



City of La Center  
2017 Budget Work Session  
September 29, 2016

# Agenda

Long-term projections

Utility Taxes

Levels of Service

Building Permit revenue comparison

	<u>2016 Proj YE</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>General Fund</b>						
Beginning Fund Balance	908,417	1,402,213	593,483	(1,112,311)	(3,104,892)	(5,226,428)
Revenues	4,358,768	3,084,077	2,269,763	2,108,094	2,108,860	2,137,494
Expenditures	3,864,972	3,892,807	3,975,557	4,100,676	4,230,396	4,365,924
Ending Fund Balance	1,402,213	593,483	(1,112,311)	(3,104,892)	(5,226,428)	(7,454,858)
<b>Reserve Fund</b>						
Beginning Fund Balance	4,540,010	4,576,577	4,664,828	4,744,253	4,807,794	4,845,918
Revenues	36,567	88,251	79,426	63,541	38,124	38,124
Expenditures	0	0	0	0	0	0
Ending Fund Balance	4,576,577	4,664,828	4,744,253	4,807,794	4,845,918	4,884,043
	0	0	0	0	0	0
<b>Combined GF / Reserve Fund</b>						
Ending Fund Balance	5,978,790	5,258,311	3,631,942	1,702,902	(380,510)	(2,570,815)

	<u>2016 Proj YE</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Impact Fee Fund</b>						
Beginning Fund Balance	268,231	334,937	803,785	962,147	1,072,913	1,185,765
Revenues	131,325	468,848	158,362	110,766	112,852	114,980
Expenditures	64,619	0	0	0	0	0
Ending Fund Balance	334,937	803,785	962,147	1,072,913	1,185,765	1,300,745
<b>Capital Projects Fund</b>						
Beginning Fund Balance	4,742,434	4,899,205	4,771,919	5,822,391	6,873,874	7,894,753
Revenues	853,515	2,462,402	1,050,472	1,051,482	1,020,879	1,020,879
Expenditures	696,744	2,589,688	0	0	0	0
Ending Fund Balance	4,899,205	4,771,919	5,822,391	6,873,874	7,894,753	8,915,632
<b>Vehicle/Equip Fund</b>						
Beginning Fund Balance	286,405	350,524	462,283	524,042	585,801	647,560
Revenues	115,507	111,759	111,759	111,759	111,759	111,759
Expenditures	51,388	0	50,000	50,000	50,000	50,000
Ending Fund Balance	350,524	462,283	524,042	585,801	647,560	709,320

	<u>2016 Proj YE</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Sewer Operations Fund</b>						
Beginning Fund Balance	377,301	573,848	713,883	800,647	879,468	949,386
Revenues	1,182,082	1,117,680	1,088,725	1,106,250	1,124,121	1,142,345
Expenditures	985,535	977,645	1,001,961	1,027,429	1,054,203	1,082,353
Ending Fund Balance	573,848	713,883	800,647	879,468	949,386	1,009,378
<b>Sewer Equip Fund</b>						
Beginning Fund Balance	558,101	260,581	335,606	410,630	485,655	560,680
Revenues	99,480	100,025	100,025	100,025	100,025	100,025
Expenditures	397,000	25,000	25,000	25,000	25,000	25,000
Ending Fund Balance	260,581	335,606	410,630	485,655	560,680	635,705
<b>Sewer Debt Service</b>						
Beginning Fund Balance	5,266,259	557,734	633,275	747,837	789,609	834,570
Revenues	291,475	339,045	378,066	305,275	308,465	311,719
Expenditures	5,000,000	263,504	263,504	263,504	263,504	263,504
Ending Fund Balance	557,734	633,275	747,837	789,609	834,570	882,786

	City of La				
	Center	Kalama	Ridgefield	Forks	Chelan
2013 Median Household Income	\$ 69,875	\$ 47,186	\$ 85,224	\$ 36,783	\$ 46,692
2013 Median House Value	\$ 251,896	\$ 200,638	\$ 291,388	\$ 126,932	\$ 311,772
Population	3,100	2,500	7,300	3,565	4,200
Total # of FTEs	27.25	20.00	42.00	24.00	28.00

General Fund Revenues	17 Budget	16 Budget	16 Budget	16 Budget	16 Budget
Property tax	418,226	417,000	965,000	190,300	311,505
Sales tax	220,000	375,000	1,154,185	455,200	1,220,000
<b>Excise tax (utility taxes)</b>	<b>180,647</b>	<b>332,500</b>	<b>796,015</b>	<b>431,000</b>	<b>576,000</b>
Total GF revenues	3,084,077	1,889,110	4,810,035	1,800,450	2,322,695
<i>Taxes as % of total GF revenue</i>	<i>27%</i>	<i>60%</i>	<i>61%</i>	<i>60%</i>	<i>91%</i>

Utility Tax by type					
PUD	66,138	128,000	284,873		175,000
NW GAS	23,964	17,000	135,911		-
CABLE	27,486	500	63,743		5,000
TELEPHONE	41,999	48,000	147,468		100,000
WATER	12,768	78,000	105,159		162,000
SEWER	-	61,000	170,630		134,000
Garbage	8,292		87,075		94,000
	<b>180,647</b>	<b>332,500</b>	<b>994,859</b>		<b>576,000</b>

Utility Tax Comparison

	Vancouver	Camas	Washougal	Woodland	Battle Ground	Ridgefield	La Center	Yacolt	Kelso
Population		21,210	15,170	5,845	19,250	6,400	3,100	1,620	1,620
Electricity*	6.0%		6.0%	6.0%	6.0%	6.0%		6.0%	6.0%
Natural Gas*	6.0%		4.0%	6.0%	6.0%	6.0%			6.0%
Telephone*	6.0%		6.0%	6.0%	6.0%	6.0%		6.0%	6.0%
Cellular				6.0%	6.0%				
Pager				6.0%					
Water**	21.5%		8.0%	6.5%	20.0%	8.0%		20.0%	20.0%
Sewer**	21.5%		8.0%	6.5%	20.0%	10.0%		20.0%	20.0%
Garbage**	21.5%		8.0%	6.5%	10.0%	6.0%		15.0%	20.0%
Recycling				6.5%					
Stormwater**	21.5%		8.0%		20.0%	0.0%			0.0%
Cable**				5.0%	6.0%	5.0%		6.0%	5.0%

\* Limit of 6% (without voter approval)

\*\* No limit

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Cardrooms</b>						
THE PALACE CASINO	108	108	108	108	108	108
NEW PHOENIX CASINO	62	62	62	62	62	62
LAST FRONTIER CASINO	59	59	59	59	59	59
CHIPS	45	45	45	45	45	45
<b>Cardrooms ERU's</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>

**Total City Utility Taxes**

Electricity	3%	64,593	65,223	66,138	67,052	68,012	68,972
Natural Gas	3%	23,392	23,595	23,964	24,334	24,722	25,110
Telephone	3%	40,955	41,279	41,999	42,719	43,475	44,231
Water	3%	12,500	12,572	12,768	12,963	13,169	13,375
Sewer	0%	-	-	-	-	-	-
Garbage	3%	8,127	8,170	8,292	8,415	8,543	8,672
Stormwater	0%	-	-	-	-	-	-
Cable TV	5%	26,790	27,006	27,486	27,966	28,470	28,974
<b>Total City Utility Taxes</b>		<b>\$ 176,357</b>	<b>\$ 177,845</b>	<b>\$ 180,647</b>	<b>\$ 183,449</b>	<b>\$ 186,392</b>	<b>\$ 189,334</b>

<b>Population/Capita</b>	3,100	3,162	3,225	3,290	3,356	3,423
<b>Avg # of houses</b>	1,192	1,216	1,240	1,265	1,291	1,316

**Annual Cost**

Per Residence	140.12	140.12	140.12	140.12	140.12	140.12
THE PALACE CASINO	4,196.02	4,196.02	4,196.02	4,196.02	4,196.02	4,196.02
NEW PHOENIX CASINO	3,712.93	3,712.93	3,712.93	3,712.93	3,712.93	3,712.93
LAST FRONTIER CASINO	3,681.42	3,681.42	3,681.42	3,681.42	3,681.42	3,681.42
CHIPS	-	-	-	-	-	-
All Schools	7,189.08	7,189.08	7,189.08	7,189.08	7,189.08	7,189.08
Per Business	355.78	355.78	355.78	355.78	355.78	355.78



	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Cardrooms</b>						
THE PALACE CASINO	108	108	108	108	108	108
NEW PHOENIX CASINO	62	62	62	62	62	62
LAST FRONTIER CASINO	59	59	59	59	59	59
CHIPS	45	45	45	45	45	45
<b>Cardrooms ERU's</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>

**Total City Utility Taxes**

Electricity	6%	129,186	130,447	132,276	134,104	136,025	137,945
Natural Gas	6%	46,783	47,189	47,929	48,668	49,445	50,221
Telephone	6%	81,910	82,558	83,998	85,438	86,950	88,462
Water	6%	25,000	25,143	25,535	25,927	26,338	26,749
Sewer	0%	-	-	-	-	-	-
Garbage	6%	16,254	16,340	16,584	16,829	17,086	17,343
Stormwater	0%	-	-	-	-	-	-
Cable TV	5%	26,790	27,006	27,486	27,966	28,470	28,974
<b>Total City Utility Taxes</b>		<b>\$ 325,924</b>	<b>\$ 328,683</b>	<b>\$ 333,808</b>	<b>\$ 338,933</b>	<b>\$ 344,313</b>	<b>\$ 349,694</b>

<b>Population/Capita</b>	3,100	3,162	3,225	3,290	3,356	3,423
<b>Avg # of houses</b>	1,192	1,216	1,240	1,265	1,291	1,316

**Annual Cost**

Per Residence	256.24	256.24	256.24	256.24	256.24	256.24
THE PALACE CASINO	8,344.03	8,344.03	8,344.03	8,344.03	8,344.03	8,344.03
NEW PHOENIX CASINO	7,377.85	7,377.85	7,377.85	7,377.85	7,377.85	7,377.85
LAST FRONTIER CASINO	7,314.84	7,314.84	7,314.84	7,314.84	7,314.84	7,314.84
CHIPS	-	-	-	-	-	-
All Schools	14,378.16	14,378.16	14,378.16	14,378.16	14,378.16	14,378.16
Per Business	663.56	663.56	663.56	663.56	663.56	663.56

FTEs by Dept	City of La				
	Center	Kalama	Ridgefield	Forks	Chelan
<u>Finance</u>					
City Manager			1.00		1.00
City Clerk/Admin Assist			1.00		1.00
Finance Dir	0.75	1.00	1.00	0.75	1.00
Attorney			0.50		
HR / Admin Dir			1.00		
HR / Payroll			1.00		
Community Relations			1.00		
Accountants	2.00	1.00	2.00	0.67	3.00
Utility Billing clerk	0.25	1.00		0.25	
Asst City Clerk	0.75			1.00	
<b>Total Finance</b>	<b>3.75</b>	<b>3.00</b>	<b>8.50</b>	<b>2.67</b>	<b>6.00</b>
<u>Police</u>					
Police Chief	1.00	1.00	1.00	1.00	\$ 1,100,000 County Contract
Admin	2.00	1.00	1.00	1.00	
Lieutenant	-		1.00	-	
Sgt	1.00	1.00	2.00	1.00	
Patrol	6.00	3.00	6.00	5.00	
<b>Total Police</b>	<b>10.00</b>	<b>6.00</b>	<b>11.00</b>	<b>8.00</b>	-
<u>Planning</u>					
Contract Planner	1.00		1.00	1.00	1.00
Community Development			1.00		1.00
Janitorial		1.00			
Building Permit Spec	1.00	1.00	1.00	0.50	1.00
Building Inspect			2.00		1.00
Contract Building Inspect	0.50	1.00	1.00	low growth	
<b>Total Planning</b>	<b>2.50</b>	<b>3.00</b>	<b>6.00</b>	<b>1.50</b>	<b>4.00</b>

	City of La Center	Kalama	Ridgefield	Forks	Chelan
<u>Public Works</u>					
PW Director	0.50	1.00	1.00	0.75	1.00
PW Director Asst					1.00
City Engineer	1.00		1.00	low growth	1.00
PW Admin Asst			1.00		1.00
PW Supervisor	0.50	1.00	1.00	1.00	1.00
Street Lead Person					1.00
PW Supervisor Asst					1.00
Maintenance Worker	1.50	4.00	6.00	1.50	
Total PW	3.50	6.00	10.00	3.25	7.00
<u>Parks</u>					
PW Director	0.25			0.25	
PW Supervisor	0.50			1.00	1.00
Maintenance Worker	2.50		0.50	1.50	1.00
Total PW	3.25	-	0.50	2.75	2.00
<u>Sewer</u>					
Admin	0.50			0.25	
Accountants				0.33	
Utility Billing clerk	0.75			1.75	
WWTP Supervisor	1.00		1.00	1.00	1.00
Pump Technician					4.00
Utilities Workers			4.00		3.00
Operators	2.00	2.00	1.00	2.50	1.00
Total PW	4.25	2.00	6.00	5.83	9.00
<b>Total FTEs</b>	<b>27.25</b>	<b>20.00</b>	<b>42.00</b>	<b>24.00</b>	<b>28.00</b>
Total miles of trails in city limits	2.26	0.25	5.25	2.50	1.50
Total acres of parks in city limits	20.84	1.00	142.00	18.00	68.25
Total miles of roads in city limits	22.40	30.00	32.00	28.55	27.90
Total miles of sewer lines in city limits	14.70	10.33	18.00	4.70	1,560.00

Fee Type	City of Ridgefield	City of Battleground	City of La Center	City of Camas	City of Washougal	City of Woodland	Cowlitz County	City of Longview	City of Kalama
Plan Check Fee	1,150	1,333	1,262	1,102		1,105	1,616	1,348	1,168
Building Permit Fee	1,769	2,050	1,942	1,695		1,699	2,486	2,074	1,797
State Bldg Code Fee		5	5	5		5	5	5	5
Mechanical Fee		% based on size	140	230		186	134	90	
Plumbing Fee		% based on size	190	257		240	134	138	145
Energy Fee									
Infiltration Fee									
Site Plan Review Fee									
Traffic Impact Fee	2,479	2,872	3,058	5,229	3,427	838			
Park Impact Fee	2,859	2,840	2,042	2,290	1,880	1,116			
Storm ESU Fee					450				8,000
Water System Dev Fee	3,950	3,261		4,029		3,241		4,481	3,000
Sewer Service Fee		8,854	7,800	3,457		4,920		2,381	
Fire Impact Fee		145		90	502	1,530			
Technology Fee									
School Impact Fee	3,950	5,128	4,111	4,460	4,684	2,750			
Recycle Fee									
Admin Fee							45		
Electrical Permit Fee								213	
Erosion Control			25						
Street									50
	16,157	26,487	20,574	22,842	10,943	17,629	4,420	10,730	14,164

\*Fees based on a 2000 sf home with 500 sf garage. SFR only.

## Options:

- Utility taxes – threshold?
- Use of Reserves – if any / how much?
- Level of Service - priorities