



City of La Center, WA
214 East 4th Street
La Center, WA 98629

TO THE CITY OF LA CENTER CITY COUNCIL AND CITIZENS

I am pleased to present the City of La Center 2021 Proposed Budget for your review and consideration. One year ago, none of us could have imagined the events that have occurred this past year. As individuals, families, a community and a city we have endured multiple challenges and dealt with ongoing uncertainty. That uncertainty continues and is the overriding factor that frames the La Center 2021 Proposed Budget. Thanks to the leadership of previous city councils and the recent increase in new development the city is in a strong financial position and is able to weather these uncertain times. The city's prior actions and the planning under way now will help us emerge even stronger whenever our "new normal" arrives.

The 2021 Proposed Budget continues existing city services and service levels and moves forward key investments in the city's infrastructure. While it sustains existing service levels, due to the uncertainty surrounding the reopening of the card rooms, the 2021 Proposed Budget for the General Fund relies on reserves. The projected 2021 General Fund deficit is smaller than in recent years and roughly equal to the projected shortfall in gambling tax revenue. Even with the allocation of reserves in 2020 and 2021 the city's reserve balances remain strong. The city's General Fund reserves are estimated to start 2021 at 103 percent of annual expenses and end 2021 at 94 percent of annual expenses. Despite their anticipated decline the projected 2021 year-end reserves are estimated at more than five times the minimum level recommended by the Government Finance Officers Association best practice.

The City of La Center had several significant accomplishments in 2020 and the 2021 Proposed Budget implements a number of additional positive changes. Notable 2020 accomplishments included:

- **Junction Development.** In 2020 the city approved the first new development within the La Center Junction subarea. The proposed development includes a 101-unit 5-story hotel; a 11,600 square foot, one-story, multi-tenant commercial building; a 4,510 square foot one-story convenience store with a drive-through window; a 2,800 square foot one-story drive-through restaurant; and a 12-pump automobile fueling island. The start date and pace for construction is still uncertain but when completed this major development will add a significant number of jobs, set the stage for future development and increase city tax revenue.
- **New La Center Middle School.** The La Center School District broke ground in May on their new 77,000 square foot middle school. Funded by a voter approved bond the new school will provide upgraded facilities and technology to enhance education for La Center students. This is the largest construction project in recent city history and the city is working in partnership with the school district on infrastructure and inspections as the project proceeds.
- **Stonecreek Road Reconstruction.** In 2020 the city committed capital funds to address the deterioration of the pavement condition on Stonecreek Road. This major reconstruction project

not only addressed surface conditions but also rehabilitated the road bed to improve drainage. This investment will help preserve smooth pavement well into the future.

- **East 4th Street Widening/Breeze Creek Culvert.** Thanks to a \$1.5 million state grant the city is completing the design and engineering to address one of the key challenges for traffic and fish in the city. Ultimately the project will replace the existing undersized culvert and widen the street. That in turn will enhance the habitat within Breeze Creek, allow fish passage, reduce traffic delays and improve safety for vehicles, pedestrians, and cyclists.
- **New Residential Development.** The city is on pace to issue an estimated 150 building permits for new single-family homes in 2020 – or more permits than the eight years from 2011 to 2018 combined. Also in 2020 new subdivisions were approved ensuring buildable lots will be available for the next several years. Finally, the city is in the process of reviewing an application for a 144 unit multi-family project which will be the largest multi-family development in the city in recent history.
- **New City Hall Permitting.** In late 2018 the city purchased the approximate 10,000 square foot former TDS office building located at 210 East 4th Street at auction for a price well below the building's appraised value. During 2019 and into 2020 the city completed space planning, engineering and architectural work as part of the process to transform the building into the city's new City Hall. In late 2020 the city submitted its building permit application for the proposed renovation.

The increase in residential development and the prospect of new development at the La Center junction presents both a challenge and an opportunity. Complicating the city's response to this growth is the dependency on and uncertainty regarding the tax revenue from the La Center card rooms. The challenge is to be able to grow in a responsible and fiscally conservative manner while preserving the community's values and continuing to provide quality city services. The opportunity is to enhance the public and private services and employment opportunities available within the city and expand and diversify the tax base. The 2021 Proposed Budget includes a number of initiatives to address these challenges and opportunities, including:

- **Conservative Growth Assumptions.** The 2021 Proposed Budget uses assumptions for new development that are below 2020 levels and assumes no new commercial development. In addition, the city's six-year financial forecast continues the slower residential growth while limiting commercial development to only the development currently planned for the junction. Under these assumptions, and assuming no new staffing, the forecast shows small deficits over the next several years that increase if new development slows to pre-2018 levels.
- **Caution on Staffing Levels.** The city's full-time staffing levels have decreased by two positions over the last five years. Despite the increase in population and infrastructure no new personnel are included in the 2021 Proposed Budget. In addition, the current vacant Police Patrol Officer position will be held vacant until the status of the card room reopening becomes clearer.
- **No Increase in Monthly Sewer Rates.** The monthly rate for city sewer services will remain flat for the sixth year in a row. As a small sewer provider La Center does not enjoy the economies of scale enjoyed by larger agencies. Despite its small size the city's operations continue to become

more efficient and, at least for now, increases in monthly user rates can be deferred. In addition, with the recent growth and conservative new development projections the utility should be able to fully fund capital and debt obligations anticipated over the next six years with perhaps modest rate increases over that time horizon.

- **Adding a Solid Waste Utility Excise Tax.** In 2018 the city began collecting an excise tax on major utilities. The city implemented the excise taxes in response to the closure of two of the four card rooms and a reduction in gambling tax revenue. The excise tax on solid waste services was inadvertently omitted from the City Council's final approval in 2017 and is being proposed to begin in 2021. Since 2016 the city's gambling tax revenue has fallen by \$1.8 million. The city's utility excise taxes will bring in \$275,000 in 2020 and an estimated \$313,000 in 2021. Every Clark County city except Camas collects this tax as do over 140 cities across Washington.
- **Targeted Infrastructure Investment.** Funding for several critical infrastructure projects is identified in the 2021 Proposed Budget. Among the proposed projects are:
 - A pedestrian path along Pacific Highway to provide students a safe route to walk or bike to school.
 - Reconstruction of a portion of La Center Road.
 - Completion of the engineering design for the East 4th Street/Breeze Creek culvert and road widening project. The city has already received a \$1,045,000 grant for construction and will be seeking additional grant funding in 2021 and beyond.
 - A community welcome sign at the La Center junction with Interstate 5.
- **Transitioning to a New City Hall.** The city anticipates going to bid on the remodel of the new City Hall facility by March 2021 with completion of the improvements in the fall. The new City Hall will house all administrative City functions, providing enhanced efficiencies and a higher level of customer service. The city plans to lease the vacated buildings and the excess space in the new City Hall to help encourage new employers to locate in La Center.

It has been a challenging year for the city and in these challenging times I value the things La Center has to offer even more. We are fortunate to have an engaged community, active community leaders and dedicated city employees. Those attributes along with strong fiscal management will help us to continue to support a safe and thriving community with high quality city services.

A complete summary of the 2021 Proposed Budget is attached to this letter. I want to thank the city's Budget Advisory Committee for their counsel and work over this past year in helping to develop the city's 2021 budget proposal. I look forward to receiving public input at the City Council public hearing scheduled for the December 2nd City Council meeting. More information is available on the city's web site or by contacting me directly at gthornton@ci.lacenter.wa.us.

Respectfully submitted,

Greg Thornton

Mayor, City of La Center

City of La Center, WA
 2021 Proposed Budget
 Revenues and Expenses by Fund and Department

Updated 11/17/20

Description	2015	2016	2017	2018	2019	2020 Budget	2021 Budget	2015-2021 \$ Change	2015-2021 % Change	Average Annual % Chg
GENERAL FUND										
General Fund Revenue by Major Source										
Property Taxes	\$ 403,156	\$ 412,033	\$ 430,102	\$ 441,318	\$ 466,051	\$ 506,660	\$ 544,000	\$ 140,844	34.9%	5.1%
Utility Excise Taxes	-	-	4,499	204,430	270,588	337,856	313,000	\$ 313,000	NA	NA
Retail Sales Tax	221,569	432,012	477,687	324,489	316,283	475,000	456,000	\$ 234,431	105.8%	12.8%
Criminal Justice Sales Tax	41,517	53,471	48,335	52,803	58,014	50,000	67,000	\$ 25,483	61.4%	8.3%
Gambling - Pull Tabs	31,298	35,297	19,711	7,303	4,212	8,000	2,000	\$ (29,298)	-93.6%	-36.8%
Gambling - Card Rooms	2,684,434	3,136,044	2,374,800	1,311,702	1,277,956	1,300,000	975,000	\$ (1,709,434)	-63.7%	-15.5%
Total Taxes	3,381,974	4,068,857	3,355,133	2,342,044	2,393,103	2,677,516	2,357,000	\$ (1,024,974)	-30.3%	-5.8%
Licenses & Permits	53,635	79,062	79,521	165,183	242,708	520,500	447,600	\$ 393,965	734.5%	42.4%
Intergovernmental	192,604	206,144	218,079	149,948	182,461	180,378	182,000	\$ (10,604)	-5.5%	-0.9%
Charges for Goods & Services	92,824	86,674	138,988	190,774	323,115	217,980	276,700	\$ 183,876	198.1%	20.0%
Fines & Forfeitures	25,060	23,508	26,117	21,288	30,345	44,200	28,200	\$ 3,140	12.5%	2.0%
Miscellaneous	140,887	54,089	71,973	221,222	121,636	42,800	52,500	\$ (88,387)	-62.7%	-15.2%
Transfers	-	-	-	259,514	294,290	300,000	400,000	\$ 400,000	NA	NA
Total General Fund Revenue	\$ 3,886,984	\$ 4,518,335	\$ 3,889,811	\$ 3,349,973	\$ 3,587,658	\$ 3,983,374	\$ 3,744,000	\$ (142,984)	-3.7%	-0.6%
General Fund Expense by Department										
Finance										
Salary	\$ 291,211	\$ 296,658	\$ 254,936	\$ 245,148	\$ 278,338	\$ 182,018	\$ 233,174	\$ (58,037)	-19.9%	-3.6%
Benefits	105,916	110,457	92,144	74,863	78,630	84,033	96,611	\$ (9,305)	-8.8%	-1.5%
Supplies	6,411	5,437	6,667	6,761	6,314	5,000	6,000	\$ (411)	-6.4%	-1.1%
Services	172,965	176,479	269,755	306,609	360,475	257,329	381,690	\$ 208,725	120.7%	14.1%
Intergovernmental	5,864	7,428	7,257	4,581	-	-	6,650	\$ 786	13.4%	2.1%
Capital	1,093	18,323	9,735	1,833	-	1,000	18,000	\$ 16,907	1546.8%	59.5%
Total Finance	\$ 583,460	\$ 614,783	\$ 640,494	\$ 639,795	\$ 723,757	\$ 529,380	\$ 742,124	\$ 158,664	27.2%	4.1%
General Government										
Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Benefits	-	-	-	-	-	-	-	\$ -	-	-
Supplies	-	-	-	-	-	-	-	\$ -	-	-
Services	3,290	2,250	5,450	7,015	108,610	110,832	99,600	\$ 96,310	2927.4%	76.5%
Intergovernmental	74,427	59,775	46,902	43,736	-	1,500	11,427	\$ (63,000)	-84.6%	-26.8%
Capital	-	-	-	-	-	-	-	\$ -	-	-
Transfer to Vehicle/Equip. Replacement	-	-	-	-	-	-	-	\$ -	-	-
Total General Government	\$ 77,717	\$ 62,025	\$ 52,352	\$ 50,752	\$ 108,610	\$ 112,332	\$ 111,027	\$ 33,310	42.9%	6.1%
Legislative										
Salary	\$ 26,580	\$ 24,440	\$ 24,450	\$ 26,447	\$ 23,150	\$ 25,000	\$ 27,750	\$ 1,170	4.4%	0.7%
Benefits	2,087	1,946	1,948	3,744	1,852	1,400	2,299	\$ 212	10.1%	1.6%
Supplies	-	-	-	-	-	-	-	\$ -	-	-
Services	70,497	50,037	71,255	47,262	64,974	52,700	51,300	\$ (19,197)	-27.2%	-5.2%
Intergovernmental	-	-	-	-	-	-	-	\$ -	-	-
Capital	-	-	-	-	-	-	-	\$ -	-	-
Total Legislative	\$ 99,164	\$ 76,422	\$ 97,653	\$ 77,452	\$ 89,976	\$ 79,100	\$ 81,349	\$ (17,815)	-18.0%	-3.2%
Police										
Salary	\$ 906,297	\$ 925,082	\$ 887,857	\$ 909,450	\$ 917,025	\$ 930,999	\$ 931,441	\$ 25,144	2.8%	0.5%
Benefits	358,930	370,321	327,908	340,010	325,441	411,955	363,716	\$ 4,786	1.3%	0.2%
Supplies	48,074	32,309	39,300	36,716	36,694	27,700	30,000	\$ (18,074)	-37.6%	-7.6%
Services	106,634	102,332	109,828	126,788	187,333	180,850	114,350	\$ 7,716	7.2%	1.2%
Intergovernmental	81,399	77,916	55,823	62,896	(22)	3,000	87,070	\$ 5,671	7.0%	1.1%
Capital	4,578	46,306	3,664	12,754	11,108	23,450	15,550	\$ 10,972	239.7%	22.6%
Total Police	\$ 1,505,912	\$ 1,554,266	\$ 1,424,380	\$ 1,488,613	\$ 1,477,580	\$ 1,577,954	\$ 1,542,128	\$ 36,216	2.4%	0.4%
Community Development										
Salary	\$ 99,668	\$ 75,323	\$ 72,801	\$ 99,738	\$ 173,566	\$ 343,642	\$ 371,676	\$ 272,008	272.9%	24.5%
Benefits	28,874	28,043	28,810	40,176	60,233	139,060	181,483	\$ 152,609	528.5%	35.8%
Supplies	812	21	151	2,202	13,256	3,000	15,000	\$ 14,188	1747.3%	62.6%
Services	106,023	139,614	199,206	265,334	533,062	280,940	326,500	\$ 220,477	208.0%	20.6%
Intergovernmental	-	-	-	-	-	-	-	\$ -	-	-
Capital	-	-	-	1,358	-	1,500	1,500	\$ 1,500	-	-
Total Community Development	\$ 235,377	\$ 243,001	\$ 300,969	\$ 408,807	\$ 780,117	\$ 768,142	\$ 896,159	\$ 660,782	280.7%	25.0%
Public Works										
Salary	\$ 560,005	\$ 552,549	\$ 495,785	\$ 536,382	\$ 395,687	\$ 385,674	\$ 266,840	\$ (293,165)	-52.4%	-11.6%
Benefits	246,970	255,665	222,794	232,656	161,967	191,471	125,900	\$ (121,070)	-49.0%	-10.6%
Supplies	92,590	92,390	82,437	90,934	58,568	95,000	97,250	\$ 4,660	5.0%	0.8%
Services	113,428	175,486	228,420	233,421	197,856	213,000	223,900	\$ 110,472	97.4%	12.0%
Intergovernmental	10,229	5,201	26,083	8,498	-	-	10,000	\$ (229)	-2.2%	-0.4%
Capital	-	-	206	-	-	1,500	1,500	\$ 1,500	-	-
Total Public Works	\$ 1,023,222	\$ 1,081,292	\$ 1,055,724	\$ 1,101,891	\$ 814,078	\$ 886,645	\$ 725,390	\$ (297,832)	-29.1%	-5.6%

**City of La Center, WA
2021 Proposed Budget
Revenues and Expenses by Fund and Department**

Updated 11/17/20

Description	2015	2016	2017	2018	2019	2020 Budget	2021 Budget	2015-2021 \$ Change	2015-2021 % Change	Average Annual % Chg
TOTAL GENERAL FUND EXPENSE BY DEPARTMENT										
Finance	\$ 583,460	\$ 614,783	\$ 640,494	\$ 639,795	\$ 723,757	\$ 529,380	\$ 742,124	\$ 158,664	27.2%	4.1%
General Government	\$ 77,717	\$ 62,025	\$ 52,352	\$ 50,752	\$ 108,610	\$ 112,332	\$ 111,027	\$ 33,310	42.9%	6.1%
Legislative	\$ 99,164	\$ 76,422	\$ 97,653	\$ 77,452	\$ 89,976	\$ 79,100	\$ 81,349	\$ (17,815)	-18.0%	-3.2%
Police	\$ 1,505,912	\$ 1,554,266	\$ 1,424,380	\$ 1,488,613	\$ 1,477,580	\$ 1,577,954	\$ 1,542,128	\$ 36,216	2.4%	0.4%
Community Development	\$ 235,377	\$ 243,001	\$ 300,969	\$ 408,807	\$ 780,117	\$ 768,142	\$ 896,159	\$ 660,782	280.7%	25.0%
Public Works	\$ 1,023,222	\$ 1,081,292	\$ 1,055,724	\$ 1,101,891	\$ 814,078	\$ 886,645	\$ 725,390	\$ (297,832)	-29.1%	-5.6%
Total General Fund Expense	\$ 3,524,852	\$ 3,631,789	\$ 3,571,572	\$ 3,767,311	\$ 3,994,119	\$ 3,953,553	\$ 4,098,176	\$ 573,324	16.3%	2.5%
TOTAL GENERAL FUND EXPENSE BY TYPE										
Salary	\$ 1,883,761	\$ 1,874,053	\$ 1,735,830	\$ 1,817,165	\$ 1,787,766	\$ 1,867,333	\$ 1,830,880	\$ (52,881)	-2.8%	-0.5%
Benefits	742,777	766,431	673,603	691,448	628,124	827,919	770,010	\$ 27,233	3.7%	0.6%
Supplies	147,887	130,158	128,555	136,614	114,832	130,700	148,250	\$ 363	0.2%	0.0%
Services	572,837	646,199	883,915	986,429	1,452,311	1,095,651	1,197,340	\$ 624,503	109.0%	13.1%
Intergovernmental	171,919	150,319	136,065	119,711	(22)	4,500	115,147	\$ (56,772)	-33.0%	-6.5%
Capital	5,671	64,629	13,605	15,945	11,108	27,450	36,550	\$ 30,879	544.5%	36.4%
Transfers/Other	-	-	-	-	-	-	-	\$ -	NA	NA
Total General Fund Expense	\$ 3,524,852	\$ 3,631,789	\$ 3,571,572	\$ 3,767,311	\$ 3,994,119	\$ 3,953,553	\$ 4,098,176	\$ 573,324	16.3%	2.5%
General Fund Net Revenue	\$ 362,132	\$ 886,546	\$ 318,240	\$ (417,338)	\$ (406,461)	\$ 29,821	\$ (354,176)			
SEWER OPERATING FUND										
Revenue										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Licenses & Permits	-	-	-	-	-	-	-	-		
Intergovernmental	-	-	-	48,214	50,018	50,000	50,000	\$ 50,000		
Charges for Goods & Services	1,098,966	1,143,679	1,136,966	1,118,727	1,149,006	1,260,000	1,330,000	\$ 231,034	21.0%	3.2%
Fines & Forfeitures	-	-	-	-	-	-	-	-		
Other/Miscellaneous	27,945	32,547	19,599	14,980	323,581	6,000	23,000	\$ (4,945)	-17.7%	-3.2%
Sewer Operating Fund Revenue	\$ 1,126,911	\$ 1,176,226	\$ 1,156,565	\$ 1,181,922	\$ 1,522,605	\$ 1,316,000	\$ 1,403,000	\$ 276,089	24.5%	3.7%
Expense										
Salary	\$ 302,863	\$ 281,956	\$ 316,654	\$ 407,232	\$ 332,033	\$ 353,606	\$ 377,233	\$ 74,370	24.6%	3.7%
Benefits	112,768	102,023	135,015	159,712	131,435	168,893	161,215	\$ 48,447	43.0%	6.1%
Supplies	60,744	75,375	63,561	86,827	63,560	81,500	92,000	\$ 31,256	51.5%	7.2%
Services	340,890	183,903	191,564	216,193	186,717	163,177	175,050	\$ (165,840)	-48.6%	-10.5%
Intergovernmental	23,528	26,294	30,807	29,229	-	-	-	\$ (23,528)	-100.0%	-100.0%
Capital	-	-	947	3,923	45,120	33,250	25,000	\$ 25,000		
Transfer	220,000	229,000	230,000	430,000	265,000	300,000	500,000	\$ 280,000	127.3%	14.7%
Sewer Operating Fund Expense	\$ 1,060,793	\$ 898,551	\$ 968,548	\$ 1,333,115	\$ 1,023,866	\$ 1,100,426	\$ 1,330,498	\$ 269,705	25.4%	3.8%
Sewer Operating Fund Net Revenue	\$ 66,118	\$ 277,675	\$ 188,017	\$ (151,193)	\$ 498,739	\$ 215,574	\$ 72,502			
STORMWATER FUND										
Revenue										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Licenses & Permits	-	-	-	-	-	-	-	-		
Intergovernmental	-	-	-	-	-	-	-	-		
Charges for Goods & Services	-	-	-	-	89,229	223,000	200,000			
Fines & Forfeitures	-	-	-	-	-	-	-			
Other/Miscellaneous	-	-	-	-	-	-	-			
Stormwater Operating Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ 89,229	\$ 223,000	\$ 200,000			
Expense										
Salary	\$ -	\$ -	\$ -	\$ -	\$ 52,055	\$ 100,000	\$ 97,350			
Benefits	-	-	-	-	\$ 10,033	\$ 61,429	\$ 45,323			
Supplies	-	-	-	-	\$ -	\$ -	\$ -			
Services	-	-	-	-	\$ 55,335	\$ -	\$ 16,140			
Intergovernmental	-	-	-	-	\$ -	\$ -	\$ -			
Capital	-	-	-	-	\$ -	\$ -	\$ 15,000			
Stormwater Operating Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ 117,423	\$ 161,429	\$ 173,812			
Stormwater Operating Fund Net Revenue					\$ (28,194)	\$ 61,571	\$ 26,188			
FULL TIME EMPLOYEES BY DEPARTMENT										
Finance	3.75	3.75	3.35	3.10	3.35	2.25	2.60	(1.15)	-30.7%	-5.9%
General Government	-	-	-	-	-	-	-	-		
Legislative*	-	-	-	-	0.38	-	-	-		
Police	10.00	10.25	10.25	10.25	9.75	9.75	9.25	(0.75)	-7.5%	-1.3%
Community Development	1.50	2.50	2.25	2.25	3.45	3.90	4.40	2.90	193.3%	19.6%
Public Works	7.75	6.75	6.65	5.65	5.01	3.40	3.45	(4.30)	-55.5%	-12.6%
Sewer Fund	4.25	4.25	5.00	5.00	4.32	4.45	4.25	-	0.0%	0.0%
Stormwater Fund	-	-	-	-	-	1.50	1.30	1.30	NA	NA
Total City Full Time Employees	27.25	27.50	27.50	26.25	26.25	25.25	25.25	(2.00)	-7.3%	-1.3%
* Excludes Mayor and City Council										
City Population	3,100	3,140	3,195	3,320	3,405	3,705	4,000	900	29.0%	4.3%
FTE/1,000 Population	8.79	8.76	8.61	7.91	7.71	6.82	6.31	(2.48)	-28.2%	
General Fund Expenditures/Population	\$ 1,137	\$ 1,157	\$ 1,118	\$ 1,135	\$ 1,173	\$ 1,067	\$ 1,025	\$ (113)	-9.9%	

City of La Center, WA
2021 Proposed Budget
Capital Projects by Fund

Updated 11/17/20

Fund/Department	Description	Grant/Other Revenue	City Funding	Total Revenue	Expense	City Funding Source
Capital Projects Fund						
Public Works - Streets	La Center Road Paving/Reconstruction	\$ 143,439	\$ 59,574	\$ 203,013	\$ 203,013	Transportation Impact Fees (TIF)
Public Works - Streets	Pacific Highway Safe Routes Path	\$ 578,740	\$ 100,084	\$ 678,824	\$ 678,824	TIF
Public Works - Streets	Stone Creek Reconstruction	\$ -	\$ 685,000	\$ 685,000	\$ 685,000	50% TIF/50% Real Estate Excise Tax (REET)
Public Works - Streets	4th Street Widening and Breezy Creek Culvert	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000	N/A
Public Works - Streets	La Center Road Street Light Study	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	Unrestricted Capital Funds or REET
Public Works - Parks	Paver Parking Lot Lights	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	REET
Public Works - Parks	Playground Equipment (Aging)	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	REET; Replace Heritage park 1/4 turn slide
General Facilities	New City Hall: Full Renovation	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	Unrestricted Capital Funds or REET
General Facilities	Junction Sign	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	Unrestricted Capital Funds or REET
General Facilities - Police	Police Building Security Video & Intercom System	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	Unrestricted Capital Funds or REET
General Facilities - Public Works	PW Shop Emergency Power Connection	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	Unrestricted Capital Funds or REET
General Facilities - Public Works	Onsite Diesel Storage Tank	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	Unrestricted Capital Funds or REET
Total Capital Projects Fund:		\$ 2,222,179	\$ 2,251,158	\$ 4,473,337	\$ 4,473,337	
Equipment Replacement Fund						
Police	Tahoe 4x4 Police Rated Vehicle & Upfit/Equipment	\$ 8,000	\$ 74,000	\$ 82,000	\$ 82,000	Equipment Replacement Fund Reserves
Total Equipment Replacement Fund:		\$ 8,000	\$ 74,000	\$ 82,000	\$ 82,000	
Sewer Capital Fund						
Sewer Capital Fund	General Sewer Plan Update	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	Sewer Capital Fund Reserves/Revenue
Sewer Capital Fund	Actuator on La Center Road	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	Sewer Capital Fund Reserves/Revenue
Sewer Equipment Fund	SCADA Upgrade	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	Sewer Capital Fund Reserves/Revenue
Sewer Equipment Fund	La Center School District - Pump Station	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	Sewer Capital Fund Reserves/Revenue
Total Sewer Capital Fund:		\$ -	\$ 230,000	\$ 230,000	\$ 230,000	
Stormwater Fund						
Stormwater Capital Projects	Illicit Connection Testing and Survey	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	
Total Stormwater Fund:		\$ -	\$ 15,000	\$ 15,000	\$ 15,000	
Total Capital Projects		\$ 2,230,179	\$ 2,570,158	\$ 4,800,337	\$ 4,800,337	
Summary by Funding Source						
Description						
Transportation Capital Grants		\$ 2,222,179	\$ -	\$ 2,222,179	\$ 2,222,179	
Transportation Impact Fees (TIF): Grant Match		\$ -	\$ 159,658	\$ 159,658	\$ 159,658	
Transportation Impact Fees (TIF)		\$ -	\$ 342,500	\$ 342,500	\$ 342,500	
Park Impact Fees (PIF)		\$ -	\$ -	\$ -	\$ -	
Real Estate Excise Tax (REET)		\$ -	\$ 356,000	\$ 356,000	\$ 356,000	
Unrestricted Capital Funds or REET		\$ -	\$ 1,393,000	\$ 1,393,000	\$ 1,393,000	
Sewer Capital Fund		\$ -	\$ 230,000	\$ 230,000	\$ 230,000	
Stormwater Fund		\$ -	\$ 15,000	\$ 15,000	\$ 15,000	
Equipment Replacement Fund		\$ 8,000	\$ 74,000	\$ 82,000	\$ 82,000	
Total Capital Projects by Funding Source		\$ 2,230,179	\$ 2,570,158	\$ 4,800,337	\$ 4,800,337	

City of La Center, WA
 2021 Proposed Budget
 Budget Summary - All Funds

Updated 11/17/20

	General	Reserve	Impact Fees	Capital Projects	Vehicle/ Equipment	Sewer Operations	Sewer Capital	Sewer Debt Service	Stormwater Operations	Total All City Funds	Total Sewer Funds
Beginning Balance (Estimate) *	\$ 1,024,544	\$ 3,096,269	\$ 2,625,860	\$ 4,283,201	\$ 103,132	\$ 1,800,745	\$ 378,327	\$ 1,754,979	\$ 81,776	\$ 15,148,834	\$ 3,934,050
Revenues											
Taxes											
Property Taxes	544,000	-	-	-	-	-	-	-	-	544,000	-
Utility Excise Taxes	313,000	-	-	-	-	-	-	-	-	313,000	-
Real Estate Excise Tax (REET)	-	-	-	250,000	-	-	-	-	-	250,000	-
Retail Sales Tax	456,000	-	-	-	-	-	-	-	-	456,000	-
Criminal Justice Sales Tax	67,000	-	-	-	-	-	-	-	-	67,000	-
Gambling - Pull Tabs	2,000	-	-	-	-	-	-	-	-	2,000	-
Gambling - Card Rooms	975,000	-	-	-	-	-	-	-	-	975,000	-
Total Taxes	2,357,000	-	-	250,000	-	-	-	-	-	2,607,000	-
Licenses & Permits	447,600	-	-	-	-	-	-	-	-	447,600	-
Intergovernmental	182,000	-	-	2,222,179	-	50,000	-	-	-	2,454,179	50,000
Charges for Goods & Services	276,700	-	500,000	-	8,000	1,330,000	-	780,000	200,000	3,094,700	2,110,000
Fines & Forfeitures	28,200	-	-	-	-	-	-	-	-	28,200	-
Miscellaneous	52,500	-	26,000	43,000	1,000	23,000	4,000	25,000	-	174,500	52,000
Total Revenues	3,344,000	-	526,000	2,515,179	9,000	1,403,000	4,000	805,000	200,000	8,606,179	2,212,000
Transfers In	400,000	-	-	-	-	-	100,000	-	-	500,000	100,000
Non-Revenues (School IF)	-	-	180,000	-	-	-	-	-	-	180,000	-
Total Revenues & Sources of Funds	3,744,000	-	706,000	2,515,179	9,000	1,403,000	104,000	805,000	200,000	9,486,179	2,312,000
Expenditures											
Salary	1,830,880	-	-	-	-	377,233	-	-	97,350	2,305,463	377,233
Benefits	770,010	-	-	-	-	161,215	-	-	45,323	976,547	161,215
Supplies	148,250	-	-	-	-	92,000	-	-	-	240,250	92,000
Services	1,197,340	-	-	-	-	175,050	-	-	16,140	1,388,530	175,050
Intergovernmental	115,147	-	-	-	-	-	-	-	-	115,147	-
Capital Under \$5,000	36,550	-	-	-	-	25,000	-	-	-	61,550	25,000
Total Expenditures	4,098,176	-	-	-	-	830,498	-	-	158,812	5,087,487	830,498
Capital (>\$5K)	-	-	502,158	3,971,179	82,000	-	230,000	-	15,000	4,800,337	230,000
Debt Service	-	-	-	-	-	-	-	258,587	-	258,587	258,587
Total Operating, Capital & Debt Service	4,098,176	-	502,158	3,971,179	82,000	830,498	230,000	258,587	173,812	9,972,598	1,319,085
Transfers Out	-	-	-	-	-	500,000	-	-	-	500,000	500,000
Non-expenditures	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Uses of Funds	4,098,176	-	502,158	3,971,179	82,000	1,330,498	230,000	258,587	173,812	10,646,411	1,819,085
Ending Balance (Estimate)	\$ 670,368	\$ 3,096,269	\$ 2,829,702	\$ 2,827,201	\$ 30,132	\$ 1,873,247	\$ 252,327	\$ 2,301,392	\$ 107,964	\$ 13,988,602	\$ 4,426,965
Change in Fund Balance - 2021	\$ (354,176)	\$ -	\$ 203,842	\$ (1,456,000)	\$ (73,000)	\$ 72,502	\$ (126,000)	\$ 546,413	\$ 26,188	\$ (1,160,232)	\$ 492,915

* General Fund reserve set at 25% of 2020 expense estimate with Reserve Fund balance reduced accordingly