

Final
12/16/2015

City of La Center Washington



2016 BUDGET

For Fiscal Year
January 1, 2016 – December 31, 2016

City of La Center

Elected Officials



Jim Irish
Mayor
Term: 2012 – 2015



Al Luiz
Pro Tem/Position # 2
Term: 2014 – 2017



Joe Valenzuela
Position # 1
Term: 2014 – 2017



Randy Williams
Position # 3
Term: 2014 – 2017



Greg Thornton
Position # 4
Term: 2012 – 2015



Elizabeth Cerveny
Position # 5
Term: 2012 – 2015

TO THE CITY OF LA CENTER COUNCIL AND CITIZENS

I am pleased to present the City of La Center's budget for 2016. This budget provides a reasonable approach to sustaining services even with declining revenues. This is my final proposed budget as your Mayor. I have had the pleasure of being the Mayor of this beautiful and unique community for the past 12 years, and I am proud of our successes in enhancing the quality of life our citizens have come to expect.

The quality of life in La Center is heightened through the parks, police, roads and utilities systems. One of the major goals in the budget is advancing the City's 20-year growth planning while maintaining the level of services that our residents have come to appreciate and enjoy. Some of the challenges have included implementation of the city's vision to diversify the city's economic base by becoming less reliant upon taxes from the local card rooms.

I believe the city is equipped to address the needs of the community for the future. We went through a difficult recession but were able to retain our excellent staff along with building and maintaining relationships throughout the region.

The budget document incorporates the Mayor and City Council's priorities from the various Council workshops, meetings and adopted plans. It is a combined budget document incorporating both the operating and capital budgets. The budget itself was built in a process that Mayor and City Council carefully considered.

With the presentation of my proposed 2016 city budget, we continue the annual process that defines how city government will operate in the coming year. Yet this is far more than a procedural effort to allocate funds. This is our combined effort to identify needs and opportunities, and to reconcile dreams with reality. We know that we must continue to do better with limited resources.

Respectfully submitted,

James T. Irish

Mayor, City of La Center

Table of Contents

Explanation of the Budget Document	1
City Organizational Chart	2
About “Our” City and Type of Government	3
Elected and Appointed Officials	4
Basis of Accounting	6
Debt Summary	8
<u>Historical Balances by Funds (2012-2016)</u>	
Beginning, Ending, Revenues & Expenditures	11
Revenues (Detailed by Fund)	12
Expenditures (Detailed by Fund)	13
Total Ending Cash (Summary by Fund)	14
<u>2016 Budget</u>	
Summary of Budget – All Funds	15
Summarized Revenues – All Funds	16
Summarized Expenditures – All Funds	17
City Staffing – Salary/Benefits costs	18
<u>2016 Budget – General Fund</u>	
General Fund – Historical Summary	19
General Fund – Expenditures by Function	20
General Fund – Finance Department	21
General Fund – Legislative Department	22
General Fund – Police Department	23
General Fund – Planning Department	24
General Fund – Public Works Department	25
General Fund – Parks Department	26
2016 Budget – Reserve Fund	27
2016 Budget – Impact Fee Fund	28
2016 Budget – Capital Projects Fund	29
2016 Budget – Vehicle & Equipment Fund	30
2016 Budget – Sewer Operations Fund	31
2016 Budget – Sewer Capital/Equipment Fund	32
2016 Budget – Sewer Debt Service Fund	32

Explanation of the Budget Document

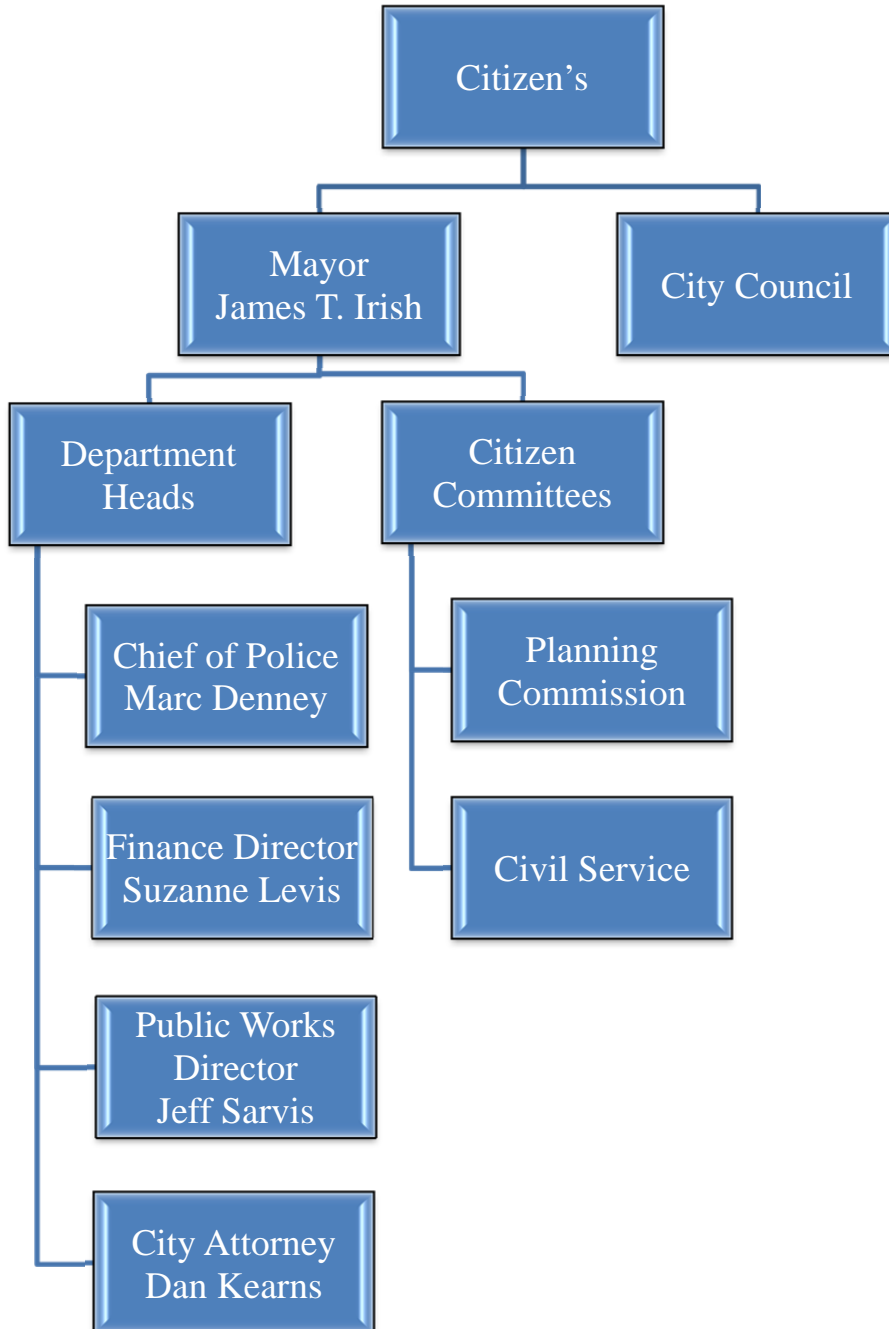
The budget document incorporates the Council priorities and has been laid out to provide citizens with a clear understanding of the City's financial picture. A citizen should be able to read the budget and know what services and projects are provided; this budget attempts to do just that.

The budget starts with the Mayor's Budget Message; this is the Mayor's message to the citizens and Council. The budget then includes the following:

- ❖ Organizational chart of the City
- ❖ General information about the City
- ❖ Government structure & commissions
- ❖ Basis of accounting for the City's financial records
- ❖ A debt summary, which will summarize the City's total debt
- ❖ A 5-yr summary of total revenues and expenditures
- ❖ A summary of the City's net worth, shown over the last five years
- ❖ The 2016 budget, which is presented in first a summary document and then further enhanced with additional information on the individual departments



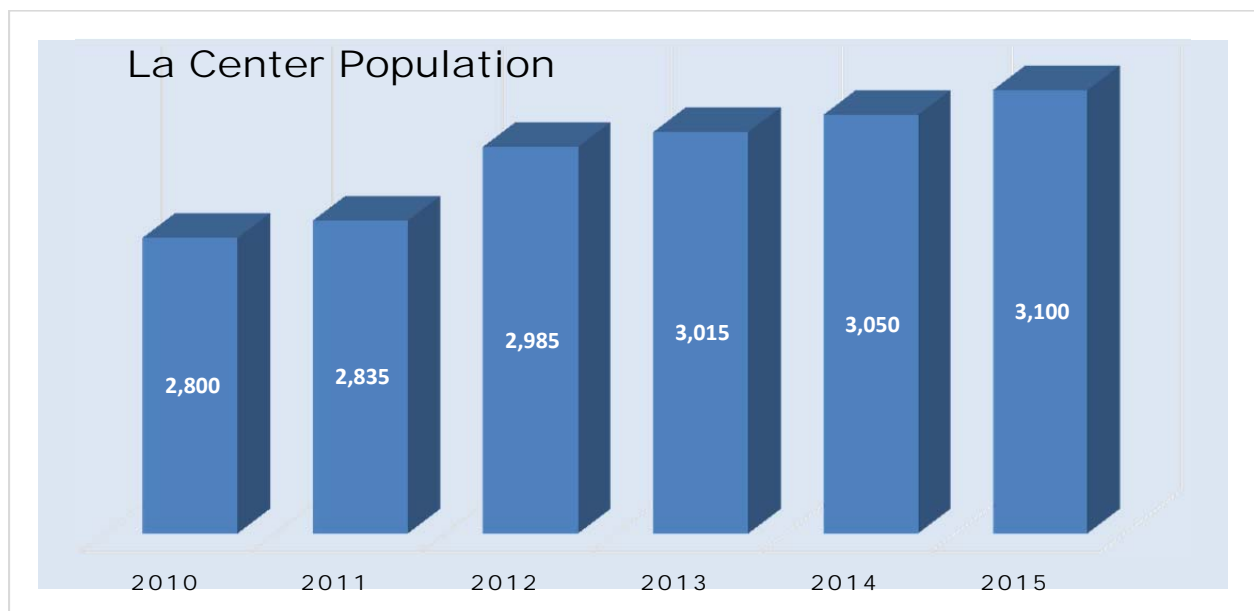
Organization Chart



About Our City

Located east of Interstate 5 at Exit 16, La Center is in north Clark County, Washington, and borders the north side of the scenic east fork of the Lewis River. The City encompasses approximately 1.05 square miles (670.5 acres) and has four beautiful parks, two of which border wetland areas. The City provides services such as street improvements, public safety, sewer utility, growth planning, building code enforcement and parks and recreation management

The City of La Center was incorporated on August 23, 1909. In the 1870s, La Center was a business center and head of navigation on the east fork of the Lewis River. In late summer, the regular schedules of the steamers "Mascot" and "Walker", paddle-wheeling to Portland, were often interrupted by low water. Passengers and freight were transferred to scows, which were poled up the river or towed by horses along the bank. With the arrival of railroads and highways, La Center lost importance and lapsed into a small village serving the surrounding farming district. Its population in 1940 was 192; to date the current population is 3,100.



Municipal Government

The City of La Center is a non-charter code city with a "Mayor-Council" form of government; policy and administration are separated. The Mayor serves as the chief executive officer and the five-member City Council serve as the legislative body, setting policy by City ordinances and resolutions. All legislative and policy making powers are vested in the city council. The administrative authority, including a veto power is vested in the mayor. The Mayor and City Council members are elected at large by the voters living within the corporate limits of the City of La Center. The City Council meets regularly on the second and fourth Wednesdays of every month beginning at 7:00 p.m. in the Council Chambers at City Hall, located at 214 E. 4th St. in La Center.

Elected & Appointed Officials

Mayor

In La Center, the Mayor is the chief executive and administrative officer of the City. He or she is elected every four years by the citizens and is responsible for preparing the budget, directing day-to-day operations, hiring city personnel and working with the council to implement the vision for the City of La Center.

James T. Irish, Mayor

Term: 2012-2015

City Council

The five-member City Council is the legislative body and sets policies for the City of La Center by ordinance, resolution and motions decided by a majority vote. Council terms are four years in length.

Joe Valenzuela, Councilmember Position 1

Term: 2014-2017

Al Luiz, Councilmember, Position 2

Term: 2014-2017

Randy Williams, Councilmember, Position 3

Term: 2014-2017

Greg Thornton, Councilmember, Position 4

Term: 2012-2015

Elizabeth Cerveney, Councilmember, Position 5

Term: 2012-2015

Planning Commission

Planning Commissioners are appointed by the Mayor with the appointment confirmed by the Council for five year terms in accordance with LCMC 2.36. Each must own land and/or reside in the urban growth boundary or City of La Center. The Planning Commission meets the second Tuesday of each month beginning at 7:00 p.m. at City Hall.

The Planning Commission serves as an advisory body to the City Council on matters relating to land use and development. Their role is primarily legislative in nature because they review policy proposals that are widely applicable and only occasionally consider "site-specific" issues.

Daina Mclean, Chair

Term: Jan12 – Dec16

Raymond Denny

Term: Oct12 – Sep16

Dennis Hill

Term: Jul13 – Jun18

Nathan Stokes

Term: Apr12 – Mar16

Steve Workman

Term: Jan12 – Dec16

Civil Service Commission

The Civil Service Commission consists of three volunteer members, who are appointed by the Mayor for a six year term. The Examiner/Secretary is appointed by the Commission. The Commission and Examiner are responsible for administering the testing process for entry-level and lateral-level positions and setting necessary qualifications for potential police department candidates.

Earl Bowen, Chair
Barbara Thacker
Roger Price

Term: 2011-2016
Term: 2006-2016
Term: 2009-2015

Salary Commission

This citizens' commission was created in February 2007 to periodically study, establish and adjust compensation levels for elected city officials. The Commission consists of five members who were appointed by the Mayor and confirmed by the City Council. All members of the Commission are city residents and registered voters.

Kris Goff
Ken Couch
Nelda Perryman

Basis of Accounting

The basis of accounting specifically relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. The City uses single-entry, “cash basis” accounting which is a departure from generally accepted accounting principles (GAAP). Under the cash basis method, revenues and other financial resource increments are recognized when they are received – that is, when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is paid.

The Washington State Auditor’s Office divides cities into two categories as follows:

Category 1: Cities with populations of 25,000 or more. Local governments in this category must use a unique chart of accounts for budgeting and reporting in conformity with generally accepted accounting principles (GAAP).

Category 2: Cities and towns with populations under 25,000. Local governments in this category may follow single-entry accounting and cash-basis reporting procedures that are not intended to reflect financial condition and result in conformance with GAAP.

The City of La Center reports as a Category 2 government. The City reports the result of its financial operations on a calendar year.

Financial and budgetary controls are derived from the City’s accounting system that is based on a *fund* structure. Funds are independent fiscal and accounting entities containing a self-balancing set of accounts segregated for the purpose of carrying out basic functions in accordance with special regulations, restrictions or limitations. In addition to being the basis for the accounting system, the funds also provide the legal budgetary control level for all expenditures. The City Council approves appropriations for all budgeted funds on a fund basis. The department heads are responsible to the Mayor for monitoring individual budgets.

In the last few years, we have reorganized and streamlined the fund structure to make it easier for Council and citizens to understand the City’s finances. The following are the fund types used by the City of La Center.

General Fund

The General fund is the City’s primary operating fund and is used to track the revenues and expenses associated with basic City services that are not required to be accounted for in other funds. This includes services such as police, parks, public works and support services such as finance. These services are funded by general purpose tax revenues and other revenues that are unrestricted. The City Council, with input from the public, has the ability to distribute the funds in a way that best meets the needs of the community.

Reserve Fund

The Reserve Fund is a general reserve fund that can be utilized for special projects, emergencies, additional funding or other projects as authorized by the City Council.

Impact Fees Fund

Impact Funds are used to provide for the costs of infrastructure improvements, specifically identified in the City of La Center adopted Capital Improvement Plan.

Capital Projects Fund

Capital Projects funds are used to account for financial resources which are designated for the acquisition or construction of general government capital improvements.

Vehicle & Equipment Fund (general)

This fund is used to track costs for vehicles and/or equipment.

Sewer Fund - Operations

Sewer activities are required to be accounted for in separate enterprise funds. These funds are required to be self-supporting and are treated as separate from the other funds of the City.

Sewer Fund – Capital & Equipment

This fund is used to track costs for vehicles and/or equipment.

Sewer Fund - Debt Service

This fund is used to track the Sewer Fund's PWTF loan debt.

Debt Summary

As of December 31, 2014

Unlike the operations and maintenance, which is funded by current revenues, a considerable amount of the money for capital improvements comes from debt, usually through the Washington Public Works Trust Fund (PWTF) loan program. This is typical of cities across the county.

Local government debt is repaid over a number of years, sometimes decades. The rationale for using debt financing to pay for capital projects is that future generations will use and benefit from them. Therefore future generations should pay part of the bill. Otherwise current taxpayers who may not be around to benefit from the facilities over the life of the project may be unfairly burdened.

For general government purposes, the Revised Code of Washington establishes the legal debt limits for cities. Specifically, this RCW provides that debt cannot be incurred in excess of the certain percentages of the value of the taxable property of the City. Currently the City does not have any General Obligation debt. The City does have outstanding PWTF loans; these loans are summarized below.

Loan # PC08-951-021 ~ Construction of Phase-1 Sewer Plant Upgrade

This loan was for construction of the first phase of La Center's sewer plant upgrade. The first phase converted the SBR (Sequencing Batch Reactor) sewer plant into an MBR (Membrane Bio-Reactor) sewer plant. This conversion doubled the capacity and improved operation efficiencies.

Issue Date: 05/01/2008	Payment Due 2016: \$559,703.69
Loan Amount: \$9,934,237.14	Interest Rate: 0.5%
Project Status: Completed	Principal Paid to Date: \$3,102,173.44
Payoff Date: 06/30/2028	Principal Balance: \$6,832,063.70

Sewer Plant Acquisition Loans

To enable the City to control its growth in the direction deemed appropriate, the City of La Center, as of August 1, 2006 reacquired ownership of the City's sewer system from Clark Public Utilities. The transfer included all assets and liabilities of the sewer system located in the territorial boundaries of the City. The following are the five loans assumed from reacquiring the sewer plant:

Loan # PW-01-691-PRE-111

Assumed Date: 08/01/2006	Payment Due 2016: \$16,445.06
Assumed Amount: \$239,491.20	Interest Rate: 0.5%
Project Status: N/A	Principal Paid to Date: \$143,694.72
Payoff Date: 06/30/2021	Principal Balance: \$95,796.48

Loan # PW-00-691-015

Assumed Date: 08/01/2006	Payment Due 2016: \$62,388.77
Assumed Amount: \$831,850.32	Interest Rate: 1.0%
Project Status: N/A	Principal Paid to Date: \$534,760.92
Payoff Date: 06/30/2020	Principal Balance: \$297,089.40

Loan # PW-02-691-015

Assumed Date: 08/01/2006

Assumed Amount: \$1,608,604.18

Project Status: N/A

Payoff Date: 06/30/2022

Payment Due 2016: \$104,056.58

Interest Rate: 0.5%

Principal Paid to Date: \$904,839.84

Principal Balance: \$703,764.34

PWTF Debt Summary

PWTF Loan Contract #	Obligation Date	Beginning Balance	Principal Paid to Date	Principal Balance	Payment Due 2016
PW-01-691-PRE-111	08/01/06	\$239,491	\$143,695	\$95,796	\$16,445
PW-00-691-015	08/01/06	\$831,850	\$534,761	\$297,089	\$62,389
PW-02-691-015	08/01/06	\$1,608,604	\$904,840	\$703,764	\$104,057
PC08-951-021	05/01/08	\$9,934,237	\$3,102,173	\$6,832,064	\$559,704
		\$12,614,183	\$4,685,469	\$7,928,714	\$742,594

Interfund Loans

The following are interfund loans from the City's Reserve Fund to the City's Sewer Fund:

2006	\$2,532,865	Payment to CPU to reacquire the WWTP
2006	\$275,000	Operating deficit
2008	\$400,000	Operating deficit
2009	\$450,000	Operating deficit
2010	\$2,200,000	Operating deficit & Capital
2011	\$400,000	Operating deficit
2012	\$700,000	Operating deficit
2013	\$600,000	Operating deficit
2014	\$6,800,000	Funding sewer debt

Type of Debt	Principle	Accrued Interest	Balance 1/1/15	2015 Interfund Loans	2015 Interest	Balance 12/31/15
CPU Pmt	2,532,865	245,987	2,778,852		4,631	2,783,484
Operating Capital 2006	275,000	26,708	301,708		503	302,210
Operating Capital 6/30/08	400,000	12,141	412,141		687	412,827
Operating Capital 6/30/09	450,000	5,932	455,932		760	456,692
Operating Capital 6/30/10	2,200,000	18,312	2,218,312		3,697	2,222,009
Operating Capital 6/30/11	400,000	3,219	403,219		672	403,891
Operating Capital 6/30/12	700,000	3,151	703,151		1,055	704,205
Operating Capital 6/30/13	600,000	1,412	601,412		902	602,314
Operating Capital 6/30/14	6,800,000				10,205	10,205
Total Debt	14,357,865	316,860	7,874,725	0	23,112	7,897,837

The City Council has postponed repayment of the interfund loans since 2007.

Historical at a Summary Level Fund Balances, Revenues and Expenditures

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015 Budget</u>	<u>Proj YE 2015</u>	<u>2016 Budget</u>
Beg Cash Balances						
General	375,161	301,298	467,973	661,217	666,258	886,729
Reserve	17,315,061	17,235,210	16,449,150	4,537,763	4,537,763	4,540,010
Impact	599,334	112,232	149,054	175,180	175,180	284,768
Capital Projects	189,179	176,571	94,746	4,577,295	4,577,295	4,724,791
Vehicle/Equip (general)	2,016	8,982	5,428	304,063	304,063	285,351
Sewer (Operations)	54,310	51,674	106,524	311,182	311,182	400,232
Sewer (Capital/Equip)				484,704	484,704	553,832
Sewer (Debt Service)				5,694,812	5,694,812	5,240,304
TOTAL BEG CASH	18,535,059	17,885,968	17,272,874	16,746,216	16,751,257	16,916,016
Revenues						
General	3,928,723	4,029,951	4,074,881	3,796,473	3,850,555	3,841,826
Reserve	720,200	343,957	75,613	-	2,247	56,991
Impact	84,135	161,732	93,027	143,930	155,348	430,170
Capital Projects	54,933	697,614	4,843,169	252,378	343,460	3,007,241
Vehicle/Equip (general)	100,000	100,000	398,253	107,742	105,184	107,622
Sewer (Operations)	1,571,693	1,576,373	1,037,205	1,130,717	1,124,701	1,133,778
Sewer (Capital/Equip)			508,221	103,879	102,265	103,879
Sewer (Debt Service)			6,513,719	297,597	291,891	262,182
TOTAL REVENUE	6,459,684	6,909,627	17,544,088	5,832,716	5,975,650	8,943,689
Expenditures						
General	4,002,586	3,863,276	3,876,596	3,672,192	3,630,084	3,859,745
Reserve	800,050	1,130,018	11,987,000	-	-	-
Impact	571,236	124,910	66,902	70,000	45,759	257,000
Capital Projects	67,541	779,439	360,619	208,000	195,964	3,390,930
Vehicle/Equip (general)	93,033	103,554	99,617	124,000	123,897	51,000
Sewer (Operations)	1,574,328	1,521,524	832,547	1,071,571	1,035,650	1,025,670
Sewer (Capital/Equip)			23,517	42,000	33,138	272,000
Sewer (Debt Service)			818,908	746,399	746,399	742,594
TOTAL EXPENDITURES	7,108,775	7,522,722	18,065,705	5,934,162	5,810,891	9,598,938
Ending Cash						
General	301,298	467,973	666,258	785,497	886,729	868,810
Reserve	17,235,210	16,449,150	4,537,762	4,537,763	4,540,010	4,597,001
Impact	112,232	149,054	175,180	249,110	284,768	457,938
Capital Projects	176,571	94,746	4,577,295	4,621,673	4,724,791	4,341,102
Vehicle/Equip (general)	8,982	5,428	304,063	287,806	285,351	341,973
Sewer (Operations)	51,674	106,524	311,182	370,327	400,232	508,340
Sewer (Capital/Equip)			484,704	546,583	553,832	385,711
Sewer (Debt Service)			5,694,812	5,246,010	5,240,304	4,759,892
Total Ending Cash	17,885,968	17,272,874	16,751,256	16,644,770	16,916,016	16,260,767

Historical Revenues - Detailed by Fund

	<u>2012</u>	2013	2014	Final 2015 Budget	2015 Proj YE	2016 Budget
<u>General Fund</u>						
Taxes						
Real/Prop. Taxes	363,928	376,611	375,752	404,000	404,000	409,773
<i>Sales taxes assoc w/Interchange</i>						166,667
Retail Sales & Use Taxes	161,364	197,602	214,356	220,000	219,903	220,000
Gambling - Pull Tabs	14,329	17,799	30,019	30,000	34,143	35,000
Gambling - Card Rooms	3,081,407	3,037,987	2,685,943	2,680,000	2,700,095	2,675,000
Other Taxes	31,683	34,523	37,190	37,000	41,500	37,000
Licenses & Permits	28,717	46,998	29,781	44,860	47,566	27,710
Intergovernmental	154,131	166,500	173,609	176,038	176,933	182,195
Charges for Goods & Services	13,038	32,375	23,594	73,250	76,239	46,350
Fines & Forfeitures	45,749	47,482	39,639	27,100	25,266	28,000
Misc	26,690	69,775	64,997	104,225	124,908	14,131
Non-Revenues	7,687	2,300	-	-	-	-
Trans-IN	-	-	400,000	-	-	-
Total	3,928,723	4,029,951	4,074,881	3,796,473	3,850,555	3,841,826
<u>Reserve Fund</u>						
Misc	430,200	343,957	75,613	-	2,247	56,991
Trans-IN	290,000	-	-	-	-	-
Non-revenues	-	-	-	-	-	-
Total	720,200	343,957	75,613	-	2,247	56,991
<u>Impact Fee Fund</u>						
Charges for Goods & Services	27,982	81,431	30,224	40,560	53,833	40,800
Misc	3,233	3,400	2,892	3,370	2,876	3,370
Non-revenues	52,920	76,901	59,911	70,000	68,639	50,000
Trans-IN	-	-	-	30,000	30,000	336,000
Total	84,135	161,732	93,027	143,930	155,348	430,170
<u>Capital Projects Fund</u>						
R.E.E.T. (excise taxes)	54,933	72,307	90,490	90,000	92,379	70,000
Intergovernmental	-	195,306	180,407	60,000	167,000	2,877,930
Misc	-	-	77,272	87,859	69,562	59,311
Non-revenues	-	-	-	-	-	-
Trans-IN	-	430,000	4,495,000	14,519	14,519	-
Total	54,933	697,614	4,843,169	252,378	343,460	3,007,241
<u>Vehicle & Equipment Fund (general)</u>						
Intergov	-	-	-	-	-	-
Misc	-	-	4,253	5,742	3,184	3,582
Trans-IN	100,000	100,000	394,000	102,000	102,000	104,040
Total	100,000	100,000	398,253	107,742	105,184	107,622
<u>Sewer</u>						
Intergovernmental	-	-	-	-	-	-
Charges for Goods & Services	871,526	976,151	1,031,241	1,124,937	1,116,934	1,128,754
Misc	167	222	5,964	5,780	7,767	5,024
Non-Revenues	-	-	-	-	-	-
Sale of Surplus	-	-	-	-	-	-
Trans-IN	700,000	600,000	-	-	-	-
Total	1,571,693	1,576,373	1,037,205	1,130,717	1,124,701	1,133,778
<u>Vehicle & Equipment Fund (sewer)</u>						
Misc	-	-	8,221	8,879	7,265	8,879
Trans-IN	-	-	500,000	95,000	95,000	95,000
Total	-	-	508,221	103,879	102,265	103,879
<u>Debt Service (sewer)</u>						
Misc	-	-	98,319	110,197	81,800	65,782
Cap. Fac. Charge (SDC)	-	-	62,400	62,400	85,091	62,400
Trans-IN	-	-	6,353,000	125,000	125,000	134,000
Total	-	-	6,513,719	297,597	291,891	262,182
Total - All Funds	6,459,684	6,909,627	17,544,088	5,832,716	5,975,650	8,943,689

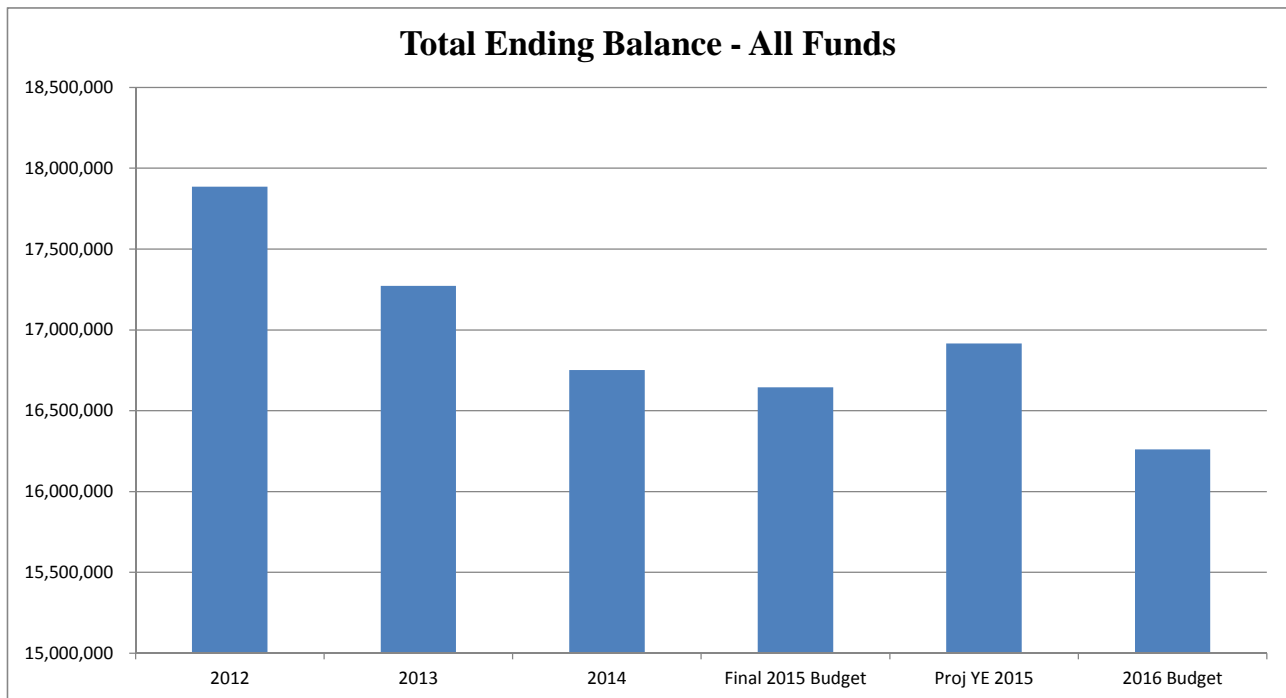
Historical Expenditures - Detailed by Fund

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015 Budget</u>	<u>Proj YE 2015</u>	<u>2016 Budget</u>
<u>General Fund</u>						
Salary	1,932,324	1,811,579	1,771,488	1,887,362	1,884,925	1,843,463
Benefits	683,173	699,955	729,691	756,256	743,606	790,109
Supplies	187,424	179,126	170,805	158,100	149,597	148,800
Services	636,565	859,080	828,548	542,005	528,850	736,273
Intergov	183,963	245,153	217,954	178,750	171,770	191,060
Culture & Rec	50,670	48,632	42,435	29,100	29,993	29,100
Capital (<\$5K)	30,780	4,694	3,686	4,100	3,590	4,900
Capital (>\$5K)	-	12,757	9,988	-	1,234	12,000
Trans-OUT	290,000	-	102,000	116,519	116,519	104,040
Non-Exp	7,687	2,300	-	-	-	-
Total	4,002,586	3,863,276	3,876,596	3,672,192	3,630,084	3,859,745
<u>Reserve Fund</u>						
Services	50	18	-	-	-	-
Trans-OUT	800,000	1,130,000	11,987,000	-	-	-
Total	800,050	1,130,018	11,987,000	-	-	-
<u>Impact Fee Fund</u>						
Capital	518,316	55,000	-	-	-	207,000
Non-expenditures	52,920	69,910	66,902	70,000	45,759	50,000
Total	571,236	124,910	66,902	70,000	45,759	257,000
<u>Capital Projects Fund</u>						
Services	-	-	-	-	-	-
Capital (>\$5K)	67,541	779,439	360,619	178,000	165,964	3,054,930
Trans-OUT	-	-	-	30,000	30,000	336,000
Total	67,541	779,439	360,619	208,000	195,964	3,390,930
<u>Vehicle & Equip Fund (general)</u>						
Capital (>\$5K)	93,033	103,554	99,617	124,000	123,897	51,000
Trans-OUT	-	-	-	-	-	-
Total	93,033	103,554	99,617	124,000	123,897	51,000
<u>Sewer Fund</u>						
Salary	299,871	308,237	325,286	310,641	305,485	309,165
Benefits	114,432	120,139	126,587	118,168	113,612	113,114
Supplies	50,173	74,608	64,398	76,000	72,488	104,500
Services	273,154	169,726	238,136	321,563	300,233	247,891
Intergov	20,600	21,595	21,673	25,200	23,832	22,000
Debt Service	792,440	789,313	-	-	-	-
Capital	23,658	37,907	3,469	-	-	-
Trans-OUT	-	-	53,000	220,000	220,000	229,000
Total	1,574,328	1,521,524	832,547	1,071,571	1,035,650	1,025,670
<u>Vehicle & Equip Fund (sewer)</u>						
Capital (>\$5K)	-	-	23,517	42,000	33,138	272,000
Trans-OUT	-	-	-	-	-	-
Total	-	-	23,517	42,000	33,138	272,000
<u>Debt Service</u>						
Debt Service	-	-	818,908	746,399	746,399	742,594
Total	-	-	818,908	746,399	746,399	742,594
Total - All Funds	7,108,775	7,522,722	18,065,705	5,934,162	5,810,891	9,598,938

Historical Ending Fund Balances

Summary by Fund

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015 Budget</u>	<u>Proj YE 2015</u>	<u>2016 Budget</u>
General	301,298	467,973	666,258	785,497	886,729	868,810
Reserve	17,235,210	16,449,150	4,537,762	4,537,763	4,540,010	4,597,001
Impact	112,232	149,054	175,180	249,110	284,768	457,938
Capital Projects	176,571	94,746	4,577,295	4,621,673	4,724,791	4,341,102
Vehicle/Equip (general)	8,982	5,428	304,063	287,806	285,351	341,973
Sewer (Operations)	51,674	106,524	311,182	370,327	400,232	508,340
Sewer (Capital/Equip)	-	-	484,704	546,583	553,832	385,711
Sewer (Debt Service)	-	-	5,694,812	5,246,010	5,240,304	4,759,892
Total Ending Fund Balance	17,885,968	17,272,874	16,751,256	16,644,770	16,916,016	16,260,767



2016 ~ Summary Budget

	<u>General</u>	<u>Reserve</u>	<u>Impact</u>	<u>Cap Proj</u>	<u>Veh - Equip</u>	<u>Sewer Operations</u>	<u>Sewer Capital/Equip</u>	<u>Sewer Debt Service</u>	<u>Total</u>
Beg Balance	886,729	4,540,010	284,768	4,724,791	285,351	400,232	553,832	5,240,304	16,916,016
<u>Revenues</u>									
Taxes									
Property Tax	409,773								409,773
R.E.E.T.				70,000					70,000
Sales/Excise	386,667								386,667
Gambling Taxes	2,710,000								2,710,000
Other Taxes	37,000								37,000
Licenses & Permits	27,710								27,710
Intergovernmental	182,195			2,877,930	0	0			3,060,125
Charges for Goods & Svcs	46,350		40,800			1,128,754		62,400	1,278,304
Fines & Forfeitures	28,000								28,000
Misc	14,131	56,991	3,370	59,311	3,582	5,024	8,879	65,782	217,071
Total Operating Rev	3,841,826	56,991	44,170	3,007,241	3,582	1,133,778	8,879	128,182	8,224,649
Trans-IN	0	0	336,000	0	104,040	0	95,000	134,000	669,040
Non-revenues	0		50,000						50,000
Total Revenues	3,841,826	56,991	430,170	3,007,241	107,622	1,133,778	103,879	262,182	8,943,689
<u>Expenditures</u>									
Salary	1,843,463					309,165			2,152,628
Benefits	790,109					113,114			903,223
Supplies	148,800					104,500			253,300
Services	736,273	0		0		247,891			984,164
Culture & Rec	29,100								29,100
Intergov	191,060					22,000			213,060
Capital (<\$5K)	4,900								4,900
Total Operating Exp	3,743,705	0	0	0	0	796,670	0	0	4,540,374
Capital (>\$5K)	12,000		207,000	3,054,930	51,000	0	272,000		3,596,930
Debt Service								742,594	742,594
Total Capital/Debt	12,000	0	207,000	3,054,930	51,000	0	272,000	742,594	4,339,524
Total Oper & Capital/Debt	3,755,705	0	207,000	3,054,930	51,000	796,670	272,000	742,594	8,879,898
Trans-OUT	104,040	0	0	336,000	0	229,000	0	0	669,040
Non-expenditures	0		50,000						50,000
Total Uses	3,859,745	0	257,000	3,390,930	51,000	1,025,670	272,000	742,594	9,598,938
Ending Balance	868,810	4,597,001	457,938	4,341,102	341,973	508,340	385,711	4,759,892	16,260,767

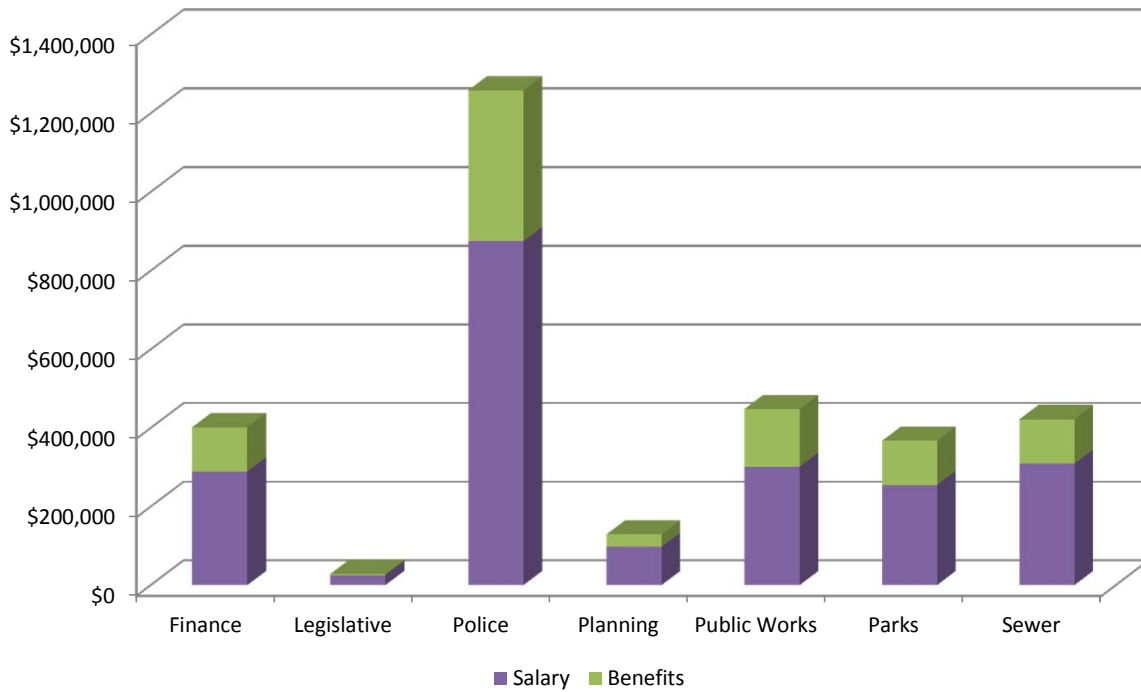
2016 Budget ~ Summarized Revenues for all Funds

	<u>General</u>	<u>Reserve</u>	<u>Impact</u>	<u>Cap Proj</u>	<u>Veh/Equip (general)</u>	<u>Sewer - Operations</u>	<u>Sewer - Cap/Equi</u>	<u>Sewer - Debt</u>	<u>Total</u>
<u>Taxes</u>									
Real/Prop. Taxes	409,773								409,773
Sales taxes assoc w/Interchange	166,667								166,667
Retail Sales & Use Taxes	220,000								220,000
R.E.E.T. (excise tax)				70,000					70,000
Gambling - Card Rooms	2,710,000								2,710,000
Other Taxes	37,000								37,000
Total Taxes	3,543,440	-	-	70,000	-	-	-	-	3,613,440
<u>Licenses & Permits</u>									
Business Licenses	7,000								7,000
Building Permits	14,000								14,000
Other Lic & Permits	6,710								6,710
Total Lic & Permits	27,710	-	-	-	-	-	-	-	27,710
<u>Intergovernmental</u>									
Pud Privilege Tax	12,000								12,000
City Assistance	57,000								57,000
STP/WA DOT(roundabout design)				30,000					30,000
STP grant (roundabout)				692,000					692,000
TIB grant (roundabout)				680,930					680,930
CPU reimbursement (water line work)				20,000					20,000
School Grant (DeptComm)				1,455,000					1,455,000
Liquor Profit / Excise	40,424								40,424
Street Fuel Taxes	67,921								67,921
Other	4,850								4,850
Total Intergov	182,195	-	-	2,877,930	-	-	-	-	3,060,125
<u>Charges for Goods & Services</u>									
Plan Check Fees	10,000								10,000
Woodland Inspections	-								-
TIF Revenue			24,464						24,464
PIF Revenue			16,336						16,336
Cap. Fac. Charge (SDC)							62,400		62,400
Sewer - User charges revenue						1,088,754			1,088,754
Other Chgs Goods/Services	36,350					40,000			76,350
Total Charges Good/Services	46,350	-	40,800	-	-	1,128,754	-	62,400	1,278,304
<u>Fines & Forfeitures</u>									
Traffic Infraction	15,000								15,000
Other Fines/Forfeitures	13,000								13,000
Total Fines/Forfeitures	28,000	-	-	-	-	-	-	-	28,000
<u>Misc</u>									
Interest	14,131	56,991	3,370	59,311	3,582	5,024	8,879	65,782	217,071
Total Misc	14,131	56,991	3,370	59,311	3,582	5,024	8,879	65,782	217,071
Total Revenues	3,841,826	56,991	44,170	3,007,241	3,582	1,133,778	8,879	128,182	8,224,649
Trans-IN	-	-	336,000	-	104,040	-	95,000	134,000	669,040
Non-revenues	-	-	50,000	-	-	-	-	-	50,000
Total	3,841,826	56,991	430,170	3,007,241	107,622	1,133,778	103,879	262,182	8,943,689

2016 Budget ~ Summarized Expenditures for All Funds

	<i>2016 Budget</i>	Salary	Benefits	Supplies	Services	Culture/Rec	Intergov	Cap (<\$5K)	Ttl Oper	Cap (>\$5K)	Debt	Trans-OUT / Non-exp	Ttl Uses
General Fund													
Finance	<i>575,009</i>	288,912	113,018	5,000	157,519		9,560	1,000	575,009	-			575,009
Leg	<i>135,350</i>	25,800	2,580		77,870	29,100			135,350				135,350
Police	<i>1,610,960</i>	874,913	383,539	38,700	131,408		166,500	3,900	1,598,960	12,000			1,610,960
Planning	<i>292,974</i>	97,548	31,459	-	163,967			-	292,974				292,974
Public Works	<i>678,346</i>	301,338	146,955	67,400	147,653		15,000	-	678,346				678,346
Parks	<i>463,067</i>	254,952	112,558	37,700	57,856				463,067	-			463,067
Non-Exp	<i>-</i>								-			-	-
GF Trans-OUT	<i>104,040</i>								-			104,040	104,040
Total - General Fund	<i>3,859,745</i>	1,843,463	790,109	148,800	736,273	29,100	191,060	4,900	3,743,705	12,000		104,040	3,859,745
Reserve Fund	<i>-</i>								-			-	-
Impact Fee Fund	<i>257,000</i>								-	207,000		50,000	257,000
Capital Projects Fund	<i>3,390,930</i>								-	3,054,930		336,000	3,390,930
Veh/Equip (general)	<i>51,000</i>								-	51,000			51,000
Sewer - Operations	<i>1,025,670</i>	309,165	113,114	104,500	247,891		22,000		796,670	-	-	229,000	1,025,670
Sewer - Capital/Equip	<i>272,000</i>								-	272,000			272,000
Sewer - Debt Service	<i>742,594</i>										742,594		742,594
Total - All Funds	<i>9,598,938</i>	2,152,628	903,223	253,300	984,164	29,100	213,060	4,900	4,540,374	3,596,930	742,594	719,040	9,598,938

Personnel Costs



	<u><i>FTEs</i></u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Finance	<i>3.75</i>	288,912	113,018	401,930
Legislative	<i>6.00</i>	25,800	2,580	28,380
Police	<i>10.25</i>	874,913	383,539	1,258,452
Planning	<i>1.50</i>	97,548	31,459	129,007
Public Works	<i>3.50</i>	301,338	146,955	448,292
Parks	<i>3.50</i>	254,952	112,558	367,510
Sewer	<i>4.25</i>	309,165	113,114	422,279
	<i>32.75</i>	2,152,628	903,223	3,055,850

General Fund - Historical Summary

	2012	2013	2014	Final 2015 Budget	2015 Proj YE	2016 Budget
Beginning Fund Balance	375,161	301,298	467,973	661,217	666,258	886,729
Revenues						
Taxes - General Fund	3,652,712	3,664,522	3,343,261	3,371,000	3,399,641	3,543,440
Licenses & Permits - General Fund	28,717	46,998	29,781	44,860	47,566	27,710
Intergov - General Fund	154,131	166,500	173,609	176,038	176,933	182,195
Charges for Services - General Fund	13,038	32,375	23,594	73,250	76,239	46,350
Fines & Forfeit - General Fund	45,749	47,482	39,639	27,100	25,266	28,000
Misc - General Fund	26,690	69,775	64,997	104,225	124,908	14,131
Total Operating Revenues	3,921,036	4,027,651	3,674,881	3,796,473	3,850,555	3,841,826
Non-Rev - General Fund	7,687	2,300	-	-	-	-
Trans-IN ~ General Fund	-	-	400,000	-	-	-
Total Revenues	3,928,723	4,029,951	4,074,881	3,796,473	3,850,555	3,841,826
Total Resources Available	4,303,884	4,331,248	4,542,854	4,457,690	4,516,813	4,728,555
Expenditures						
Total - Finance Dept	665,187	630,657	645,265	577,184	571,768	575,009
Total - Leg Dept	137,436	131,699	120,821	101,797	101,810	135,350
Total - Police	1,585,831	1,536,798	1,558,704	1,593,302	1,572,385	1,610,960
Total - Planning	256,143	457,908	174,596	241,527	234,253	292,974
Total - PW Admin	220,474	278,519	283,431	270,807	266,097	299,796
Total - PW Ops	390,690	373,038	528,021	314,433	316,898	378,549
Total - Parks Admin	36,399	38,624	38,117	38,314	38,937	36,927
Total - Park Ops	412,739	413,733	425,640	418,309	411,417	426,140
Non-expenditures - General Fund	7,687	2,300	-	-	-	-
Total Expenditures	3,712,586	3,863,276	3,774,596	3,555,673	3,513,565	3,755,705
Trans-OUT ~ General Fund	290,000	-	102,000	116,519	116,519	104,040
Total uses - General Fund	4,002,586	3,863,276	3,876,596	3,672,192	3,630,084	3,859,745
Ending Fund Balance	301,298	467,973	666,258	785,498	886,729	868,810

General Fund Historical Expenditures by Function

	2013	2014	Final 2015 Budget	Proj YE 2015	2016 Budget	% of Total 2016 Budget
Operations						
Mayor/Elected Officials						
Salary/Benefits	27,362	26,666	28,548	28,417	28,380	0.7%
Administration	6,620	3,938	2,500	1,820	32,000	0.8%
Gov Affairs Consultant	32,589	32,000	24,362	24,000	24,000	0.6%
Legal						
City Attorney	80,863	58,537	30,000	43,953	30,000	0.8%
Consultant Attorneys	8,708	35,356	30,000	10,285	30,000	0.8%
Intergovernmental	245,153	217,954	178,750	171,770	191,060	5.0%
General						
Audit	-	20,475	-	-	-	0.0%
Facilities	99,128	113,341	96,650	97,159	103,306	2.7%
Liability Insurance	85,230	80,223	77,793	79,110	102,059	2.6%
Information Technology						
Contracted IT consultant	41,844	34,223	30,000	39,513	35,000	0.9%
Software/hardware	19,781	17,766	20,000	13,609	15,400	0.4%
Culture & Recreation	48,632	42,435	29,100	29,993	29,100	0.8%
Finance						
Administration	95,669	63,283	61,223	57,937	50,642	1.3%
City Clerk	61,198	67,693	68,810	67,628	69,108	1.8%
Utility Billing	34,029	36,453	35,877	37,061	35,989	0.9%
Accounting	231,344	258,783	263,068	259,606	264,191	6.8%
Police						
Administration	102,747	103,408	99,650	91,960	91,560	2.4%
Salary/Benefits	323,447	334,697	360,197	359,814	357,206	9.3%
Operations	8,846	10,064	11,500	7,043	11,948	0.3%
Salary/Benefits	817,313	844,749	910,917	909,843	901,246	23.3%
Planning						
Administration	2,173	2,268	2,250	2,020	1,000	0.0%
Salary/Benefits	240,061	125,724	133,555	130,776	129,007	3.3%
Comp Plan Update	200,024	11,771	32,000	30,117	95,000	2.5%
Consulting services	-	27,798	68,000	66,059	62,000	1.6%
Operations	8,777	460	1,400	886	500	0.0%
Public Works						
Administration	102,934	103,655	79,036	77,718	80,531	2.1%
Engineering	130,758	135,547	141,067	140,567	142,602	3.7%
Operations	142,033	292,198	75,100	74,827	159,600	4.1%
Salary/Benefits	219,150	223,482	232,570	230,907	233,659	6.1%
Parks						
Administration	38,477	38,834	39,093	39,684	37,515	1.0%
Irrigation	19,264	20,725	22,000	22,857	22,000	0.6%
Operations	73,943	68,667	39,200	39,446	42,700	1.1%
Op - Salary/Benefits	296,478	310,069	327,356	323,447	331,495	8.6%
Total Operations	3,844,575	3,763,241	3,551,573	3,509,834	3,739,805	96.9%
Capital<\$5K	3,644	1,367	4,100	2,497	3,900	0.1%
Capital>\$5K	12,757	9,988	-	1,234	12,000	0.3%
Interfund Transfers	-	102,000	116,519	116,519	104,040	2.7%
Non-Expenditures	2,300	-	-	-	-	0.0%
Total Expenditures & Other Uses	3,863,276	3,876,596	3,672,192	3,630,084	3,859,745	100.0%

General Fund - Finance Department

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015 Budget</u>	<u>Proj YE 2015</u>	<u>2016 Budget</u>
Salary	266,728	262,396	289,971	289,039	<i>289,882</i>	288,912
Benefits	86,283	89,955	104,024	111,241	<i>105,323</i>	113,018
Supplies	5,387	1,094	5,575	5,000	<i>6,133</i>	5,000
Services	278,299	259,768	234,119	164,155	<i>161,715</i>	157,519
Intergov	11,757	16,395	9,257	7,750	<i>7,623</i>	9,560
Capital (<\$5K)	16,733	1,049	2,320	-	<i>1,093</i>	1,000
Total Expenditures	665,187	630,657	645,265	577,184	<i>571,768</i>	575,009

Change from 2015 Budget to 2016 Budget

-0.38%

Change from 2015 Projected YE to 2016 Budget

0.57%

FTEs

3.75

The Finance Department has four FT and one PT positions; two Accountants (FT), one Utility Billing Clerk (FT), an Assistant City Clerk (PT) and the Finance Director. A portion of the Finance Director's salary (.25) and a portion of the Utility Billing Clerk's salary (.75) are allocated to the Waste Water Treatment Plant. The Assistant City Clerk's position was reduced to a part-time position in 2013.

The Finance Department directs all finance functions for the City of La Center. This includes annual budgeting, financial reporting, investment activities, general accounting, purchasing, payroll, accounts receivable and payable, taxes/fees, financial planning and preparation of various documents for state, federal, city departments and other professional organizations. The Finance Department also handles customer services, information services, business and dog licenses.

The Services category includes professional service costs for the City Attorney and the city's IT consultant.

General Fund - Legislature Department

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Salary	26,760	25,542	24,725	25,800	26,351	25,800
Benefits	2,121	1,820	1,941	2,748	2,066	2,580
Services	57,885	55,704	51,719	44,149	43,400	77,870
Culture & Rec	50,670	48,632	42,435	29,100	29,993	29,100
Total Expenditures	137,436	131,699	120,821	101,797	101,810	135,350

Change from 2015 Budget to 2016 Budget

32.96%

Change from 2015 Projected YE to 2016 Budget

32.94%

FTEs

6.00

Services

This category includes the cost of a consultant to design an Economic Development Plan (\$25,000) and the (anticipated) costs for two council retreats

Salary Expense

The Citizen's Salary Commission, which was formed in 2007, established a monthly base stipend of \$150/month for council members plus \$50/meeting. The Mayor receives \$450/month plus the \$50/meeting stipend.

The Commission met in 2011 and revised those amounts; the monthly base for council members, as of August 2011, is \$175/month and \$60/meeting. The Mayor's stipend is \$525/month plus the \$60/meeting.

Culture & Recreation

Included in this category are the City's Citizen events, which consist of the following activities:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
City Float	4,971	3,979	3,728	4,000	4,000	4,000
Sternwheeler Park events	19,187	18,190	16,105	10,000	10,735	10,000
Senior Citizens Programs	4,300	5,000	3,000	2,500	2,500	2,500
Community Activities	10,479	9,799	10,025	10,000	10,000	10,000
Clean Up Day	2,978	1,960	2,127	100	258	100
Farmers Market	3,289	3,430	4,450	-	-	-
Our Days Casino Grant	4,940	5,750	2,999	2,500	2,500	2,500
Shred Day	525	525	-	-	-	-
	50,670	48,632	42,435	29,100	29,993	29,100

General Fund - Police Department

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Salary	947,576	808,778	823,692	910,563	<i>908,201</i>	874,913
Benefits	318,947	331,982	355,754	360,551	<i>361,456</i>	383,539
Supplies	52,417	40,695	34,398	45,600	<i>37,773</i>	38,700
Services	119,517	119,958	136,993	114,489	<i>110,076</i>	131,408
Intergov	142,101	218,983	196,512	158,000	<i>151,148</i>	166,500
Capital (<\$5K)	5,274	3,644	1,367	4,100	<i>2,497</i>	3,900
Capital (>\$5K)	-	12,757	9,988	-	<i>1,234</i>	12,000
Total Expenditures	1,585,831	1,536,798	1,558,704	1,593,302	<i>1,572,385</i>	1,610,960

Change from 2015 Budget to 2016 Budget

1.11%

Change from 2015 Projected YE to 2016 Budget

2.45%

FTEs

10.25

Salary Expense

The La Center Police Department budget for 2015 maintains existing service levels.

The Police Department currently has 11 FTE positions; one of which has been unfunded since 2012. The positions consist of six Patrol Officers, two Sergeants (one vacant & unfunded since 2012), two Administrative positions, and the Chief of Police.

Intergovernmental

This category includes costs for the City's portion of the C.R.E.S.A. 911 operations.

General Fund - Planning Department

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Salary	180,668	182,823	96,414	102,240	<i>101,848</i>	97,548
Benefits	56,139	57,238	29,311	31,315	<i>28,928</i>	31,459
Supplies	1,401	8,777	460	400	<i>812</i>	-
Services	16,352	209,070	48,412	107,572	<i>102,666</i>	163,967
Capital (<\$5K)	1,583	-	-	-	-	-
Total Expenditures	256,143	457,908	174,596	241,527	<i>234,253</i>	292,974

Change from 2015 Budget to 2016 Budget

21.30%

Change from 2015 Projected YE to 2016 Budget

25.07%

FTEs

1.50

Salary Expense

This department has three FTE positions, consisting of a Building Inspector, a Planner and a Permitting Specialist.

In 2012 the Building Inspector's position was reduced to / funded as part-time; in 2014, 2015 & 2016 the City Planner position was not filled / funded; services have been provided by an outside consultant. In total, this department has been reduced in size by 1.5 FTEs since 2011.

Services & Charges

This department is the administrative authority for all land use actions within the City as provided for in Title 18 of the City Land Use Codes. The City of La Center planning department prepares and presents material for the City Planning Commission in establishing recommendations for the City Council in meeting regulations, land use goals and policies.

The Building Official position was reduced to part-time beginning in December 2011. The retirement of the previous building official allowed the City to review its need for full time services. It is anticipated that the positions will resume full time as development and construction dictate.

General Fund - Public Works Department

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Salary	280,148	292,895	291,702	303,513	<i>303,449</i>	301,338
Benefits	124,484	123,689	136,118	141,661	<i>139,374</i>	146,955
Supplies	69,086	73,528	74,206	67,900	<i>65,434</i>	67,400
Services	100,075	151,669	297,241	59,166	<i>61,737</i>	147,653
Intergov	30,181	9,776	12,185	13,000	<i>13,000</i>	15,000
Capital (<\$5K)	7,190	-	-	-	-	-
Total Expenditures	611,164	651,557	811,452	585,240	<i>582,995</i>	678,346

Change from 2015 Budget to 2016 Budget

15.91%

Change from 2015 Projected YE to 2016 Budget

16.36%

FTEs

3.50

Salary Expense

Salary and expenses in the Public Works Department include the Director, City Engineer, Operations Supervisor and Operations staff. The department provides all engineering, construction and related services. Operations staff maintain all public parks, public space, streets and buildings.

The Public Works department has decreased in personnel from 6 FTEs in 2011 to 3.5 FTEs in 2015 and 2016.

General Fund - Parks Department

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Salary	230,444	239,144	244,985	256,207	<i>255,194</i>	254,952
Benefits	95,198	95,270	102,544	108,742	<i>106,458</i>	112,558
Supplies	59,134	55,032	56,165	39,200	<i>39,446</i>	37,700
Services	64,362	62,911	60,063	52,474	<i>49,256</i>	57,856
Capital (>\$5K)	-	-	-	-	-	-
Total Expenditures	449,138	452,357	463,757	456,623	<i>450,354</i>	463,067

Change from 2015 Budget to 2016 Budget

1.41%

Change from 2015 Projected YE to 2016 Budget

2.82%

FTEs

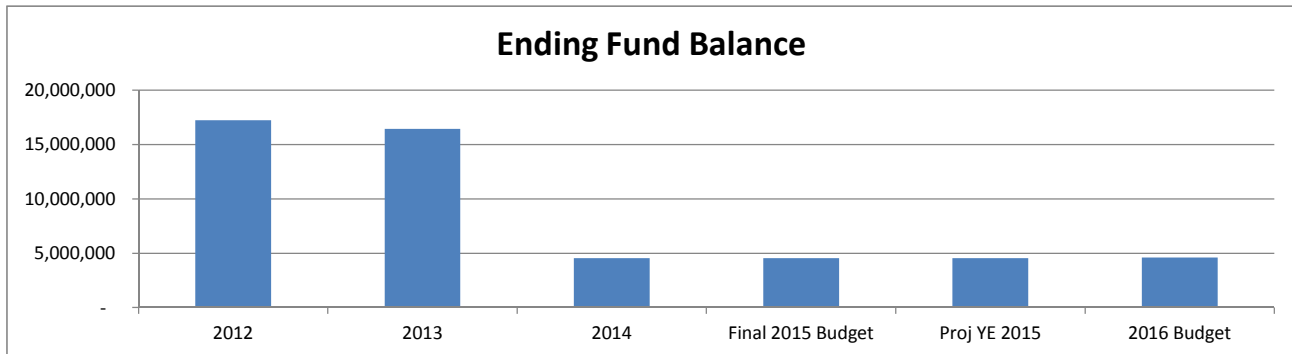
3.50

The Parks Department had 2.75 FTEs in 2011; for 2015 there are 3.50. The change in FTE is not due to increased staffing but rather from the reallocation of funding to reflect service levels needs in parks.

Parks funds are used for maintenance, repair, utilities and upkeep of the City's parks, trails and open spaces. La Center provides and maintains over seven acres of parks and trails per 1,000 population (one of the highest per capita in Clark County).

Reserve Fund

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015 Budget</u>	<u>Proj YE 2015</u>	<u>2016 Budget</u>
Beginning Fund Balance	17,315,061	17,235,210	16,449,150	4,537,763	4,537,763	4,540,010
Annual Revenues						
Misc - Reserve Fund	430,200	343,957	75,613	-	2,247	56,991
Transfers - from GF	290,000	-	-	-	-	-
Annual Revenues	720,200	343,957	75,613	-	2,247	56,991
Annual Expenditures:						
Miscellaneous	50	18	-	-	-	-
Interfund Loan Disburs (to Sewer)	700,000	600,000	-	-	-	-
Fund Balance Transfer (General)	-	-	400,000	-	-	-
Fund Balance Transfer (Cap Proj)	-	-	4,495,000	-	-	-
Fund Balance Transfer (Veh/Equip)	-	-	292,000	-	-	-
Fund Balance Transfer (Sewer Equip)	-	-	500,000	-	-	-
Fund Balance Transfer (Sewer Debt)	-	-	6,300,000	-	-	-
TransOUT - to Cap Proj Fund	-	430,000	-	-	-	-
Tran to veh/equip	100,000	100,000	-	-	-	-
Total Expenditures	800,050	1,130,018	11,987,000	-	-	-
Ending Fund Balance	17,235,210	16,449,150	4,537,762	4,537,763	4,540,010	4,597,001



Impact Fee Fund

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Beginning Fund Balance	599,334	112,232	149,054	175,180	<i>175,180</i>	284,768
Annual Revenues						
TIF Rev (for budget only)	2,998	-	-	24,224	-	24,464
TIF - Gordon's Crest	19,836	9,175	15,291	-	-	-
TIF - General (non-subdivision)	3,058	58,146	9,175	-	<i>33,363</i>	-
PIF - General (non-subdiv)	2,042	14,110	5,758	-	<i>20,470</i>	-
PIF Rev (for budgeting only)	48	-	-	16,336	-	16,336
Misc - Impact Fee Fund	3,233	3,400	2,892	3,370	<i>2,876</i>	3,370
School Impact Fees	52,920	76,901	59,911	70,000	<i>68,639</i>	50,000
Transfer to TIF - Bank Bldg Down Pmt	-	-	-	30,000	<i>30,000</i>	-
Trans to TIF (cost of building)	-	-	-	-	-	336,000
Trans to TIF (interfund loan)	-	-	-	-	-	-
Annual Revenues	84,135	161,732	93,027	143,930	<i>155,348</i>	430,170
Annual Expenditures:						
Trail Construct - Breezy Creek	4,250	-	-	-	-	-
Purchase of Bank Building	504,655	-	-	-	-	-
Holley Park Improvements Roundabout	9,411	55,000	-	-	-	-
School Impact Fees Payout	52,920	69,910	66,902	70,000	<i>45,759</i>	50,000
Total Expenditures	571,236	124,910	66,902	70,000	<i>45,759</i>	257,000
Ending Fund Balance	112,232	149,054	175,180	249,110	<i>284,768</i>	457,938

The non-expenditures are 'pass through' items. The City collects the school impact fees and remits same to La Center and Ridgefield school districts. These are recorded as non-revenues when received and non-expenditures when remitted.

Capital Projects Fund

	2012	2013	2014	Final 2015 Budget	<i>Proj YE 2015</i>	2016 Budget
Beginning Fund Balance	189,179	176,571	94,746	4,577,295	<i>4,577,295</i>	4,724,791
Annual Revenues						
R.E.E.T.(excise taxes)	54,933	72,307	90,490	90,000	<i>92,379</i>	70,000
CDBG 2013 (Old Town Roads)	-	195,306	27,694	-	-	-
WA DOT revenues	-	-	27,300	-	-	-
TIB Match to STP grant	-	-	125,413	-	-	-
STP/WA DOT(roundabout design)	-	-	-	60,000	<i>120,000</i>	30,000
2015 4th & Stonecreek LED X-Walk	-	-	-	-	<i>47,000</i>	-
STP grant (roundabout)	-	-	-	-	-	692,000
TIB grant (roundabout)	-	-	-	-	-	680,930
CPU reimbursement (water line work)	-	-	-	-	-	20,000
School Grant (DeptComm)	-	-	-	-	-	1,455,000
Misc - Capital Proj Fund	-	-	77,272	87,859	<i>69,562</i>	59,311
Transfer (from GF)	-	-	-	14,519	<i>14,519</i>	-
Transfer(from reserve)	-	430,000	4,495,000	-	-	-
Annual Revenues	54,933	697,614	4,843,169	252,378	<i>343,460</i>	3,007,241
Annual Expenditures:						
Holley Park (splash pad/skate)	34,762	398,334	-	-	-	-
Heritage Trail Overlay	32,778	-	-	-	-	-
CDBG 2013 (Old Town Roads)	-	258,281	12,588	-	-	-
2015 4th & Stonecreek LED X-Walk	-	-	-	47,000	<i>47,000</i>	-
Museum Assoc - Memorial Bench	-	-	-	6,000	<i>6,000</i>	-
Timmen Road Resurfacing (from 2013)	-	110,420	172,009	-	-	-
School Grant (DeptComm)	-	-	-	-	-	1,455,000
Bank Building renovation	-	1,248	-	10,000	<i>3,130</i>	-
City Hall - Design	-	11,156	-	-	-	-
4th & Pacific - Roundabout design	-	-	48,553	115,000	<i>109,834</i>	-
4th & Pacific - Roundabout	-	-	-	-	-	1,599,930
2014 Aspen Crosswalk Proj	-	-	28,314	-	-	-
2014 Edge Drain Project	-	-	99,156	-	-	-
Transfer to TIF - Bank Bldg Down Pmt	-	-	-	30,000	<i>30,000</i>	-
Total Expenditures	67,541	779,439	360,619	208,000	<i>195,964</i>	3,390,930
Ending Fund Balance	176,571	94,746	4,577,295	4,621,673	<i>4,724,791</i>	4,341,102

Roundabout:

The project consists of constructing a roundabout at the intersection of 4th Street and Pacific Highway. The roundabout is listed at the No. 1 project in the La Center Transportation Improvement Plan. The roundabout will have a 110-foot outside diameter, a 55-foot inscribed circle with a 15-foot wide circulating roadway and 12.5-foot truck apron. Pedestrian Crossings will be striped with median refuge areas with additional lighting to provide a safer crossing on Pacific Highway and 4th Street.

Vehicle & Equipment Fund

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Final 2015</u> <u>Budget</u>	<u>Proj YE</u> <u>2015</u>	<u>2016 Budget</u>
Beginning Fund Balance	2,016	8,982	5,428	304,063	<i>304,063</i>	285,351
Annual Revenues						
Misc - Veh/Equip Fund	-	-	4,253	5,742	<i>3,184</i>	3,582
Transfer - from Reserve	100,000	100,000	292,000	-	-	-
Transfers - from GF	-	-	102,000	102,000	<i>102,000</i>	104,040
Annual Revenues	100,000	100,000	398,253	107,742	<i>105,184</i>	107,622
Annual Expenditures:						
Capitol Outlay-Equipment	93,033	-	-	73,000	<i>74,692</i>	-
Capitol Outlay-PD Vehicle	-	103,505	-	51,000	<i>49,205</i>	51,000
Capital Outlay - PD Vehicle	-	49	-	-	-	-
LNG dump truck	-	-	50,996	-	-	-
Mower	-	-	22,912	-	-	-
Capital Outlay - PW Vehicle	-	-	25,709	-	-	-
Total Expenditures	93,033	103,554	99,617	124,000	<i>123,897</i>	51,000
Ending Fund Balance	8,982	5,428	304,063	287,806	<i>285,351</i>	341,973

Expenditures for 2016 are for a police vehicle.

Sewer Operations - Fund

	2012	2013	2014	Final 2015 Budget	<i>Proj YE 2015</i>	2016 Budget
Beginning Fund Balance	54,310	51,674	106,524	311,182	<i>311,182</i>	400,232
Annual Revenues						
Finance Charges (late fees)	12,996	16,690	17,656	20,000	<i>22,446</i>	18,000
Cap. Fac. Charge (SDC)	46,800	87,815	-	-	<i>-</i>	-
Other	3,144	5,536	36,315	21,600	<i>20,033</i>	22,000
Sewer - User charges revenue	808,586	866,111	977,270	1,083,337	<i>1,074,455</i>	1,088,754
Misc - Sewer Fund	167	222	5,964	5,780	<i>7,767</i>	5,024
Interfund Loan receipt	700,000	600,000	-	-	<i>-</i>	-
Annual Revenues	1,571,693	1,576,373	1,037,205	1,130,717	<i>1,124,701</i>	1,133,778
Annual Expenditures:						
Sewer - Salary	299,871	308,237	325,286	310,641	<i>305,485</i>	309,165
Sewer - Benefits	114,432	120,139	126,587	118,168	<i>113,612</i>	113,114
Sewer - Supplies	50,173	74,608	64,398	76,000	<i>72,488</i>	104,500
Sewer - Services	273,154	169,726	238,136	321,563	<i>300,233</i>	247,891
Interlocal Recording fees	1,024	1,392	580	1,200	<i>79</i>	-
Taxes other than Inc Tax	19,576	20,203	21,093	24,000	<i>23,753</i>	22,000
Sewer main - pump station update	23,658	37,907	3,469	-	<i>-</i>	-
Redemption Of LT Debt.	734,816	734,816	-	-	<i>-</i>	-
Interest Expense for LT Debt	57,624	54,496	-	-	<i>-</i>	-
Trans from Operations to Debt	-	-	53,000	125,000	<i>125,000</i>	134,000
Trans from Operations to Cap/Equip	-	-	-	95,000	<i>95,000</i>	95,000
Total Expenditures	1,574,328	1,521,524	832,547	1,071,571	<i>1,035,650</i>	1,025,670
Ending Fund Balance	51,674	106,524	311,182	370,327	<i>400,232</i>	508,340

Change from 2015 Budget to 2016 Budget

-4.28%

Change from 2015 Projected YE to 2016 Budget

-0.96%

FTEs

4.25

There are 4.25 FTE's, a portion of which is for Administration and Billing. There is one supervisor and two Operators to operate and maintain the Wastewater treatment plant, sewer lines, and lift stations in the city. In 2010 and 2011, the City completed the upgrade of the Wastewater Treatment Plant.

Sewer Capital/Equipment Fund

	2012	2013	2014	Final 2015 Budget	<i>Proj YE 2015</i>	2016 Budget
Beginning Fund Balance	-	-	-	484,704	<i>484,704</i>	553,832
Annual Revenues						
Misc - Sewer Equip Fund	-	-	8,221	8,879	<i>7,265</i>	8,879
Interfund Loan receipt	-	-	500,000	-	-	-
Transfer from Operations	-	-	-	95,000	<i>95,000</i>	95,000
Annual Revenues	-	-	508,221	103,879	<i>102,265</i>	103,879
Annual Expenditures:						
Lift Station #2	-	-	-	-	-	-
Lift Station #3	-	-	-	10,000	-	-
Sewer line (roundabout)	-	-	-	-	-	250,000
Manhole repair (regROUT/coating)	-	-	19,822	-	<i>1,138</i>	22,000
Media replacement / odor control	-	-	-	32,000	<i>32,000</i>	-
Wonderware software	-	-	3,695	-	-	-
Total Expenditures	-	-	23,517	42,000	<i>33,138</i>	272,000
Ending Fund Balance	-	-	484,704	546,583	<i>553,832</i>	385,711

Sewer Debt Service Fund

	2012	2013	2014	Final 2015 Budget	<i>Proj YE 2015</i>	2016 Budget
Beginning Fund Balance	-	-	-	5,694,812	<i>5,694,812</i>	5,240,304
Annual Revenues						
Cap. Fac. Charge (SDC)	-	-	62,400	62,400	<i>85,091</i>	62,400
Misc - Sewer Debt Service Fund	-	-	98,319	110,197	<i>81,800</i>	65,782
Interfund Loan receipt	-	-	6,300,000	-	-	-
Transfer from Operations	-	-	53,000	125,000	<i>125,000</i>	134,000
Annual Revenues	-	-	6,513,719	297,597	<i>291,891</i>	262,182
Annual Expenditures:						
Redemption Of LT Debt.	-	-	768,685	701,465	<i>701,465</i>	701,465
Interest Expense for LT Debt	-	-	50,223	44,933	<i>44,933</i>	41,129
Total Expenditures	-	-	818,908	746,399	<i>746,399</i>	742,594
Ending Fund Balance	-	-	5,694,812	5,246,010	<i>5,240,304</i>	4,759,892