council and Council Capital Improvement Plan Subcommittee

- The dialogue among Council and Department Heads during the Budget Overview Workshop was very meaningful and appreciated.
- Capital Improvement Plan (CIP) Subcommittee
 - Mayor Pro Tem Christensen, Councilmembers Lemley and Alvarez
 - Affirmed the Capital Improvement Plan

This is an exciting time in Richland! Our community continues to grow and evolve. With this comes opportunities and challenges. Again, the City of Richland is committed to pursuing opportunities for economic growth and development; enhancements in safety and community connectivity; providing robust community amenities, encouraging community engagement and protecting our citizen's exceptional quality of life. We are also committed to facing challenges as they arise.

Adopting our annual budget is the most important responsibility we fulfill each year. Our City provides a wide-range of services that impact the daily lives of our citizens. These services depend on the adoption of a responsible, balanced budget that adequately funds City services and meets the needs of our diverse community. I'm confident the budget I am proposing does just that – meets our community needs while ensuring the responsible stewardship of the public's resources.

Lastly, I wish to express thanks to the City's employees for their hard work and dedication to public service and to the City Council for their leadership, commitment to local government, and partnership with staff and citizens.

This process proves great things happen when we work together for the greater good.

Respectfully,



Cindy Reents
City Manager

More detailed information can be found within the Proposed 2019 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.

**This budget message includes original appropriations as presented to Council on October 2, 2018. Any changes to budget appropriations after this date are listed in budget ordinance 60-18 which is located in the subsequent pages.*



FINANCIAL SUMMARY

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. 60-18

AN ORDINANCE of the City of Richland adopting the 2019 Annual Budget of the City of Richland, including the 2019-2024 Capital Improvement Plan.

BE IT ORDAINED by the City of Richland as follows:

Section 1. Budget Adopted. The Annual Budget of the City of Richland for the year 2019, including the 2019-2024 Capital Improvement Plan, and each and every fund thereof as fixed and determined in the Proposed Budget for the year 2019, as revised by the City Council, is hereby adopted as the Budget of the City for the calendar year 2019. The total appropriations for each of the funds of the City of Richland are as follows:

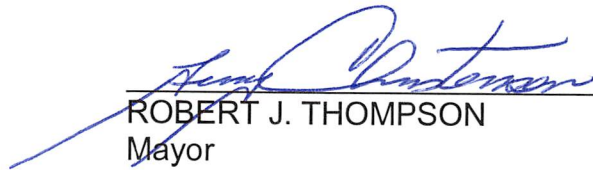
Funds	Total Estimated Revenues	Appropriated Beginning Fund Balances	Est. Revenues & Approp. Fund Balance	Total Appropriations
General Fund	\$ 56,247,605	\$ -	\$ 56,247,605	\$ 54,251,554
Special Revenue Funds:				
City Streets	3,419,072	49,225	3,468,297	3,468,297
Transportation Benefit District	883,400	-	883,400	882,372
Park Reserve	462,935	121,118	584,053	584,053
Industrial Development	3,914,622	-	3,914,622	2,486,788
Criminal Justice	78,555	-	78,555	66,073
PFD Facility Contingency	72,509	-	72,509	-
Public Safety Sales Tax	1,825,000	268,053	2,093,053	2,093,053
BCES Operations	6,144,764	-	6,144,764	6,144,764
Hotel/Motel Tax	1,215,000	1,205,000	2,420,000	2,420,000
Special Lodging Assmnt	575,750	-	575,750	575,750
Community Dev. Block Grant	407,000	-	407,000	407,000
HOME	998,300	-	998,300	998,300
Debt Service Funds:				
LTGO Bonds	1,233,882	-	1,233,882	1,221,582
Fire Station 74	241,306	-	241,306	241,306
Police Station	239,225	-	239,225	239,225
Richland Community Center	306,825	-	306,825	306,825
Library Remodel	1,418,600	-	1,418,600	1,418,600
RAISE Area	656,748	-	656,748	656,748
LID Guaranty	12,500	-	12,500	15
Special Assessment	22,885	-	22,885	830
Capital Projects Funds:				
Streets Capital Projects	18,172,227	125,000	18,297,227	18,297,227
Capital Improvement	1,348,000	541,341	1,889,341	1,889,341
Parks Capital Projects	2,155,000	-	2,155,000	2,155,000

Funds	Total Estimated Revenues	Appropriated Beginning Fund Balances	Est. Revenues & Approp. Fund Balance	Total Appropriations
Enterprise Funds:				
Electric	73,703,728	9,958,257	83,661,985	83,661,985
Water	16,450,348	1,636,365	18,086,713	16,336,354
Wastewater	10,495,675	-	10,495,675	9,537,709
Solid Waste	18,230,100	211,092	18,441,192	17,391,192
Stormwater	2,748,422	-	2,748,422	2,736,668
Golf Course	1,825,631	135,199	1,960,830	1,960,830
Medical Services	4,717,016	89,624	4,806,640	4,806,640
Broadband	258,980	200,000	458,980	448,939
Internal Service Funds:				
Equipment Maintenance	4,041,088	103,838	4,144,926	4,144,926
Equipment Replacement	3,969,968	-	3,969,968	3,555,521
Public Works Adm & Eng.	3,908,331	-	3,908,331	3,908,331
Workers Compensation	995,305	328,048	1,323,353	1,323,353
Employee Benefits	11,798,222	58,494	11,856,716	11,856,716
Unemployment	103,717	57,593	161,310	161,310
Post Employment Benefit	1,670,010	35,526	1,705,536	1,705,536
Trust Funds:				
Fire Pension	381,000	-	381,000	381,000
Police Pension	430,650	-	430,650	430,650
Totals	\$ 257,779,901	\$ 15,123,773	\$272,903,674	\$ 265,152,363

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 interest 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 its publication in the official newspaper of the City of Richland.

PASSED by the City Council of the City of Richland, Washington, at a regular meeting on the 20th day of November, 2018.


ROBERT J. THOMPSON
Mayor

ATTEST:

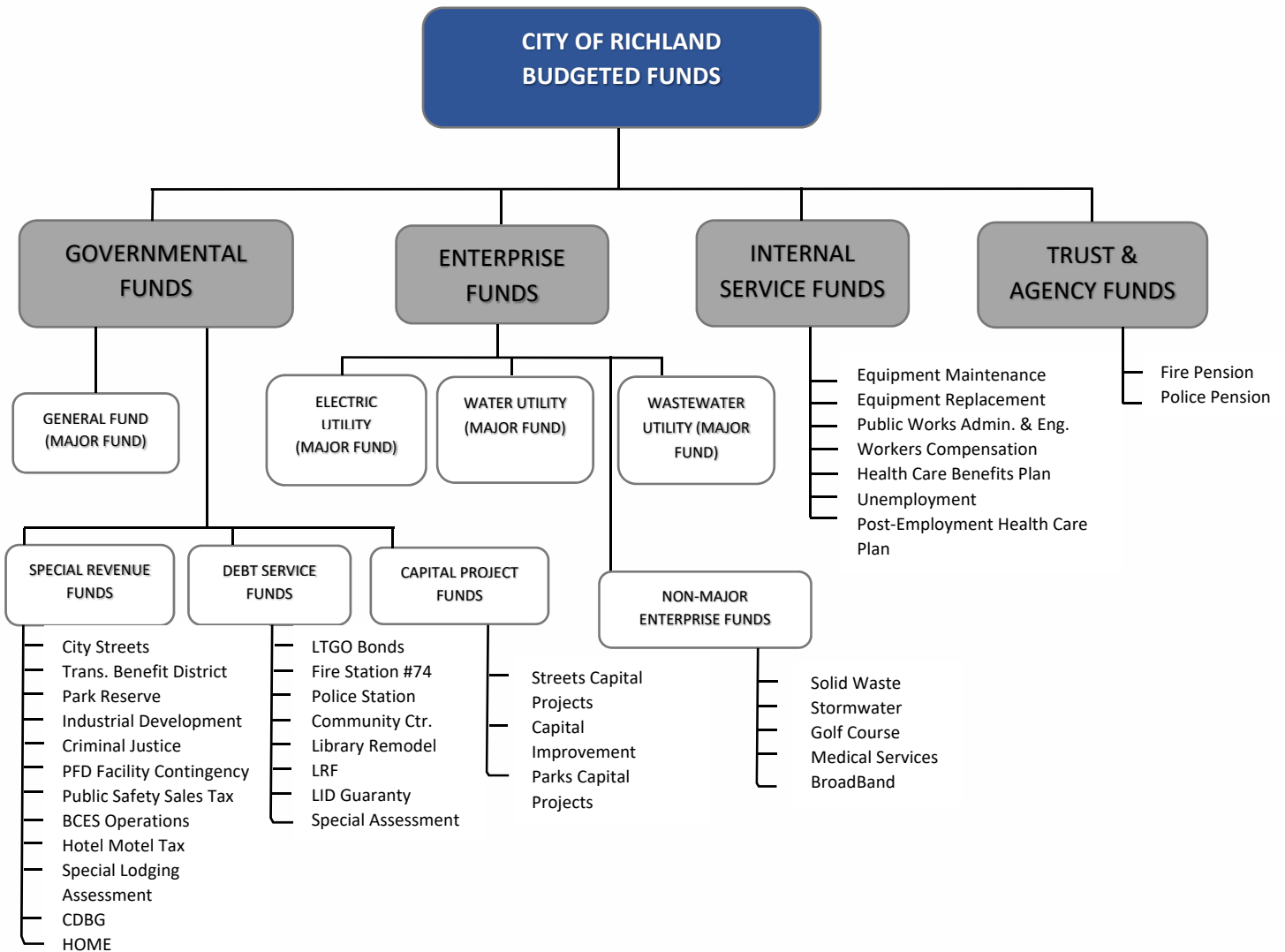

MARCIA HOPKINS, City Clerk

APPROVED AS TO FORM:


HEATHER KINTZLEY, City Attorney

Date Published: November 25, 2018

2019 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:

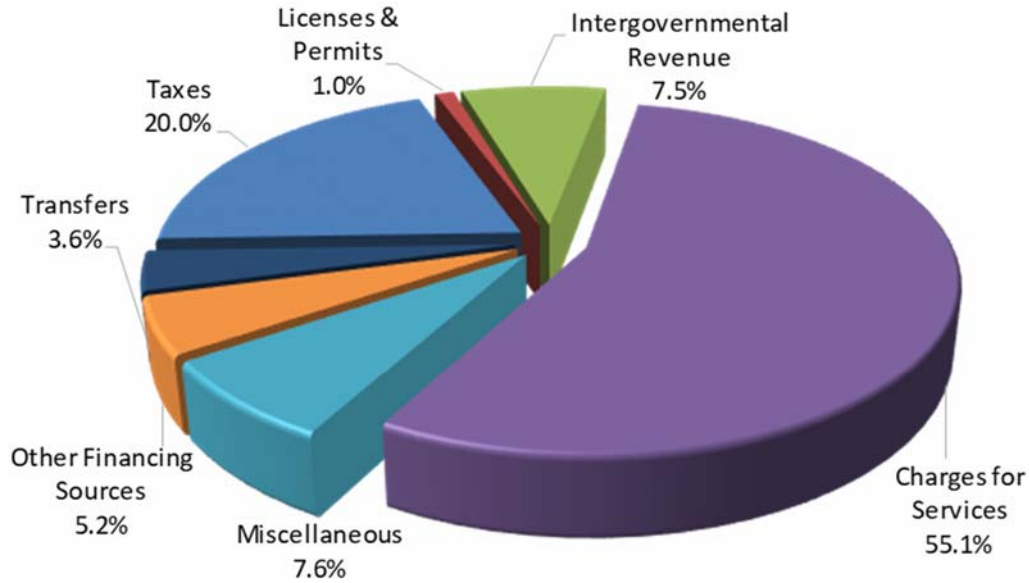
Wastewater Utility fund is used to account for the provision of wastewater treatment to the residents of the City. All activities necessary to provide such service are accounted for in this fund, including administration, maintenance, operations and debt service.



2019 BUDGET SUMMARY – ALL FUNDS

FUND	BEGINNING			ENDING
	FUND BALANCE	REVENUES	EXPENDITURES	FUND BALANCE
General & Special Revenue Funds				
General	\$ -	\$ 56,247,605	\$ 54,251,554	\$ 1,996,051
City Streets	49,225	3,419,072	3,468,297	-
Transportation Benefit District	-	883,400	882,372	1,028
Park Reserve	121,118	462,935	584,053	-
Industrial Development	-	3,914,622	2,486,788	1,427,834
Criminal Justice	-	78,555	66,073	12,482
PFD Facility Contingency	-	72,509	-	72,509
Public Safety Sales Tax	268,053	1,825,000	2,093,053	-
BCES Operations	-	6,144,764	6,144,764	-
Hotel/Motel Tax	1,205,000	1,215,000	2,420,000	-
Special Lodging Assmnt	-	575,750	575,750	-
Community Dev. Block Grant	-	407,000	407,000	-
HOME	-	998,300	998,300	-
Debt Service Funds				
LTGO Bonds	-	1,233,882	1,221,582	12,300
Fire Station 74	-	241,306	241,306	-
Police Station	-	239,225	239,225	-
Richland Community Center	-	306,825	306,825	-
Library Remodel	-	1,418,600	1,418,600	-
LRF (Local Revitalization Financing)	-	656,748	656,748	-
LID Guaranty	-	12,500	15	12,485
Special Assessment	-	22,885	830	22,055
Capital Projects Funds				
Streets Capital Projects	125,000	18,172,227	18,297,227	-
Capital Improvement	541,341	1,348,000	1,889,341	-
Parks Capital Projects	-	2,155,000	2,155,000	-
Enterprise Funds				
Electric	9,958,257	73,703,728	83,661,985	-
Water	1,636,365	16,450,348	16,336,354	1,750,359
Wastewater	-	10,495,675	9,537,709	957,966
Solid Waste	211,092	18,230,100	17,391,192	1,050,000
Stormwater	-	2,748,422	2,736,668	11,754
Golf Course	135,199	1,825,631	1,960,830	-
Medical Services	89,624	4,717,016	4,806,640	-
Broadband Utility	200,000	258,980	448,939	10,041
Internal Service Funds				
Equipment Maintenance	103,838	4,041,088	4,144,926	-
Equipment Replacement	-	3,969,968	3,555,521	414,447
Public Works Adm & Eng.	-	3,908,331	3,908,331	-
Workers Compensation	328,048	995,305	1,323,353	-
Health Care/Benefits Plan	58,494	11,798,222	11,856,716	-
Unemployment	57,593	103,717	161,310	-
Post Employment Healthcare Plan	35,526	1,670,010	1,705,536	-
Trust & Agency Funds				
Fire Pension	-	381,000	381,000	-
Police Pension	-	430,650	430,650	-
TOTAL	\$ 15,123,773	\$ 257,779,901	\$ 265,152,363	\$ 7,751,311

2019 ESTIMATED REVENUES – ALL FUNDS BY MAJOR SOURCE



REVENUES BY SOURCE	TOTAL BY SOURCE	PERCENTAGE
Taxes	\$ 51,515,952	20.0%
Licenses & Permits	2,463,575	1.0%
Intergovernmental Revenue	19,442,142	7.5%
Charges for Services	141,972,128	55.1%
Miscellaneous	19,498,880	7.6%
Other Financing Sources	13,499,006	5.2%
Transfers	9,388,218	3.6%
Total Revenues	257,779,901	100.0%
Beginning Fund Balance	15,123,773	
Total	\$ 272,903,674	



2019 SUMMARY OF ESTIMATED REVENUE ALL FUNDS – BY MAJOR SOURCE – PG 1 OF 4

	Taxes	Licenses & Permits	Intergovernmental Revenues	Charges For Services	Miscellaneous
General & Special Revenue Funds					
General	\$ 42,115,639	\$ 2,431,500	\$ 1,293,943	\$ 8,997,962	\$ 1,180,481
City Streets	706,015	-	1,289,509	560,000	56,077
Transportation Benefit District	882,400	-	-	-	1,000
Park Reserve	-	-	-	350,000	112,935
Industrial Development	-	-	-	-	1,300,208
Criminal Justice	-	-	78,555	-	-
PFD Facility Contingency	-	-	69,509	-	3,000
Public Safety Sales Tax	1,800,000	-	10,000	-	15,000
BCES Operations	-	-	-	6,144,764	-
Hotel/Motel Tax	1,200,000	-	-	-	15,000
Special Lodging Assmnt	575,000	-	-	-	750
Community Dev. Block Grant	-	-	307,000	100,000	-
HOME	-	-	698,300	300,000	-
Debt Service Funds					
LTGO Bonds	-	-	-	-	12,300
Fire Station 74	-	-	-	-	2,400
Police Station	237,875	-	-	-	1,350
Richland Community Center	305,275	-	-	-	1,550
Library Remodel	1,412,700	-	-	-	5,900
LRF (Local Revitalization Financing)	655,248	-	-	-	1,500
LID Guaranty	-	-	-	-	12,500
Special Assessment	-	-	-	-	22,885
Capital Projects Funds					
Streets Capital Projects	-	-	13,932,745	150,000	5,000
Capital Improvement	1,340,000	-	-	-	8,000
Parks Capital Projects	-	-	150,000	-	-



2019 SUMMARY OF ESTIMATED REVENUE

ALL FUNDS – BY MAJOR SOURCE – PG 2 OF 4

	Other Financing Sources	Transfers	Beginning Fund Balance	Total Revenue
General & Special Revenue Funds				
General	\$ -	\$ 228,080	\$ -	\$ 56,247,605
City Streets	-	807,471	49,225	3,468,297
Transportation Benefit District	-	-	-	883,400
Park Reserve	-	-	121,118	584,053
Industrial Development	2,580,660	33,754	-	3,914,622
Criminal Justice	-	-	-	78,555
PFD Facility Contingency	-	-	-	72,509
Public Safety Sales Tax	-	-	268,053	2,093,053
BCES Operations	-	-	-	6,144,764
Hotel/Motel Tax	-	-	1,205,000	2,420,000
Special Lodging Assmnt	-	-	-	575,750
Community Dev. Block Grant	-	-	-	407,000
HOME	-	-	-	998,300
Debt Service Funds				
LTGO Bonds	-	1,221,582	-	1,233,882
Fire Station 74	-	238,906	-	241,306
Police Station	-	-	-	239,225
Richland Community Center	-	-	-	306,825
Library Remodel	-	-	-	1,418,600
LRF (Local Revitalization Financing)	-	-	-	656,748
LID Guaranty	-	-	-	12,500
Special Assessment	-	-	-	22,885
Capital Projects Funds				
Streets Capital Projects	-	4,084,482	125,000	18,297,227
Capital Improvement	-	-	541,341	1,889,341
Parks Capital Projects	-	2,005,000	-	2,155,000



2019 SUMMARY OF ESTIMATED REVENUE ALL FUNDS – BY MAJOR SOURCE – PG 3 OF 4

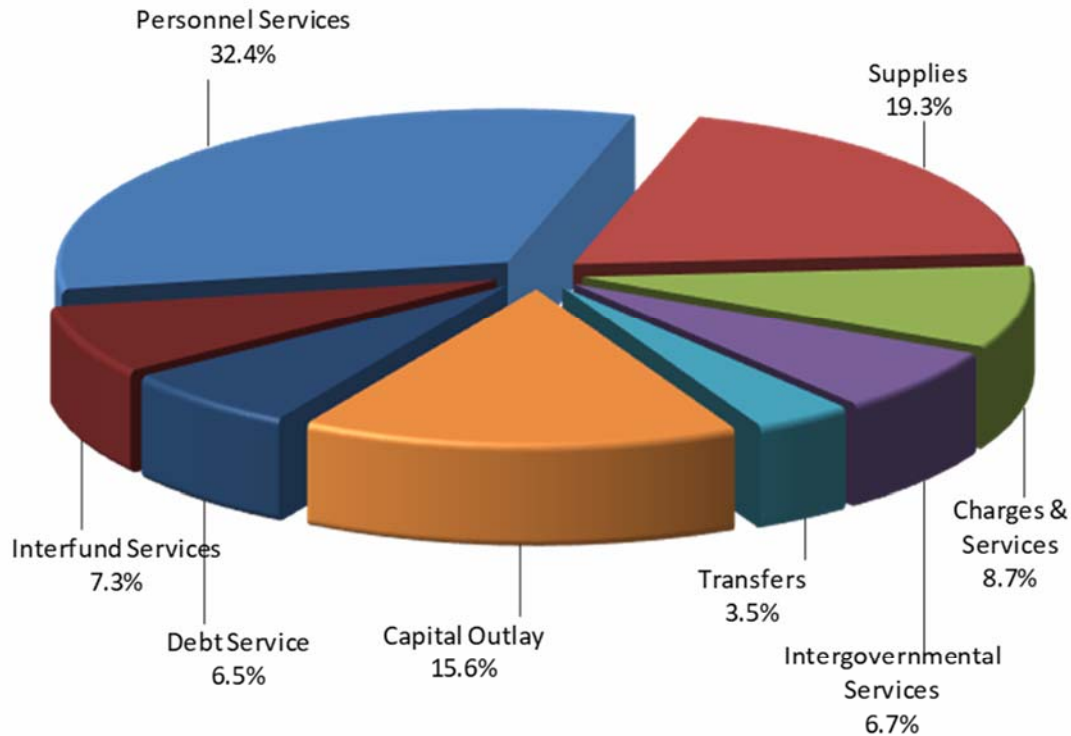
	Taxes	Licenses & Permits	Intergovernmental Revenues	Charges For Services	Miscellaneous
Enterprise Funds					
Electric	-	-	180,829	73,162,326	360,573
Water	-	-	-	15,196,083	333,265
Wastewater	-	-	-	9,541,400	204,275
Solid Waste	-	-	-	9,432,100	298,000
Stormwater	-	-	799,057	1,898,800	50,565
Golf Course	-	-	-	1,274,024	551,607
Medical Services	-	75	151,220	3,915,321	100,400
Broadband Utility	-	-	-	-	148,980
Internal Service Funds					
Equipment Maintenance	-	-	-	4,039,338	1,750
Equipment Replacement	-	-	-	3,041,679	72,000
Public Works Adm & Eng.	-	32,000	-	3,868,331	8,000
Workers Compensation	-	-	-	-	995,305
Health Care/Benefits Plan	-	-	-	-	11,798,222
Unemployment	-	-	-	-	103,717
Post Employment Healthcare Plan	-	-	-	-	1,670,010
Trust & Agency Funds					
Fire Pension	285,800	-	63,975	-	31,225
Police Pension	-	-	417,500	-	13,150
Total Estimated Revenues By Major Source	\$ 51,515,952	\$ 2,463,575	\$ 19,442,142	\$ 141,972,128	\$ 19,498,880



2019 SUMMARY OF ESTIMATED REVENUE ALL FUNDS – BY MAJOR SOURCE – PG 4 OF 4

	Other Financing Sources	Transfers	Beginning Fund Balance	Total Revenue
Enterprise Funds				
Electric	-	-	9,958,257	83,661,985
Water	921,000	-	1,636,365	18,086,713
Wastewater	750,000	-	-	10,495,675
Solid Waste	8,500,000	-	211,092	18,441,192
Stormwater	-	-	-	2,748,422
Golf Course	-	-	135,199	1,960,830
Medical Services	-	550,000	89,624	4,806,640
Broadband Utility	-	110,000	200,000	458,980
Internal Service Funds				
Equipment Maintenance	-	-	103,838	4,144,926
Equipment Replacement	747,346	108,943	-	3,969,968
Public Works Adm & Eng.	-	-	-	3,908,331
Workers Compensation	-	-	328,048	1,323,353
Health Care/Benefits Plan	-	-	58,494	11,856,716
Unemployment	-	-	57,593	161,310
Post Employment Healthcare Plan	-	-	35,526	1,705,536
Trust & Agency Funds				
Fire Pension	-	-	-	381,000
Police Pension	-	-	-	430,650
Total Estimated Revenues By Major Source	\$ 13,499,006	\$ 9,388,218	\$ 15,123,773	\$ 272,903,674

2019 ESTIMATED EXPENDITURES ALL FUNDS – BY MAJOR OBJECT



EXPENDITURES BY OBJECT	TOTAL BY OBJECT	PERCENTAGE
Personnel Services	\$ 85,723,459	32.4%
Supplies	51,136,329	19.3%
Charges & Services	23,083,538	8.7%
Intergovernmental Services	17,759,100	6.7%
Transfers	9,388,218	3.5%
Capital Outlay	41,478,605	15.6%
Debt Service	17,317,010	6.5%
Interfund Services	19,266,104	7.3%
Total Expenditures	265,152,363	100.0%
Other Expense / Reserves	7,751,311	
Total	\$ 272,903,674	



2019 ESTIMATED EXPENDITURES

ALL FUNDS – BY MAJOR OBJECT – PG 1 OF 4

	Personnel Services	Supplies	Other Services & Charges	Intergovern- mental Services	Transfers
General & Special Revenue Funds					
General	\$ 35,447,480	\$ 2,400,470	\$ 6,488,693	\$ 3,376,688	\$ 2,907,627
City Streets	1,376,714	312,252	223,300	23,288	24,000
Transportation Benefit District	-	-	-	-	882,372
Park Reserve	-	-	20,000	-	564,053
Industrial Development	264,918	1,800	343,186	1,245	1,286,725
Criminal Justice	-	-	-	-	66,073
PFD Facility Contingency	-	-	-	-	-
Public Safety Sales Tax	1,614,683	53,522	51,647	182,721	10,000
BCES Operations	6,144,764	-	-	-	-
Hotel/Motel Tax	-	-	979,718	125,000	1,315,282
Special Lodging Assmnt	-	-	575,750	-	-
Community Dev. Block Grant	62,256	200	62,184	-	282,360
Home	62,076	-	896,224	40,000	-
Debt Service Funds					
LTGO Bonds	-	-	-	-	-
Fire Station 74	-	-	-	-	-
Police Station	-	-	-	-	-
Richland Community Center	-	-	-	-	-
Library Remodel	-	-	-	-	-
LRF (Local Revitalization Financing)	-	-	-	-	-
LID Guaranty	-	-	-	15	-
Special Assessment	-	-	-	-	-
Capital Projects Funds					
Streets Capital Projects	-	-	-	-	-
Capital Improvement	-	-	-	-	1,889,341
Parks Capital Projects	-	-	20,000	-	-



2019 ESTIMATED EXPENDITURES

ALL FUNDS – BY MAJOR OBJECT – PG 2 OF 4

	Capital Outlay	Debt Service	Interfund Services	Other Expense Reserves	Total Expenditures
General & Special Revenue Funds					
General	\$ 514,260	\$ -	\$ 3,116,336	\$ 1,996,051	\$ 56,247,605
City Streets	-	-	1,508,743	-	3,468,297
Transportation Benefit District	-	-	-	1,028	883,400
Park Reserve	-	-	-	-	584,053
Industrial Development	110,220	96,255	382,439	1,427,834	3,914,622
Criminal Justice	-	-	-	12,482	78,555
PFD Facility Contingency	-	-	-	72,509	72,509
Public Safety Sales Tax	-	-	180,480	-	2,093,053
BCES Operations	-	-	-	-	6,144,764
Hotel/Motel Tax	-	-	-	-	2,420,000
Special Lodging Assmnt	-	-	-	-	575,750
Community Dev. Block Grant	-	-	-	-	407,000
Home	-	-	-	-	998,300
Debt Service Funds					
LTGO Bonds	-	1,221,582	-	12,300	1,233,882
Fire Station 74	-	241,306	-	-	241,306
Police Station	-	239,225	-	-	239,225
Richland Community Center	-	306,825	-	-	306,825
Library Remodel	-	1,418,600	-	-	1,418,600
LRF (Local Revitalization Financing)	-	656,748	-	-	656,748
LID Guaranty	-	-	-	12,485	12,500
Special Assessment	-	830	-	22,055	22,885
Capital Projects Funds					
Streets Capital Projects	18,297,227	-	-	-	18,297,227
Capital Improvement	-	-	-	-	1,889,341
Parks Capital Projects	2,135,000	-	-	-	2,155,000



2019 ESTIMATED EXPENDITURES

ALL FUNDS – BY MAJOR OBJECT – PG 3 OF 4

	Personnel Services	Supplies	Other Services & Charges	Intergovern- mental Services	Transfers
Enterprise Funds					
Electric	9,517,284	44,651,817	7,069,718	8,614,500	30,000
Water	2,710,550	430,596	1,397,815	2,594,950	20,000
Wastewater	2,731,146	362,232	823,183	1,257,000	87,000
Solid Waste	3,055,594	256,817	1,332,080	1,158,922	-
Stormwater	244,346	31,891	97,245	195,950	-
Golf Course	-	-	1,641,500	45,251	-
Medical Services	2,934,471	136,172	364,585	125,570	-
Broadband Utility	-	2,700	24,237	18,000	23,385
Internal Service Funds					
Equipment Maintenance	1,156,533	2,463,600	107,323	-	-
Equipment Replacement	-	-	27,812	-	-
Public Works Adm & Eng.	3,251,197	31,860	160,528	-	-
Workers Compensation	1,060,000	-	138,800	-	-
Health Care Benefits Plan	11,560,917	-	139,930	-	-
Unemployment	160,000	-	-	-	-
Post Employment Healthcare Plan	1,572,880	-	82,480	-	-
Trust & Agency Funds					
Fire Pension	369,075	175	11,750	-	-
Police Pension	426,575	225	3,850	-	-
Total Estimated Expenditures By Major Object	\$ 85,723,459	\$ 51,136,329	\$ 23,083,538	\$ 17,759,100	\$ 9,388,218

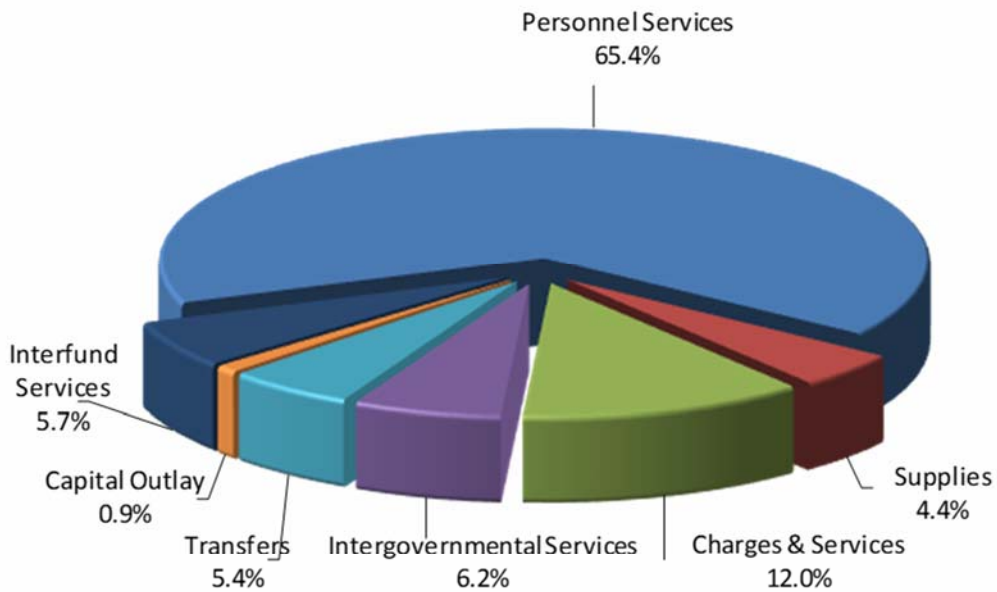


2019 ESTIMATED EXPENDITURES

ALL FUNDS – BY MAJOR OBJECT – PG 4 OF 4

	Capital Outlay	Debt Service	Interfund Services	Other Expense Reserves	Total Expenditures
Enterprise Funds					
Electric	4,432,500	5,930,656	3,415,510	-	83,661,985
Water	2,812,925	3,841,585	2,527,933	1,750,359	18,086,713
Wastewater	575,200	2,006,554	1,695,394	957,966	10,495,675
Solid Waste	7,758,600	388,781	3,440,398	1,050,000	18,441,192
Stormwater	1,098,750	254,401	814,085	11,754	2,748,422
Golf Course	-	274,079	-	-	1,960,830
Medical Services	321,380	-	924,462	-	4,806,640
Broadband Utility	200,000	174,417	6,200	10,041	458,980
Internal Service Funds					
Equipment Maintenance	-	-	417,470	-	4,144,926
Equipment Replacement	3,189,543	265,166	73,000	414,447	3,969,968
Public Works Adm & Eng.	33,000	-	431,746	-	3,908,331
Workers Compensation	-	-	124,553	-	1,323,353
Health Care Benefits Plan	-	-	155,869	-	11,856,716
Unemployment	-	-	1,310	-	161,310
Post Employment Healthcare Plan	-	-	50,176	-	1,705,536
Trust & Agency Funds					
Fire Pension	-	-	-	-	381,000
Police Pension	-	-	-	-	430,650
Total Estimated Expenditures By Major Object	\$ 41,478,605	\$ 17,317,010	\$ 19,266,104	\$ 7,751,311	\$ 272,903,674

2019 ESTIMATED EXPENDITURES GENERAL FUND – BY MAJOR OBJECT



EXPENDITURES BY OBJECT	TOTAL BY OBJECT	PERCENTAGE
Personnel Services	\$ 35,447,480	65.4%
Supplies	2,400,470	4.4%
Charges & Services	6,488,693	12.0%
Intergovernmental Services	3,376,688	6.2%
Transfers	2,907,627	5.4%
Capital Outlay	514,260	0.9%
Interfund Services	3,116,336	5.7%
Total Expenditures	54,251,554	100.0%
Other Expense / Reserves	1,996,051	
Total	\$ 56,247,605	



2019 ESTIMATED EXPENDITURES

GENERAL FUND – BY MAJOR OBJECT – PG 1 OF 4

Divisions	Personnel Services	Supplies	Charges & Services	Intergovernmental Services
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City Manager:

City Council	\$ 181,713	\$ 4,000	\$ 67,860	\$ -
City Manager	341,680	2,300	137,854	-
Hanford Communities	188,117	1,950	42,990	-
Total City Manager:				

Assistant City Manager:

Assistant City Manager	267,475	4,000	19,780	-
Communications & Marketing	368,319	29,700	107,827	-
Cable Communications	192,872	6,550	23,983	-
Information Technology	2,831,700	907,079	352,410	-
Community & Dev. Services Admn.	314,415	2,550	24,444	-
Development Services	1,425,196	5,450	94,845	73,845
Redevelopment	132,540	-	34,080	-
Total Assistant City Manager:				

City Attorney:

City Clerk	269,764	650	15,936	105,000
City Attorney	453,954	2,025	538,888	806,511
Total City Attorney:				

Administrative Services:

Administrative Services Admn.	499,054	5,550	24,538	-
Finance	2,315,507	49,550	651,650	-
Purchasing & Warehouse	926,153	12,600	53,919	-
Human Resources	756,712	9,800	121,650	-
Total Administrative Services				



2019 ESTIMATED EXPENDITURES

GENERAL FUND – BY MAJOR OBJECT – PG 2 OF 4

Divisions	Transfers	Capital Outlay	Interfund Services	Other Expense Reserves	Total
City Manager:					
City Council	\$ -	\$ -	\$ -	\$ -	\$ 253,573
City Manager	-	-	-	-	481,834
Hanford Communities	-	-	-	-	233,057
Total City Manager:					968,464
Assistant City Manager:					
Assistant City Manager	-	-	-	-	291,255
Communications & Marketing	-	-	-	-	505,846
Cable Communications	-	-	8,238	-	231,643
Information Technology	-	-	9,792	-	4,100,981
Community & Dev. Services Admn.	-	15,000	-	-	356,409
Development Services	-	-	48,085	-	1,647,421
Redevelopment	-	-	-	-	166,620
Total Assistant City Manager:					7,300,175
City Attorney:					
City Clerk	-	-	-	-	391,350
City Attorney	-	-	2,812	-	1,804,190
Total City Attorney:					2,195,540
Administrative Services:					
Administrative Services Admn.	-	-	-	-	529,142
Finance	-	-	5,679	-	3,022,386
Purchasing & Warehouse	-	-	52,975	-	1,045,647
Human Resources	-	-	-	-	888,162
Total Administrative Services					5,485,337



2019 ESTIMATED EXPENDITURES

GENERAL FUND – BY MAJOR OBJECT – PG 3 OF 4

Divisions	Personnel Services	Supplies	Charges & Services	Intergovernmental Services
Police Services:				
Police Services	10,811,479	325,504	642,025	1,747,505
Fire & Emergency Services:				
Fire & Emergency Svcs	6,830,411	84,120	575,852	91,357
Parks & Public Facilities:				
Parks & Recreation - Admin	298,348	34,900	70,038	-
Recreation	1,067,690	56,050	185,052	9,200
Parks & Facilities	2,970,406	453,117	1,907,381	108,250
Parks & Rec Project Admin	320,261	6,700	1,225	-
Library	1,683,714	396,325	133,028	1,220
Total Parks & Public Facilities				
Other Operations:				
Non-Departmental	-	-	661,438	433,800
Total Estimated Expenditures by	\$ 35,447,480	\$ 2,400,470	\$ 6,488,693	\$ 3,376,688



2019 ESTIMATED EXPENDITURES

GENERAL FUND – BY MAJOR OBJECT – PG 4 OF 4

Divisions	Transfers	Capital Outlay	Interfund Services	Other Expense Reserves	Total
Police Services:					
Police Services	-	-	743,352	-	14,269,865
Fire & Emergency Services:					
Fire & Emergency Svcs	-	43,860	479,101	-	8,104,701
Parks & Public Facilities:					
Parks & Recreation - Admin	-	-	-	-	403,286
Recreation	-	-	2,954	-	1,320,946
Parks & Facilities	-	5,400	717,387	-	6,161,941
Parks & Rec Project Admin	-	-	7,046	-	335,232
Library	-	450,000	-	-	2,664,287
Total Parks & Public Facilities					10,885,692
Other Operations:					
Non-Departmental	2,907,627	-	1,038,915	1,996,051	7,037,831
Total Estimated Expenditures by	\$ 2,907,627	\$ 514,260	\$ 3,116,336	\$ 1,996,051	\$56,247,605



MAJOR TAX SOURCES

Tax Sources	Tax Base	Tax Rate	FY 2019 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	16,824,214	
		Special	0.3178	1,939,496	
		Total	2.9829	18,763,710	
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%	11,981,837	
		COR -Public Safety	0.10%	1,169,657	
		COR -2015-Public Safety	0.30%	1,800,000	
		Total	8.60%	14,951,494	
Utility Tax	Gross operating revenue of public & privately owned public utilities Revenues distributed to General and Street Funds.	Water	12.26%	1,899,500	Paid to City by utility service provider, which includes City utilities.
		Wastewater	10.50%	1,022,000	
		Solidwaste	10.50%	1,016,410	
		Electric	8.50%	5,953,591	
		Stormwater	8.50%	165,700	
		Ambulance	1.00%	41,650	
		Telephone	8.50%	1,595,000	
		Natural Gas	8.50%	622,000	
		Brokered Natural Gas	8.50%	236,000	
		Total		13,158,851	
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%	280,000	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%	180,000	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%	670,000	Paid by sellers when affidavit is recorded
		City - REET 2	0.25%	670,000	
Hotel Motel Tax	Charges for furnishing lodging at hotels, motels, and similar establishments	City - First	2.00%	600,000	Paid to retailers who forward tax to Dept. of revenue. State distributes to local governments.
		City - Second	2.00%	600,000	

*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 2019 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.

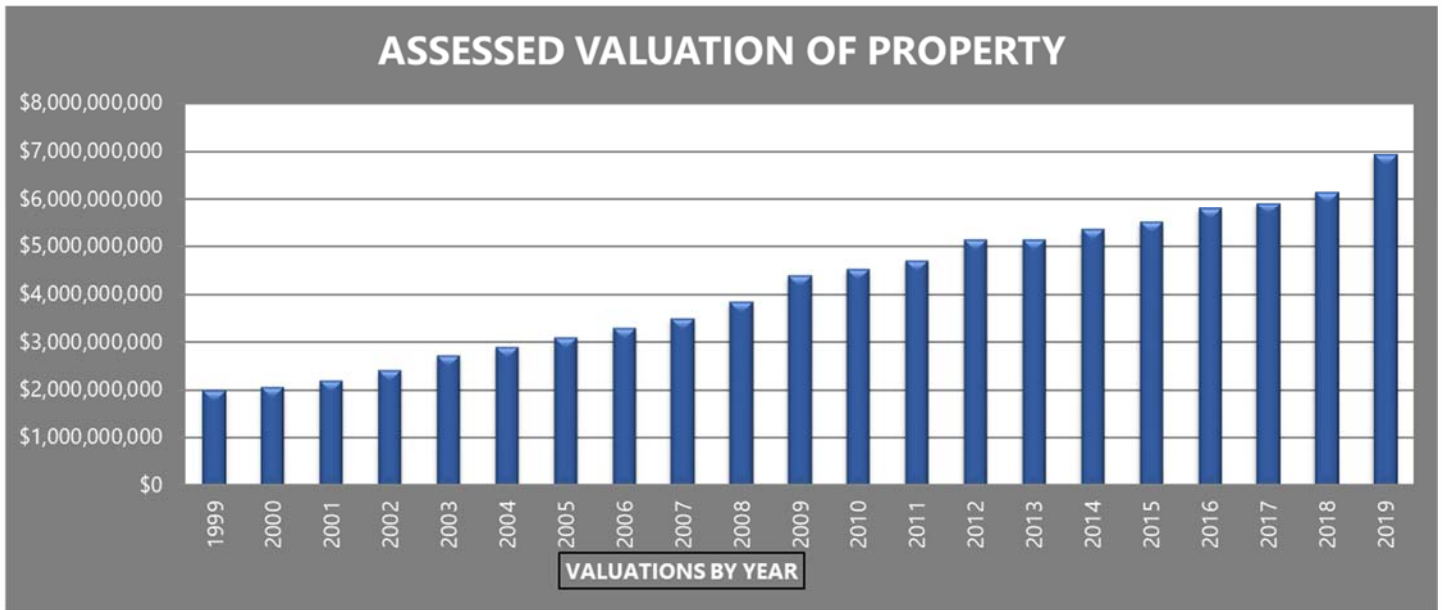
Council elected not to levy the allowable one percent increase in property tax for 2019. The ad valorem property tax levy was adopted at the 2018 level plus the amount resulting from new construction, annexation, administrative refunds and increases in the value of State assessed property.

Based on the total assessed valuation of \$6,955,970,248, in 2019 the City will have a General Fund, LRF and Fire Pension Levy of \$2.4187 per \$1.000 of assessed valuation. The regular levy for 2019 is \$16,824,214. The City conservatively expects to receive about 98 percent of the levy amount in the first year which would result in approximately \$16,487,730 in 2019 revenue for all funds. The budget is prepared using estimated levy amounts because actual amounts are not available until mid-January. For 2019 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 LRF)

General Levy by Fund	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
General Fund	15,016,652	15,301,038	15,301,038	15,607,059	306,021	2.0%
General Fund Prior Year	347,605	194,250	194,250	194,250	-	0.0%
LRF Debt Service Fund	231,500	227,748	227,748	228,748	1,000	0.4%
Fire Pension Fund	203,000	315,265	315,265	285,800	(29,465)	-9.3%
Total	15,798,757	16,038,301	16,038,301	16,315,857	277,556	1.7%

The following graph provides historical valuations of city property from 1999 to 2019.



The following table presents the history of property tax collections for the General Levy from 1998 through 2018.

ACTUAL PROPERTY TAX COLLECTIONS					
YEAR	GENERAL FUND	FIRE PENSION FUND	RAISE DEBT SERVICE FUND	TOTAL	ASSESSED VALUATION OF PROPERTY
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	15,016,652	203,000	231,500	15,451,152	5,930,681,465
2018*	15,301,038	315,265	227,748	15,844,051	6,162,723,033

*Estimated

PROPERTY TAX – SPECIAL LEVY

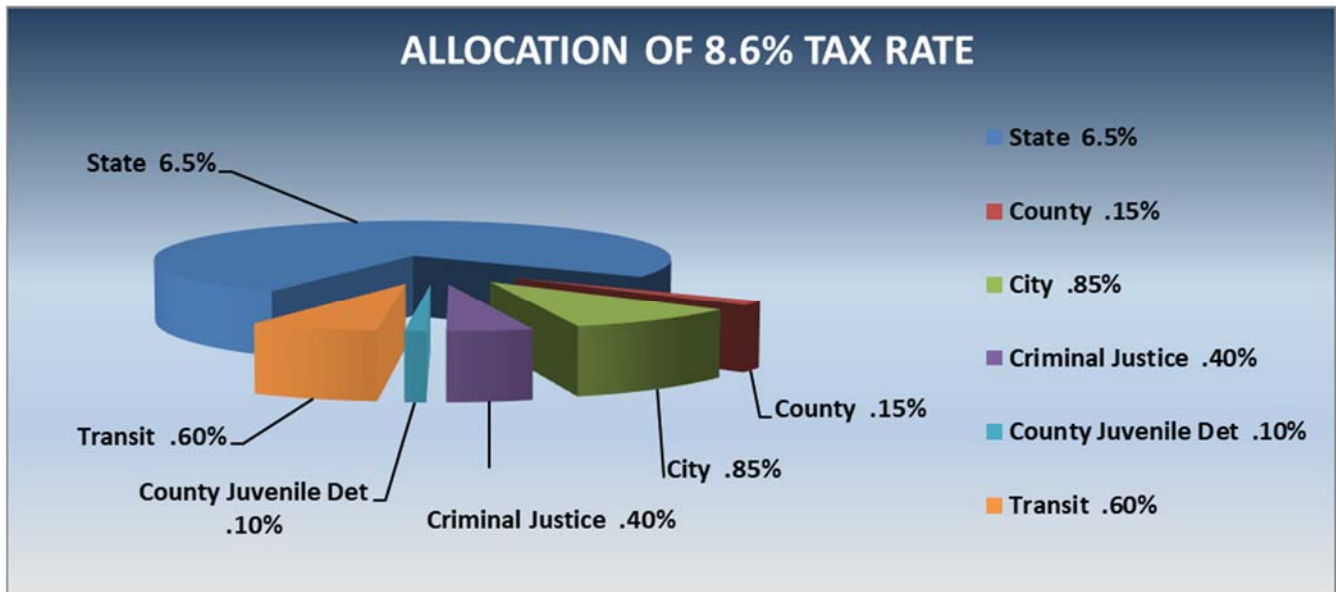
In addition to the regular property tax levy, the City levies special voted property taxes for the debt service on: Police Station Facility, Richland Community Center and Library Construction bonds. In 2019, the special levy property taxes are expected to total \$1,939,496.

The following table shows historical comparison of the City’s regular and special property tax levy rates through 2019.

PROPERTY TAX	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Levy	\$ 2.4187	\$ 2.6651	\$ 2.6581	\$ 2.6264	\$ 2.6154	\$ 2.6271	\$ 2.6115	\$ 2.6110	\$ 2.6770	\$ 2.7079	\$ 2.7141	\$2.9296	\$ 3.0829
Special Levy:													
Police Station	0.0347	0.0403	0.0429	0.0424	0.0488	0.0490	0.0526	0.0547	0.0578	0.0601	0.0585	0.0728	0.0793
Richland Community Ctr.	0.0445	0.0509	0.0535	0.0534	0.0614	0.0610	0.0636	0.0653	0.0704	0.0723	0.0718	0.0854	0.0936
Richland Library	0.2007	0.2266	0.2305	0.2247	0.2514	0.2469	0.2420	0.2344	0.2067	0.2599	0.2533	0.2322	
Total Special Levy	0.2799	0.3178	0.3269	0.3205	0.3616	0.3569	0.3582	0.3544	0.3349	0.3923	0.3836	0.3904	0.1729
Total Levy	\$ 2.6986	\$ 2.9829	\$ 2.9850	\$ 2.9469	\$ 2.9770	\$ 2.9840	\$ 2.9697	\$ 2.9654	\$ 3.0119	\$ 3.1399	\$ 3.1392	\$3.3675	\$ 3.3072

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.





Sales tax collections have been robust for 2018 and are expected to outpace prior year collections by up to 5%. 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	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
General Fund	11,778,165	11,663,853	11,663,853	11,981,837	317,984	2.7%
Total	11,778,165	11,663,853	11,663,853	11,981,837	317,984	2.7%

The following graph illustrates the history of sales tax revenue collected from 1998 to 2018.



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.

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	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Electric	5,160,079	5,220,246	5,220,246	5,617,441	397,195	7.6%
Water	1,713,584	1,806,200	1,806,200	1,825,150	18,950	1.0%
Wastewater	961,599	960,200	960,200	975,300	15,100	1.6%
Solid Waste	969,404	907,970	907,970	969,945	61,975	6.8%
Storm Water	152,162	156,625	156,625	156,350	(275)	-0.2%
Ambulance	37,464	37,200	37,200	41,650	4,450	12.0%
Gas	696,291	580,000	580,000	580,000	-	0.0%
Brokered Natural Gas	292,734	205,000	205,000	220,000	15,000	7.3%
Cable TV	636,313	630,000	630,000	567,000	(63,000)	-10.0%
Telephone	1,880,382	1,728,000	1,728,000	1,500,000	(228,000)	-13.2%
Total	12,500,012	12,231,441	12,231,441	12,452,836	221,395	1.8%

OTHER TAXES

The remaining taxes are comprised of leasehold, gambling and admissions 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 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. The 2019 budget for admission tax decreased due to the opening of a new premium movie theater in 2019 in Kennewick.

Other General Fund Taxes	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Leasehold	280,374	300,000	300,000	280,000	(20,000)	-6.7%
Gambling	326,808	250,000	250,000	250,000	-	0.0%
Admission	259,249	240,000	240,000	180,000	(60,000)	-25.0%
Total	866,431	790,000	790,000	710,000	(80,000)	-10.1%

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 2017 building permit revenue exceeded projections by 3.8%, but is forecasted to fall short of the 2018 budget by 1.8%. 2019 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. 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.

Licenses and Permits	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Building Permits	1,257,483	1,200,000	1,200,000	1,200,000	-	0.0%
Business Licenses	651,821	580,000	580,000	580,000	-	0.0%
Gun Permits	15,888	15,000	15,000	15,000	-	0.0%
Other Permits	76,656	60,300	60,300	60,300	-	0.0%
Animal License	41,167	45,000	45,000	42,000	(3,000)	-6.7%
Franchise Fees	514,493	569,000	569,000	534,200	(34,800)	-6.1%
Total	2,557,508	2,469,300	2,469,300	2,431,500	(37,800)	-1.5%

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, 2018 is 54,962.

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	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Liquor Excise	260,499	266,418	266,418	284,345	17,927	6.7%
Liquor Board Profits	450,944	448,904	448,904	451,411	2,507	0.6%
Other Grants	86,559	571,090	726,875	241,300	(485,575)	-66.8%
PUD Privilege Tax	232,073	197,000	197,000	200,000	3,000	1.5%
Other Intergovernmental	130,693	118,707	118,707	116,887	(1,820)	-1.5%
Total	1,160,768	1,602,119	1,757,904	1,293,943	(463,961)	-26.4%

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 2019 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.

Charges and Services	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Zoning Subdivision/Plan Check	364,951	380,000	380,000	340,000	(40,000)	-10.5%
Recreation	243,073	262,000	262,000	238,000	(24,000)	-9.2%
General Governmental Services	1,072,751	2,024,202	2,024,202	1,231,886	(792,316)	-39.1%
BCES	340,361	360,198	360,198	459,727	99,529	27.6%
Central Services	4,649,277	5,227,285	5,227,285	5,433,802	206,517	4.0%
Warehouse	699,024	634,999	634,999	734,489	99,490	15.7%
Public Safety Services	118,737	121,100	121,100	121,100	-	0.0%
Administrative Fees	367,008	250,525	250,525	331,908	81,383	32.5%
Other	107,408	123,650	123,650	107,050	(16,600)	-13.4%
Total	7,962,590	9,383,959	9,383,959	8,997,962	(385,997)	-4.1%

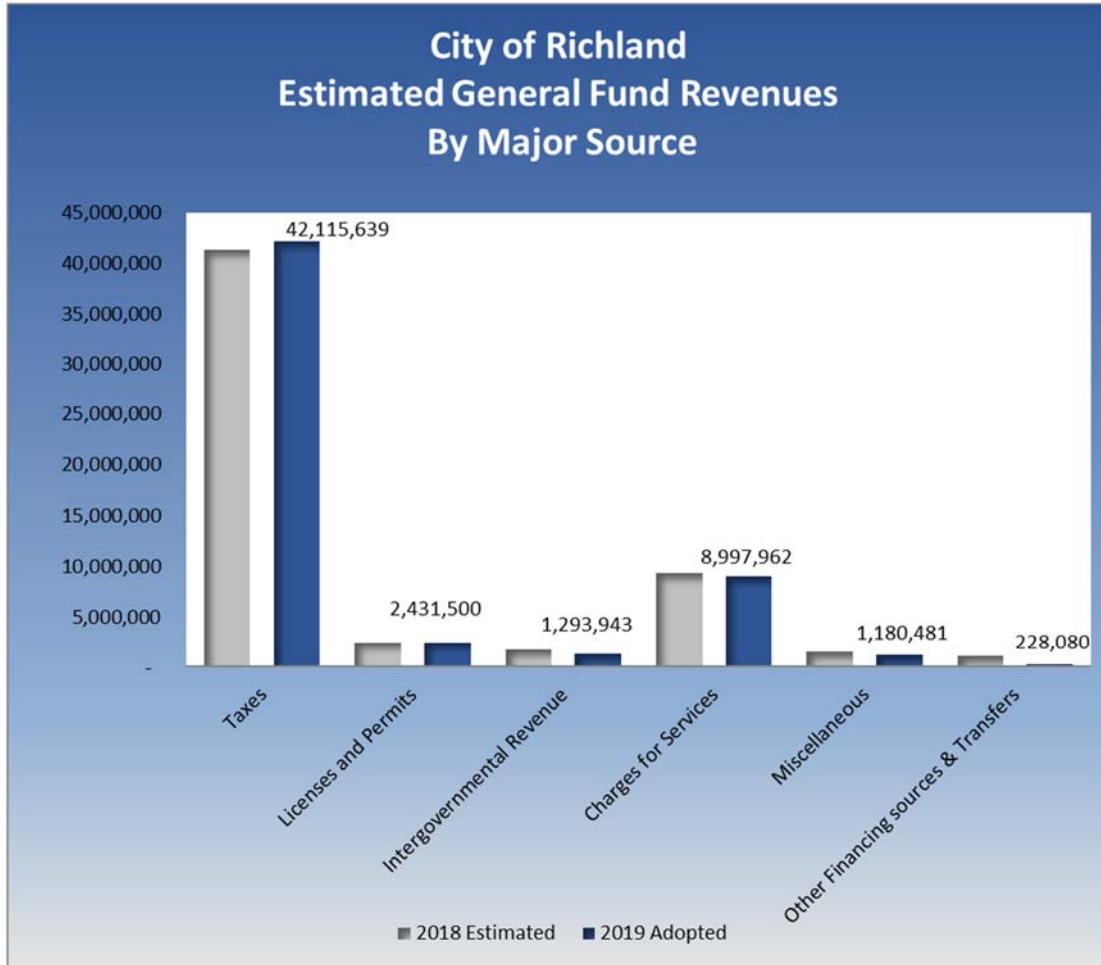
MISCELLANEOUS

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. The decrease in transfers reflects financial support for CIP projects and expanded program requests.

Miscellaneous Revenues	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Total Fines & Forfeitures	515,624	538,050	538,050	538,050	-	0.0%
Investment Earnings	219,912	260,000	260,000	260,000	-	0.0%
Miscellaneous	516,893	368,431	670,700	382,431	(288,269)	-43.0%
Other Financing Sources	39,818	-	-	-	-	0.0%
Transfers In	831,534	956,850	1,039,329	228,080	(811,249)	-78.1%
Total	2,123,781	2,123,331	2,508,079	1,408,561	(1,099,518)	-43.8%

Summary of 2019 General Fund Revenues

The 2019 projection for General Fund revenue is \$56,247,605 which reflects a 2.1 percent decrease over the 2018 estimated budget. Major revenue sources for 2019 are: taxes (74.9%), charges for services (16.0%), miscellaneous revenue (2.1%), other sources & transfers (0.4%), intergovernmental revenue (2.3%), and licenses and permits (4.3%). The following graph depicts a comparison of 2018 estimated and 2019 adopted General Fund revenues by source.



MAJOR REVENUE SOURCES	2018 Estimated	2019 Adopted	% Change
Taxes	41,350,239	42,115,639	1.9%
Licenses and Permits	2,469,300	2,431,500	-1.5%
Intergovernmental Revenue	1,757,904	1,293,943	-26.4%
Charges for Services	9,383,959	8,997,962	-4.1%
Miscellaneous	1,468,750	1,180,481	-19.6%
Other Financing sources & Transfers	1,039,329	228,080	-78.1%
Total Revenue General Fund	\$ 57,469,481	\$ 56,247,605	-2.1%

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	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Utility Tax	677,783	694,905	694,905	706,015	11,110	1.6%
Fuel Tax	1,158,131	1,176,139	1,176,139	1,213,167	37,028	3.1%
Intergovernmental	56,154	76,352	76,352	76,342	(10)	0.0%
Charges for Services	552,007	599,000	599,000	560,000	(39,000)	-6.5%
Miscellaneous	48,810	55,003	55,003	56,077	1,074	2.0%
Operating Transfers	349,751	690,098	690,098	807,471	117,373	17.0%
Total	2,842,636	3,291,497	3,291,497	3,419,072	127,575	3.9%

Public Safety Sales Tax Fund

In 1995, the County levied 1/10 of one percent additional sales tax for public safety expenditures. In 2014, voters approved an additional 3/10 of one percent sales tax for public safety 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 public safety. This revenue follows the same historical collection pattern as the general sales tax.

Public Safety Sales Tax Fund	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Sales Tax	1,669,870	1,662,778	1,662,778	1,800,000	137,222	8.3%
Intergovernmental Revenue	-	10,000	10,000	10,000	-	0.0%
Interest Earnings	15,910	15,000	15,000	15,000	-	0.0%
Total	1,685,780	1,687,778	1,687,778	1,825,000	137,222	8.1%

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.

Hotel Motel Fund	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
1st 2% Hotel Motel Tax	539,020	500,000	595,000	600,000	5,000	0.8%
2nd 2% Hotel Motel Tax	539,020	500,000	595,000	600,000	5,000	0.8%
Interest Earnings	12,235	7,500	22,500	15,000	(7,500)	-33.3%
Total	1,090,275	1,007,500	1,212,500	1,215,000	2,500	0.2%

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 decrease in 2019 budget is primarily due to the revenue bond proceeds received in 2018.

Electric Utility Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Intergovernmental Revenue	190,206	186,073	186,073	180,829	(5,244)	-2.8%
Charges for Services	67,959,825	74,383,251	74,383,251	73,162,326	(1,220,925)	-1.6%
Miscellaneous	692,039	658,197	658,197	360,573	(297,624)	-45.2%
Other	770,307	10,200,000	24,833,471	-	(24,833,471)	-100.0%
Total	69,612,377	85,427,521	100,060,992	73,703,728	(26,357,264)	-26.3%

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. 2019 revenue changes in the Intergovernmental and Other categories reflect one-time financing for CIP projects.

Water Utility Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Intergovernmental Revenue	51,759	1,193,301	1,937,060	-	(1,937,060)	-100.0%
Charges for Services	14,259,186	15,069,033	15,069,033	15,196,083	127,050	0.8%
Miscellaneous	284,535	282,445	282,445	333,265	50,820	18.0%
Other	3,223,629	792,200	792,200	921,000	128,800	16.3%
Total	17,819,109	17,336,979	18,080,738	16,450,348	(1,630,390)	-9.0%

Wastewater Utility

The Wastewater Utility provides water treatment services per State guidelines to safely treat City wastewater. The 2019 revenues are consistent with prior years' collections.

Wastewater Utility Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Charges for Services	9,357,357	9,419,800	9,419,800	9,541,400	121,600	1.3%
Miscellaneous	258,487	162,730	162,730	204,275	41,545	25.5%
Other	1,829,321	670,000	670,000	750,000	80,000	11.9%
Total	11,445,165	10,252,530	10,252,530	10,495,675	243,145	2.4%

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. The significant increase in miscellaneous revenue reflects a bond issue to finance Disposal Capacity Improvements.

Solid Waste Utility Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Charges for Services	9,342,511	8,902,650	9,144,647	9,432,100	287,453	3.1%
Miscellaneous	274,958	234,460	234,460	8,798,000	8,563,540	3652.5%
Total	9,617,469	9,137,110	9,379,107	18,230,100	8,850,993	94.4%

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 2019 is expected to reflect a small increase.

Storm Water Utility Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Intergovernmental Revenue	-	574,315	638,565	799,057	160,492	25.1%
Charges for Services	1,852,350	1,877,050	1,877,050	1,898,800	21,750	1.2%
Miscellaneous	38,985	76,465	76,465	50,565	(25,900)	-33.9%
Other	539,956	-	-	-	-	0.0%
Total	2,431,291	2,527,830	2,592,080	2,748,422	156,342	6.0%

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. Service revenue from the course is fairly stable with limited growth tied to annual fee increases.

Golf Course Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Charges for Services	1,197,084	1,217,946	1,217,946	1,274,024	56,078	4.6%
Miscellaneous	510,166	534,101	534,101	551,607	17,506	3.3%
Other	194,204	30,000	30,000	-	(30,000)	-100.0%
Total	1,901,454	1,782,047	1,782,047	1,825,631	43,584	2.4%

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. 2019 revenues are projected to reflect an increase, primarily due to participation in the Washington Ground Emergency Medical Transport (GEMT) payment program.

Medical Service Fund Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Adopted	Variance 2019 Budget VS 2018	
					Amount	Percent
Licenses & Permits	25	25	25	75	50	200.0%
Intergovernmental Revenue	70,163	1,270	9,270	151,220	141,950	1531.3%
Charges for Services	3,626,655	3,630,723	3,630,723	3,915,321	284,598	7.8%
Miscellaneous	113,021	92,432	97,432	100,400	2,968	3.0%
Other	550,000	550,000	550,000	550,000	-	0.0%
Total	4,359,864	4,274,450	4,287,450	4,717,016	429,566	10.0%



REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	2,345,542	7,286,414	-
311100 REAL & PERS PROP TAXES-CURRENT	15,016,652	15,301,038	15,301,038	15,607,059
311110 REAL & PERS PROP TAXES-PRIOR YR	347,605	194,250	194,250	194,250
313100 RETAIL SALES & USE TAXES	11,778,165	11,663,853	11,663,853	11,981,837
313110 RET SALES PUBLIC SAFETY	1,114,770	1,169,657	1,169,657	1,169,657
314510 ELECTRIC UTILITY TAX	5,160,079	5,220,246	5,220,246	5,617,441
314520 WATER UTILITY TAX	1,713,584	1,806,200	1,806,200	1,825,150
314540 SEWER UTILITY TAX	961,599	960,200	960,200	975,300
314550 SOLID WASTE UTILITY TAX	969,404	907,970	907,970	969,945
314580 STORM WATER UTILITY TAX	152,162	156,625	156,625	156,350
314590 AMBULANCE UTILITY TAX	37,464	37,200	37,200	41,650
316200 ADMISSIONS TAX	259,249	240,000	240,000	180,000
316430 GAS UTILITY TAX	696,291	580,000	580,000	580,000
316440 BROKERED NATURAL GAS TAX	292,734	205,000	205,000	220,000
316460 CABLE UTILITY TAX	636,313	630,000	630,000	567,000
316470 TELEPHONE UTILITY TAX	1,880,382	1,728,000	1,728,000	1,500,000
317200 LEASEHOLD EXCISE TAX	280,374	300,000	300,000	280,000
317500 GAMBLING EXCISE TAX	326,808	250,000	250,000	250,000
310 TAXES	41,623,635	41,350,239	41,350,239	42,115,639
321300 FIREWORKS PERMITS	250	300	300	300
321900 BUSINESS LICENSES & PERMITS	651,821	580,000	580,000	580,000
321910 FRANCHISE FEES	514,493	569,000	569,000	534,200
322100 BUILDING PERMITS	1,257,483	1,200,000	1,200,000	1,200,000
322102 BUILDING PERMITS/NREC	37,875	30,000	30,000	30,000
322103 PLUMBING & MECHANICAL PERMITS	38,531	30,000	30,000	30,000
322300 ANIMAL LICENSES	41,167	45,000	45,000	42,000
322902 GUN PERMITS	15,888	15,000	15,000	15,000
320 LICENSES & PERMITS	2,557,508	2,469,300	2,469,300	2,431,500
331160 DOJ - EQUITABLE SHARING (WAS DEA-332210)	2,419	7,600	35,600	42,600
331161 DOJ - BULLET PROOF VEST	-	-	27,785	-
331162 DOJ/ICE/US MARSHALL	976	-	-	1,200
331832 FEMA-ASSISTANCE TO FIREFIGHTERS	-	461,190	461,190	-
333126 DNR URBAN FORESTRY GRANT	1,995	-	-	-
333200 FED DOT - WTSC GRANTS (WAS 334351)	7,549	2,300	97,300	97,500
334310 ECOLOGY-HANFORD COMMUNITIES	73,620	100,000	105,000	100,000
335910 PUD PRIVILEGE TAX	232,073	197,000	197,000	200,000
336651 DUI/OTHER CRIM JUST ASSISTANCE	8,060	6,163	6,163	2,500
336694 LIQUOR EXCISE TAX	260,499	266,418	266,418	284,345
336695 LIQUOR BOARD PROFITS	450,944	448,904	448,904	451,411



REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
337010 BENTON COUNTY	8,932	9,062	9,062	9,947
337011 PORT OF BENTON	5,000	5,000	5,000	5,000
337012 CITY OF KENNEWICK	20,568	20,734	20,734	20,981
337013 CITY OF PASCO	18,344	18,513	18,513	18,864
337014 CITY OF WEST RICHLAND	3,728	3,786	3,786	3,927
337020 FRANKLIN COUNTY	3,136	3,239	3,239	3,458
338160 INVESTIGATIVE SVCS-HR CONTRACT	2,602	-	-	-
338307 BENTON COUNTY FD #1 - VHF	9,176	6,790	6,790	6,790
338308 BENTON COUNTY FIRE 2 - VHF	6,169	5,700	5,700	5,700
338309 BENTON COUNTY FD #4 - VHF	7,238	6,500	6,500	6,500
338310 BENTON COUNTY FD #6 - VHF	4,903	5,490	5,490	5,490
338312 KENNEWICK FD VHF	22,815	19,330	19,330	19,330
338319 WBRFA (#3) - VHF	5,462	4,100	4,100	4,100
338320 BENTON COUNTY FD # 5	4,560	4,300	4,300	4,300
330 INTERGOVERNMENTAL REVENUE	1,162,785	1,604,137	1,759,922	1,295,962
341230 CIVIL/PROBATE/DOM RELATIONS	420	300	300	300
341323 COURT RECORDS SVCS-CIVIL FEES	173	100	100	100
341330 COURT ADMIN FEES WARNT CSTS	16,183	20,000	20,000	20,000
341380 RECORDS SEARCH	1,018	1,200	1,200	1,200
341432 ACCOUNTING ADMIN FEE-UBID	3,574	2,000	2,000	2,000
341434 ACCOUNTING ADMIN FEE-WEBCHECK	5,897	6,000	6,000	6,000
341500 SALES OF MAPS & PUBLICATIONS	268	550	550	550
341620 COURT COPY FEES	7	-	-	-
341691 COPY SERVICES LIBRARY	12,951	12,000	12,000	12,000
342100 LAW ENFORCEMENT SERVICES	3,632	5,000	5,000	5,000
342103 POLICE SERVICES - EXTRA DUTY	38,803	36,000	36,000	36,000
342360 HOUSE/MONITOR PRISONERS	50,261	55,000	55,000	55,000
342370 BOOKING FEES	12	100	100	100
342500 DUI EMERG RESP	26,029	25,000	25,000	25,000
343950 ABATEMENT CHARGES	-	500	500	500
345810 ZONING & SUBDIVISION	38,512	30,000	30,000	40,000
345830 PLAN CHECKING	326,439	350,000	350,000	300,000
347220 MISC LIBRARY CHARGES	1,341	2,200	2,200	1,000
347270 NON RESIDENT FEES	6,158	5,500	5,500	5,500
347650 RECREATION:ENROLLED ATHLETICS	77,879	80,000	80,000	60,000
347651 RECREATION:ENROLLED HLTH/FTNSS	57,251	62,000	62,000	58,000
347652 RECREATION:ENROLLED COMM INT	45,061	60,000	60,000	60,000
347653 RECREATION:NON-ENR ACTIVITIES	7,978	10,000	10,000	10,000
347654 RECREATION:NON-ENR EVENTS	9,454	-	-	-
347656 RECREATION: SWIMMING POOL FEES	45,450	50,000	50,000	50,000
349143 ADMIN SVCS-PENSION FNDS	4,188	-	-	-
349144 ADMIN SVCS-EMERG COMMUNICAT	288,792	293,505	293,505	436,156



REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
349145 ADMIN SVCS-EMERG MGMNT	28,168	43,400	43,400	7,405
349146 ADMIN SVCS-800 MHZ	17,116	17,095	17,095	9,937
349148 ADMIN SVCS-MICROWAVE	6,285	6,198	6,198	6,229
349170 EMPLOYEE BENEFIT SVC	277,535	175,020	175,020	207,355
349171 WORKERS COMP SVC	85,285	75,505	75,505	124,553
349180 CENTRAL SERVICES	4,649,277	5,227,285	5,227,285	5,433,802
349181 B & G -OTHER FUNDS	34,312	17,900	17,900	25,000
349182 B & G-SERVICES FOR ELECTRIC	2,545	2,900	2,900	2,900
349183 B & G -SERVICES WATER/SEWER	22,561	52,500	52,500	30,000
349184 WAREHOUSE SERVICES	699,024	634,999	634,999	734,489
349190 OTHER GENERAL GOVMNT SVCS	1,072,751	2,024,202	2,024,202	1,231,886
340 CHARGES FOR SERVICES	7,964,607	9,385,977	9,385,977	8,999,981
352300 PROOF OF INSURANCE	3,201	2,500	2,500	2,500
353100 TRAFFIC INFRACTION PENALTIES	194,572	200,000	200,000	200,000
353700 NON-TRAFFIC INFRACTN PENALTIES	4,283	3,200	3,200	3,200
353702 CIVIL FINES-CODE ENFORCEMENT	(9)	8,400	8,400	8,400
354000 PARKING INFRACTION PENALTIES	7,904	7,700	7,700	7,700
355200 DRIVING WHILE INTOXICATED FINE	53,083	52,000	52,000	52,000
355800 OTHER CRIMINAL TRAFFIC FINE	88,926	95,000	95,000	95,000
356500 COURT ORDERED RESTITUTION	8,543	10,500	10,500	10,500
356900 OTHER CRIM-NON-TRAF-FINES	66,396	60,000	60,000	60,000
357300 COURT COST RECOUPMENTS	1,001	500	500	500
357330 PUBLIC DEFENSE FEES	43,876	50,000	50,000	50,000
357360 LIBRARY COLLECTION AGENCY REFUND	15	-	-	-
359700 LIBRARY FINES	40,488	44,250	44,250	44,250
359910 ANIMAL IMPOUND FEES	2,215	2,500	2,500	2,500
359911 ANIMAL BOARDING FEES	1,130	1,500	1,500	1,500
350 FINES & FORFEITS	515,624	538,050	538,050	538,050
361100 INVESTMENT INTEREST	295,575	250,000	250,000	250,000
361620 NET CHANGE IN FMV INVESTMENT	(88,955)	-	-	-
361900 OTHER INTEREST EARNINGS	2	-	-	-
361910 INTEREST STATE SALES TAX	13,290	10,000	10,000	10,000
362300 LEASED PARKING	931	931	931	931
362400 SPACE & FACILITIES RENTALS S/T	7,200	14,400	14,400	14,400
362401 RECREATION: ST BUILDING RENTLS	101,687	89,250	89,250	89,250
362402 RECREATION: ST PARK RENTLS	71,397	68,000	68,000	70,000
362410 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	24	-	-	-
362810 RECREATION: CONCESSIONS	15,540	44,000	44,000	44,000
362813 CONCESSIONS-TOUR BOAT	2,636	3,500	3,500	3,500



REVENUE SUMMARY

Fund 001 - General Fund

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
362814 RECREATION: STAGE CONCESSIONS	12,119	30,000	30,000	30,000
367111 DONATIONS - POLICE EQUIPMENT	35	-	-	-
367112 DONATIONS - FIRE DEPARTMENT	6,035	-	-	-
367113 RECREATION: DONATIONS	57,191	7,500	12,350	7,500
367191 CAPITAL CONTRIBUTION PVT SRC	33,791	34,000	34,000	34,000
367315 DONATIONS - PUBLIC ART	275	1,000	1,000	1,000
369100 SALE OF SALVAGE	1,912	4,000	4,000	4,000
369300 CONFISCATED & FORFEIT PROPERTY	7,989	5,000	5,000	5,000
369310 INVEST FUND CONFISCATION	-	3,000	3,000	3,000
369400 JUDGEMENTS & SETTLEMENTS	110	-	-	-
369810 CASH OVERRAGES & SHORTAGES	(1,934)	-	-	-
369850 POLICE TRAINING REGISTRATION	1,050	1,000	1,000	1,000
369900 OTHER MISC REVENUE	548	10,000	17,419	10,000
369913 COLLECTION / NSF FEES	75	150	150	150
369915 GARNISHMENT FEE	370	300	300	300
369920 BAD DEBT RECOVERY	901	-	-	-
369950 REFUND OF EXPENDITURES	18,075	10,000	10,000	10,000
369952 REIMBURSE EXPEND-JURY	70	-	-	-
369953 REIMBURSE EXPEND-METRO	23,172	15,000	15,000	15,000
369954 REIMBURSE EXP-OTHER AGENCIES	130,294	-	290,000	12,000
369959 REIMBURSE EXP-RSD SRO	23,000	23,000	23,000	23,000
360 MISCELLANEOUS REVENUE	738,822	630,449	932,718	644,450
389112 THIRD PARTY FEE DEFERRED COMP	20,037	-	-	-
380 NON-REVENUE RECEIPTS	20,037	-	-	-
395200 FIXED ASSET/INS RECOVERY	19,781	-	-	-
397111 OP TRANS IN-PARK RESERVE	-	-	45,000	-
397112 OP TRANS IN-IND DEVELOPMENT	174,260	49,547	49,547	51,725
397114 OP TRANS IN-CRIM JUSTICE	64,389	59,646	59,646	66,073
397117 OP TRANS IN-PUBLIC SAFETY SALES TAX	192,358	88,520	88,520	-
397150 OP TRANS IN-HOTEL/MOTEL	98,527	109,137	146,616	110,282
397602 OP TRANS IN-CAPITAL IMPROVEMENT	302,000	650,000	650,000	-
398000 INSURANCE RECOVERY	-	-	-	-
390 OTHER FINANCING SOURCES	851,315	956,850	1,039,329	228,080
TOTAL GENERAL FUND	55,434,333	59,280,544	64,761,949	56,253,662



REVENUE SUMMARY

Fund 101 - City Streets

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	98,498	160,968	49,225
314510 ELECTRIC UTILITY TAX	308,833	312,400	312,400	336,150
314520 WATER UTILITY TAX	69,806	72,300	72,300	74,350
314540 SEWER UTILITY TAX	46,065	46,000	46,000	46,700
314550 SOLID WASTE UTILITY TAX	46,439	44,930	44,930	46,465
314580 STORM WATER UTILITY TAX	9,107	9,375	9,375	9,350
316430 GAS UTILITY TAX	41,673	40,000	40,000	42,000
316440 BROKERED NATURAL GAS TAX	17,520	15,000	15,000	16,000
316460 CABLE UTILITY TAX	39,656	45,700	45,700	40,000
316470 TELEPHONE UTILITY TAX	98,684	109,200	109,200	95,000
310 TAXES	677,783	694,905	694,905	706,015
336071 MULTIMODAL TRANS CITY	56,154	76,352	76,352	76,342
336087 FUEL TAX CITY STREET	1,158,131	1,176,139	1,176,139	1,213,167
330 INTERGOVERNMENTAL REVENUE	1,214,285	1,252,491	1,252,491	1,289,509
343890 STREET UTILITY CHARGE	335,983	349,000	349,000	340,000
344210 STREET & TRAFFIC SIGNS	17,474	15,000	15,000	20,000
349420 MAINT SVCS-OTHER CTY DEPTS	173,489	170,000	170,000	170,000
349421 REIMB FR UTILITY-ASPHALT	25,061	65,000	65,000	30,000
340 CHARGES FOR SERVICES	552,007	599,000	599,000	560,000
361100 INVESTMENT INTEREST	2,320	3,500	3,500	3,000
361320 NET CHANGE IN FMV INVESTMENT	-	-	-	-
362202 TRACK USE RENTAL	33,458	34,003	34,003	35,077
369100 SALE OF SALVAGE	-	-	-	-
369900 OTHER MISC REVENUE	12,221	15,000	15,000	15,000
369910 LATE FEES	2,964	2,500	2,500	3,000
369920 BAD DEBT RECOVERY	58	-	-	-
360 MISCELLANEOUS REVENUE	51,021	55,003	55,003	56,077
395200 FIXED ASSET/INS RECOVERY	(2,211)	-	-	-
397001 OP TRANS IN-GENERAL FUND	349,751	580,813	580,813	694,871
397106 OP TRANS IN-TBD	-	109,285	109,285	112,600
390 OTHER FINANCING SOURCES	347,540	690,098	690,098	807,471
TOTAL CITY STREETS FUND	2,842,636	3,389,995	3,452,465	3,468,297



REVENUE SUMMARY

Fund 106 - Transportation Benefit District

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
317600 TBD VEHICLE FEES	2,812	873,600	873,600	882,400
310 TAXES	2,812	873,600	873,600	882,400
361100 INVESTMENT INTEREST	1	-	-	1,000
360 MISCELLANEOUS REVENUE	1	-	-	1,000
TOTAL TRANSPORTATION BENEFIT DIST	2,813	873,600	873,600	883,400



REVENUE SUMMARY

Fund 111 - Park Reserve

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	26,775	133,368	121,118
345851 GMA IMPACT FEES-DISTRICT 1	80,405	128,750	128,750	13,000
345852 GMA IMPACT FEES-DISTRICT 2	143,990	162,500	162,500	110,500
345853 GMA IMPACT FEES-DISTRICT 3	95,875	65,000	65,000	226,500
345854 GMA IMPACT FEES -DISTRICT 4	-	-	-	-
345855 GMA IMPACT FEES -DISTRICT 5	-	-	-	-
340 CHARGES FOR SERVICES	320,270	356,250	356,250	350,000
361100 INVESTMENT INTEREST	11,434	8,000	8,000	15,000
362510 SPACE & FACILITIES RENTALS L/T	159,998	195,792	195,792	78,649
362511 LEASED PROPERTY-MARINA	13,678	13,678	13,678	13,786
362514 LEASED PROPERTY-HRMC	5,344	4,000	4,000	5,500
360 MISCELLANEOUS REVENUE	190,454	221,470	221,470	112,935
TOTAL PARK RESERVE FUND	510,724	604,495	711,088	584,053



REVENUE SUMMARY

Fund 112 - Industrial Development

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	1,513,725	-
361100 INVESTMENT INTEREST	74,146	30,000	30,000	10,000
361320 NET CHANGE IN FMV INVESTMENT	(13,732)	-	-	-
362409 RENT INCENTIVE	87,869	85,000	85,000	60,000
362510 SPACE & FACILITIES RENTALS L/T	920,808	1,004,609	1,004,609	943,468
369900 OTHER MISC REVENUE	285,232	-	-	-
369914 LAND SALE COMMISSION	180,345	200,539	200,539	286,740
360 MISCELLANEOUS REVENUE	1,534,668	1,320,148	1,320,148	1,300,208
395111 LAND SALE - CITY VIEW	3,864	-	-	-
395112 LAND SALE - HORN RAPIDS	1,613,370	1,804,851	1,804,851	2,580,660
397115 OP TRANS IN-CAP IMPROVEMENT	33,754	33,754	33,754	33,754
390 OTHER FINANCING SOURCES	1,650,988	1,838,605	1,838,605	2,614,414
TOTAL INDUSTRIAL DEVELOPMENT FUND	3,185,656	3,158,753	4,672,478	3,914,622



REVENUE SUMMARY

Fund 114 - Criminal Justice

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	7,795	7,795	-
336621 CRIM JUST-POPULATION	15,245	11,182	11,182	18,256
336626 CRIM JUST-SPECIAL PROGRAMS	55,274	40,669	40,669	60,299
330 INTERGOVERNMENTAL REVENUE	70,519	51,851	51,851	78,555
TOTAL CRIMINAL JUSTICE FUND	70,519	59,646	59,646	78,555



REVENUE SUMMARY

Fund 116 - PFD Facility Contingency

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
337001 PFD CONTINGENCY PAYMENTS	69,509	69,509	69,509	69,509
330 INTERGOVERNMENTAL REVENUE	69,509	69,509	69,509	69,509
361100 INVESTMENT INTEREST	2,260	-	-	3,000
360 MISCELLANEOUS REVENUE	2,260	-	-	3,000
TOTAL PFD FACILITY CONTINGENCY FUND	71,769	69,509	69,509	72,509



REVENUE SUMMARY

Fund 117 - Public Safety Sales Tax

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	608,102	642,937	268,053
313111 PUBLIC SAFETY SALES TAX .03%	<u>1,669,870</u>	<u>1,662,778</u>	<u>1,662,778</u>	<u>1,800,000</u>
310 TAXES	1,669,870	1,662,778	1,662,778	1,800,000
337010 BENTON COUNTY	-	5,000	5,000	5,000
337012 CITY OF KENNEWICK	-	5,000	5,000	5,000
330 INTERGOVERNMENTAL REVENUE	-	10,000	10,000	10,000
361100 INVESTMENT INTEREST	<u>15,910</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
360 MISCELLANEOUS REVENUE	15,910	15,000	15,000	15,000
TOTAL PUBLIC SAFETY SALES TAX FUND	<u>1,685,780</u>	<u>2,295,880</u>	<u>2,330,715</u>	<u>2,093,053</u>



REVENUE SUMMARY

Fund 141 - BCES Operations

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
341961 PERSONNEL - SECOMM	3,383,578	4,101,208	4,101,208	5,612,413
341962 PERSONNEL - 800 MHZ	64,928	67,866	67,866	66,295
341963 PERSONNEL - EMERGENCY MGT	418,808	440,982	474,732	456,774
341964 PERSONNEL - MICROWAVE	8,496	8,961	8,961	9,282
340 CHARGES FOR SERVICES	3,875,810	4,619,017	4,652,767	6,144,764
TOTAL BCES OPERATIONS FUND	3,875,810	4,619,017	4,652,767	6,144,764



REVENUE SUMMARY

Fund 150 - Hotel Motel

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	330,000	502,787	1,205,000
313300 HOTEL/MOTEL TAX	539,020	500,000	595,000	600,000
313310 2ND HOTEL/MOTEL TAX	539,020	500,000	595,000	600,000
310 TAXES	1,078,040	1,000,000	1,190,000	1,200,000
361100 INVESTMENT INTEREST	12,235	7,500	22,500	15,000
360 MISCELLANEOUS REVENUE	12,235	7,500	22,500	15,000
TOTAL HOTEL MOTEL FUND	1,090,275	1,337,500	1,715,287	2,420,000



REVENUE SUMMARY

Fund 151 - Special Lodging Assessment

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	45,000	-
318100 TOURISM PROMOTION AREA ASSMT	544,272	525,000	525,000	575,000
310 TAXES	544,272	525,000	525,000	575,000
361100 INVESTMENT INTEREST	762	500	500	750
360 MISCELLANEOUS REVENUE	762	500	500	750
TOTAL SPECIAL LODGING ASSESSMNT FUND	545,034	525,500	570,500	575,750



REVENUE SUMMARY

Fund 153 - Community Development Block Grant

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	9,090	114,988	-
331370 CDBG-CURRENT YR	120,117	255,200	306,966	307,000
331371 CDBG-PRIOR YR	10,612	-	257,614	-
330 INTERGOVERNMENTAL REVENUE	130,729	255,200	564,580	307,000
345910 CDBG PROGRAM INCOME	126,037	100,000	150,000	100,000
CONTRA CDBG LOAN REPAYMENTS	(124,539)	-	-	-
340 CHARGES FOR SERVICES	1,498	100,000	150,000	100,000
TOTAL HOUSING DEVELOPMENT FUND	132,227	364,290	829,568	407,000



REVENUE SUMMARY

Fund 154 - HOME

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	196,983	-
331372 HOME GRANT-CURRENT YR	159,305	473,900	628,043	698,300
331373 HOME GRANT-PREVIOUS YR	482,452	-	495,213	-
330 INTERGOVERNMENTAL REVENUE	641,757	473,900	1,123,256	698,300
345911 HOME PGM INCOME-PASCO	28,819	100,000	160,000	100,000
345912 HOME PGM INCOME-KENN	208,589	100,000	225,000	100,000
345913 HOME PGM INCOME-RICH	101,830	100,000	100,000	100,000
345914 CONTRA RICHLAND HOME LOANS	(98,306)	-	-	-
340 CHARGES FOR SERVICES	240,932	300,000	485,000	300,000
361100 INVESTMENT INTEREST	2,171	-	-	-
360 MISCELLANEOUS REVENUE	2,171	-	-	-
TOTAL HOME FUND	884,860	773,900	1,805,239	998,300



REVENUE SUMMARY

Fund 216 - LTGO Improvement Refunding

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	12,418	16,000	16,000	12,300
361320 NET CHANGE IN FMV INVEST	(412)	-	-	-
360 MISCELLANEOUS REVENUE	12,006	16,000	16,000	12,300
392000 PREMIUM ON BONDS ISSUED	255,543	-	-	-
393000 PROCEEDS-REFUNDING L/T DEBT	2,875,000	-	-	-
397001 OP TRANS IN-GENERAL FUND	556,013	413,587	413,587	410,907
397111 OP TRANS IN-PARK RESERVE	59,975	69,495	69,495	69,053
397315 OP TRANS IN-CAPITAL IMPROVEMENT	457,563	720,102	720,102	718,237
397408 OP TRANS IN-BROADBAND FUND	25,177	23,534	23,534	23,385
390 OTHER FINANCING SOURCES	4,229,271	1,226,718	1,226,718	1,221,582
TOTAL LTGO IMPROVEMENT REFUNDING	4,241,277	1,242,718	1,242,718	1,233,882



REVENUE SUMMARY

Fund 217 - Fire Station 74 Bonds

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	2,620	1,500	1,500	2,400
360 MISCELLANEOUS REVENUE	2,620	1,500	1,500	2,400
397001 OP TRANS IN-GENERAL FUND	238,582	238,806	238,806	238,906
390 OTHER FINANCING SOURCES	238,582	238,806	238,806	238,906
TOTAL FIRE STATION #74 BOND FUND	241,202	240,306	240,306	241,306



REVENUE SUMMARY

Fund 218 - Police Station Bonds

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	242,973	232,845	232,845	231,075
311110 REAL & PERS PROP TAXES-PRIOR Y	6,087	12,255	12,255	6,800
310 TAXES	249,060	245,100	245,100	237,875
361100 INVESTMENT INTEREST	1,665	1,100	1,100	1,350
360 MISCELLANEOUS REVENUE	1,665	1,100	1,100	1,350
TOTAL POLICE STATION BOND FUND	250,725	246,200	246,200	239,225



REVENUE SUMMARY

Fund 220 - Community Center Bonds

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	302,841	293,930	293,930	296,725
311110 REAL & PERS PROP TAXES-PRIOR Y	7,578	15,470	15,470	8,550
310 TAXES	310,419	309,400	309,400	305,275
361100 INVESTMENT INTEREST	1,974	1,200	1,200	1,550
360 MISCELLANEOUS REVENUE	1,974	1,200	1,200	1,550
TOTAL COMMUNITY CENTER BOND FUND	312,393	310,600	310,600	306,825



REVENUE SUMMARY

Fund 222 - Library Debt Service

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311100 REAL & PERS PROP TAXES-CURRENT	1,306,069	1,308,103	1,308,103	1,375,900
311110 REAL & PERS PROP TAXES-PRIOR Y	30,273	68,847	68,847	36,800
310 TAXES	1,336,342	1,376,950	1,376,950	1,412,700
361100 INVESTMENT INTEREST	7,380	4,700	4,700	5,900
360 MISCELLANEOUS REVENUE	7,380	4,700	4,700	5,900
TOTAL LIBRARY DEBT SERVICE FUND	1,343,722	1,381,650	1,381,650	1,418,600



REVENUE SUMMARY

Fund 224 - LRF Debt Service

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
311120 PROPERTY TAX-LRF RICHLAND	231,500	227,748	227,748	228,748
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	330,000	330,000	330,000	330,000
310 TAXES	658,000	654,248	654,248	655,248
361100 INVESTMENT INTEREST	3,085	2,500	2,500	1,500
360 MISCELLANEOUS REVENUE	3,085	2,500	2,500	1,500
TOTAL LRF DEBT SERVICE FUND	661,085	656,748	656,748	656,748



REVENUE SUMMARY

Fund 225 - LID Guaranty Debt Service

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	8,311	9,500	9,500	12,500
360 MISCELLANEOUS REVENUE	8,311	9,500	9,500	12,500
TOTAL LID GUARANTY DEBT SERVICE FUND	8,311	9,500	9,500	12,500



REVENUE SUMMARY

Fund 226 - Special Assessment LID Debt Service

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	134,410	144,410	-
361510 INTEREST & PENALTIES ON LID	7,769	7,660	7,660	5,975
368805 LID ASSESSMENT PRINCIPAL	26,229	19,035	19,035	16,910
360 MISCELLANEOUS REVENUE	33,998	26,695	26,695	22,885
TOTAL SPECIAL ASSMNT DEBT SERVICE FUND	33,998	161,105	171,105	22,885



REVENUE SUMMARY

Fund 301 - Streets Capital Projects

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	566,266	125,000
333123 STP GRANT	85,128	894,449	1,820,512	55,000
333202 FED HWY ADMIN-PASSTHRU WDOT	785,079	14,110,551	557,096	-
334360 WDOT-OTHER	-	-	12,010,551	9,433,410
334366 TIB GRANT	742,794	4,000,000	4,854,925	4,144,335
337010 BENTON COUNTY	357,301	2,850,000	2,132,699	300,000
337019 RICHLAND SCHOOL DISTRICT	-	-	28,606	-
330 INTERGOVERNMENTAL REVENUES	1,970,302	21,855,000	21,404,389	13,932,745
344100 SVCS/TRANSPORTATION	-	-	-	-
344911 TRAFFIC IMPACT FEES	137,811	150,000	290,000	150,000
340 CHARGES FOR SERVICES	137,811	150,000	290,000	150,000
361100 INVESTMENT INTEREST	2,799	5,000	5,000	5,000
367121 CONTRIBUTION PRIVATE SOURCE	242,050	225,000	146,000	-
369900 OTHER MISC REVENUE	426	-	-	-
360 MISCELLANEOUS REVENUES	245,275	230,000	151,000	5,000
381100 INTERFUND LOANS RECEIVED	860,404	-	-	-
381105 INTERFUND LOANS RECVD CONTRA	(860,404)	-	-	-
380 NON REVENUES	-	-	-	-
397001 OP TRANS IN- GENERAL FUND	1,000,945	945,000	1,185,000	955,000
397106 OP TRANS IN-TBD	-	746,843	746,843	769,772
397112 OP TRANS IN -IND DEVELOPMENT	3,718,858	1,625,000	2,616,963	1,175,000
397315 OP TRANS IN- CAPITAL IMPROVEMENT	485,000	790,000	2,086,288	977,350
397153 OP TRANS IN- CDBG	119,485	95,000	242,580	207,360
390 OTHER FINANCING SOURCES	5,324,288	4,201,843	6,877,674	4,084,482
TOTAL STREETS CAPITAL PROJECTS FUND	7,677,676	26,436,843	29,289,329	18,297,227



REVENUE SUMMARY

Fund 315 - Capital Improvement

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	2,368,113	2,964,401	541,341
318340 REET 1 1ST QTR PERCENT	1,143,860	665,000	665,000	670,000
318350 REET 2 2ND QTR PERCENT	1,143,860	665,000	665,000	670,000
310 TAXES	2,287,720	1,330,000	1,330,000	1,340,000
361100 INVESTMENT INTEREST	38,091	8,000	8,000	8,000
361320 NET CHANGE IN FMV INVEST	(12,901)	-	-	-
360 MISCELLANEOUS REVENUE	25,190	8,000	8,000	8,000
TOTAL CAPITAL IMPROVEMENT FUND	2,312,910	3,706,113	4,302,401	1,889,341



REVENUE SUMMARY

Fund 380 - Park Project Construction

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	1,347,736	-
334276 RCO GRANT	260,797	350,000	619,302	150,000
330 INTERGOVERNMENTAL REVENUE	260,797	350,000	619,302	150,000
367123 DONATIONS - SKATE PARK CONST	15,000	-	-	-
367126 DONATIONS - PARKS PROJECTS	15,000	350,000	418,815	-
367311 DONATIONS - MEMORIAL BENCHES	32,165	-	-	-
369900 OTHER MISC REVENUE	557	-	-	-
360 MISCELLANEOUS REVENUES	62,722	350,000	418,815	-
397001 OP TRANS IN -GENERAL FUND	(1,665)	403,000	573,969	-
397111 OP TRANS IN- PARK RESERVE	50,000	460,000	496,438	495,000
397112 OP TRANS IN- INDUSTRIAL DEV	60,000	-	-	60,000
397117 OP TRANS IN- PUBLIC SAFETY SALES TAX	91,000	20,000	20,000	10,000
397150 OP TRANS IN- HOTEL/MOTEL	92,213	330,000	552,787	1,205,000
397153 OP TRANS IN - CDBG	-	80,000	284,695	75,000
397315 OP TRANS IN- CAPITAL IMPROVEMENT	470,000	405,000	405,000	160,000
390 OTHER FINANCING SOURCES	761,548	1,698,000	2,332,889	2,005,000
TOTAL PARK PROJECT CONST.FUND	1,085,067	2,398,000	4,718,742	2,155,000



REVENUE SUMMARY

Fund 385 - General Government Construction

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	15,789,040	-
361100 INVESTMENT INTEREST	72,897	-	-	-
361320 NET CHANGE IN FMV INVEST	(34,143)			
360 MISCELLANEOUS REVENUES	38,754	-	-	-
391100 G.O. BOND PROCEEDS	13,255,000	-	-	-
392000 PREMIUM ON BONDS ISSUED	1,913,049			
397001 OP TRANS IN -GENERAL FUND	458,660	1,991,820	2,174,820	-
397112 OP TRANS IN-IND DEVELOPMENT	308,000	-	-	-
397315 OP TRANS IN- CAPITAL IMPROVEMENT	213,200	-	-	-
390 OTHER FINANCING SOURCES	16,147,909	1,991,820	2,174,820	-
TOTAL GENERAL GOVT CONST. FUND	16,186,663	1,991,820	17,963,860	-



REVENUE SUMMARY

Fund 399 - Reata Road LID 197

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
361100 INVESTMENT INTEREST	44			
360 MISCELLANEOUS REVENUES	44	-	-	-
391900 PROCEEDS OF OTHER L/T DEBT	-	-	-	-
397405 OP TRANS IN -WATER FUND	227,093	-	-	-
397403 OP TRANS IN -SEWER FUND	211,395	-	-	-
397701 OP TRANS IN- LID FUND	-	-	-	-
390 OTHER FINANCING SOURCES	438,488	-	-	-
TOTAL REATA ROAD LID 197 FUND	438,532	-	-	-



REVENUE SUMMARY

Fund 401 - Electric

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	3,152,239	4,437,239	9,958,257
332212 BUILD AMERICA BOND SUBSIDY PAYMENT	190,206	186,073	186,073	180,829
330 INTERGOVERNMENTAL REVENUE	190,206	186,073	186,073	180,829
343300 ELECTRIC UTILITY TAX	5,450,590	6,018,181	6,018,181	5,929,789
343301 ENERGY RESIDENTIAL	28,957,524	29,450,412	29,450,412	30,071,564
343306 SMALL GENERAL SVC	5,571,776	6,034,396	6,034,396	6,151,518
343307 MEDIUM GENERAL SVC	8,009,072	9,035,161	9,035,161	9,076,643
343308 LARGE GENERAL SVC	8,069,531	10,851,017	10,851,017	8,913,762
343310 ENERGY CABLE TV AMP	43,220	49,014	49,014	49,568
343320 ENERGY IRRIGATION>60	1,042,648	1,112,772	1,112,772	1,233,953
343325 ENERGY IRRIGATION<60	113,975	141,158	141,158	139,712
343326 ENERGY SMALL INDUSTRIAL	1,192,469	1,608,823	1,608,823	1,428,283
343327 ENERGY LARGE INDUSTRIAL	5,198,288	5,939,845	5,939,845	6,198,462
343330 ENERGY STREET LIGHTS	350,995	389,176	389,176	357,255
343335 ENERGY TRAFFIC LIGHTS	35,259	35,532	35,532	41,032
343340 MISC SERVICE REVENUE	73,417	64,000	64,000	65,436
343345 NEW ACCOUNTS	81,795	85,000	85,000	86,907
343355 DISCONNECT/RECONNECT FEE	175,850	143,000	143,000	146,208
343360 OPERATIONS DISC/REC FEE	7,077	4,000	4,000	4,090
343365 RENTAL LIGHTS CONTRACT	126,867	136,764	136,764	126,863
343370 POLE CONTRACTS TELECABLE	100,803	95,000	95,000	95,000
343380 BPA-CONSERVATION PROGRAM EEI	782,329	900,000	900,000	900,000
343381 DELINQUENT ACCT FEES	296,160	210,000	210,000	214,711
343382 BPA- CONSERVATION ADMN FEES	125,451	180,000	180,000	180,000
343386 REIMB LOAN SERVICE FEES	17,797	20,000	20,000	20,000
343387 MISC NONOPERATING REVENUE	20	-	-	-
343388 FACILITIES FEES	600,895	650,000	650,000	650,000
343389 REWIRES/UG CONV/DEENERGIZE	29,363	45,000	45,000	46,009
343391 PERMANENT SERVICE FEES	203,946	190,000	190,000	190,000
343392 DAMAGES & CLAIMS	-	25,000	25,000	25,561
349330 METER READING REVENUE	227,326	220,000	220,000	220,000
349340 WORK FOR CITY DEPTS	1,075,382	750,000	750,000	600,000
340 CHARGES FOR SERVICES	67,959,825	74,383,251	74,383,251	73,162,326
361100 INVESTMENT INTEREST	294,046	234,000	234,000	254,000
361320 NET CHANGE IN FMV INVEST	(43,316)	-	-	-
361410 INTEREST ON CONSERV LOANS	64,389	75,000	75,000	70,000
361411 INTEREST CONSERV INVSTMNT	2,805	1,000	1,000	5,800
361900 OTHER INTEREST EARNINGS	17,675	2,351	2,351	100
362500 CITY SHOPS RENTAL	315,846	315,846	315,846	-



REVENUE SUMMARY

Fund 401 - Electric

Source of Revenue		2017	2018	2018	2019
		Actual	Adopted	Estimated	Budget
362501	LAND LEASE	5,034	-	-	-
369100	SALE OF SALVAGE	10,551	30,000	30,000	30,673
369402	ENW DEMAND RESPONSE PROJECT	25,009	-	-	-
360	MISCELLANEOUS REVENUE	694,056	660,215	660,215	362,592
379401	DONATED ASSETS - PRIVATE SOURCE	767,488	-	-	-
370	PROPRIETARY TRUST GAINS AND OTHER	767,488	-	-	-
391200	REVENUE BOND PROCEEDS	-	10,200,000	24,822,471	-
395112	LANDSALE-HORN RAPIDS	2,819	-	-	-
397001	OP TRANS IN-GENERAL FUND	-	-	11,000	-
390	OTHER FINANCING SOURCES	2,819	10,200,000	24,833,471	-
TOTAL ELECTRIC UTILITY FUND		69,614,394	88,581,778	104,500,249	83,664,004



REVENUE SUMMARY

Fund 402 - Water

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	2,837,257	6,076,719	1,636,365
331975 DEPT OF HOMELAND SECURITY	51,759	1,143,301	1,887,060	-
337019 RICHLAND SCHOOL DISTRICT	-	50,000	50,000	-
330 INTERGOVERNMENTAL REVENUE	51,759	1,193,301	1,937,060	-
343405 WATER SALES - PUBLIC FIRE PROTECTION	214,000	214,000	214,000	270,000
343410 WATER SALES RESIDENTIAL	8,566,565	8,843,000	8,843,000	8,878,000
343411 WATER SALES COMMERCIAL	3,884,925	4,403,200	4,403,200	4,446,200
343413 WATER SALES - MULTI FAMILY	587,626	594,900	594,900	588,500
343415 BMID INTERTIE	17,707	21,500	21,500	21,500
343416 HORN RAPIDS IRRIGATION DISTRICT	141,596	141,600	141,600	143,050
343417 OTHER IRRIG DISTRICTS	491,951	453,000	453,000	436,000
343418 WATER - WHOLESALE - WEST RICH	287,742	290,000	290,000	290,000
343419 WATER - SCHOOL DISTRICT IRRIG	19,333	19,333	19,333	19,333
343420 TEMP WTR SVC CHARGE	32,421	25,000	25,000	25,000
343422 WTR PURCHASED BY IRRG DIST	1,870	50,000	50,000	65,000
343810 DISCONNECT/RECONNECT FEE	13,450	13,500	13,500	13,500
340 CHARGES FOR SERVICES	14,259,186	15,069,033	15,069,033	15,196,083
361100 INTEREST FROM FISCAL AGENT	172,469	82,000	82,000	200,000
361320 NET CHANGE IN FMV INVEST	(41,739)	-	-	-
361400 INTEREST ON CONTRACTS & LOANS	8,654	6,725	6,725	4,300
361900 OTHER INTEREST EARNINGS	1,732	2,500	2,500	28,465
368100 LID ASSESSMENT PRINCIPAL	42,612	13,720	13,720	9,500
369100 SALE OF SALVAGE	3,687	2,000	2,000	2,000
369900 OTHER MISC REVENUE	35,094	30,700	30,700	30,700
369910 LATE FEES	59,232	141,500	141,500	55,000
369920 BAD DEBT RECOVERY	2,754	3,300	3,300	3,300
369952 REIMBURSE EXPEND-JURY	40	-	-	-
360 MISCELLANEOUS REVENUE	284,535	282,445	282,445	333,265
379100 FACILITIES FEES	967,086	650,000	650,000	750,000
379105 CONTRA-FACIL FEES	(3,890)	-	-	-
379200 SERVICE LINE INSTALLATION	14,192	11,200	11,200	20,000
379201 WATER MAIN CONNECTION	-	1,000	1,000	1,000
379202 WATER METER RELOC/XCHG	2,750	-	-	-
379203 WATER METER INSTALL	167,236	130,000	130,000	150,000
379402 DONATED ASSETS - PRIVATE SOURCE	2,071,193	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	3,218,567	792,200	792,200	921,000



REVENUE SUMMARY

Fund 402 - Water

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
391200 REVENUE BOND PROCEEDS	7,519,729	-	-	-
391805 CONTRA - FINANCING SOURCE	(7,519,729)	-	-	-
395112 LANDSALE-HORN RAPIDS	5,062	-	-	-
390 OTHER FINANCING SOURCES	5,062	-	-	-
TOTAL WATER UTILITY FUND	17,819,109	20,174,236	24,157,457	18,086,713



REVENUE SUMMARY

Fund 403 - Wastewater

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	1,134,661	6,489,757	-
343392 DAMAGES & CLAIMS	(44)	-	-	-
343510 SEWER SVC-RESIDENTIAL	5,371,182	5,398,300	5,398,300	5,492,400
343511 SEWER SVC-COMMERCIAL	2,531,116	2,623,200	2,623,200	2,623,200
343513 SEWER SVC-MULTI FAMILY	1,315,582	1,294,800	1,294,800	1,311,500
343521 PRETREAT-ANNUAL PERMIT	119,131	91,500	91,500	100,000
343522 PRETREAT-SAMPLING FEES	17,501	12,000	12,000	12,800
343523 PRETREAT-OTHER CHARGES	2,424	-	-	1,500
349340 WORK FOR CITY DEPTS	465	-	-	-
340 CHARGES FOR SERVICES	9,357,357	9,419,800	9,419,800	9,541,400
361100 INVESTMENT INTEREST	123,273	90,600	90,600	160,000
361320 NET CHANGE IN FMV INVEST	(20,616)	-	-	-
361400 INTEREST ON CONTRACTS & LOANS	8,055	6,260	6,260	4,000
361900 OTHER INTEREST EARNINGS	259	400	400	500
368100 LID ASSESSMENT PRINCIPAL	39,666	12,770	12,770	8,775
369100 SALE OF SALVAGE	318	500	500	500
369900 OTHER MISCELLANEOUS REVENUE	75,757	-	-	-
369910 LATE FEES	29,619	49,700	49,700	28,000
369920 BAD DEBT RECOVERY	2,126	2,500	2,500	2,500
369952 REIMBURSE EXPEND-JURY	30	-	-	-
360 MISCELLANEOUS REVENUE	258,487	162,730	162,730	204,275
379100 FACILITIES FEES	842,157	670,000	670,000	750,000
379401 DONATED ASSETS - PRIVATE SOURCE	985,306	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	1,827,463	670,000	670,000	750,000
391200 REVENUE BOND PROCEEDS	6,044,738	-	-	-
391805 CONTRA - FINANCING SOURCE	(6,044,738)	-	-	-
395112 LANDSALE-HORN RAPIDS	1,858	-	-	-
390 OTHER FINANCING SOURCES	1,858	-	-	-
TOTAL WASTEWATER UTILITY FUND	11,445,165	11,387,191	16,742,287	10,495,675



REVENUE SUMMARY

Fund 404 - Solid Waste

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	1,313,413	1,564,065	211,092
343701 SALE OF REFUSE STICKERS	228	-	-	-
343702 RESIDENTIAL 2ND CONTAINER	260,176	260,000	260,000	260,000
343703 RESIDENTIAL CONTAINER REPL	450	1,000	1,000	1,000
343710 SOLID WASTE RESIDENTIAL	2,818,511	2,840,900	2,840,900	2,869,300
343711 SOLID WASTE COMMERCIAL	2,593,806	2,662,300	2,662,300	2,715,500
343713 INDEPENDENT HAULER SURCHARGE	955	1,000	1,000	1,000
343714 RESIDENTIAL GREEN WASTE	710,288	712,100	712,100	726,300
343717 RESIDENTIAL ELECTIVE RECYCLING	368,194	378,000	378,000	400,000
343718 COMMERCIAL RECYCLING	128,751	148,500	148,500	130,000
343731 SOLID WASTE LANDFILL	913,913	695,000	936,997	885,000
343732 MUNICIPAL WASTE LANDFILL	112,557	83,000	83,000	110,000
343733 GREEN WASTE - LANDFILL	110,745	115,750	115,750	120,000
343771 L/F RECYCLABLE MATERIAL	993	1,100	1,100	1,000
343776 COMPOST SALES WHOLESALE	99,625	70,000	70,000	90,000
343791 COMM DROP BOX COLLECTION	536,039	450,000	450,000	515,000
343793 COMM DROP BOX DISPOSAL	644,466	450,000	450,000	575,000
343795 COMM DROP BOX RENT	39,514	30,000	30,000	30,000
343813 DELINQUENT REFUSE DISPATCH	3,300	4,000	4,000	3,000
340 CHARGES FOR SERVICES	9,342,511	8,902,650	9,144,647	9,432,100
361100 INVESTMENT INTEREST	75,031	50,000	50,000	150,000
361320 NET CHANGE IN FMV INVEST	(15,133)	-	-	-
361900 OTHER INTEREST EARNINGS	19,841	36,960	36,960	500
369100 SALE OF SALVAGE	19,884	10,000	10,000	20,000
369400 JUDGEMENTS & SETTLEMENTS	83,776	85,000	85,000	50,000
369810 CASH OVERAGES & SHORTAGES	(90)	-	-	-
369900 OTHER MISC REVENUE	5,568	3,000	3,000	5,500
369910 LATE FEES	74,041	47,500	47,500	70,000
369920 BAD DEBT RECOVERY	2,687	-	-	-
369952 REIMBURSE EXPEND-JURY	10	2,000	2,000	2,000
360 MISCELLANEOUS REVENUE	265,615	234,460	234,460	298,000
372000 INSURANCE RECOVERY	9,343	-	-	-
370 PROPRIETARY/TRUST GAINS & OTHER	9,343	-	-	-
382200 REVENUE BOND PROCEEDS	-	-	-	8,500,000
380 NON-REVENUE RECEIPTS	-	-	-	8,500,000
TOTAL SOLID WASTE UTILITY FUND	9,617,469	10,450,523	10,943,172	18,441,192



REVENUE SUMMARY

Fund 405 - Stormwater

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	896,711	1,076,685	-
334315 DEPT OF ECOLOGY GRANT	-	574,315	638,565	799,057
330 INTERGOVERNMENTAL REVENUE	-	574,315	638,565	799,057
343830 STORMWTR RESIDENTIAL	837,332	843,350	843,350	858,500
343831 STORMWTR COMMERCIAL	960,263	978,700	978,700	984,800
343833 STORMWTR SURFACE	54,053	55,000	55,000	55,500
349340 WORK FOR CITY DEPTS	702	-	-	-
340 CHARGES FOR SERVICES	1,852,350	1,877,050	1,877,050	1,898,800
359405 ILLICIT DISCHARGE VIOLATIONS	3,000	1,000	1,000	-
350 FINES & FORFEITS	3,000	1,000	1,000	-
361100 INVESTMENT INTEREST	26,477	25,000	25,000	35,000
361320 NET CHANGE IN FMV INVEST	(5,945)	-	-	-
361900 OTHER INTEREST EARNINGS	45	65	65	65
369900 OTHER MISC REVENUE	226	-	-	-
369910 LATE FEES	14,809	50,000	50,000	15,000
369920 BAD DEBT RECOVERY	373	400	400	500
360 MISCELLANEOUS REVENUE	35,985	75,465	75,465	50,565
379401 DONATED ASSETS - PRIVATE SOURCE	539,956	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	539,956	-	-	-
391200 REVENUE BOND PROCEEDS	883,920	-	-	-
391805 CONTRA FINANCING SOURCE	(883,920)	-	-	-
390 OTHER FINANCING SOURCES	-	-	-	-
TOTAL STORMWATER UTILITY FUND	2,431,291	3,424,541	3,668,765	2,748,422



REVENUE SUMMARY

Fund 406 - Golf Course

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	72,962	318,907	135,199
341701 GOLFPRO SHOP SALES	127,807	131,040	131,040	139,060
347302 GOLFGREEN FEES	685,470	694,483	694,483	718,501
347303 GOLFTOURNAMENT FEES	5,865	38,123	38,123	38,123
347304 GOLF RANGE FEES	59,355	62,720	62,720	62,240
347622 GOLF LESSONS	33,071	27,125	27,125	33,800
347902 SEASON PASSES	158,489	132,000	132,000	150,300
347903 FREQ PLAYER PROG FEES	127,027	132,455	132,455	132,000
340 NON-REVENUE RECEIPTS	1,197,084	1,217,946	1,217,946	1,274,024
361100 INVESTMENT INTEREST	77	1,500	1,500	1,000
362101 GOLFCART RENTALS	245,215	255,660	255,660	263,790
362102 GOLF OTHER RENTALS	4,349	6,272	6,272	6,224
362512 GOLF COURSE GROUND LEASE	24,150	24,150	24,150	24,150
362802 GOLF COURSE -CONCESSION (TAXED)	236,255	246,519	246,519	256,443
367110 DONATIONS-PRIVATE SOURCES	-	-	-	-
369900 OTHER MISC REVENUE	120	-	-	-
360 MISCELLANEOUS REVENUE	510,166	534,101	534,101	551,607
373000 GAIN-DISPOSAL OF CAPITAL	-	-	-	-
370 PROPRIETARY TRUST GAINS AND OTHER	-	-	-	-
395200 FIXED ASSET/INS RECOVERY	28,204	-	-	-
397315 OP TRANS IN-CAP IMPROVEMENT	166,000	30,000	30,000	-
390 OTHER FINANCING SOURCES	194,204	30,000	30,000	-
TOTAL GOLF COURSE FUND	1,901,454	1,855,009	2,100,954	1,960,830



REVENUE SUMMARY

Fund 407 - Medical Services

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	149,880	202,687	89,624
322905 SERVICE PERMIT FEES	25	25	25	75
320 LICENSES & PERMITS	25	25	25	75
332934 GEMT PAYMENT PROGRAM	-	-	-	150,000
334491 EMS TRAUMA PARTICIPATION	1,270	1,270	1,270	1,220
337000 INTERLOCAL GRANTS	-	-	8,000	-
335030 LEOFF SPECIAL FUNDING	68,893	-	-	-
330 INTERGOVERNMENTAL REVENUE	70,163	1,270	9,270	151,220
342606 TRANSPORT BILLED CHARGES	2,512,194	2,354,387	2,354,387	2,513,000
342607 UNALLOWED TRANSPORT CHG	(1,056,976)	(881,866)	(881,866)	(812,000)
342610 RESIDENTIAL	1,515,856	1,483,608	1,483,608	1,559,969
342611 MULTIFAMILY RESIDENCES	555,997	564,480	564,480	549,668
342612 SCHOOLS	2,030	2,062	2,062	2,062
342613 PHYSICIANS CLINICS	7,564	7,928	7,928	7,966
342614 ASSISTED LIVING FACILITIES	281	281	281	281
342615 SKILLED NURSING FACILITIES	266	281	281	281
342616 ADULT FAMILY/BOARDING HOMES	180	186	186	186
342617 COMMERCIAL/BUSINESS	89,263	99,376	99,376	93,814
342618 CITY PUBLIC AREAS	-	-	-	94
340 CHARGES FOR SERVICES	3,626,655	3,630,723	3,630,723	3,915,321
361100 INVESTMENT INTEREST	24,200	24,000	24,000	15,000
361320 NET CHANGE IN FMV INVESTMENTS	(6,666)	-	-	-
369910 LATE FEES	88,851	63,232	68,232	75,000
369920 BAD DEBT RECOVERY	6,616	5,200	5,200	10,400
369952 REIMBURSE EXPEND - JURY	20	-	-	-
360 MISCELLANEOUS REVENUE	113,021	92,432	97,432	100,400
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	4,359,864	4,424,330	4,490,137	4,806,640



REVENUE SUMMARY

Fund 408 - Broadband Utility

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	18,353	256,210	200,000
361100 INVESTMENT INTEREST	7,417	3,000	3,000	3,000
362201 FIBER OPTIC CABLE LEASE	134,709	153,204	153,204	142,080
362203 COLOCATION AGREEMENTS	1,500	3,900	3,900	3,900
362204 NONRECURRING FEE/DF INSTALL	22,000	50,000	358,956	-
360 MISCELLANEOUS REVENUE	165,626	210,104	519,060	148,980
397001 OPERATING TRANSFERS IN GENERAL FUND	231,000	55,000	55,000	55,000
397112 OPERATING TRANSFERS IN-IND DEVEL	583,882	-	-	-
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	869,882	110,000	110,000	110,000
TOTAL BROADBAND UTILITY FUND	1,035,508	338,457	885,270	458,980



REVENUE SUMMARY

Fund 502 - Equipment Maintenance

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	-	-	103,838
344310 EQUIP REPIAR-OTHER GOVTS	25,424	-	-	-
348301 MAINTENANCE-FLEET M & O	3,505,391	3,814,901	3,837,901	3,957,338
348303 MAINTENANCE-IN SVC COSTS	68,000	71,685	71,685	73,000
348505 FUEL TAX REFUND	13,603	8,000	8,000	9,000
340 CHARGES FOR SERVICES	3,612,418	3,894,586	3,917,586	4,039,338
369100 SALE OF SALVAGE	1,582	3,000	3,000	1,500
369900 OTHER MISC REVENUE	-	250	250	250
360 MISCELLANEOUS REVENUE	1,582	3,250	3,250	1,750
TOTAL EQUIPMENT MAINTENANCE FUND	3,614,000	3,897,836	3,920,836	4,144,926



REVENUE SUMMARY

Fund 503 - Equipment Replacement

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	-	505,394	-
348350 CONTRIBUTIONS-FLEET VEHICLES	1,762,835	2,727,150	2,727,150	3,041,679
340 CHARGES FOR SERVICES	1,762,835	2,727,150	2,727,150	3,041,679
361100 INVESTMENT INTEREST	55,868	35,000	35,000	45,000
361320 NET CHANGE IN FMV INVEST	(16,772)	-	-	-
361900 OTHER INTEREST EARNINGS	148	-	-	-
369959 REIMBURSE EXPRSD SRO	27,000	27,000	27,000	27,000
360 MISCELLANEOUS REVENUE	66,244	62,000	62,000	72,000
373000 GAINS/DISPOSAL OF CAPITAL	28,100	-	-	-
370 PROPRIETARY/TRUST GAINS & OTHER	28,100	-	-	-
391500 PROCEEDS FROM CAPITAL LEASE	632,836	212,915	212,915	572,346
391805 CONTRA - FINANCING SOURCE	(632,836)	-	-	-
395100 SALES OF FIXED ASSETS	17,500	50,000	50,000	175,000
395200 FIXED ASSET/INS RECOVERY	22,563	-	-	-
397001 OP TRANS IN-GENERAL FUND	275,526	1,346,500	1,346,500	2,943
397101 OP TRANS IN-STREETS FUND	-	-	-	24,000
397117 OP TRANS IN- PUBLIC SAFETY SALES TAX	-	137,640	137,640	-
397401 OP TRANS IN-ENERGY SERVICES	315,000	-	-	-
397402 OP TRANS IN- WATER	-	204,000	230,816	-
397403 OP TRANS IN- WASTEWATER	68,188	92,310	92,310	82,000
397404 OP TRANS IN- SOLID WASTE	85,185	-	-	-
390 OTHER FINANCING SOURCES	783,962	2,043,365	2,070,181	856,289
TOTAL EQUIPMENT REPLACEMENT FUND	2,641,141	4,832,515	5,364,725	3,969,968



REVENUE SUMMARY

Fund 505 - Public Works Admin. & Engineering

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	-	-	-
322101 EXCAVATION PERMITS	29,750	25,000	25,000	30,000
322900 OTHER NON-BUS LIC & PERMITS	2,310	3,000	3,000	2,000
320 LICENSES & PERMITS	32,060	28,000	28,000	32,000
343200 CONSTRUCTION PERMIT FEES	975,284	900,000	311,901	225,000
345830 PLAN CHECKING	-	-	-	20,500
345831 SUBDIVISION PLAN REVIEWS	-	-	-	54,500
349321 PW ENGINEER & ADM SVC-GENERAL	953,818	1,140,703	1,140,703	1,038,915
349322 PW ENGINEER & ADM SVC-WATER	654,047	782,196	782,196	712,400
349323 PW ENGINEER & ADM SVC-SEWER	517,787	619,238	619,238	563,983
349324 PW ENGINEER & ADM SVC-SLD WST	218,016	260,732	260,732	237,467
349325 PW ENGINEER & ADM SVC-STRM	299,771	358,507	358,507	326,517
349326 PW ADMIN & ENGINEERING STREETS	81,756	97,774	97,774	89,049
349422 ENG SRVCS - CITY PROJECTS	-	-	600,000	600,000
340 CHARGES FOR SERVICES	3,700,479	4,159,150	4,171,051	3,868,331
361100 INVESTMENT INTEREST	6,709	8,000	8,000	8,000
369900 OTHER MISCELLANEOUS REVENUE	1,030	70,000	70,000	-
369952 REIMBURSE EXPEND-JURY	30	-	-	-
360 MISCELLANEOUS REVENUE	7,769	78,000	78,000	8,000
TOTAL PUBLIC WORKS ADMN. & ENGINEERING	3,740,308	4,265,150	4,277,051	3,908,331



REVENUE SUMMARY

Fund 506 - Workers Compensation

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	-	-	328,048
361100 INVESTMENT INTEREST	16,920	15,000	15,000	15,000
369720 MAND CONTRIB-EMPLOYEE	46,693	45,100	45,100	45,100
369730 CONTRIB FROM EMPLOYER	1,584,463	1,633,718	1,633,718	935,205
360 MISCELLANEOUS REVENUE	1,648,076	1,693,818	1,693,818	995,305
TOTAL WORKERS COMPENSATION FUND	1,648,076	1,693,818	1,693,818	1,323,353



REVENUE SUMMARY

Fund 520 - Healthcare Benefits Plan

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	96,306	96,306	58,494
361100 INVESTMENT INTEREST	99,807	110,000	110,000	110,000
361320 NET CHANGE IN FMV INVEST	(37,324)	-	-	-
369710 VOLUNTARY COBRA CONTEE	5,535	7,500	27,500	7,500
369711 MED/DENT/VISION CHGSEE	953,064	960,000	1,200,000	980,000
369712 LIFE, DISAB, AD&D CHGSEE	18,118	18,100	18,100	18,100
369715 SECTION 125 DEPENDANT CARE	16,237	21,700	21,700	21,700
369716 SECTION 125 MEDICAL	80,338	98,000	123,000	110,000
369731 MED/DENTL/VISION CHGSER	7,550,455	9,137,900	9,137,900	9,242,210
369732 LIFE, DISAB, AD&D CHGSER	277,325	292,049	292,049	298,997
369737 DENTAL CHARGES-ER	795,504	836,739	836,739	854,501
369738 VISION CHARGES-ER	105,755	110,012	110,012	115,214
369900 OTHER MISC REVENUE	94,835	-	97,000	40,000
360 MISCELLANEOUS REVENUE	9,959,649	11,592,000	11,974,000	11,798,222
389006 REIMB INSURANCE STOP LOSS	138,011	-	156,720	-
380 NON-REVENUE RECEIPTS	138,011	-	156,720	-
TOTAL HEALTHCARE BENEFITS PLAN FUND	10,097,660	11,688,306	12,227,026	11,856,716



REVENUE SUMMARY

Fund 521 - Unemployment

Source of Revenue		2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000	WORKING CAPITAL	-	65,040	65,040	57,593
361100	INVESTMENT INTEREST	7,774	9,000	9,000	9,000
369730	CONTRIB FROM EMPLOYER	84,874	87,775	87,775	94,717
360	MISCELLANEOUS REVENUE	92,648	96,775	96,775	103,717
TOTAL UNEMPLOYMENT FUND		92,648	161,815	161,815	161,310



REVENUE SUMMARY

Fund 522 - Post Employment Healthcare Plan

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
309000 WORKING CAPITAL	-	-	-	35,526
361100 INVESTMENT INTEREST	14,741	20,000	20,000	15,000
369714 POST RETIREMENT RETIREE - EE	330,554	402,510	402,510	402,510
369735 POST RETIREMENT ACTIVE - ER	455,100	900,320	900,320	864,500
369736 POST RETIREMENT RETIREE - ER	176,988	350,000	350,000	336,000
369900 OTHER MISC REVENUE	-	-	-	52,000
360 MISCELLANEOUS REVENUE	977,383	1,672,830	1,672,830	1,670,010
389006 REIMB INSURANCE STOP LOSS	1,727,168	-	-	-
380 NON-REVENUE RECEIPTS	1,727,168	-	-	-
TOTAL POST EMPLOYMENT HEALTHCARE FUND	2,704,551	1,672,830	1,672,830	1,705,536



REVENUE SUMMARY

Fund 611 - Fire Pension

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	35,536	-
311100 REAL & PERS PROP TAXES-CURRENT	203,000	315,265	315,265	285,800
310 TAXES	203,000	315,265	315,265	285,800
336691 FIRE INSURANCE PREMIUM TAX	62,462	63,960	63,960	63,975
330 INTERGOVERNMENTAL REVENUE	62,462	63,960	63,960	63,975
361100 INVESTMENT INTEREST	31,303	29,000	29,000	30,500
361320 NET CHANGE IN FMV INVEST	17,575	-	-	-
361900 OTHER INTEREST EARNINGS	1,209	1,200	1,200	725
360 MISCELLANEOUS REVENUE	50,087	30,200	30,200	31,225
TOTAL FIRE PENSION FUND	315,549	409,425	444,961	381,000

REVENUE SUMMARY

Fund 612 - Police Pension

Source of Revenue	2017 Actual	2018 Adopted	2018 Estimated	2019 Budget
308000 BEGINNING FUND BALANCE	-	-	-	-
337003 GF PENSION AND OPEB CONTRIBUTION	369,000	470,400	470,400	417,500
330 INTERGOVERNMENTAL REVENUE	369,000	470,400	470,400	417,500
361100 INVESTMENT INTEREST	13,991	12,825	12,825	13,150
361320 NET CHANGE IN FMV INVEST	9,679	-	-	-
360 MISCELLANEOUS REVENUE	23,670	12,825	12,825	13,150
TOTAL POLICE PENSION FUND	392,670	483,225	483,225	430,650



CONTRACTUAL AGREEMENTS

FUND/AGENCY	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Proposed	% Change 2018 Revised/ 2019 Proposed
General Fund:								
Emergency Dispatch	\$ 626,833	\$ 621,773	\$ 587,617	\$ 603,933	\$ 612,064	\$ 612,064	\$ 604,570	-1.2%
Emergency Management	23,513	28,941	31,118	31,788	31,589	31,589	32,185	1.9%
800 MHz SUA II Agreement	75,360	44,770	36,186	36,476	67,696	67,696	55,104	-18.6%
800 MHz Radios	55,566	33,163	31,610	36,558	46,896	46,896	54,184	15.5%
Animal Control Services	236,379	239,322	244,539	265,573	267,806	267,806	267,806	0.0%
Bi-County Police Information Network	45,336	43,912	42,726	39,366	49,834	49,834	49,357	-1.0%
Benton County Jail - Detention Services	1,263,288	1,138,578	822,809	1,018,422	1,028,450	1,028,450	1,001,471	-2.6%
Benton County Jail - Work Crew	103,993	116,112	118,192	99,379	93,150	93,150	93,150	0.0%
Benton County District Court	685,091	752,070	736,826	612,709	802,498	802,498	806,511	0.5%
Benton County - Voter Reg. & Election	65,687	84,116	90,724	127,362	98,000	98,000	105,000	7.1%
Benton Franklin Air Pollution Control	55,831	57,129	58,227	59,292	59,477	59,477	60,745	2.1%
Benton Franklin - Dept. of Human Services	8,742	11,954	14,097	14,200	14,500	14,500	14,800	2.1%
*Benton Franklin Council of Government	28,186	31,566	12,103	13,026	13,100	13,100	13,100	0.0%
Columbia Basin Dive & Rescue	5,804	3,250	3,250	3,250	3,250	3,250	3,250	0.0%
City of Kennewick Interlocal Agreement	11,540	15,655	-	-	-	-	5,800	100.0%
Hazardous Materials	5,250	5,250	5,775	6,064	7,580	7,580	10,000	31.9%
Chaplaincy Program	945	945	945	945	1,245	1,245	1,591	27.8%
Child Interviewer	10,143	10,398	10,740	7,808	10,676	10,676	10,676	0.0%
Columbia Basin Domestic Violence Svc.	8,885	12,439	10,662	9,774	10,662	10,662	10,662	0.0%
Cable TV Access Grant	-	-	-	50,000	-	-	-	0.0%
Streets Maintenance Fund:								
*Benton Franklin Council of Government	-	-	21,517	19,538	22,163	22,163	23,288	5.1%
Industrial Development Fund:								
Chamber of Commerce	5,250	5,250	5,250	-	-	-	-	0.0%
Small Business Support Program	5,415	4,995	5,425	-	-	-	-	0.0%
TRIDEC Marketing Expense-Recruitment		31,000	-	-	-	-	-	0.0%
Regional PFD Interlocal Agreement	5,200	-	-	-	-	-	-	0.0%
Public Safety Sales Tax								
Emergency Dispatch	-	5,581	60,036	65,673	68,184	68,184	55,488	-18.6%
800 MHz SUA II Agreement	-	-	-	-	6,213	6,213	6,074	-2.2%
800 MHz Radios	-	1,787	8,549	9,140	4,638	4,638	5,359	15.5%
Bi-County Police Information Network	-	-	-	-	150,000	150,000	110,000	-26.7%
Tri-City Metro Task Force	-	-	-	-	-	-	5,800	100.0%



CONTRACTUAL AGREEMENTS

FUND/AGENCY	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Proposed	% Change 2018 Revised/ 2019 Proposed
Hotel/Motel Fund:								
Tri-City Visitor's and Convention Bureau	188,987	193,100	202,206	211,248	224,250	224,250	249,875	11.4%
Medical Services Fund:								
Emergency Dispatch	61,994	62,046	64,054	66,225	67,277	67,277	65,281	-3.0%
Chaplaincy Program	5,355	5,355	5,355	5,355	5,355	5,355	5,515	3.0%
Columbia Basin Dive & Rescue	5,804	3,250	3,250	3,250	3,250	3,250	3,250	0.0%
800 MHz SUA II Agreement	7,453	4,428	3,579	3,607	7,310	7,310	6,074	-16.9%
Emergency Medical Services	1,285	2,597	2,746	2,506	3,800	3,800	3,800	0.0%
TOTAL	\$3,603,115	\$3,570,732	\$3,240,114	\$3,422,467	\$3,780,913	\$3,780,913	\$3,739,766	-1.1%



DEPARTMENTAL RESPONSIBILITY & OVERSIGHT

Department/Division	2019 Budget Responsibility	2019 Staffing Level
City Manager:		
City Council	\$ 253,573	-
City Manager	481,834	1.50
Hanford Communities	233,057	1.00
Total Administration	<u>\$ 968,464</u>	<u>2.50</u>
Assistant City Manager:		
Assistant City Manager	\$ 291,255	1.50
Information Technology	4,100,981	17.50
Communications & Marketing	505,846	2.90
Cable Communications	231,643	1.70
Community & Development Svcs Admin	356,409	2.00
Development Services	1,647,421	12.00
Planning & Redevelopment	166,620	1.00
CDBG	407,000	0.50
HOME	998,300	0.50
Business & Economic Development	2,486,788	2.00
Broadband	448,939	-
Hotel-Motel Tax	2,420,000	-
Special Lodging Assessment	575,750	-
Total Assistant City Manager	<u>\$ 14,636,952</u>	<u>41.60</u>
City Attorney:		
City Attorney	\$ 1,804,190	3.00
City Clerk	391,350	2.00
Total City Attorney	<u>\$ 2,195,540</u>	<u>5.00</u>
Administrative Services:		
Administrative Services - Administration	\$ 529,142	3.00
Finance	3,022,386	20.00
Purchasing/Warehouse & Stores	1,045,647	7.00
Human Resources	888,162	6.00
Non-departmental	5,041,780	-
Capital Improvements	1,889,341	-
LTGO Bonds Debt Service	1,221,582	-
Fire Station 74 Debt Service	241,306	-



DEPARTMENTAL RESPONSIBILITY & OVERSIGHT

Department/Division	2019 Budget Responsibility	2019 Staffing Level
Police Station Debt Service	239,225	-
Richland Community Center Debt Service	306,825	-
Library Expansion Debt Service	1,418,600	-
LRF (Local Revitalization Financing)	656,748	-
L.I.D. Guaranty Debt Service	15	-
Special Assessment Debt Service	830	-
Equipment Maintenance	4,144,926	10.00
Equipment Replacement	3,555,521	-
Workers Compensation	1,323,353	-
Health Care Benefits Plan	11,856,716	-
Unemployment	161,310	-
Post Employment Healthcare Plan	1,705,536	-
Fire Pension	381,000	-
Police Pension	430,650	-
Total Administrative & Intergovernmental Services	\$ 40,060,601	46.00
Police:		
Police Services	\$ 14,269,865	70.70
Criminal Justice	66,073	-
Public Safety Sales Tax	2,093,053	12.80
BCES Operations	6,144,764	58.40
Total Police Services	\$ 22,573,755	141.90
Fire:		
Fire & Emergency Services	\$ 8,104,701	44.35
Medical Service Fund	4,806,640	19.35
Total Fire & Emergency Services	\$ 12,911,341	63.70
Energy Services:		
Business Services (Administration)	\$ 18,856,898	7.65
Electrical Engineering	2,327,221	11.50
Power Operations	8,687,856	23.00
Systems	5,844,046	11.25
Energy Policy Management	46,807,543	1.10
Technical Services	1,138,421	6.25
Total Energy Services	\$ 83,661,985	60.75



DEPARTMENTAL RESPONSIBILITY & OVERSIGHT

Department/Division	2019 Budget Responsibility	2019 Staffing Level
Parks & Public Facilities:		
Parks & Recreation Admin	\$ 403,286	2.00
Recreation	1,320,946	10.75
Parks & Facilities	6,161,941	23.00
Parks & Rec - Project Admin	335,232	2.25
Park Reserve	584,053	-
Parks Capital Projects	2,155,000	-
Golf Course	1,960,830	-
Library	2,664,287	19.00
Subtotal Parks & Public Facilities	\$ 15,585,575	57.00
Public Works:		
City Streets	\$ 3,468,297	10.00
Transportation Benefit District	882,372	-
Water Administration	8,333,039	-
Water Operations	2,598,357	10.50
Water Maintenance	2,718,593	12.50
Water Construction Projects	2,686,365	-
Wastewater Administration	4,718,053	-
Wastewater Operations	2,419,831	12.10
Wastewater Maintenance	1,831,825	10.85
Wastewater Construction Projects	568,000	-
Solid Waste Administration	3,174,628	-
Solid Waste Collection	4,198,594	18.00
Solid Waste Disposal	2,300,970	10.10
Solid Waste Construction Projects	7,717,000	-
Stormwater	1,637,918	2.05
Stormwater Construction Projects	1,098,750	-
Public Works Admin & Engineering	3,908,331	24.60
Streets Capital Construction	18,297,227	-
Total Public Works	\$ 72,558,150	110.70
Total Budget/Staffing	\$ 265,152,363	529.15



STAFFING LEVEL BY DEPARTMENT 2010-2019

Department / Division	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
City Manager:										
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
Total City Manager	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Assistant City Manager:										
Assistant City Manager	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Technology	15.50	15.50	15.50	16.50	16.50	16.50	17.50	17.50	17.50	17.50
Communications & Marketing	1.65	1.65	1.65	2.65	3.65	3.60	3.60	3.60	3.60	2.90
Cable Communication	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Community & Development Services:										
Administration	1.50	1.50	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Economic Development	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00
Development Services	13.00	12.00	12.00	11.50	11.55	11.55	11.55	11.55	11.55	12.00
Redevelopment	2.45	3.45	3.45	3.00	3.00	2.00	2.00	2.00	1.00	1.00
Housing Development	1.30	1.30	1.30	1.25	1.25	0.50	0.50	0.50	0.50	0.50
HOME	0.75	0.75	0.75	0.75	0.75	0.50	0.50	0.50	0.50	0.50
Total Assistant City Manager	43.35	43.35	43.35	43.35	44.40	42.35	43.35	43.35	41.85	41.60
City Attorney:										
City Attorney	3.50	3.50	3.50	3.00	3.00	2.00	3.00	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
Total City Attorney	5.50	5.50	5.50	5.00	5.00	4.00	5.00	5.00	5.00	5.00
Administrative Services:										
Administration	4.00	4.00	4.00	4.00	2.00	3.00	2.00	2.00	3.00	3.00
Finance	19.00	19.00	19.00	19.25	20.25	20.75	21.50	21.50	21.50	20.00
Purchasing	11.00	10.60	10.60	8.00	8.00	8.00	7.00	7.00	7.00	7.00
Human Resources	6.50	6.50	6.50	6.50	6.50	5.50	5.00	5.50	5.50	6.00
Equipment Maintenance	9.00	8.00	8.00	9.00	9.00	9.00	8.00	9.00	9.00	10.00
Total Administrative Services	49.50	48.10	48.10	46.75	45.75	46.25	43.50	45.00	46.00	46.00



STAFFING LEVEL BY DEPARTMENT 2010-2019

Department / Division	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police Services:										
Police	69.80	70.30	71.40	71.90	71.90	71.20	70.70	70.70	70.70	70.70
Public Safety Sales Tax Fund	-	-	-	-	-	7.00	8.50	8.50	10.50	12.80
BCES Operating Fund*	53.50	52.50	41.75	40.00	39.95	39.85	40.10	40.40	46.40	58.40
Total Police Services	123.30	122.80	113.15	111.90	111.85	118.05	119.30	119.60	127.60	141.90
<i>*BCES-Increase of 12.0 FTE for SECOMM transition in 2018</i>										
Fire Services:										
Fire & Emergency	42.95	42.95	41.88	41.88	41.88	43.85	44.00	44.00	44.85	44.35
Medical Services	14.80	14.80	15.87	15.87	14.87	18.85	19.00	19.00	19.85	19.35
Total Fire Services	57.75	57.75	57.75	57.75	56.75	62.70	63.00	63.00	64.70	63.70
Energy Services:										
Business Services (Admin.)	1.34	1.34	7.50	7.50	5.50	5.40	6.40	6.73	7.65	7.65
Electrical Engineering	8.33	8.33	8.00	8.00	8.00	9.00	10.00	9.83	10.50	11.50
Power Operations	22.83	22.83	22.00	22.00	23.00	23.00	23.00	24.34	24.00	23.00
Systems	12.33	12.33	11.50	11.50	11.75	11.75	11.75	11.25	11.25	11.25
Energy Policy Management	4.33	4.33	1.00	1.00	2.00	1.10	1.10	1.10	1.10	1.10
Technical Services	8.34	8.34	7.50	7.50	6.25	6.25	6.25	6.25	6.25	6.25
Total Energy Services	57.50	57.50	57.50	57.50	56.50	56.50	58.50	59.50	60.75	60.75
Parks & Public Facilities:										
Administration	2.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50	2.00	2.00
Parks & Rec. Projects Admin.	2.00	2.00	2.00	2.00	2.00	3.50	3.50	3.00	2.50	2.25
Recreation	11.35	11.35	11.10	11.10	11.10	10.00	10.00	11.00	11.00	10.75
Swimming Pool	-	-	-	-	-	-	-	-	-	-
ORV Park	-	-	-	-	-	-	-	-	-	-
Senior Services	-	-	-	-	-	-	-	-	-	-
Parks & Facilities	22.00	22.00	21.50	20.50	21.00	21.00	21.00	22.50	23.00	23.00
Library	19.50	19.50	19.50	19.50	19.50	19.50	19.00	19.00	19.00	19.00
Total Parks & Public Facilities	56.85	55.85	55.10	54.60	55.10	55.50	55.00	57.00	57.50	57.00

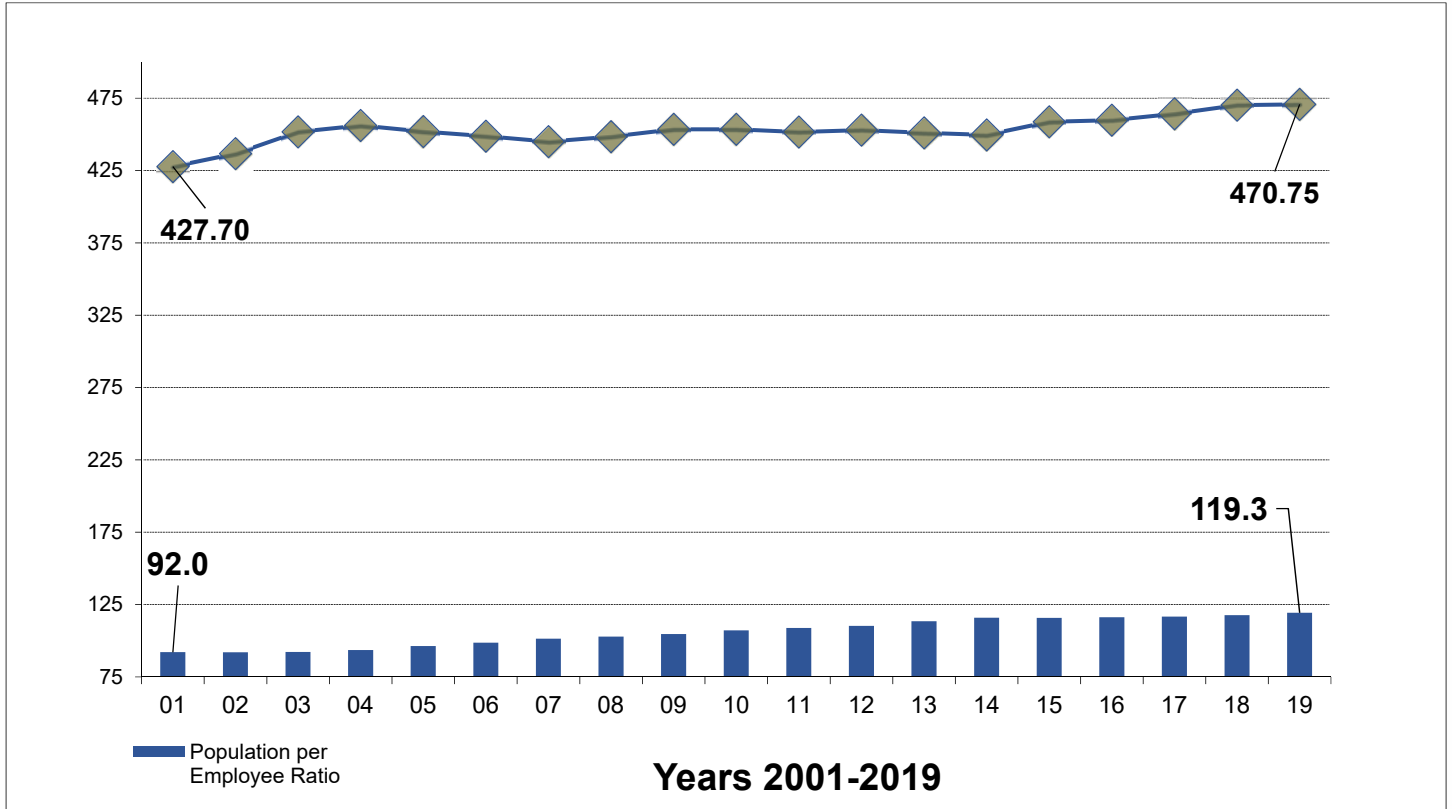


STAFFING LEVEL BY DEPARTMENT 2010-2019

Department / Division	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Works:										
Water Operations	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	10.50	10.50
Water Maintenance	14.75	14.75	14.75	14.75	14.75	14.50	14.50	14.50	12.50	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	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85
Solidwaste Collection	16.25	18.25	18.25	18.25	18.25	18.25	18.25	18.00	18.00	18.00
Solidwaste Disposal	9.25	9.25	10.25	10.25	10.25	10.45	9.85	10.10	10.10	10.10
Moderate Risk Waste	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	9.00	9.00	9.00	10.00	10.00
Public Works Adm & Eng	25.00	25.00	25.00	25.00	25.00	25.00	24.60	24.60	24.60	24.60
Total Public Works	110.75	110.75	111.75	111.75	111.75	110.70	109.70	109.70	110.70	110.70
Total	507.00	504.10	494.70	491.10	489.60	498.55	499.85	504.65	516.60	529.15



POPULATION PER EMPLOYEE 2001-2019



Year	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19
Ratio	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	117.7	119.3
Employee*	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	470.75
Population as of April 1	39,350	40,150	41,650	42,660	43,520	44,230	45,070	46,080	47,410	48,580	49,090	49,890	51,150	52,090	53,080	53,410	54,150	55,320	56,150

* Excludes Benton County Emergency Services employees.

Population for 2019 is estimated



CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN

2019 PROJECTS ONLY

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 2019 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 2018, the City updated its Strategic Leadership Plan which implemented the 6 Core Focus Areas that support the City's overall vision for long-term growth, economic vitality and financial stability. Each capital project approved for funding in 2019 has identified a core focus area 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 2019 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 electronic version of Capital Improvement Plan that is listed separately. The CIP can be found on the city's website at 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 core focus areas of the Strategic Leadership Plan.
- Staff drafts project descriptions, cost estimates and funding sources.
- Staff compiles and prioritizes projects and identifies core focus areas 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 2019-2024 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 2019 – 2024 Capital Improvement Plan:

The 2019-2024 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 2019 projects require core focus areas that are directly tied to the City’s vision. Several of the 2019 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 2019 is \$51,116,202 with funding identified and budgeted for 57 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.



CAPITAL IMPROVEMENT PLAN

2019 PROJECTS ONLY

Department (Category) / Project Name	Project #	2019 Project Costs
Electric		
Electrical Substation Improvements	ES130007	\$816,000
Leslie Rd Substation	ES130004	\$1,417,000
Line Extensions	ES130008	\$1,288,000
Purchase Southwest Service Area Infrastructure	ES130009	\$125,000
Renewal & Replacement	ES130010	\$2,925,000
Smart Grid - Advanced Metering Infrastructure	ES130005	\$3,581,000
Systems Improvements	ES130011	\$980,000
Electric Total:		\$11,132,000
Municipal		
Broadband Fund - Leased Fiber Extensions	MN160001	\$200,000
Economic Development Road Projects	MN170004	\$1,175,000
Equipment Replacement Program	MN140016	\$3,372,709
ERP System (Financial System)	MN140018	\$1,530,289
Municipal Total:		\$6,277,998
Parks		
Badger Mountain Park Improvements	PR130001	\$290,000
City-Wide Tree Replacement	PR130016	\$20,000
Horn Rapids Athletic Complex Infield & Fence Renewal	PR160003	\$50,000
McMurray Park - Sports Court	PR180001	\$75,000
Municipal Facilities Renewal & Improvement Program	PR140020	\$538,862
Parks & Neighborhood Safety Program	PR160005	\$10,000
Parks Facilities Renewal & Improvement Program	PR140021	\$400,000
Rivers to Ridges Trail: Badger Mountain Section	PR170004	\$225,000
Trailhead Park: Replacement of Steps & Bypass Trail	PR170001	\$40,000
Parks Total:		\$1,648,862
Solid Waste		
Compost Processing Improvements	SW180001	\$247,000
Disposal Capacity Improvements	SW130002	\$7,225,000
Landfill Closure, Phase 2	SW130003	\$225,000
Solid Waste Facility Improvements	SW160001	\$20,000
Solid Waste Total:		\$7,717,000
Stormwater		
Stormwater Rehabilitation & Replacement	ST130001	\$100,000
Water Quality Retrofit Program	ST130006	\$998,750
Stormwater Total:		\$1,098,750



CAPITAL IMPROVEMENT PLAN

2019 PROJECTS ONLY

Department (Category) / Project Name	Project #	2019 Project Costs
Transportation		
ADA Compliance / Sidewalk Repairs Program	TR130004	\$242,360
Center Parkway-South-Leslie Road to Clearwater Creek	TR140019	\$150,000
Columbia Park Trail Improvements - East	TR140016	\$55,000
Duportail Bridge	TR130001	\$10,300,000
Marcus Whitman Elementary Sidewalks	TR160003	\$26,000
McMurray Rapid Flash Beacon	TR180002	\$40,500
Orchard Elementary Crosswalk	TR180003	\$50,895
Pavement Preservation Program	TR130003	\$2,266,372
Pavement Preservation Program (GWW Resurfacing & Streetscape)	TR170002	\$4,292,000
South Richland Collector Streets	TR160005	\$125,000
Step toe Street / Tapteal Drive Intersection Improvements	TR140017	\$100,000
Swift Boulevard Improvements	TR160002	\$300,000
Van Giesen / Thayer Intersection Improvements	TR180001	\$64,600
Vantage Highway Pathway - Phase 2	TR140020	\$79,500
Transportation Total:		\$18,092,227
Wastewater		
Wastewater Treatment Facility Renewal & Replacement	WW130006	\$568,000
Wastewater Total:		\$568,000
Water		
Columbia River Intake Screen Upgrade	WA160002	\$100,000
Distribution System Repairs & Replacement	WA130002	\$500,000
Irrigation Utility Capital Improvements	WA130003	\$200,000
Island View Supply Redundancy Project	WA160006	\$25,000
Leslie, Orchard & Broadmoor System Improvements	WA180001	\$350,000
Water Treatment Plant Renewal & Replacement	WA130007	\$375,000
Yakima River Crossing Pipeline Replacement	WA130008	\$1,136,365
Water Total:		\$2,686,365



CAPITAL IMPROVEMENT PLAN 2019 PROJECTS ONLY

Department (Category) / Project Name	Project #	2019 Project Costs
Waterfront		
City Reader Board	WF180001	\$170,000
Columbia Playfield Improvements	WF140007	\$60,000
Columbia Point Marina Park Enhancements	WF150015	\$410,000
George Prout Pool Renewal	WF170001	\$20,000
Howard Amon Park Improvements	WF140011	\$320,000
John Dam Plaza Improvements	WF140008	\$25,000
Leslie Groves Park Enhancements	WF160002	\$120,000
Library Roof Renovation	WF180002	\$450,000
Wayfinding Signage & Gateway Entrance Improvements	WF140012	\$320,000
Waterfront Total:		\$1,895,000
Report Total:		\$51,116,202



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Summary – Project Costs by Department/Year

Department	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Electric	20,278,000	14,648,000	11,132,000	12,166,001	11,112,002	12,833,003	13,278,004	12,798,005	108,245,015
Municipal	8,536,252	6,555,172	6,277,998	13,905,009	9,171,081	3,327,201	13,359,174	3,881,435	65,013,322
Parks	3,883,459	3,285,000	1,648,862	1,998,862	2,748,862	1,238,862	1,208,862	938,862	16,951,631
Solid Waste	238,045	1,315,000	7,717,000	3,575,000	20,000	20,000	20,000	20,000	12,925,045
Stormwater	2,270,882	1,898,729	1,098,750	263,000	562,000	848,000	872,000	280,000	8,093,361
Transportation	28,677,539	22,207,209	18,092,227	14,710,312	4,737,652	5,331,540	45,267,976	102,414,737	241,439,192
Wastewater	11,459,003	4,175,068	568,000	2,348,000	2,424,000	2,504,000	2,585,000	2,669,000	28,732,071
Water	33,697,369	8,739,146	2,686,365	8,601,365	1,400,000	1,643,000	1,831,000	2,147,000	60,745,245
Waterfront	7,935,388	17,003,786	1,895,000	1,610,000	1,770,000	590,000	5,500,000	800,000	37,104,174
Report Total:	116,975,937	79,827,110	51,116,202	59,177,549	33,945,597	28,335,606	83,922,016	125,949,039	579,249,056



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Electric Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Electric										
PROJECT COSTS										
Dallas Rd Area Improvements	ES130001	1,563,000	0	0	1,570,000	3,179,000	1,093,000	1,474,000	1,093,000	9,972,000
Electrical Substation Improvements	ES130007	3,298,000	424,000	816,000	424,000	3,221,000	3,181,000	654,000	2,774,000	14,792,000
Equipment Storage / Maintenance Repair Shop	ES130012	0	0	0	636,000	0	0	0	0	636,000
Hanford Substation	ES130002	0	0	0	0	0	0	4,300,000	4,300,000	8,600,000
Kingsgate Substation	ES130003	0	0	0	0	0	2,119,000	2,119,000	0	4,238,000
Leslie Rd Substation	ES130004	4,351,000	4,095,000	1,417,000	719,000	0	0	0	0	10,582,000
Line Extensions	ES130008	4,746,000	1,288,000	1,288,000	1,288,000	1,288,000	1,288,000	1,288,000	1,226,000	13,700,000
Purchase Southwest Service Area Infrastructure	ES130009	269,000	158,000	125,000	0	200,000	0	0	0	752,000
Renewal & Replacement	ES130010	2,538,000	3,923,000	2,925,000	2,928,001	2,263,002	3,966,003	2,989,004	2,973,005	24,505,015
Smart Grid - Advanced Metering Infrastructure	ES130005	564,000	3,031,000	3,581,000	3,771,000	0	0	0	0	10,947,000
Systems Improvements	ES130011	2,949,000	1,729,000	980,000	830,000	961,000	1,186,000	454,000	432,000	9,521,000
Electric Total:		20,278,000	14,648,000	11,132,000	12,166,001	11,112,002	12,833,003	13,278,004	12,798,005	108,245,015
FUNDING SOURCES										
Bonds - Future Rate Issue		0	0	0	3,180,000	2,308,000	1,515,800	1,800,200	0	8,804,000
Bonds - Prior Issue		12,430,000	7,828,000	2,842,600	0	0	0	0	0	23,100,600
Facility Fees		1,000,000	500,000	500,000	500,000	600,000	600,000	700,000	700,000	5,100,000
Rate Revenue		6,848,000	6,320,000	7,789,400	8,486,001	8,204,002	10,717,203	10,777,804	12,098,005	71,240,415
Electric Total:		20,278,000	14,648,000	11,132,000	12,166,001	11,112,002	12,833,003	13,278,004	12,798,005	108,245,015



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Municipal Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Municipal PROJECT COSTS										
Access Control & Security Camera System	MN170005	0	550,000	0	0	0	0	0	0	550,000
Animal Control Shelter	MN130001	1,500,000	0	0	0	0	0	0	0	1,500,000
Broadband Fund-Leased Fiber Extensions	MN160001	200,000	100,000	200,000	0	0	0	0	0	500,000
Economic Development Road Projects	MN170004	0	1,625,000	1,175,000	825,000	0	0	0	0	3,625,000
Equipment Replacement Program	MN140016	4,160,252	2,431,409	3,372,709	8,021,453	3,781,081	3,327,201	2,959,174	3,881,435	31,934,714
ERP System (Financial System)	MN140018	2,676,000	1,348,763	1,530,289	1,058,556	0	0	0	0	6,613,608
Fire Station - Northeast	MN170003	0	0	0	0	5,390,000	0	0	0	5,390,000
Fire Station - Northwest Area	MN130009	0	0	0	0	0	0	5,390,000	0	5,390,000
Fire Station - Southeast Area & Land Acquisition	MN170001	0	500,000	0	0	0	0	5,010,000	0	5,510,000
Fire Station 73 Replacement - Public Safety Facility	MN130005	0	0	0	4,000,000	0	0	0	0	4,000,000
Fire Station Badger Mountain South - Public Safety	MN130007	0	0	0	0	0	0	0	0	0
Municipal Total:		8,536,252	6,555,172	6,277,998	13,905,009	9,171,081	3,327,201	13,359,174	3,881,435	65,013,322
FUNDING SOURCES										
Capital Lease/LT Debt Proceeds		632,836	0	0	730,000	0	0	745,000	0	2,107,836
Electric Fund		901,430	715,100	628,756	554,042	353,014	388,316	427,148	469,862	4,437,668
Equipment Maint Fund		94,609	55,643	48,635	39,301	17,412	18,283	19,197	20,157	313,237
Equipment Reserves		1,764,581	(241,940)	(366,316)	3,989,758	235,219	(483,533)	(1,884,068)	(1,425,376)	1,588,325
Facility Fees		100,000	50,000	100,000	0	0	0	0	0	250,000
General Fund		3,374,261	1,546,700	1,436,690	1,304,134	954,973	1,002,721	1,052,858	1,105,501	11,777,838
Healthcare Benefits Fund		158,053	36,804	41,757	28,885	0	0	0	0	265,499
Industrial Development Fund		17,808	1,634,776	1,186,092	832,673	0	0	0	0	3,671,349
Medical Services Fund		182,660	282,710	339,991	301,838	205,117	215,373	226,141	237,448	1,991,278
Public Safety Sales Tax		69,046	55,266	59,496	59,477	58,068	59,229	60,414	61,622	482,618
Public Works Admin & Eng		55,689	71,979	36,070	38,424	39,930	43,923	48,315	53,147	387,477
Rate Revenue		100,000	50,000	100,000	0	0	0	0	0	250,000
REET-RE Excise Tax 1st 1/4%		0	500,000	0	0	0	0	0	0	500,000
Solid Waste Fund		118,905	937,744	1,720,283	1,067,851	1,067,695	1,174,464	1,291,911	2,317,405	9,696,258
Stormwater Fund		112,287	104,249	107,148	104,120	94,093	96,915	99,823	102,818	821,453
Street Fund		0	23,372	0	0	0	0	0	0	23,372
Streets Fund (GF)		191,417	171,805	185,653	189,856	189,053	198,506	208,431	218,852	1,553,573
Unfunded		0	0	0	4,000,000	5,390,000	0	10,400,000	0	19,790,000
Wastewater Fund		309,988	245,997	301,614	332,446	306,925	322,272	338,385	355,305	2,512,932
Water Fund		352,682	314,967	352,129	332,204	259,582	290,732	325,619	364,694	2,592,609
Municipal Total:		8,536,252	6,555,172	6,277,998	13,905,009	9,171,081	3,327,201	13,359,174	3,881,435	65,013,322



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Parks Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Parks										
PROJECT COSTS										
Badger Mountain Park Improvements	PR130001	808,502	0	290,000	250,000	0	0	0	0	1,348,502
By-Pass Shellerbelt Irrigation Renewal	PR160001	456,458	0	0	250,000	250,000	250,000	250,000	0	1,456,458
City-Wide Tree Replacement	PR130016	100,000	20,000	20,000	20,000	20,000	20,000	20,000	0	220,000
Horn Rapids Athletic Complex Infield & Fence Renewal	PR160003	50,000	30,000	50,000	30,000	30,000	30,000	0	0	220,000
McMurray Park - Sports Court	PR180001	0	0	75,000	0	0	0	0	0	75,000
Municipal Facilities Renewal & Improvement Program	PR140020	1,930,499	287,000	538,862	538,862	538,862	538,862	538,862	538,862	5,450,671
Parks & Neighborhood Safety Program	PR160005	91,000	20,000	10,000	10,000	10,000	0	0	0	141,000
Parks Facilities Renewal & Improvement Program	PR140021	442,000	378,000	400,000	400,000	400,000	400,000	400,000	400,000	3,220,000
Rivers to Ridges Trail: Badger Mountain Section	PR170004	0	2,500,000	225,000	0	0	0	0	0	2,725,000
Trailhead Park: Replacement of Steps & Bypass Trail	PR170001	5,000	50,000	40,000	0	0	0	0	0	95,000
West Village Park at Badger Mountain South	PR130005	0	0	0	500,000	1,500,000	0	0	0	2,000,000
Parks Total:		3,883,459	3,285,000	1,648,862	1,998,862	2,748,862	1,238,862	1,208,862	938,862	16,951,631

FUNDING SOURCES

CDBG Funds	0	0	75,000	0	0	0	0	0	0	75,000
Donations	78,580	1,000,000	0	0	0	0	0	0	0	1,078,580
Electric Fund	132,710	6,520	6,815	6,815	6,815	6,815	6,815	6,815	6,815	180,120
Equipment Maint Fund	6,921	1,089	240,000	240,000	240,000	240,000	240,000	240,000	240,000	1,448,010
General Fund	1,887,637	649,024	683,300	683,300	683,300	683,300	683,300	683,300	683,300	6,636,461
Grant - RCO	215,676	1,500,000	0	0	0	0	0	0	0	1,715,676
Hotel/Motel-Lodging Funds	0	0	240,000	0	0	0	0	0	0	240,000
Medical Services Fund	1,700	1,162	1,215	1,215	1,215	1,215	1,215	1,215	1,215	10,152
Park Partnership Program	5,000	0	0	0	0	0	0	0	0	5,000
Parks Reserve Fund	248,246	0	0	0	0	0	0	0	0	248,246
Parks Reserve Fund (Undesignated)	75,000	0	0	0	0	0	0	0	0	75,000
Parks Reserve-Park District 2	0	50,000	315,000	0	0	0	0	0	0	365,000
Parks Reserve-Park District 3	196,000	0	0	300,000	0	0	0	0	0	496,000
Public Safety Sales Tax	91,000	20,000	10,000	10,000	10,000	0	0	0	0	141,000
Public Works Admin & Eng	2,763	982	1,027	1,027	1,027	1,027	1,027	1,027	1,027	9,907
REET-RE Excise Tax 1st 1/4%	742,000	0	0	550,000	250,000	250,000	250,000	250,000	0	2,042,000
REET-RE Excise Tax 2nd 1/4%	60,000	50,000	70,000	0	50,000	50,000	50,000	20,000	0	300,000
Solid Waste Fund	10,532	1,378	1,440	1,440	1,440	1,440	1,440	1,440	1,440	20,550
Stormwater Fund	7,380	239	250	250	250	250	250	250	250	9,119
Streets Fund (GF)	8,262	1,600	1,672	1,672	1,672	1,672	1,672	1,672	1,672	19,894
Undesignated Park Reserve Fund	0	0	0	200,000	200,000	0	0	0	0	400,000
Unfunded	0	0	0	0	1,300,000	0	0	0	0	1,300,000
Wastewater Fund	38,353	786	822	822	822	822	822	822	822	44,071
Water Fund	55,699	2,220	2,321	2,321	2,321	2,321	2,321	2,321	2,321	71,845
WCIA Insurance Settlement Pmt	20,000	0	0	0	0	0	0	0	0	20,000
Parks Total:	3,883,459	3,285,000	1,648,862	1,998,862	2,748,862	1,238,862	1,208,862	938,862	16,951,631	



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Solid Waste Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Solid Waste										
PROJECT COSTS										
Compost Processing Improvements	SW180001	0	0	247,000	0	0	0	0	0	247,000
Disposal Capacity Improvements	SW130002	143,512	1,275,000	7,225,000	0	0	0	0	0	8,643,512
Landfill Closure, Phase 2	SW130003	0	0	225,000	3,555,000	0	0	0	0	3,780,000
Solid Waste Facility Improvements	SW160001	94,533	40,000	20,000	20,000	20,000	20,000	20,000	20,000	254,533
Solid Waste Total:		238,045	1,315,000	7,717,000	3,575,000	20,000	20,000	20,000	20,000	12,925,045
FUNDING SOURCES										
Rate Revenue		238,045	40,000	267,000	20,000	20,000	20,000	20,000	20,000	645,045
Solid Waste Closure & Gen Ob Bonds		0	1,275,000	7,225,000	0	0	0	0	0	8,500,000
Solid Waste Fund (Rsv for closure)		0	0	225,000	3,555,000	0	0	0	0	3,780,000
Solid Waste Total:		238,045	1,315,000	7,717,000	3,575,000	20,000	20,000	20,000	20,000	12,925,045



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Stormwater Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Stormwater										
PROJECT COSTS										
Leslie Road Storm Drain Replacement	ST160001	0	839,000	0	0	0	0	0	0	839,000
Stormwater Rehabilitation & Replacement	ST130001	1,308,290	338,910	100,000	105,000	110,000	115,000	120,000	125,000	2,322,200
Water Quality Retrofit Program	ST130006	962,592	720,819	998,750	158,000	452,000	733,000	752,000	155,000	4,932,161
Stormwater Total:		2,270,882	1,898,729	1,098,750	263,000	562,000	848,000	872,000	280,000	8,093,361
FUNDING SOURCES										
Grant - WA State Dept of Ecology		758,485	540,614	749,057	0	0	0	0	0	2,048,156
Grant Funds (Unsecured)		0	0	0	118,500	339,000	549,750	564,000	0	1,571,250
Rate Revenue		1,512,397	1,358,115	349,693	144,500	223,000	298,250	308,000	280,000	4,473,955
Stormwater Total:		2,270,882	1,898,729	1,098,750	263,000	562,000	848,000	872,000	280,000	8,093,361



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Transportation Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Transportation										
PROJECT COSTS										
ADA Compliance / Sidewalk Repairs Program	TR130004	696,641	285,305	242,360	100,000	100,000	100,000	100,000	100,000	1,724,306
Ava Way Extension	TR180005	0	0	0	0	0	0	361,150	270,380	631,530
Bella Coola Lane	TR180015	0	0	0	0	0	0	2,392,550	1,781,400	4,173,950
Center Parkway - North - Gage to Tapleal Drive	TR130002	3,187,772	820,178	0	1,580,266	0	0	0	0	5,588,216
Center Parkway-South-Leslie Road to Clearwater	TR140019	150,000	50,000	150,000	0	1,527,000	0	0	0	1,877,000
Columbia Park Trail Improvements - East	TR140016	0	50,000	55,000	2,197,323	0	0	0	0	2,302,323
Dallas Rd / I-82 Eastbound Ramp Intersection	TR180014	0	0	0	0	0	0	78,000	522,000	600,000
Dallas Rd / I-82 Westbound Ramp Intersection	TR180013	0	0	0	0	0	0	78,000	522,000	600,000
Dallas Rd / Trowbridge Blvd Intersection Improvements	TR180010	0	0	0	0	0	0	65,000	435,000	500,000
Dallas Road / Ava Way Intersection Improvements	TR180007	0	0	0	0	0	0	500,000	0	500,000
Dallas Road Widening	TR180012	0	0	0	0	0	0	274,270	914,230	1,188,500
Duportail Bridge	TR130001	5,888,169	16,577,238	10,300,000	4,696,154	0	0	0	0	37,461,561
Gage Boulevard Extension	TR180020	0	0	0	0	0	0	1,176,130	823,130	1,999,260
Gage Boulevard Improvements	TR150023	0	0	0	0	0	0	77,250	772,500	849,750
Island View to Vista Field Trail	TR180006	0	0	0	0	0	745,570	160,000	4,250,000	5,155,570
Kingsgate / Queensgate Corridor Improvements	TR180021	0	0	0	0	0	0	18,217,385	46,062,615	64,280,000
Marcus Whitman Elementary Sidewalks	TR160003	0	0	26,000	118,150	0	0	0	0	144,150
McMurray Rapid Flash Beacon	TR180002	0	0	40,500	0	0	0	0	0	40,500
Orchard Elementary Crosswalk	TR180003	0	0	50,895	0	0	0	0	0	50,895
Pavement Preservation Program	TR130003	18,206,763	1,726,843	2,266,372	2,980,219	2,985,652	2,991,070	2,996,471	3,356,852	37,510,242
Pavement Preservation Program (GWW Resurfacing & Queensgate Drive - Phase 2	TR170002	0	100,000	4,292,000	0	0	0	0	0	4,392,000
Queensgate Drive Extension - Phase 1	TR140018	51,150	0	0	0	0	0	250,000	850,000	1,151,150
Road B-C	TR180019	0	0	0	0	0	0	1,378,550	542,180	1,920,730
Road B-C / Trowbridge Intersection Improvements	TR180018	0	0	0	0	0	0	65,000	435,000	500,000
Shockley Road Extension	TR180009	0	0	0	0	0	0	934,660	367,600	1,302,260
South GWW Intersection Improvements	TR130011	108,485	0	0	0	0	1,082,740	6,425,980	0	7,617,205
South GWW Pedestrian Access & Safety Improvement	TR160004	0	0	0	0	0	206,000	2,472,000	0	2,678,000
South Richland Collector Streets	TR160005	345,688	42,645	125,000	125,000	125,000	125,000	125,000	125,000	1,138,333
SR 240 / I-182 / Aaron Interchange Improvements	TR180008	0	0	0	0	0	0	4,000,000	36,000,000	40,000,000
Steploe Street / Tapleal Drive Intersection	TR140017	40,000	75,000	100,000	1,369,900	0	0	0	0	1,584,900
Stevens Drive Pathway	TR150026	0	0	0	0	0	0	72,100	906,400	978,500
Swift Boulevard Improvements	TR160002	2,871	2,480,000	300,000	0	0	0	0	0	2,782,871
Trowbridge Blvd / Ava Way Intersection Improvements	TR180016	0	0	0	0	0	0	52,000	348,000	400,000
Trowbridge Blvd / Bella Coola Ln Intersection	TR180017	0	0	0	0	0	0	39,000	261,000	300,000
Trowbridge Boulevard - Ava to Rd B-C	TR180011	0	0	0	0	0	0	1,903,470	1,409,540	3,313,010
Trowbridge Boulevard - Dallas to Ava Way	TR180004	0	0	0	0	0	0	584,850	427,600	1,012,450
Van Giesen / Thayer Intersection Improvements	TR180001	0	0	64,600	737,600	0	0	0	0	802,200
Vantage Highway Pathway - Phase 2	TR140020	0	0	79,500	805,700	0	0	0	0	885,200
Vantage Highway Pathway - Phase 3	TR150027	0	0	0	0	0	0	53,000	583,000	636,000
Transportation Total:		28,677,539	22,207,209	18,092,227	14,710,312	4,737,652	5,331,540	45,267,976	102,414,737	241,439,192



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Transportation Projects - Continued

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
FUNDING SOURCES										
2013 BFCOG STP Funding Dist		1,048,107	0	0	0	0	0	0	0	1,048,107
2017 BFCOG STP Funding Dist		0	789,449	0	0	0	0	0	0	789,449
Benton County Rural Cap Funds		0	500,000	300,000	0	0	0	0	0	800,000
Benton County Rural Dev Funds (City)		0	0	0	0	0	0	1,200,000	0	1,200,000
Business License Reserve Fund		23,290	57,410	25,000	25,000	25,000	25,000	25,000	25,000	230,700
CDBG Funds		497,840	242,580	207,360	65,000	65,000	65,000	65,000	65,000	1,272,780
City of Kennewick (RR Negotiation)		1,059,260	0	0	0	0	0	0	0	1,059,260
Developer Contribution (ROW)		0	136,000	0	0	0	0	0	0	136,000
Federal Appropriation (2013 Budget)		325,383	0	0	0	0	0	0	0	325,383
General Fund		3,436,408	1,130,000	930,000	930,000	930,000	930,000	930,000	930,000	10,146,408
General Fund (in Lieu of PWTF Debt Svc)		257,892	0	0	0	0	0	0	0	257,892
Grant - (Unsecured)		0	0	50,895	0	0	0	0	0	50,895
Grant - BFCOG STP Funding (Unsecured)		0	0	55,000	918,700	0	0	0	0	973,700
Grant - BFCOG TAP Fund Award		0	50,000	0	353,623	0	0	0	0	403,623
Grant - STP Fund - COG (Unsecured)		0	0	0	1,366,930	0	0	0	0	1,366,930
Grant - TAP (UL) (Unsecured)		0	0	0	0	0	0	31,800	530,000	561,800
Grant - TIB		373,752	270,248	0	0	0	0	0	0	644,000
Grant - TIB (Unsecured)		747,890	3,737,512	4,144,335	583,599	0	417,890	4,113,080	0	13,744,306
Grant - Washington State		200,000	12,018,444	4,905,665	3,075,891	0	0	0	0	20,200,000
Grant - WSDOT		0	0	0	1,369,900	0	0	0	0	1,369,900
Grant - WSDOT Bike/Ped (Unsecured)		0	0	0	0	0	0	824,000	0	824,000
Grant - WSDOT HSIP (Unsecured)		0	0	98,300	664,600	0	0	0	0	762,900
Grant - WSDOT NHS (Unsecured)		0	40,000	3,033,600	0	0	0	0	0	3,073,600
Grant Funds (Unsecured)		0	0	94,950	831,465	0	0	0	0	926,415
HSIP Funds (Secured)		32,436	0	0	0	0	0	0	0	32,436
Impact Fees		546,838	92,645	275,000	125,000	125,000	125,000	1,321,000	1,672,980	4,283,463
Industrial Development Fund		320,000	835,000	0	0	0	0	0	0	1,155,000
Interfund Loan & Gen Ob Bonds		1,653,756	6,795	0	0	0	0	0	0	1,660,551
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	0	0	0	0	0	0	40,000
Public Works Trust Fund Loan		750,000	0	0	0	0	0	0	0	750,000
REET-RE Excise Tax 1st 1/4%		643,417	15,315	79,963	278,570	0	291,160	222,130	157,288	1,687,843
REET-RE Excise Tax 2nd 1/4%		3,702,935	1,290,000	897,387	321,815	310,000	619,000	1,273,900	310,000	8,725,037
STP - Urban Grant		524,990	0	0	0	0	0	0	0	524,990
STP Fund (Secured-COG)		456,260	413,930	0	0	0	0	0	0	870,190
STP Fund (Unsecured-COG)		0	0	0	0	0	270,690	1,606,500	0	1,877,190
STP-UL Funds (Secured)		48,143	0	0	0	0	0	0	0	48,143
Street Fund - Fuel Tax		1,945,469	0	0	0	0	0	0	0	1,945,469
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 Fund (GF)		537,000	0	0	0	0	0	0	0	537,000
Transportation Benefit District		0	556,843	414,772	420,219	425,652	431,070	436,471	796,852	3,481,879
Unfunded		0	0	1,330,000	1,330,000	2,857,000	2,156,730	33,219,095	97,927,617	138,820,442
WSDOT SR 240 Project Funds		0	0	1,250,000	1,250,000	0	0	0	0	2,500,000
Transportation Total:		28,702,577	22,182,171	18,092,227	14,710,312	4,737,652	5,331,540	45,267,976	102,414,737	241,439,192



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Wastewater Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Wastewater										
PROJECT COSTS										
Collection System Renewal & Replacement	WW130001	7,895,716	3,513,986	0	1,761,000	1,818,000	1,878,000	1,939,000	2,002,000	20,807,702
Wastewater Treatment Facility Renewal &	WW130006	3,563,287	661,082	568,000	587,000	606,000	626,000	646,000	667,000	7,924,369
	Wastewater Total:	11,459,003	4,175,068	568,000	2,348,000	2,424,000	2,504,000	2,585,000	2,669,000	28,732,071
FUNDING SOURCES										
Bonds - Prior Issue		0	1,523,595	0	0	0	0	0	0	1,523,595
Facility Fees		200,000	1,600,000	300,000	600,000	600,000	600,000	600,000	600,000	5,100,000
Rate Revenue		11,259,003	1,051,473	268,000	1,748,000	1,824,000	1,904,000	1,985,000	2,069,000	22,108,476
	Wastewater Total:	11,459,003	4,175,068	568,000	2,348,000	2,424,000	2,504,000	2,585,000	2,669,000	28,732,071



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Water Projects

Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Water										
PROJECT COSTS										
Automatic Meter Reading System	WA160001	0	3,235,000	0	1,800,000	0	0	0	0	5,035,000
Chief Joseph Middle School Irrigation Well	WA150010	0	150,000	0	0	0	0	0	0	150,000
Columbia River Intake Screen Upgrade	WA160002	0	200,000	100,000	4,330,000	0	0	0	0	4,630,000
Core 545 Zone Surge Analyses	WA170001	0	0	0	0	100,000	896,000	0	0	996,000
Distribution System Repairs & Replacement	WA130002	29,471,891	368,876	500,000	850,000	350,000	597,000	615,000	350,000	33,102,767
Irrigation Utility Capital Improvements	WA130003	1,402,067	839,662	200,000	100,000	100,000	100,000	100,000	100,000	2,941,729
Island View Supply Redundancy Project	WA160006	0	0	25,000	385,000	0	0	0	0	410,000
Leslie, Orchard & Broadmoor System Improvements	WA180001	0	0	350,000	0	0	0	0	0	350,000
Tapteal I Pump Station Upgrade	WA160010	0	0	0	0	500,000	0	0	1,647,000	2,147,000
Water Treatment Plant Pumping Capacity	WA170002	0	0	0	0	0	0	766,000	0	766,000
Water Treatment Plant Renewal & Replacement	WA130007	2,664,911	1,037,858	375,000	50,000	350,000	50,000	350,000	50,000	4,927,769
Yakima River Crossing Pipeline Replacement	WA130008	158,500	2,907,750	1,136,365	1,086,365	0	0	0	0	5,288,980
Water Total:		33,697,369	8,739,146	2,686,365	8,601,365	1,400,000	1,643,000	1,831,000	2,147,000	60,745,245
FUNDING SOURCES										
Bonds - Future Rate Issue		0	0	0	4,330,000	0	0	0	0	4,330,000
Bonds - Prior Issue		5,243,509	1,020,690	1,636,365	1,936,365	0	0	0	0	9,836,929
Facility Fees		35,000	75,000	25,000	385,000	250,000	0	0	1,647,000	2,417,000
Grant - FEMA		106,241	1,887,060	0	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		12,284,205	5,706,396	1,025,000	1,950,000	900,000	1,643,000	1,831,000	500,000	25,839,601
Richland School District		0	50,000	0	0	0	0	0	0	50,000
West Richland		0	0	0	0	250,000	0	0	0	250,000
Water Total:		33,697,369	8,739,146	2,686,365	8,601,365	1,400,000	1,643,000	1,831,000	2,147,000	60,745,245



CAPITAL IMPROVEMENT PLAN

2019 through 2024

Waterfront Projects

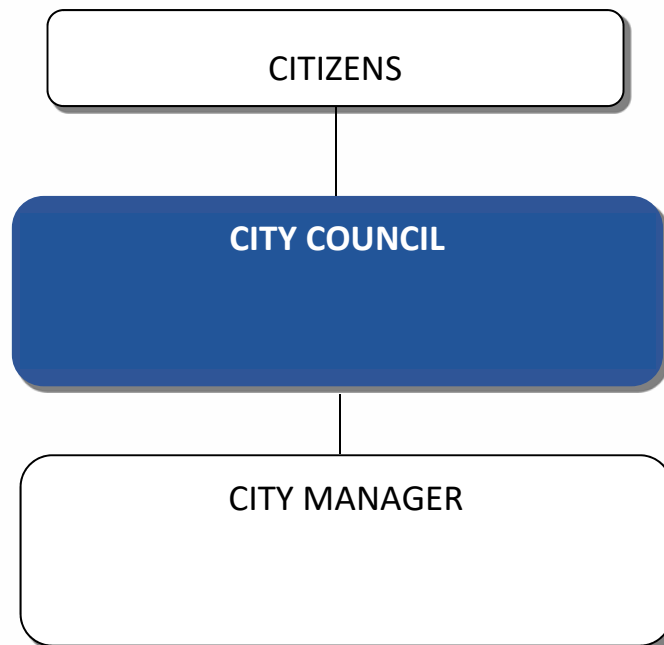
Department	Project #	\$ through 2017	Budget Rem. 2018	2019	2020	2021	2022	2023	2024	Total
Waterfront										
PROJECT COSTS										
City Reader Board	WF180001	0	0	170,000	0	0	0	0	0	170,000
Columbia Playfield Improvements	WF140007	1,403,958	183,000	60,000	0	330,000	0	0	0	1,976,958
Columbia Point Marina Park Enhancements	WF150015	722,846	350,000	410,000	450,000	300,000	0	0	0	2,232,846
Columbia Pt. Golf Course Clubhouse Modernization & Course Improvements	WF160003	266,000	30,000	0	0	0	0	0	600,000	896,000
Fire Station 71 - Replacement Station	WF140004	0	0	0	0	0	0	5,300,000	0	5,300,000
George Prout Pool Renewal	WF170001	0	200,000	20,000	130,000	0	0	0	0	350,000
Howard Amon Park Improvements	WF140011	365,400	200,000	320,000	450,000	590,000	390,000	0	0	2,315,400
John Dam Plaza Improvements	WF140008	1,475,894	0	25,000	250,000	200,000	200,000	200,000	200,000	2,550,894
Leslie Groves Park Enhancements	WF160002	0	0	120,000	0	350,000	0	0	0	470,000
Library Roof Renovation	WF180002	0	0	450,000	0	0	0	0	0	450,000
Shoreline Enhancement & Deferred Maintenance	WF140010	90,000	30,000	0	330,000	0	0	0	0	450,000
Swift Corridor: City Hall Replacement	WF140003	3,258,979	15,560,786	0	0	0	0	0	0	18,819,765
Wayfinding Signage & Gateway Entrance Improvements	WF140012	352,311	450,000	320,000	0	0	0	0	0	1,122,311
Waterfront Total:		7,935,388	17,003,786	1,895,000	1,610,000	1,770,000	590,000	5,500,000	800,000	37,104,174
FUNDING SOURCES										
Bond Proceeds		15,168,049	0	0	0	0	0	0	0	15,168,049
Bonds - Future Rate Issue		0	0	0	0	0	0	5,300,000	0	5,300,000
Business License Reserve Fund		181,894	50,000	0	50,000	50,000	0	0	0	331,894
CDBG Funds		63,000	0	0	0	0	0	0	0	63,000
Donations		160,000	0	0	0	0	0	0	0	160,000
General Fund		0	353,000	0	0	0	0	0	0	353,000
General Fund - Facility Reserves		458,660	0	0	0	0	0	0	0	458,660
Grant		480,000	0	0	0	0	0	0	0	480,000
Grant - RCO		235,400	0	150,000	0	170,000	0	0	0	555,400
Grant (YAF)		203,846	0	0	0	0	0	0	0	203,846
Grant Funds (Unsecured)		176,000	0	0	0	0	0	0	0	176,000
Hotel/Motel-Lodging Funds		979,183	330,000	965,000	500,000	250,000	200,000	200,000	200,000	3,624,183
Industrial Development Fund		490,137	0	60,000	0	0	0	0	0	550,137
Land Sale (Swift & GWW)		0	111,205	0	0	0	0	0	0	111,205
Library Bond Reserve Fund		0	0	450,000	0	0	0	0	0	450,000
Library Const. Fund (Added Parking)		0	250,000	0	0	0	0	0	0	250,000
Lodging Tax Grant (Secured)		771,775	0	0	0	0	0	0	0	771,775
LTGO 98 Fund		0	550,000	0	0	0	0	0	0	550,000
LTGO Bond Fund		250,000	0	0	0	0	0	0	0	250,000
Parks Reserve Fund (Undesignated)		217,500	110,000	0	30,000	0	0	0	0	357,500
Parks Reserve-Park District 1		0	220,000	180,000	30,000	380,000	0	0	0	810,000
Parks Reserve-Park District 2		14,500	0	0	0	0	0	0	0	14,500
Private Funding		50,000	0	0	0	0	0	0	0	50,000
Public Safety Sales Tax		20,000	0	0	0	0	0	0	0	20,000
REET-RE Excise Tax 1st 1/4%		920,374	380,000	20,000	370,000	670,000	0	0	0	2,360,374
REET-RE Excise Tax 2nd 1/4%		0	250,000	70,000	330,000	0	0	0	0	650,000
Right-of-Way Sale (Secured)		160,000	0	0	0	0	0	0	0	160,000
Unfunded		0	0	0	300,000	250,000	390,000	0	600,000	1,540,000
Utility Occ Tax Increase		0	1,334,651	0	0	0	0	0	0	1,334,651
Waterfront Total:		21,000,318	3,938,856	1,895,000	1,610,000	1,770,000	590,000	5,500,000	800,000	37,104,174



DEPARTMENT SUMMARY

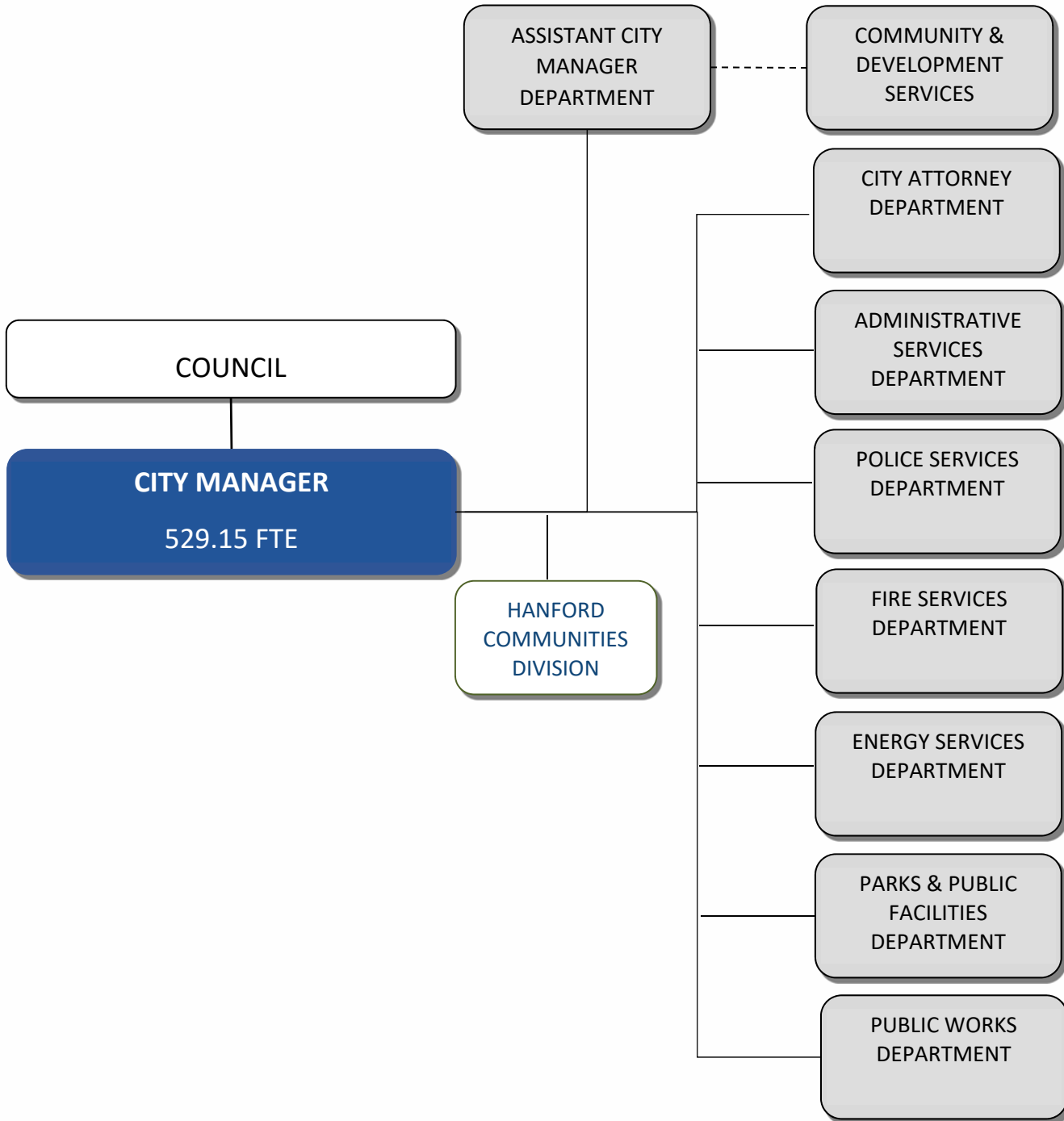
CITY COUNCIL

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

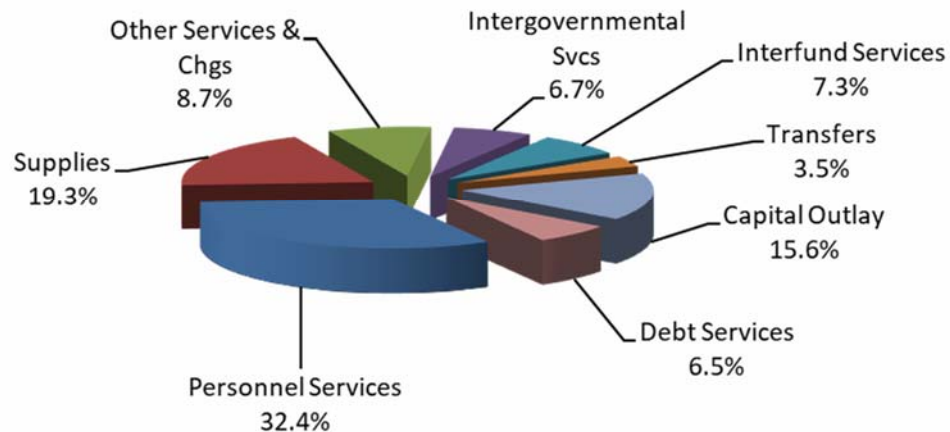
Mission Statement: The City Manager is responsible for implementing City Council goals, policies and overseeing the provision of cost-effective municipal services.



CITY MANAGER BUDGET SUMMARY – ALL FUNDS

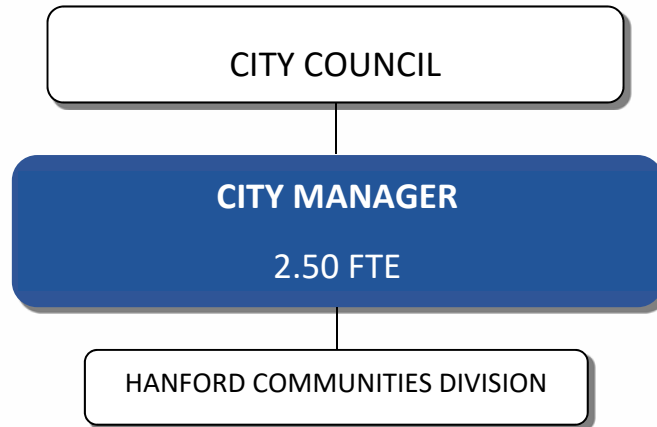
DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 75,854,961	\$ 82,382,100	\$ 83,685,619	\$ 85,155,510	\$ 85,723,459
Supplies	47,297,423	51,864,671	52,621,865	50,794,067	51,136,329
Other Services & Chgs	21,630,474	27,754,223	33,951,900	19,325,432	23,083,538
Intergovernmental Svcs	16,168,313	17,800,000	17,865,841	17,759,100	17,759,100
Interfund Services	16,542,190	19,841,131	20,095,311	15,142,633	19,266,104
Total Current Expense	\$ 177,493,361	\$ 199,642,125	\$ 208,220,536	\$ 188,176,742	\$ 196,968,530
Transfers	12,386,314	13,508,339	17,292,354	3,264,586	9,388,218
Capital Outlay	27,621,083	52,888,594	85,793,696	850,780	41,478,605
Debt Services	23,523,113	17,054,545	31,704,348	16,801,844	17,317,010
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 241,023,871	\$ 283,093,603	\$ 343,010,934	\$ 209,093,952	\$ 265,152,363

2019 Budget



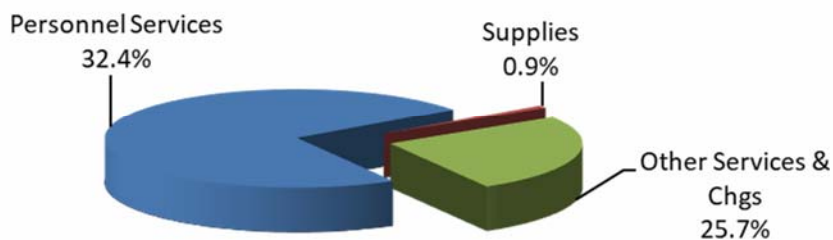
CITY MANAGER DEPARTMENT

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



DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 633,219	\$ 691,745	\$ 691,745	\$ 711,510	\$ 711,510
Supplies	5,066	8,250	8,250	8,250	8,250
Other Services & Chgs	135,085	448,946	481,696	248,704	248,704
Intergovernmental Svcs	-	-	-	-	-
Interfund Services	-	-	-	-	-
Total Current Expense	\$ 773,370	\$ 1,148,941	\$ 1,181,691	\$ 968,464	\$ 968,464
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 773,370	\$ 1,148,941	\$ 1,181,691	\$ 968,464	\$ 968,464

2019 Budget





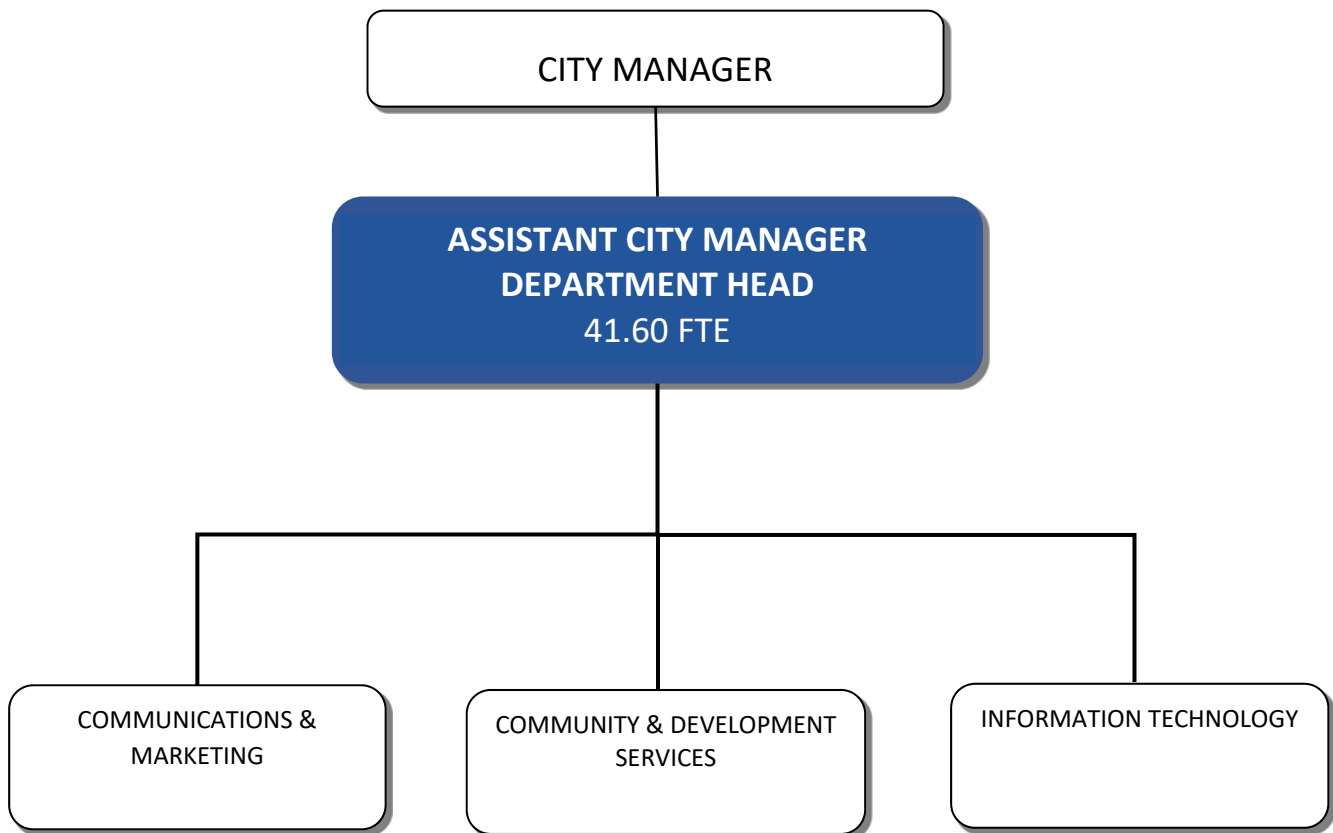
CITY MANAGER DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Flash Alert Subscribers	-	200	335	500
E-Notification Subscribers	178	495	1,000	1,500
Number of citizen service request cases submitted	214	300	350	400

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).

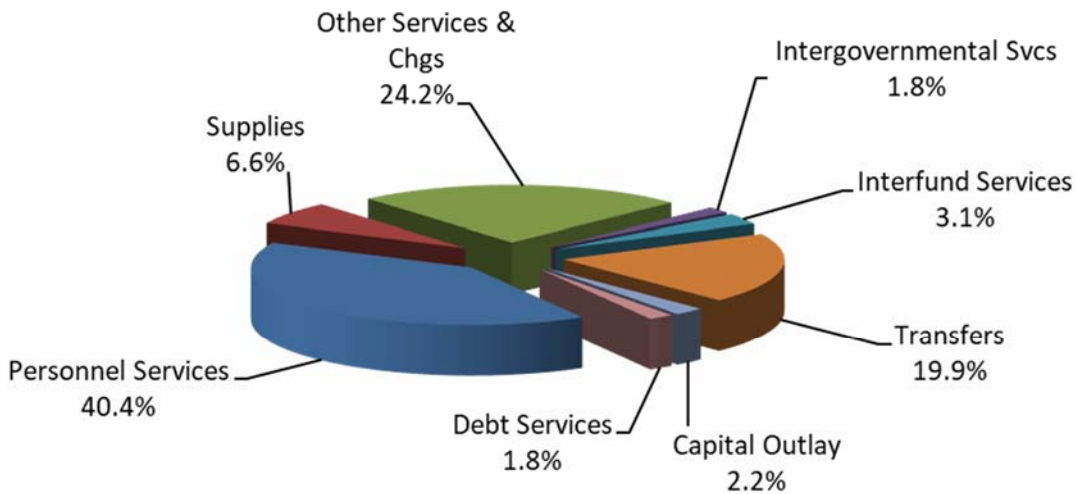




ASSISTANT CITY MANAGER DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 5,021,865	\$ 5,562,816	\$ 5,842,349	\$ 5,807,928	\$ 5,921,767
Supplies	867,308	1,374,201	1,659,662	936,929	960,029
Other Services & Chgs	3,053,657	4,495,293	7,289,483	3,811,367	3,538,668
Intergovernmental Svcs	288,646	216,577	305,118	258,090	258,090
Interfund Services	361,208	321,100	321,100	386,797	454,754
Total Current Expense	\$ 9,592,684	\$ 11,969,987	\$ 15,417,712	\$ 11,201,111	\$ 11,133,308
Transfers	5,180,402	2,312,218	3,916,722	185,392	2,907,752
Capital Outlay	2,625,401	159,020	1,090,695	102,120	325,220
Debt Services	286,712	266,941	266,941	270,672	270,672
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 17,685,199	\$ 14,708,166	\$ 20,692,070	\$ 11,759,295	\$ 14,636,952

2019 Budget



ASSISTANT CITY MANAGER DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Number of social media (Facebook, Instagram and Twitter) followers	10,900	13,500	15,000	18,000
Total hours of public meetings televised on CityView, cable channel 192	120	120	120	120
Total number of original programs/PSAs televised on CityView, cable channel 192	108	92	94	94
Views of archived CityView programs	8,892	11,174	10,800	11,000
Number of CityView YouTube views	48,500	61,300	78,500	90,000
Revenue from land sales (revenue collected land sales less development costs)	\$292,564	\$1,797,580	\$1,525,000	\$500,000
Total number of permits issued	2,125	2,331	2,100	2,200
Total valuation (in millions)	\$279.27	\$212.62	\$175.00	\$180.00
Number of inspections completed	12,834	12,353	14,000	15,000
Non-residential assessed value as a percentage of total assessed value	34%	46%	39%	40%
Horn Rapids total assessed value (in millions)	\$371.31	\$436.71	\$550.00	\$620.00
Federal CDBG Grant Investment (People)	\$163,537	\$267,267	\$407,324	\$365,757
Total Low Income Persons Served	1,735	5,757	8,003	4,903
Federal CDBG Investment (Households)	\$181,000	\$16,455	\$0	\$15,000
Total Low Income Households Services	4	1	0	1
Private Capital Leveraged per dollar of Federal Affordable Housing Public Investment (HOME)	\$11.96	\$18.52	\$15.49	\$15.49
Value of improvements made in the Central Business District (CBD) – (Based on permit valuation)	\$12,836,457	\$11,917,609	\$20,000,000	\$12,000,000
Business License Reserve Fund Investment	\$187,216	\$87,654	\$100,000	\$100,000
Commercial Improvement Dollars Invested	\$0	\$39,749	\$50,000	\$50,000



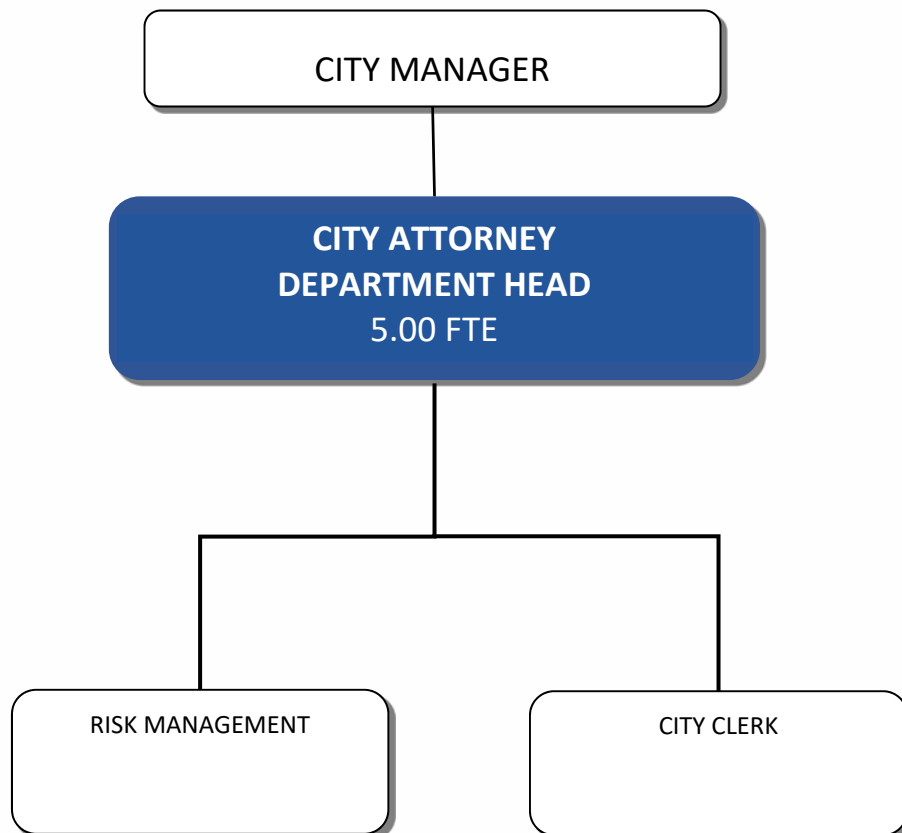
ASSISTANT CITY MANAGER DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Ratio of total workstations to total employees	93%	94%	96%	96%
Internal customer satisfaction with general IT services	98%	98%	98%	98%
Total number of workstations (includes desktop systems only)	493	502	510	510
Help desk trouble calls resolved per published service levels*	1,795	2,014	2,014	2,014

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.

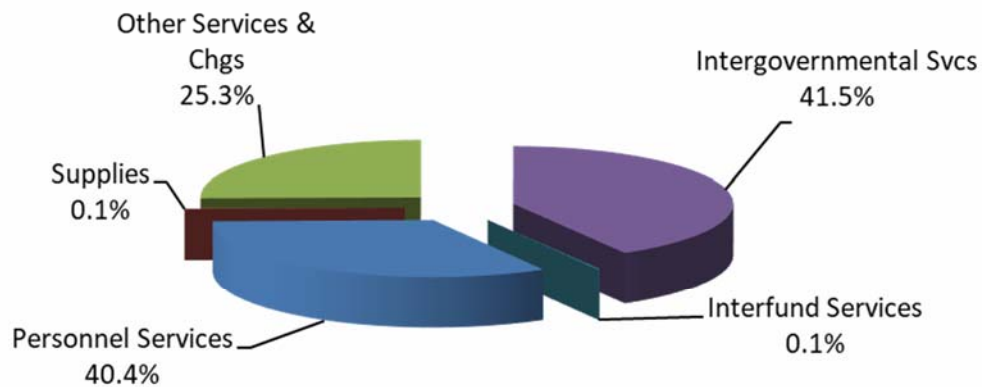




CITY ATTORNEY DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 647,263	\$ 676,100	\$ 676,100	\$ 723,718	\$ 723,718
Supplies	1,521	2,405	3,105	2,675	2,675
Other Services & Chgs	397,612	447,221	584,521	554,824	554,824
Intergovernmental Svcs	740,071	900,498	900,498	911,511	911,511
Interfund Services	1,446	2,750	2,750	1,500	2,812
Total Current Expense	\$ 1,787,913	\$ 2,028,974	\$ 2,166,974	\$ 2,194,228	\$ 2,195,540
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 1,787,913	\$ 2,028,974	\$ 2,166,974	\$ 2,194,228	\$ 2,195,540

2019 Budget



CITY ATTORNEY DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
City Attorney's Office – Average Cost per Hour (includes Legal and Department Head functions, including oversight of Risk Management and City Clerk's Office)	\$156	\$163	\$177	\$181
Civil Legal Services – Average Cost per Hour (includes legal analysis and litigation services from specialized legal counsel)	\$305	\$312	\$317	\$325
Criminal Prosecution – Average Cost per Case	\$152	\$155	\$142	\$153
Criminal Cases	1,715	1,862	*1,908	**1,828
Board/Commission/Committee Vacancies	26	28	42	32
Claims for Damages	52	61	52	55
Incidents	27	24	24	25
Public Record Requests (Police/Fire/911/General)	1,028	1,474	1,686	1,929
Proclamations/Resolutions/Ordinances	344	326	***306	325

* 1,113 criminal filings as of July 31, 2018. At an average of 159 filings per month, the total projected number of filings for 2018 is 1,908.

** Average of 2016 & 2017 actual and 2018 projected.

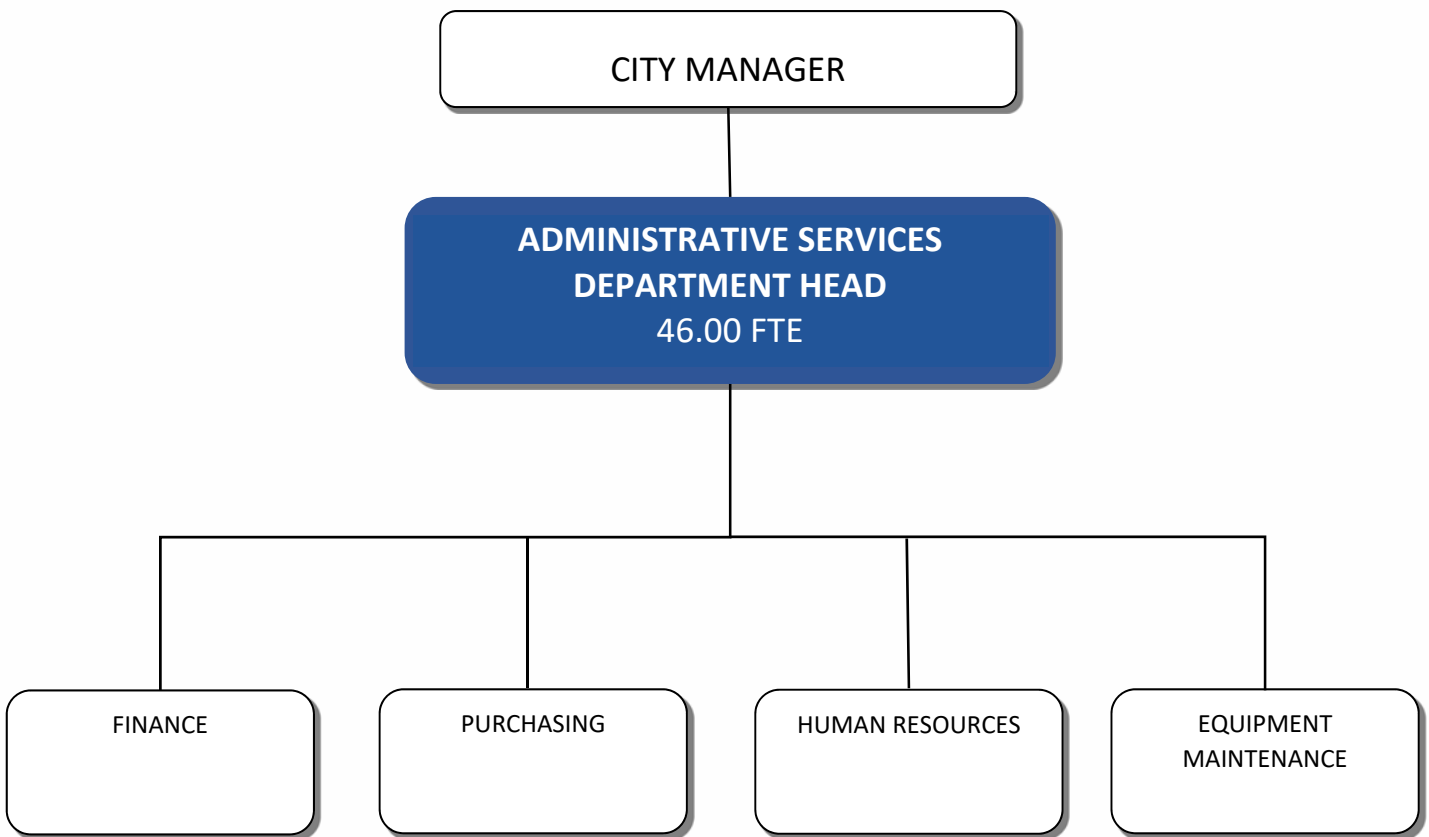
*** As of August 27, 2018: 48 ordinances prepared (projection based on 6 ordinances per month); 125 resolutions prepared (projection based on 16 resolutions per month); 28 proclamations prepared (projection based on 3.5 proclamations per month).



ADMINISTRATIVE SERVICES DEPARTMENT

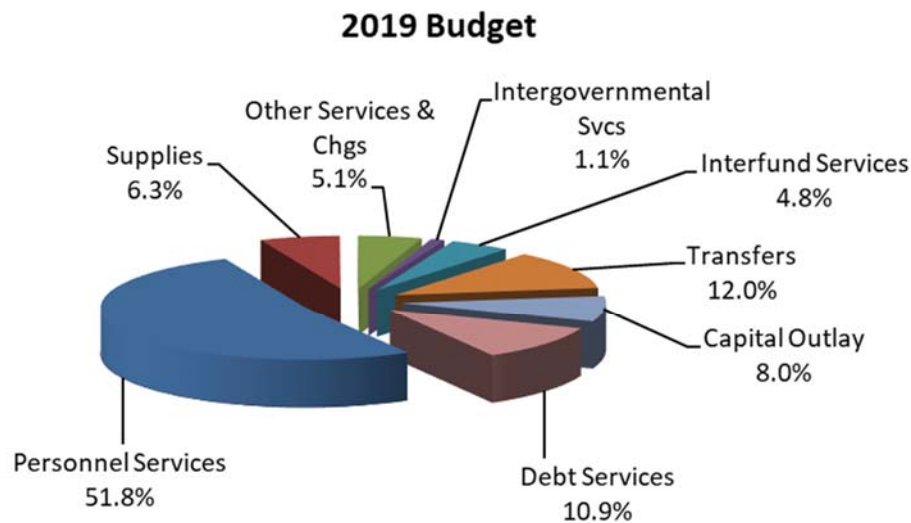
Mission Statement: To provide quality support service in an efficient and cost effective manner, when working with internal and external customers in performing, Finance, Human Resources, Purchasing/Warehouse, and Equipment Maintenance/Replacement.

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	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 19,631,423	\$ 20,234,218	\$ 20,993,254	\$ 20,702,161	\$ 20,803,406
Supplies	2,364,035	2,437,325	2,451,795	2,535,300	2,541,500
Other Services & Chgs	1,817,699	2,285,842	2,428,048	2,045,190	2,025,140
Intergovernmental Svcs	384,829	486,410	486,410	433,815	433,815
Interfund Services	1,882,873	1,893,615	1,917,589	1,760,480	1,919,947
Total Current Expense	\$ 26,080,859	\$ 27,337,410	\$ 28,277,096	\$ 27,476,946	\$ 27,723,808
Transfers	5,786,329	9,153,382	11,224,639	2,421,468	4,796,968
Capital Outlay	6,301,937	6,674,551	24,690,801	-	3,189,543
Debt Services	8,155,775	4,251,468	4,251,468	4,085,116	4,350,282
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 46,324,900	\$ 47,416,811	\$ 68,444,004	\$ 33,983,530	\$ 40,060,601



ADMINISTRATIVE SERVICES DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Investment pool return rate	1%	1%	2%	3%
Total general obligation debt per capita	\$722.99	\$910.19	\$840.66	\$927.62
Number of online payments received	64,293	71,537	75,250	79,000
Standard & Poor Bond Rating (*2017 is Actual)	AA	AA+	AA+	AA+
Total pickups and deliveries	2,095	2,178	2,300	2,400
Formal sealed bids completed	31	30	32	34
Percentage of purchasing conducted with purchasing cards/credit cards	16%	9%	8%	8%
Employee turnover rate	12%	8%	9%	10%
Percentage of employee reviews completed on time	63%	65%	71%	75%
Occupational incidents per year resulting in a claim	45	57	40	45
Total fleet vehicles	471	493	508	512
Average age of fleet vehicles (years)	12	12	12	12
Number of work orders	3,654	3,940	3,996	4,010
Hours billed as a percentage of hours available	93%	93%	93%	93%

POLICE SERVICES DEPARTMENT

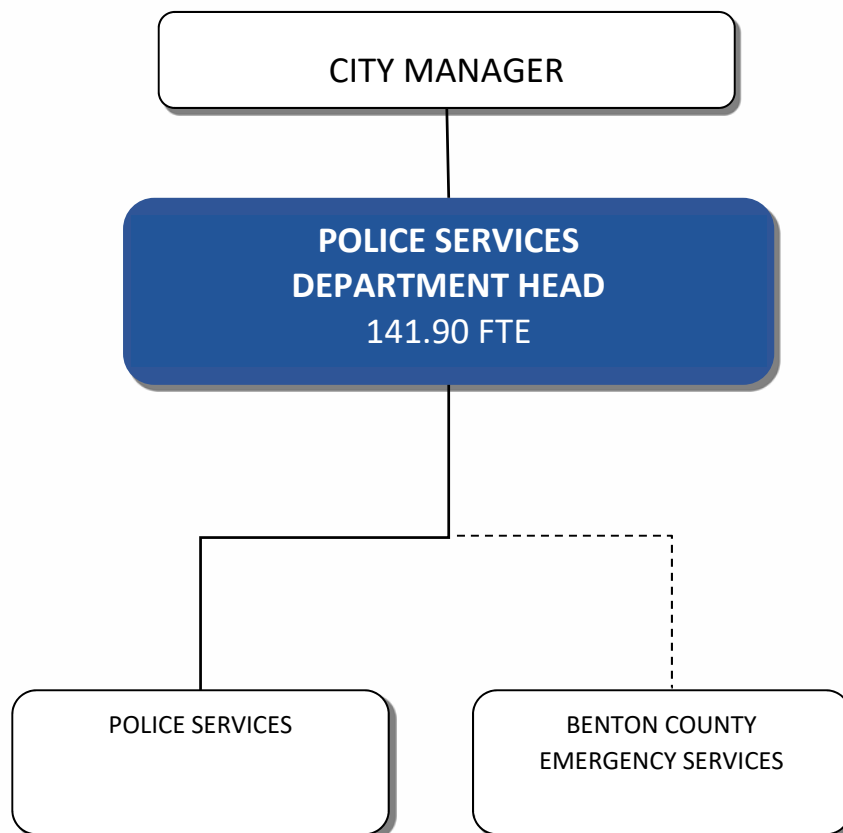
Mission Statement: With our values of Integrity, Teamwork and Excellence as our guide, we are committed to:

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).

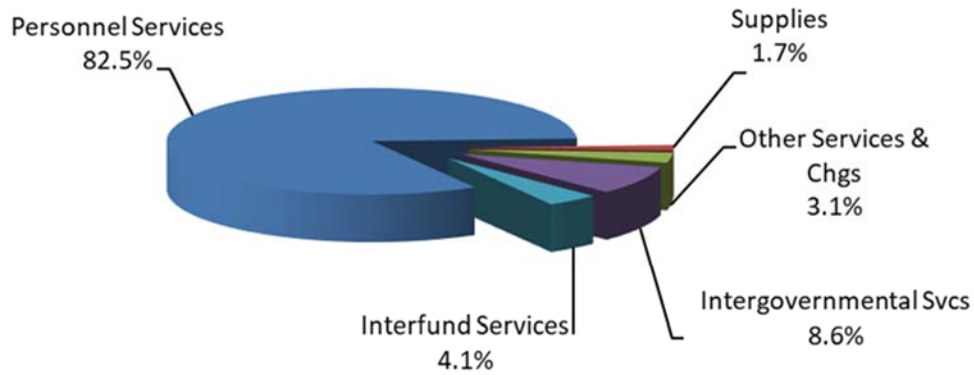




POLICE SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 14,835,595	\$ 16,619,654	\$ 16,653,404	\$ 18,246,968	\$ 18,570,926
Supplies	455,799	624,837	711,439	240,228	379,026
Other Services & Chgs	624,385	612,449	708,832	693,672	693,672
Intergovernmental Svcs	1,783,845	2,008,838	2,008,838	1,930,226	1,930,226
Interfund Services	818,188	900,982	900,982	512,717	923,832
Total Current Expense	\$ 18,517,812	\$ 20,766,760	\$ 20,983,495	\$ 21,623,811	\$ 22,497,682
Transfers	347,747	305,806	305,806	66,073	76,073
Capital Outlay	13,564	-	31,935	-	-
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 18,879,123	\$ 21,072,566	\$ 21,321,236	\$ 21,689,884	\$ 22,573,755

2019 Budget



POLICE SERVICES DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Requests for patrol services	29,411	31,286	32,267	33,477
Number of violent and property crimes committed per 1,000 population	27.6 ^[3]	26.9	28.1	28.6
Sworn police officers per capita	1.2 ^[3]	1.2	1.2	1.2
Number of crashes (total collisions, collisions involving bikes, collisions involving pedestrians and total fatalities)	931	933	1,063	1,230
Number of nuisance violations cases	1,544 ^[1]	1,858	1,950	2,047
Code compliance – number of abatements	0	0	0 ^[2]	1 ^[2]
BCES – Requests for Services – Law enforcement	99,375	105,915	184,849	195,940
BCES – Requests for Services – Fire & Emergency Medical	21,390	22,245	29,657	31,436
BCES – Population serviced	190,000	193,500	197,420	202,420
BCES – CGS/REP drills/exercise	8	10	8	8
BCES – Local drills	5	3	2	2
BCES – EOC activations for emergencies	2	2	3	3

[1] 2016 – Number of nuisance violation cases revised from 1433 to 1544.

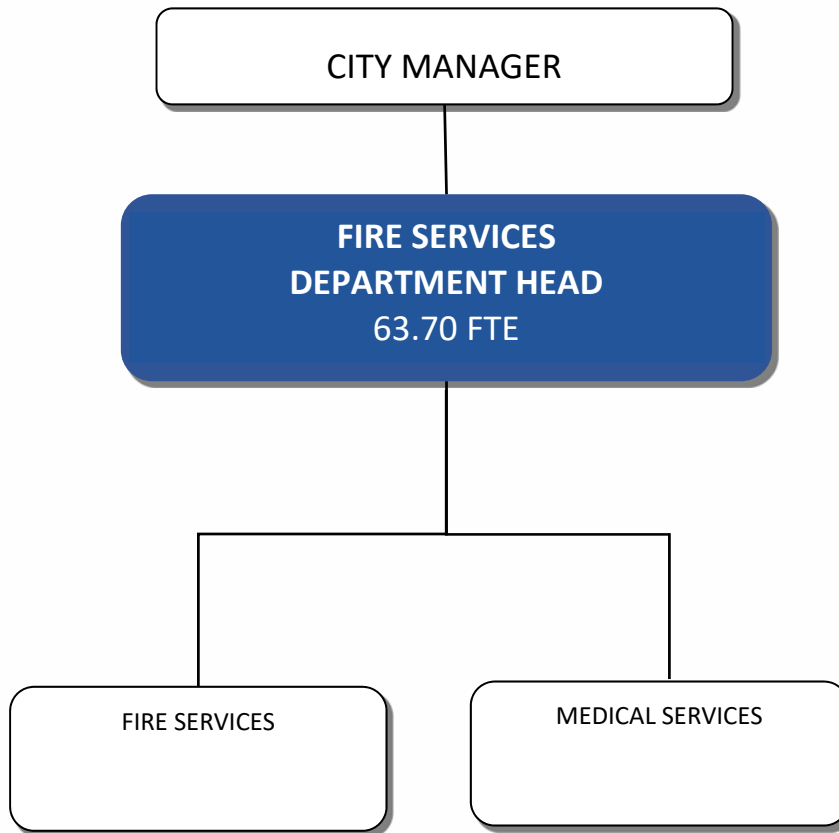
[2] Code compliance abatements. Abatements rarely occur as compliance is overwhelmingly achieved through voluntarily compliance, through other legal action by the City Attorney or forced correction through the Code Board process. A better metric for measuring forced compliance efforts taken by the city is number of cases presented to the Code Board. 2016 – 33 cases. 2017 – 63 cases. 2018 – 83 cases projected. 2019 – 90 cases projected.

[3] 2016 Actual – numbers adjusted from previous year performance indicators due to source change with population counts.

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).

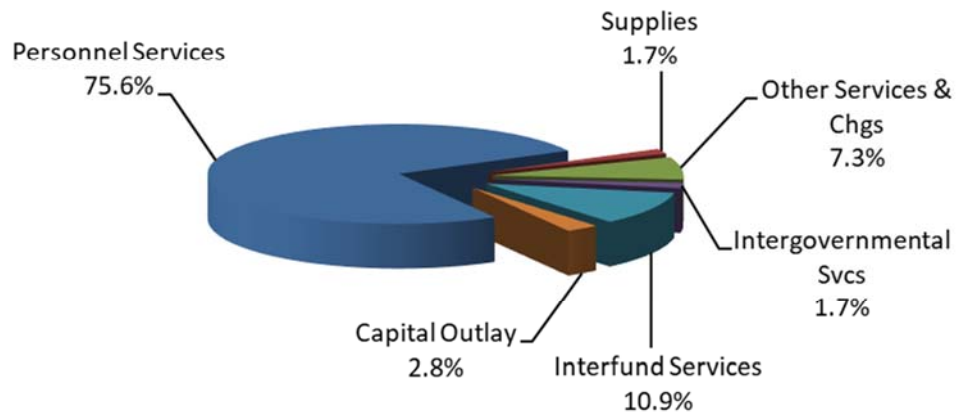




FIRE SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 9,698,071	\$ 9,944,507	\$ 10,211,931	\$ 9,928,912	\$ 9,764,882
Supplies	312,422	190,692	212,960	202,095	220,292
Other Services & Chgs	731,421	782,497	916,124	863,982	940,437
Intergovernmental Svcs	203,768	214,341	214,341	216,927	216,927
Interfund Services	1,332,848	1,307,034	1,307,034	790,287	1,403,563
Total Current Expense	\$ 12,278,530	\$ 12,439,071	\$ 12,862,390	\$ 12,002,203	\$ 12,546,101
Transfers	-	-	-	-	-
Capital Outlay	45,600	512,433	555,202	-	365,240
Debt Services	-	-	-	-	-
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 12,324,130	\$ 12,951,504	\$ 13,417,592	\$ 12,002,203	\$ 12,911,341

2019 Budget





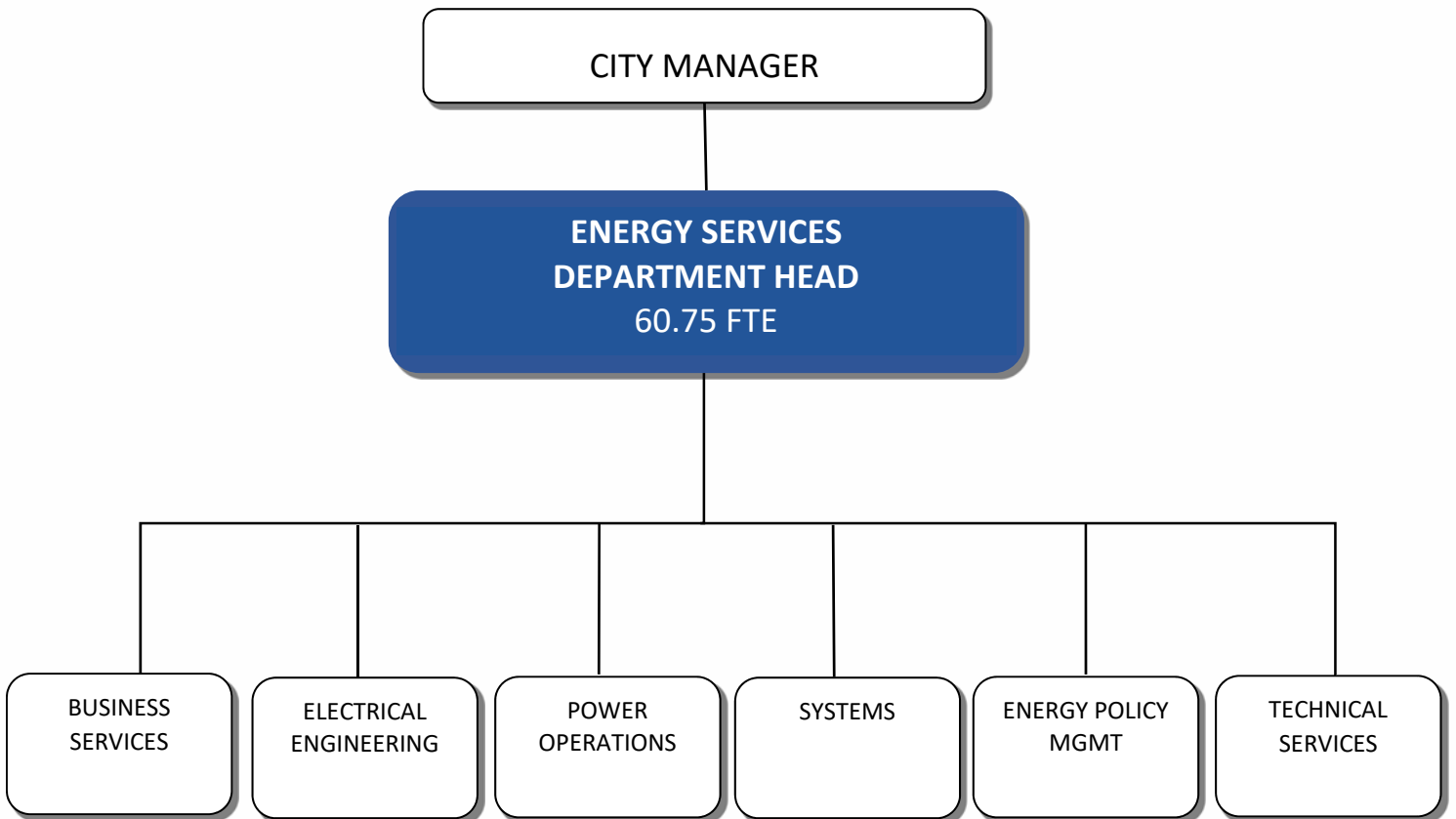
FIRE SERVICES DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Percentage of residential fires confined to room or structure of origin	93%	100%	95%	95%
Square miles served per fire suppression station	10.63	10.63	10.63	10.63
Per capita expenditures (Fire Services)	\$141.41	\$152.97	\$154.14	\$158.00
Fire incidents in the City	1,689	1,821	1,875	1,910
Percentage of Fire department's emergency incidents meeting turnout time standards (Fire)	38%	44%	45%	48%
Percentage of Fire department's emergency incidents meeting response time standards for first arriving unit (Fire)	43%	37%	40%	45%
Percentage of Fire department's emergency incidents meeting response time standards for first alarm completely filled	N/A	N/A	N/A	N/A
Per capita expenditures (Medical Services)	\$74.45	\$76.87	\$79.98	\$82.50
Ambulance incidents in the City	4,808	4,820	4,915	5,010
Percentage of Fire department's emergency incidents meeting response time standards for first arriving unit (EMS)	60%	56%	60%	62%
Percentage of Fire department's emergency incidents meeting turnout time standards (EMS)	47%	45%	48%	50%

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.

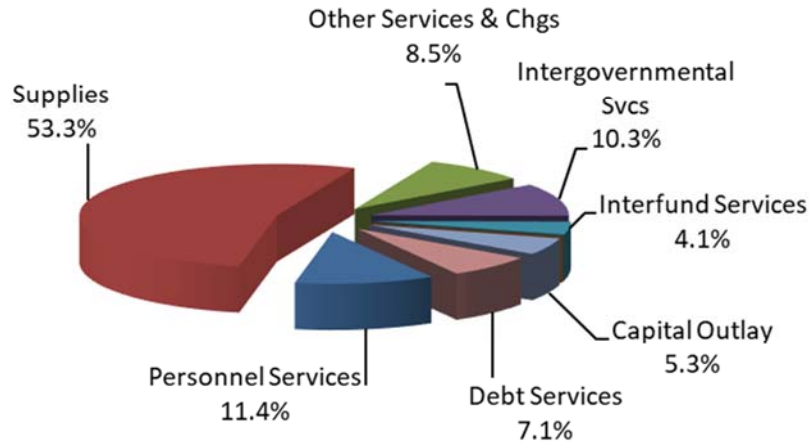
The department is responsible for the Electric Utility Fund and consists of the following divisions: Business Services, Electrical Engineering, Power Operations, Systems, Energy Policy Management and Technical Services.



ENERGY SERVICES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 8,233,467	\$ 9,289,623	\$ 9,289,623	\$ 9,511,481	\$ 9,517,284
Supplies	40,881,486	45,019,600	45,019,600	44,651,050	44,651,817
Other Services & Chgs	7,157,023	10,876,649	12,061,649	3,889,718	7,069,718
Intergovernmental Svcs	7,565,439	8,711,166	8,711,166	8,614,500	8,614,500
Interfund Services	2,851,041	3,644,069	3,644,069	2,767,665	3,415,510
Total Current Expense	\$ 66,688,456	\$ 77,541,107	\$ 78,726,107	\$ 69,434,414	\$ 73,268,829
Transfers	345,000	30,000	30,000	30,000	30,000
Capital Outlay	6,580,952	5,011,000	5,122,000	220,500	4,432,500
Debt Services	6,003,726	5,997,653	20,620,124	5,930,656	5,930,656
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 79,618,134	\$ 88,579,760	\$ 104,498,231	\$ 75,615,570	\$ 83,661,985

2019 Budget



ENERGY SERVICES DEPARTMENT

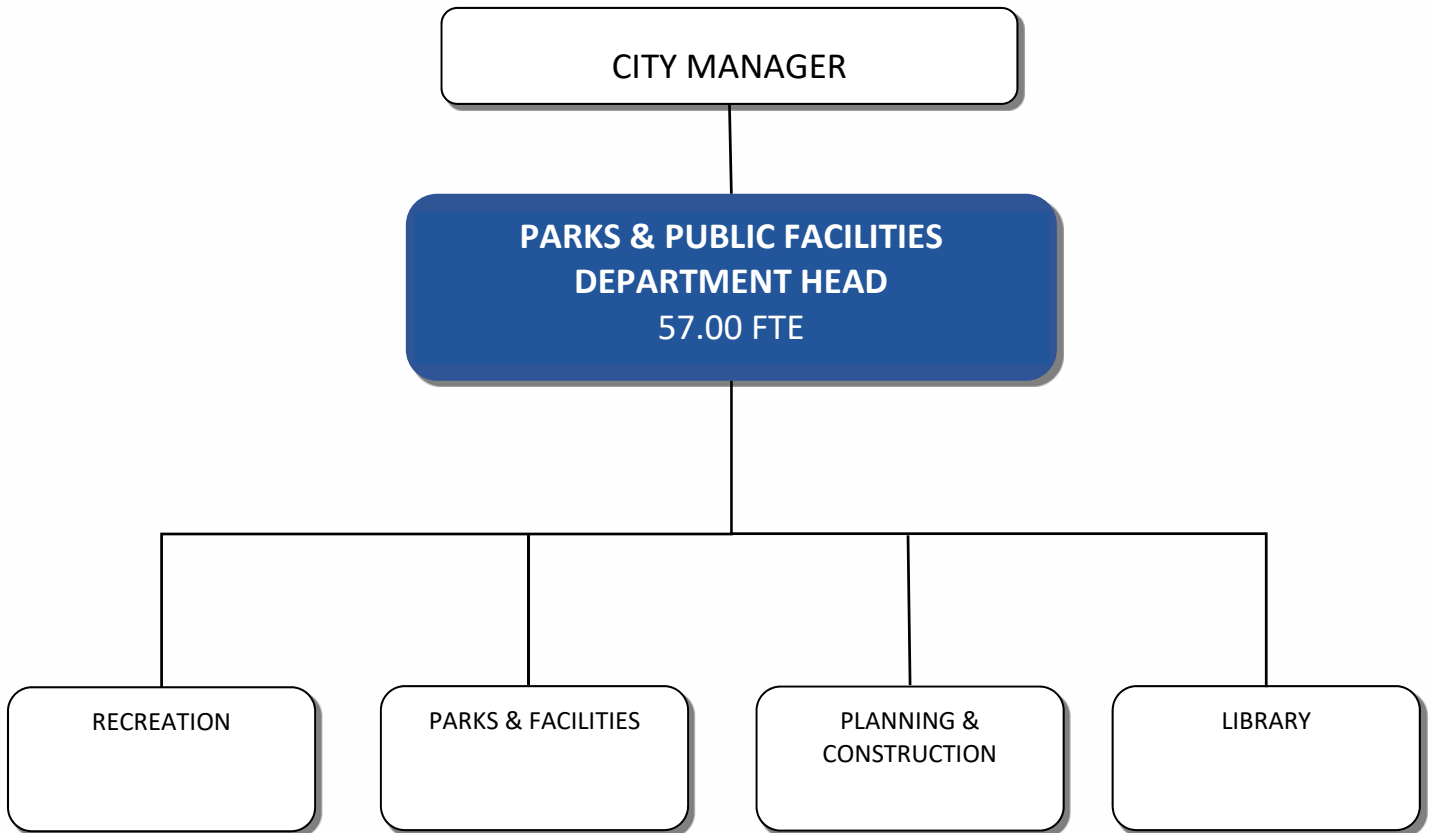
PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Training Expense per Employee	\$955	\$938	\$923	\$939
Energy saved (kWh)	374,421	676,576	1,352,764	1,416,344
New Services	323	280	585	430
Significant Projects	65	34	43	24
Number of unscheduled outages	71	120	105	100
Reliability - System average interruption duration index (SAIDI) (Minutes)	28.8	32.4	26.5	27.0
Reliability - System average interruption frequency index (SAIFI)	0.6	0.4	0.7	0.5
Reliability - Customer Average Interruption Duration Index (CAIDI) (Minutes)	100.6	86.2	35.7	50.0
Power Sales Revenue Budget Variance	-1%	-1%	-2%	0%
Liquidity – Gross Margin	2%	3%	2%	0%
Liquidity – General Purpose Operating Cash	1:06	2:01	2:03	0
Debt Service Coverage Ratio	2.22	2.17	1.52	1.6
Line Extension Expenditures	N/A	\$3,828,961	\$1,500,000	\$1,288,000



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).

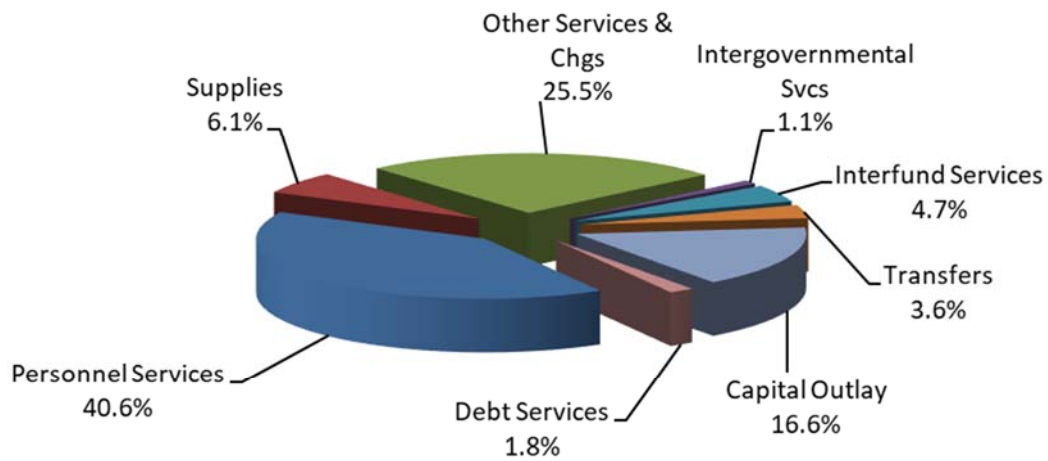




PARKS & PUBLIC FACILITIES DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 5,189,891	\$ 5,979,556	\$ 5,943,332	\$ 6,190,823	\$ 6,340,419
Supplies	861,363	851,106	857,806	865,897	947,092
Other Services & Chgs	3,717,412	4,081,208	4,453,145	3,500,224	3,978,224
Intergovernmental Svcs	174,854	148,920	148,720	163,921	163,921
Interfund Services	661,991	696,291	755,129	543,127	727,387
Total Current Expense	\$ 10,605,511	\$ 11,757,081	\$ 12,158,132	\$ 11,263,992	\$ 12,157,043
Transfers	109,975	529,495	610,933	69,053	564,053
Capital Outlay	1,248,037	2,423,000	5,040,719	-	2,590,400
Debt Services	272,042	272,698	272,698	274,079	274,079
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 12,235,565	\$ 14,982,274	\$ 18,082,482	\$ 11,607,124	\$ 15,585,575

2019 Budget





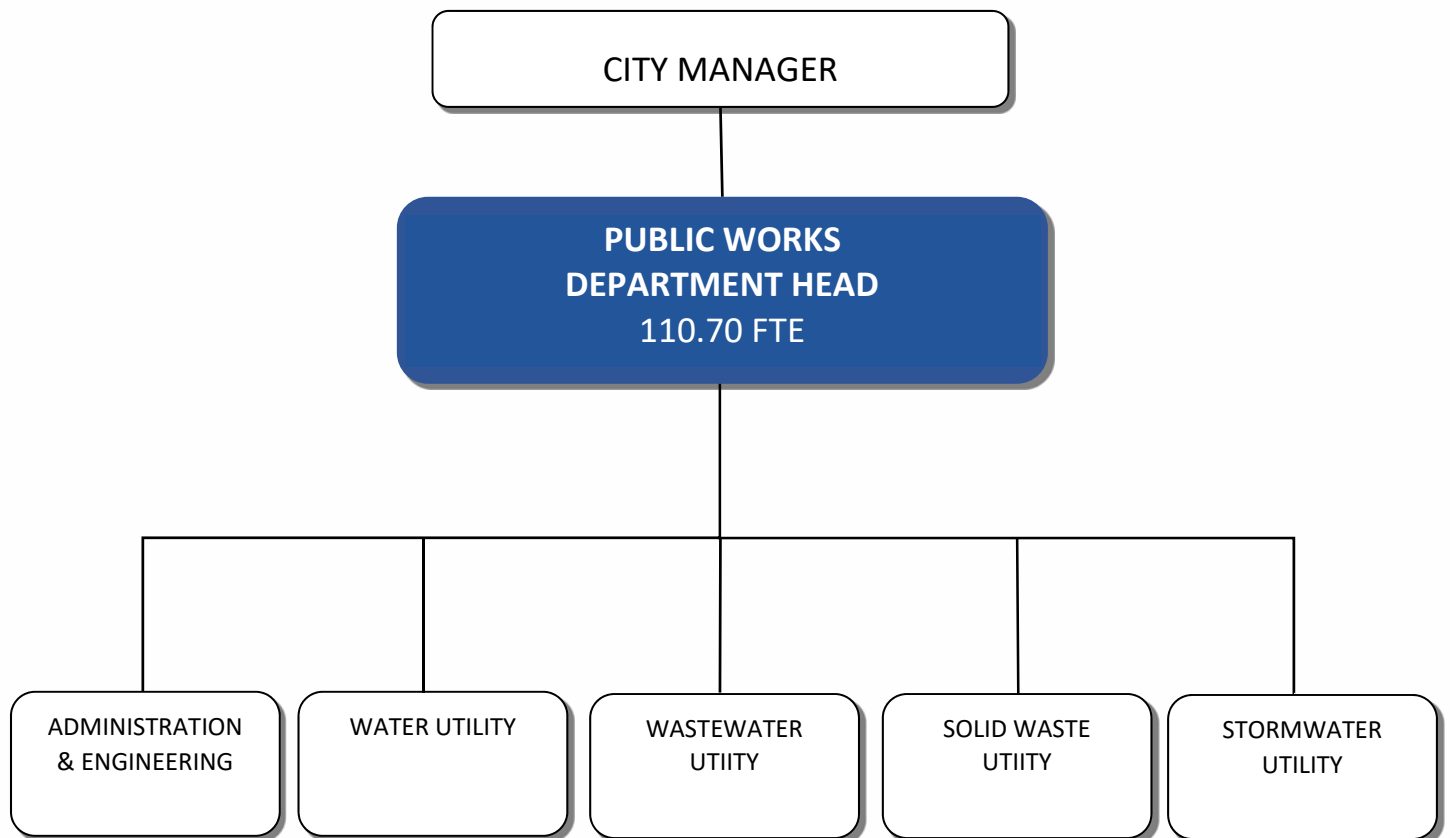
PARKS & PUBLIC FACILITIES DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Annual net expenditures per capita for Recreation	\$22.00	\$24.20	\$26.00	\$28.00
Total Recreation revenue per capita	\$9.04	\$9.78	\$10.00	\$10.00
Grants/donations received for park development and acquisition per year	\$58,000	\$69,500	\$60,000	\$60,000
Annual cost per resident for park & facility maintenance of all park properties	\$96.53	\$113.79	\$120.00	\$125.00
Library operating expenses per capita	\$39.17	\$49.20	\$50.00	\$54.00
New library cards/population growth (as a percentage)	6%	6%	6%	6%
Overall items circulated	813,221	742,917	644,727	600,000
New library cards	3,280	3,124	3,497	3,500

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.

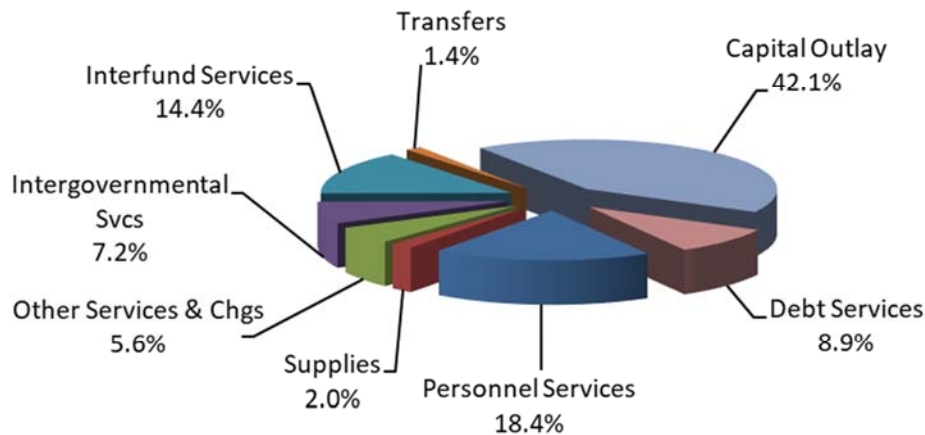
The department is responsible for the following funds: Public Works Administration & Engineering, Water, Wastewater, Solid Waste, Stormwater and Streets Funds.



PUBLIC WORKS DEPARTMENT BUDGET SUMMARY

DESCRIPTION	2017 Actual	2018 Adopted	2018 Estimated	2019 Baseline	2019 Budget
Personnel Services	\$ 11,964,167	\$ 13,383,881	\$ 13,383,881	\$ 13,332,009	\$ 13,369,547
Supplies	1,548,423	1,356,255	1,697,248	1,351,643	1,425,648
Other Services & Chgs	3,996,180	3,724,118	5,028,402	3,717,751	4,034,151
Intergovernmental Svcs	5,026,861	5,113,250	5,090,750	5,230,110	5,230,110
Interfund Services	8,632,595	11,075,290	11,246,658	8,380,060	10,418,299
Total Current Expense	\$ 31,168,226	\$ 34,652,794	\$ 36,446,939	\$ 32,011,573	\$ 34,477,755
Transfers	616,861	1,177,438	1,204,254	492,600	1,013,372
Capital Outlay	10,805,592	38,108,590	49,262,344	528,160	30,575,702
Debt Services	8,804,858	6,265,785	6,293,117	6,241,321	6,491,321
Other Expense/Reserves	-	-	-	-	-
Total Requirements	\$ 51,395,537	\$ 80,204,607	\$ 93,206,654	\$ 39,273,654	\$ 72,558,150

2019 Budget



PUBLIC WORKS DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Percentage of projects with final project costs less than budget contract award	83%	92%	75%	90%
Percentage of projects to bid on schedule	100%	100%	100%	100%
Percentage of construction projects completed on schedule	100%	92%	100%	100%
Pavement Condition Rating (Arterial & Collector)	75	74	73	79
Pavement Condition Rating (Residential)	79	78	78	77
Number of times street swept (annually)	4	4	4	4
Travel time (pm peak) on North Stevens from Horn Rapids Road to Jadwin/SR 240 (min:sec)	N/A	5:36	5:45	6:00
Travel time (pm peak) on George Washington Way from Horn Rapids Road to Columbia Point Drive (min:sec)	N/A	16:24	16:35	16:45
Citizen satisfaction ratings of clean streets (rating of good or better)	N/A	N/A	N/A	N/A
Average Filter Effluent Turbidity	0.06	0.06	0.06	0.06
Average System Chlorine residual	0.75	0.87	0.85	0.85
Daily average per capita water consumption (gallons)	263.52	274.65	295.42	298.45
Cost per gallon of delivered water	\$0.002753	\$0.002592	\$0.003309	\$0.002761
Number of backups with City responsibility	24	41	35	35
Average Crew response time to a backup call out (minutes)	24	21.1	25	25
Monthly average of plant Biological Oxygen Demand (BOD) removal percentage	90%	90%	90%	90%
Monthly average of plant Total Suspended Solids (TSS) removal percentage	98%	96%	96%	96%

PUBLIC WORKS DEPARTMENT

PERFORMANCE INDICATORS				
Description	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Cost per gallon of treated sewage	\$0.004940	\$0.003711	\$0.005398	\$0.004399
Total Influent (MG)	2,339.97	2,480.48	2,630.00	2,780.00
Average # of residential customers serviced per route hour	165	165	165	165
In place density at landfill pit (lbs per CY)	1,200	1,347	1,400	1,400
Cost per ton of solid waste	\$101.91	\$85.44	\$98.69	\$102.37
Percentage of diverted material from landfill	31%	29%	30%	30%
National Pollutant Discharge Elimination System (NPDES) compliant (Y or N)	Y	Y	Y	Y
Number of illicit discharges	6	4	10	6

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



APPENDIX



SUMMARY OF OUTSTANDING DEBT AS OF JANUARY 2019

	Date Issued	Original Debt Issued	Jan 2019 Principal Outstanding	2019 Principal	2019 Interest	Dec 2019 Principal Outstanding	Maturity
Utility Related Debt							
Electric							
Revenue Refund	11/03/09	11,200,000	8,945,000	280,000	\$ 560,364	8,665,000	Nov 1, 2039
Revenue Imp/Refunding A	05/16/13	925,000	880,000	515,000	\$ 20,713	365,000	Nov 1, 2020
Revenue Imp/Refunding B	05/16/13	19,455,000	16,665,000	585,000	\$ 749,050	16,080,000	Nov 1, 2042
Revenue Bonds	11/10/15	19,435,000	19,435,000	215,000	\$ 875,125	19,220,000	Nov 1, 2045
Revenue Imp/Refunding	04/05/18	19,800,000	19,800,000	1,320,000	\$ 830,506	18,480,000	Nov 1, 2047
Total Electric Fund		70,815,000	65,725,000	2,915,000	\$ 3,035,757	62,810,000	
Water							
Improvement & Refunding	06/16/09	9,675,547	2,371,379	752,097	\$ 118,569	1,619,283	Dec 1, 2021
Improvement & Refunding	06/05/12	5,955,160	4,785,250	243,180	\$ 179,048	4,542,070	Nov 1, 2031
Revenue & Refunding	08/26/14	5,626,548	3,998,033	817,075	\$ 159,921	3,180,958	Nov 1, 2023
Revenue & Refunding	06/07/17	6,449,571	6,431,444	12,948	\$ 298,751	6,418,497	Nov 1, 2042
Total Water Bonds		27,706,826	17,586,106	1,825,299	\$ 756,290	15,760,807	
Other Loan							
Public Works Trust Loan	05/01/00	6,432,914	678,795	339,397	\$ 6,788	339,397	Jul 1, 2020
Public Works Trust Loan	06/27/03	8,755,000	2,533,307	506,661	\$ 12,667	2,026,645	Jul 1, 2023
Public Works Trust Loan	10/01/07	1,984,802	580,652	116,130	\$ 5,807	464,521	Oct 1, 2023
Public Works Trust Loan	10/01/07	978,117	287,681	57,536	\$ 2,877	230,145	Oct 1, 2023
Public Works Trust Loan	10/01/03	580,000	217,500	36,250	\$ 3,263	181,250	Oct 1, 2024
Public Works Trust Loan	03/03/09	3,030,000	1,765,673	160,516	\$ 26,485	1,605,158	Oct 1, 2029
Total PWTF Loans		21,760,833	6,063,608	1,216,491	\$ 57,885	4,847,117	
Total Water Fund		49,467,659	23,649,714	3,041,790	\$ 814,175	20,607,924	
Wastewater							
Improvement & Refunding	06/16/09	10,429,453	2,058,621	652,904	\$ 102,931	1,405,718	Dec 1, 2038
Improvement & Refunding	06/05/12	1,584,840	1,334,750	61,820	\$ 49,502	1,272,930	Nov 1, 2034
Revenue & Refunding	08/26/14	4,358,452	3,096,968	632,925	\$ 123,879	2,464,043	Nov 1, 2023
Revenue & Refunding	06/07/17	5,235,429	5,218,556	62,053	\$ 225,549	5,156,503	Nov 1, 2038
Dept of Ecology ARRA	2009	1,538,338	1,069,524	72,044	\$ 30,683	997,480	May 27, 2031
Total Wastewater Fund		23,146,512	12,778,418	1,481,745	\$ 532,542	11,296,674	
Solid Waste							
Revenue supported GO Bonds	9/21/10	1,205,000	135,000	135,000	\$ 4,125	-	Dec 1, 2019
Total Solid Waste Fund		1,205,000	135,000	135,000	\$ 4,125	-	



SUMMARY OF OUTSTANDING DEBT AS OF JANUARY 2019

	Date Issued	Original Debt Issued	Jan 2019 Principal Outstanding	2019 Principal	2019 Interest	Dec 2019 Principal Outstanding	Maturity
Stormwater							
Revenue Bonds	06/16/09	1,870,000	90,000	90,000	\$ 4,500	-	Dec 1, 2038
Refunding	06/07/17	770,000	770,000	25,000	\$ 32,450	745,000	Nov 1, 2038
Department of Ecology	12/13/01	145,775	54,820	9,038	\$ 2,261	45,783	Mar 1, 2024
Department of Ecology	09/03/15	400,258	136,104	90,487	\$ 1,252	45,618	Jun 30, 2020
Total Stormwater Fund		3,186,033	1,050,925	214,524	\$ 40,463	836,401	
Broadband							
HAEIF Loan #58-01-01		200,000	87,077	29,494	\$ 2,394	57,583	Jul 1, 2021
Total Broadband Fund		200,000	87,077	29,494	\$ 2,394	57,583	
Total Utility Debt		\$ 148,020,204	\$ 103,426,135	\$ 7,817,553	\$ 4,429,458	\$ 95,608,582	
General Governmental Debt							
IT Facility & Golf Course	7/30/10	7,630,000	5,010,000	170,000	\$ 217,995	4,840,000	Dec 1, 2039
LTGO Broadband Bonds	3/20/13	11,250,000	10,260,000	350,000	\$ 347,763	9,910,000	Dec 1, 2037
LTGO Broadband Bonds	3/20/13	2,230,000	740,000	80,000	\$ 21,780	660,000	Dec 1, 2027
LTGO Fire Station Bonds	7/29/14	3,355,000	2,855,000	135,000	\$ 106,006	2,720,000	Dec 1, 2034
LTGO City Hall & Refund Bonds	5/23/17	16,130,000	15,720,000	415,000	\$ 687,650	15,305,000	Dec 1, 2045
UTGO Refunding 2015 Bonds	8/4/15	14,385,000	11,075,000	1,515,000	\$ 449,300	9,560,000	Dec 1, 2026
Total General Obligation Debt		\$ 54,980,000	\$ 45,660,000	\$ 2,665,000	\$ 1,830,494	\$ 42,995,000	
Other Contracts & Notes							
WSDOT Rail Loan RRB1070	07/01/15	400,000	279,987	39,998	\$ -	239,989	Jul 1, 2025
Capital Lease - Brush Truck	04/09/10	343,464	82,451	40,238	\$ 4,048	42,213	Apr 9, 2020
Capital Lease-Enforcer Pumper	01/20/17	632,812	513,834	122,655	\$ 15,877	391,178	Jan 20, 2022
CERB Loan	4/3/03	780,000	430,457	51,952	\$ 4,305	378,505	Jan 31, 2026
Total Other		2,156,277	1,306,729	254,843	\$ 24,230	1,051,886	
Total Outstanding Debt		\$ 205,156,481	\$ 150,392,864	\$ 10,737,396	\$ 6,284,182	\$ 139,655,468	



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

UNAFFILIATED STAFF

Pay Grade	Classification Title	Group Status	Minimum	Midpoint	Maximum
20	Accountant	Professional	\$31.29	\$37.54	\$43.80
14	Accounting Specialist	Non-Exempt	\$23.35	\$28.02	\$32.69
13	Administrative Assistant	Non-Exempt	\$22.24	\$26.68	\$31.13
15	Administrative Assistant II	Non-Exempt	\$24.52	\$29.42	\$34.32
9	Administrative Clerk	Non-Exempt	\$18.29	\$21.95	\$25.61
32	Administrative Services Director	Executive	\$56.18	\$67.42	\$78.65
13	Assistant Buyer	Non-Exempt	\$22.24	\$26.68	\$31.13
34	Assistant City Manager	Executive	\$61.94	\$74.33	\$86.72
23	BCES Communications Manager	Executive	\$36.22	\$43.46	\$50.70
19	BCES Communications Supervisor	Executive	\$29.80	\$35.76	\$41.71
21	BCES Emergency Management Manager	Executive	\$32.85	\$39.42	\$45.99
17	BCES Emergency Planner	Non-Exempt	\$27.03	\$32.43	\$37.84
27	BCES Information Systems Manager	Executive	\$44.02	\$52.83	\$61.63
18	BCES Tech Systems Coordinator	Non-Exempt	\$28.38	\$34.05	\$39.73
17	Building Inspector	Non-Exempt	\$27.03	\$32.43	\$37.84
23	Building Official	Executive	\$36.22	\$43.46	\$50.70
16	Building Permit Expeditor	Non-Exempt	\$25.74	\$30.89	\$36.04
23	Business Services Manager	Executive	\$36.22	\$43.46	\$50.70
17	Buyer	Non-Exempt	\$27.03	\$32.43	\$37.84
18	Cable Communication Coordinator	Non-Exempt	\$28.38	\$34.05	\$39.73
14	Cable Production Assistant	Non-Exempt	\$23.35	\$28.02	\$32.69
19	CDBG/HOME Administrator	Admin.	\$29.80	\$35.76	\$41.71
30	Chief Electrical Engineer	Executive	\$50.96	\$61.15	\$71.34
33	Chief of Police	Executive	\$58.99	\$70.79	\$82.59
33	City Attorney	Executive	\$58.99	\$70.79	\$82.59
22	City Clerk	Executive	\$34.49	\$41.39	\$48.29
21	City Surveyor	Executive	\$32.85	\$39.42	\$45.99
18	Civil Engineer I	Non-Exempt	\$28.38	\$34.05	\$39.73
24	Civil Engineer II	Professional	\$38.03	\$45.63	\$53.24
17	Code Enforcement Officer	Non-Exempt	\$27.03	\$32.43	\$37.84
23	Communications and Marketing Manager	Executive	\$36.22	\$43.46	\$50.70
17	Communications and Marketing Specialist	Non-Exempt	\$27.03	\$32.43	\$37.84
18	Communications Graphic Designer	Non-Exempt	\$28.38	\$34.05	\$39.73
31	Community Development Director	Executive	\$53.51	\$64.21	\$74.91
18	Crime Analyst	Non-Exempt	\$28.38	\$34.05	\$39.73
17	Crime Prevention Specialist	Non-Exempt	\$27.03	\$32.43	\$37.84
14	Customer Service Representative	Non-Exempt	\$23.35	\$28.02	\$32.69
20	Customer Service Supervisor	Executive	\$31.29	\$37.54	\$43.80
16	Deputy City Clerk	Non-Exempt	\$25.74	\$30.89	\$36.04
27	Economic Development Manager	Executive	\$44.02	\$52.83	\$61.63



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

UNAFFILIATED STAFF

Pay Grade	Classification Title	Group Status	Minimum	Midpoint	Maximum
21	Electrical Distribution Engineer I	Professional	\$32.85	\$39.42	\$45.99
26	Electrical Distribution Engineer II	Professional	\$41.93	\$50.31	\$58.69
33	Energy Services Director	Executive	\$58.99	\$70.79	\$82.59
21	Energy Services Project Manager	Professional	\$32.85	\$39.42	\$45.99
19	Energy Specialist	Admin.	\$29.80	\$35.76	\$41.71
30	Engineering and Operations Manager	Executive	\$50.96	\$61.15	\$71.34
15	Engineering Technician I	Non-Exempt	\$24.52	\$29.42	\$34.32
16	Engineering Technician II	Non-Exempt	\$25.74	\$30.89	\$36.04
19	Engineering Technician III	Non-Exempt	\$29.80	\$35.76	\$41.71
20	Engineering Technician IV	Professional	\$31.29	\$37.54	\$43.80
22	Equipment Maintenance Supervisor	Executive	\$34.49	\$41.39	\$48.29
24	ERP Analyst	Professional	\$38.03	\$45.63	\$53.24
16	Evidence Technician	Non-Exempt	\$25.74	\$30.89	\$36.04
17	Executive Assistant	Admin.	\$27.03	\$32.43	\$37.84
21	Field Engineer	Professional	\$32.85	\$39.42	\$45.99
30	Finance Director	Executive	\$50.96	\$61.15	\$71.34
33	Fire and Emergency Services Director	Executive	\$58.99	\$70.79	\$82.59
18	Fire Data Analyst	Non-Exempt	\$28.38	\$34.05	\$39.73
16	Fire Logistics Technician	Non-Exempt	\$25.74	\$30.89	\$36.04
17	GIS/CADD Technician	Non-Exempt	\$27.03	\$32.43	\$37.84
20	Hanford Program Coordinator	Admin.	\$31.29	\$37.54	\$43.80
30	Human Resources Director	Executive	\$50.96	\$61.15	\$71.34
20	Human Resources Generalist	Professional	\$31.29	\$37.54	\$43.80
14	Human Resources Technician	Non-Exempt	\$23.35	\$28.02	\$32.69
28	Information Technology Manager	Executive	\$46.22	\$55.47	\$64.71
22	IT Applications Developer/Integrator	Professional	\$34.49	\$41.39	\$48.29
26	IT Applications Supervisor	Executive	\$41.93	\$50.31	\$58.69
21	IT Business Analyst	Professional	\$32.85	\$39.42	\$45.99
25	IT Customer Service Supervisor	Executive	\$39.93	\$47.91	\$55.90
16	IT Customer Service Technician I	Non-Exempt	\$25.74	\$30.89	\$36.04
18	IT Customer Service Technician II	Non-Exempt	\$28.38	\$34.05	\$39.73
22	IT Network Administrator	Professional	\$34.49	\$41.39	\$48.29
26	IT Operations Supervisor	Executive	\$41.93	\$50.31	\$58.69
22	IT Systems Administrator	Professional	\$34.49	\$41.39	\$48.29
17	Librarian I	Professional	\$27.03	\$32.43	\$37.84
9	Library Assistant I	Non-Exempt	\$18.29	\$21.95	\$25.61
12	Library Assistant II	Non-Exempt	\$21.18	\$25.41	\$29.65
25	Library Manager	Executive	\$39.93	\$47.91	\$55.90
6	Library Page	Non-Exempt	\$15.80	\$18.96	\$22.12
19	Library Supervisor	Executive	\$29.80	\$35.76	\$41.71



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

UNAFFILIATED STAFF

<u>Pay Grade</u>	<u>Classification Title</u>	<u>Group Status</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
15	Library Technical Support Specialist	Non-Exempt	\$24.52	\$29.42	\$34.32
26	Maintenance and Operations Supervisor	Executive	\$41.93	\$50.31	\$58.69
18	Marketing Specialist	Non-Exempt	\$28.38	\$34.05	\$39.73
17	Office Coordinator	Executive	\$27.03	\$32.43	\$37.84
24	Parks and Public Facilities Capital Projects Manager	Executive	\$38.03	\$45.63	\$53.24
31	Parks and Public Facilities Director	Executive	\$53.51	\$64.21	\$74.91
27	Parks and Public Facilities Project Manager	Professional	\$44.02	\$52.83	\$61.63
21	Parks and Public Facilities Supervisor	Executive	\$32.85	\$39.42	\$45.99
6	Parks and Recreation Aide	Non-Exempt	\$15.80	\$18.96	\$22.12
13	Parks and Recreation Assistant	Non-Exempt	\$22.24	\$26.68	\$31.13
18	Parks and Recreation Coordinator	Executive	\$28.38	\$34.05	\$39.73
17	Payroll Specialist	Non-Exempt	\$27.03	\$32.43	\$37.84
15	Permit Technician	Non-Exempt	\$24.52	\$29.42	\$34.32
19	Planner	Non-Exempt	\$29.80	\$35.76	\$41.71
25	Planning Manager	Executive	\$39.93	\$47.91	\$55.90
19	Plans Examiner	Non-Exempt	\$29.80	\$35.76	\$41.71
29	Police Captain (1)	Executive	\$48.53	\$58.24	\$67.95
25	Police Lieutenant (1)	Executive	\$39.93	\$47.91	\$55.90
16	Police Quartermaster	Non-Exempt	\$25.74	\$30.89	\$36.04
13	Police Records Specialist	Non-Exempt	\$22.24	\$26.68	\$31.13
19	Police Records Supervisor	Executive	\$29.80	\$35.76	\$41.71
17	Power Analyst	Professional	\$27.03	\$32.43	\$37.84
19	Professional Land Surveyor	Non-Exempt	\$29.80	\$35.76	\$41.71
19	Public Works Budget and Contracts Analyst	Executive	\$29.80	\$35.76	\$41.71
27	Public Works Capital Projects Manager	Executive	\$44.02	\$52.83	\$61.63
33	Public Works Director	Executive	\$58.99	\$70.79	\$82.59
20	Purchasing Agent	Professional	\$31.29	\$37.54	\$43.80
25	Purchasing Manager	Executive	\$39.93	\$47.91	\$55.90
22	Recreation Manager	Executive	\$34.49	\$41.39	\$48.29
21	Risk and Safety Program Administrator	Professional	\$32.85	\$39.42	\$45.99
22	Senior Planner	Professional	\$34.49	\$41.39	\$48.29
21	Solid Waste Collection Supervisor	Executive	\$32.85	\$39.42	\$45.99
21	Streets Supervisor	Executive	\$32.85	\$39.42	\$45.99
16	Survey Technician	Non-Exempt	\$25.74	\$30.89	\$36.04
24	Traffic Engineer	Professional	\$38.03	\$45.63	\$53.24
26	Transportation and Development Manager	Executive	\$41.93	\$50.31	\$58.69
22	Wastewater Maintenance Supervisor	Executive	\$34.49	\$41.39	\$48.29
25	Wastewater/Stormwater Manager	Executive	\$39.93	\$47.91	\$55.90
25	Water Manager	Executive	\$39.93	\$47.91	\$55.90
22	Water Operations Supervisor	Executive	\$34.49	\$41.39	\$48.29



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS – BC

Pay Level	Classification Title	Step E Monthly	Step F Monthly
4009	Battalion Chief	\$9,012	\$9,416
4013	BC-Fire Marshal & Training	\$9,913	\$10,358



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

Pay Level	Classification Title	Step A Monthly	Step C Monthly	Step E Monthly	Step F Monthly
1000	Firefighter EMT	\$5,350	\$6,288	\$6,650	\$6,947
1009	Fire Lieutenant			\$7,448	\$7,782
1049	Fire Captain			\$8,193	\$8,560
1119	Asst Fire Marshal			\$8,193	\$8,560
1139	Deputy Fire Marshall EMT				\$7,782
1140	Training Program Officer			\$9,012	\$9,416
1189	EMS Program Officer			\$9,012	\$9,416



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS

Pay Level	Classification Title	Step F
2000	APPRENTICE LINE, WIRE, & METER #1	\$34.81
2001	APPRENTICE LINE, WIRE, & METER #2	\$35.74
2002	APPRENTICE LINE, WIRE, & METER #3	\$36.68
2003	APPRENTICE LINE, WIRE, & METER #4	\$38.06
2004	APPRENTICE LINE, WIRE, & METER #5	\$39.92
2005	APPRENTICE LINE, WIRE, & METER #6	\$44.10
2006	DISPATCHER FILL IN-UPGRADE	\$49.88
2007	ELECTRICAL SYSTEMS DISPATCHER	\$52.98
2008	ELECTRICAL TOOLKEEPER	\$38.06
2030	ELECTRICIAN FOREMAN	\$52.67
2026	ELECTRICIAN I	\$47.34
2015	ELECTRICIAN II	\$48.73
2036	ELECTRICIAN III	\$50.58
2031	ELECTRONIC & INSTRUMENT FOREMAN	\$52.67
2009	ELECTRONICS & INSTR TECH I	\$47.34
2010	ELECTRONICS & INSTR TECH II	\$48.73
2011	ELECTRONICS & INSTR TECH III	\$50.58
2012	GROUNDMAN (M-F)	\$35.74
2014	HEAD GROUNDMAN (M-F)-TRUCK OPR	\$39.47
2013	HEAD GROUNDMAN (M-F)-HEAVY EQUIP	\$41.77
2033	INSPECTOR I	\$48.73
2034	INSPECTOR II	\$52.20
2017	JOURNEYMAN LINEMAN (M-F)	\$46.40
2021	LEAD WAREHOUSE WORKER	\$38.06
2022	MPP FOREMAN (M-F)	\$53.92
2018	MPP TECH I*	\$47.81
2032	MPP TECHNICIAN II*	\$49.21
2035	MPP TECHNICIAN III*	\$51.09
2023	SENIOR CREW FOREMAN (M-F)	\$53.40
2024	SERVICE CREW FOREMAN (M-F)	\$52.20
2037	WAREHOUSE WKR I/ 1ST 6 MOS	\$24.56
2038	WAREHOUSE WKR I/ 2ND 6 MOS	\$25.78
2039	WAREHOUSE WKR I/ 3RD 6 MOS	\$27.01
2029	WAREHOUSE WKR II/ 1ST 6 MOS	\$29.46
2027	WAREHOUSE WKR II/ 2ND 6 MOS	\$31.92
2028	WAREHOUSE WKR II/ 3RD 6 MOS	\$33.16



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

POLICE GUILD

<u>Pay Level</u>	<u>Classification Title</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
5001	Police Officer	\$37.35		\$39.30		\$41.28	\$42.35
5011	Police Corporal					\$44.40	\$45.32
5021	Police Sergeant					\$47.72	\$48.71



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

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 (PF)	\$24.19	\$24.96	\$25.76	\$26.52	\$27.14	\$27.89
3045	CONST & MAINTENANCE WKR II (PF)		\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3000	CUSTODIAN I	\$13.04	\$13.96	\$14.82	\$15.66	\$16.53	
3001	CUSTODIAN II	\$15.66	\$17.41	\$18.30	\$19.16	\$20.03	\$20.90
3002	EQUIPMENT OPERATOR	\$27.32	\$28.22	\$29.09	\$30.16	\$31.07	\$32.15
3003	EQUIPMENT SERVICER	\$23.18	\$24.08	\$24.63	\$25.28	\$25.88	\$26.46
3024	EQUIPMENT TECHNICIAN	\$28.22	\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3004	FACILITIES CRAFTSWORKER		\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3005	FUELER		\$13.04	\$13.96	\$14.82	\$15.66	\$16.53
3006	GENERAL CRAFTSWORKER		\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3040	HOUSEHOLD HAZ WASTE ATTENDANT	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57	\$30.40
3007	HVAC TECHNICIAN	\$30.83	\$31.82	\$32.82	\$33.75	\$34.69	\$35.63
3009	LABORATORY TECHNICIAN I	\$26.72	\$28.00	\$29.35	\$30.73	\$32.21	\$33.71
3010	LABORATORY TECHNICIAN II	\$27.76	\$29.06	\$30.43	\$31.92	\$33.44	\$35.02
3043	LABORER I	\$18.68	\$19.49	\$20.34	\$21.10	\$21.94	\$22.66
3012	LEAD CONSTRUCTION & MAINT WKR(PF)	\$27.01	\$28.74	\$30.43	\$32.13	\$33.84	\$35.55
3013	LEAD CRAFTSWORKER-UPGRADE ONLY	\$26.69	\$28.31	\$29.98	\$31.63	\$33.37	\$35.02
3052	LEAD CRAFTSWORKER WATER MAINT	\$31.39	\$32.36	\$33.36	\$34.31	\$35.23	\$36.17
3014	LEAD CUSTODIAN	\$21.47	\$22.56	\$23.69	\$24.86	\$26.10	\$27.42
3016	LEAD EQUIP TECH	\$30.83	\$31.82	\$32.82	\$33.75	\$34.69	\$35.63
3015	LEAD LANDFILL OPERATOR	\$29.43	\$30.38	\$31.38	\$32.36	\$33.31	\$34.32
3041	LEAD METER READER					\$29.57	\$30.40
3017	LEAD PLANT OPERATOR	\$30.83	\$31.82	\$32.82	\$33.75	\$34.69	\$35.63
3019	LEAD TRUCK DRIVER	\$29.02	\$29.95	\$31.01	\$31.89	\$32.89	
3018	LEAD WAREHOUSE WORKER						\$34.39
3020	MAINTENANCE CRAFTSWORKER I(PW)	\$25.64	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57
3021	MAINTENANCE CRAFTSWORKER II(PW)		\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3022	MAINTENANCE WORKER I (PW)	\$23.63	\$24.32	\$25.02	\$25.74	\$26.40	\$27.19
3023	MAINTENANCE WORKER II (PW)	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57	\$30.40
3025	METER READER	\$24.57	\$25.34	\$26.18	\$26.93	\$27.71	\$28.56
3026	METER SERVICE WORKER	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57	\$30.40
3046	PLANT OIT WITH LEVEL1 OP CERT	\$24.34	\$25.04	\$25.73	\$26.46	\$27.12	\$27.90
3047	PLANT OIT WITH LEVEL2 OP CERT	\$25.06	\$25.75	\$26.45	\$27.17	\$27.83	\$28.62
3048	PLANT OIT WITH LEVEL3 OP CERT	\$26.49	\$27.18	\$27.87	\$28.60	\$29.26	\$30.05
3028	PLANT OPERATOR	\$28.23	\$29.12	\$30.01	\$31.07	\$31.98	\$33.06
3029	PLANT OPERATOR-IN-TRAINING	\$23.63	\$24.32	\$25.02	\$25.74	\$26.40	\$27.19
3030	PRETREATMENT COORDINATOR	\$26.18	\$27.81	\$29.45	\$31.07	\$32.72	\$34.39
3031	PRETREATMENT INSPECTOR	\$28.23	\$29.12	\$30.01	\$31.07	\$31.98	\$33.06
3032	SERVICE WRITER	\$25.64	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2019

INTERNATIONAL UNION OF OPERATING ENGINEERS

<u>Pay Level</u>	<u>Classification Title</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
3039	TRANSFER STATION ATTENDANT	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57	\$30.40
3034	TRUCK DRIVER-HEAVY	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57	\$30.40
3035	UTILITY CRAFTSWORKER	\$25.64	\$26.46	\$27.32	\$28.11	\$28.76	\$29.57
3038	WAREHOUSE WORKER I	\$23.17	\$24.36	\$25.55	\$26.83	\$0.00	
3033	WAREHOUSE WORKER II		\$0.00	\$27.85	\$29.28	\$30.64	\$32.26
3036	WATER QUALITY COORDINATOR	\$26.18	\$27.81	\$29.45	\$30.75	\$31.07	\$34.39
3049	WATER TREATMENT PLANT MECH I		\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3037	WATER TREATMENT PLANT MECH II	\$30.83	\$31.82	\$32.82	\$33.75	\$34.69	\$35.63
3050	WW TREATMENT PLANT MECHANIC I		\$29.02	\$29.95	\$31.01	\$31.89	\$32.89
3051	WW TREATMENT PLANT MECHANIC II	\$30.83	\$31.82	\$32.82	\$33.75	\$34.69	\$35.63



CLASSIFICATIONS, PAY GRADES AND HOURLY SALARIES AS OF JANUARY 2018

SOUTHEAST WASHINGTON TELECOMMUNICATORS GUILD

Pay Level	Classification Title	Step A	Step B	Step C	Step D	Step E	Step F	Step G
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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