



City of La Center Annual Budget 2020



City of La Center

Elected Officials



Greg Thornton

Mayor

Term: 2020 – 2023



Elizabeth Cervený

Pro Tem/Position # 5

Term: 2020 – 2023



Doug Boff

Position # 1

Term: 2018 - 2021



John Stimmel

Position # 2

Term: 2018 - 2021



T. R. (Randy) Williams

Position # 3

Term: 2018 – 2021



Tomas Strobehn

Position # 4

Term: 2020 – 2023

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TO THE CITY OF LA CENTER COUNCIL AND CITIZENS

I am pleased to present the City of La Center 2020 Budget. Thanks to extensive work by the City of La Center Budget Advisory Committee and the City of La Center Management Team, the 2020 Budget continues existing City services and service levels and makes targeted investments in expanding the City's infrastructure. Since 2016 the City's General Fund tax revenue has declined by nearly 50 percent. The large shift in revenues has created a structural deficiency in the City of La Center's Budget.

To address the City's structural budget challenges, City staff and the Budget Advisory Committee has utilized a zero-based method to create the 2020 City of La Center Budget. The streamlining of operations and expenses has enabled staff to balance the City's "operational" portion of the budget. However, any projects and large capital expenses will need to be funded with current reserve funds.

The City marked several significant accomplishments in 2019 and the 2020 Budget implements a number of additional positive changes.

- **Junction Sewer Line.** The land inside the City limits at the La Center junction with I-5 now has full City services thanks to a major sewer line initially funded by the Cowlitz Indian Tribe.
- **New La Center Middle School.** The City is working in partnership with the school district on the land use and building permits for the new (voter approved) middle school which will be the largest development project in the City in recent history.
- **New Roundabout at 4th Street and La Center Road.** Construction of this multi-year project was finalized in 2019. The project has successfully smoothed traffic flow through one of the City's main intersections and accommodate anticipated growth in the City and in north Clark County.
- **New Residential Development.** The City is on pace to issue over 100 building permits for new single-family homes in 2019 which is more than in 2016, 2017 and 2018 combined. The City is projected to add 180 new single-family homes in 2020.
- **Revised Card Room Tax Structure.** In 2019 the City worked with the card room owners to implement and codify a sliding scale tax structure that recognizes a changed economic environment for this industry that provides over 50 percent of the City's tax revenue.
- **Police Officer Awards.** One of La Center's Police Officers received the American Police Hall of Fame "Life Saving Award" in 2019. The award was given to the officer in recognition of his unselfish actions during an emergency situation which resulted in the saving of a human life.
- **Purchase of the TDS Office Building.** On November 14, 2018 the City Council ratified a purchase and sale agreement for the purchase of the approximate 10,000 square foot TDS office building located at 210 East 4th Street which will become the new City Hall. The New City Hall will house all administrative City functions, providing enhanced efficiencies and a higher level of customer service. The City expects to move operations to the building in early 2020.

La Center enters 2020 poised to grow in a responsible and in a fiscally conservative manner that preserves the community's values and continues quality City services. The 2020 Budget advances a number of initiatives including:

- **Streamlining City Staffing.** The City implemented several actions to streamline staffing that were implemented in 2019. These actions include:
 - The position of Public Works Manager will oversee Public Works and the Wastewater Treatment Plant operation eliminating one full position without impacting services.
 - The Deputy City Clerk Function was absorbed into the Finance Department, with tasks of this position being split between the Finance Manager and one accountant position.
 - The City is finalizing discussions with organized labor to standardize administrative support job descriptions which will allow more flexibility for staff to back up each other and support multiple areas. The result will be more cost-effective and efficient support to City departments and provide a higher level of customer service.
 - The wastewater treatment plant staffing will continue to have three staff with the required certifications to operate the plant independently allowing the plant, which never shuts down, all with the ability to work more independently with higher certifications.
- **Operational Efficiencies.** The City has implemented several operational improvements to modernize City operations. The most significant of these improvements was implementation of the City of La Center Purchasing Policy in 2019. This policy has both increased staff efficiencies by centralizing the City's purchasing operations to the Finance Department and allowed the City to more effectively utilize volume discounts, employ bulk purchases, and leverage County and State contracts.
- **No Increase in Monthly Sewer Rates.** The monthly rate for City sewer services will remain flat for the fifth 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 increases in monthly user rates are not needed at this time.
- **Targeted Infrastructure Investment.** Funding for several critical infrastructure projects is identified in the 2020 Preliminary Budget. The proposed projects include:
 - Holley Park Community Center, playground and tennis court improvements (not grant dependent), Parking Lot repaving (not grant dependent), Sunshade (not grant dependent), and field drainage improvements (grant awarded).
 - Stonecreek Drive pavement reconstruction.
 - Replacement of aging playground equipment at several parks throughout the City.
 - La Center Sign at the Junction Roundabout Area.
- **Community Marquee Signage.** The City replaced the aging and non-functioning community sign with a new and updated sign in 2019. City Staff are working with community groups to ensure events and activities are on display for citizens.

- **Enhancing Storm Water Facility Maintenance.** The La Center City Council approved the implementation of a Storm Water Utility Fee in 2019. This enterprise fund is designed to collect funds used solely for the design, construction and maintenance of the City's growing Storm Water infrastructure. The creation of this fund has shifted the burden on the General Fund to the dedicated Storm Water Utility Fund.
- **Economic Development.** More detailed plans for commercial and mixed-use development will be pursued at the I-5 Junction and at the Timmen Road/La Center Road intersection. Planned Action Area study will be a multi-year project to create an overall roadmap for developing and enhancing the La Center Downtown and Timmen Road Areas.

As Mayor of La Center I highly value the unique elements that make La Center a great community. We offer a safe, attractive and affordable place to live and to grow your business. I also value being fiscally conservative and a responsible manager of the public's resources. To that end I want to thank the City's Budget Advisory Committee for their counsel and work over this past year in helping to develop the 2020 Budget. More information is available on the City's web site or by contacting me directly at gthornton@ci.lacenter.wa.us.

Respectfully,

Greg Thornton

Mayor, City of La Center

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.

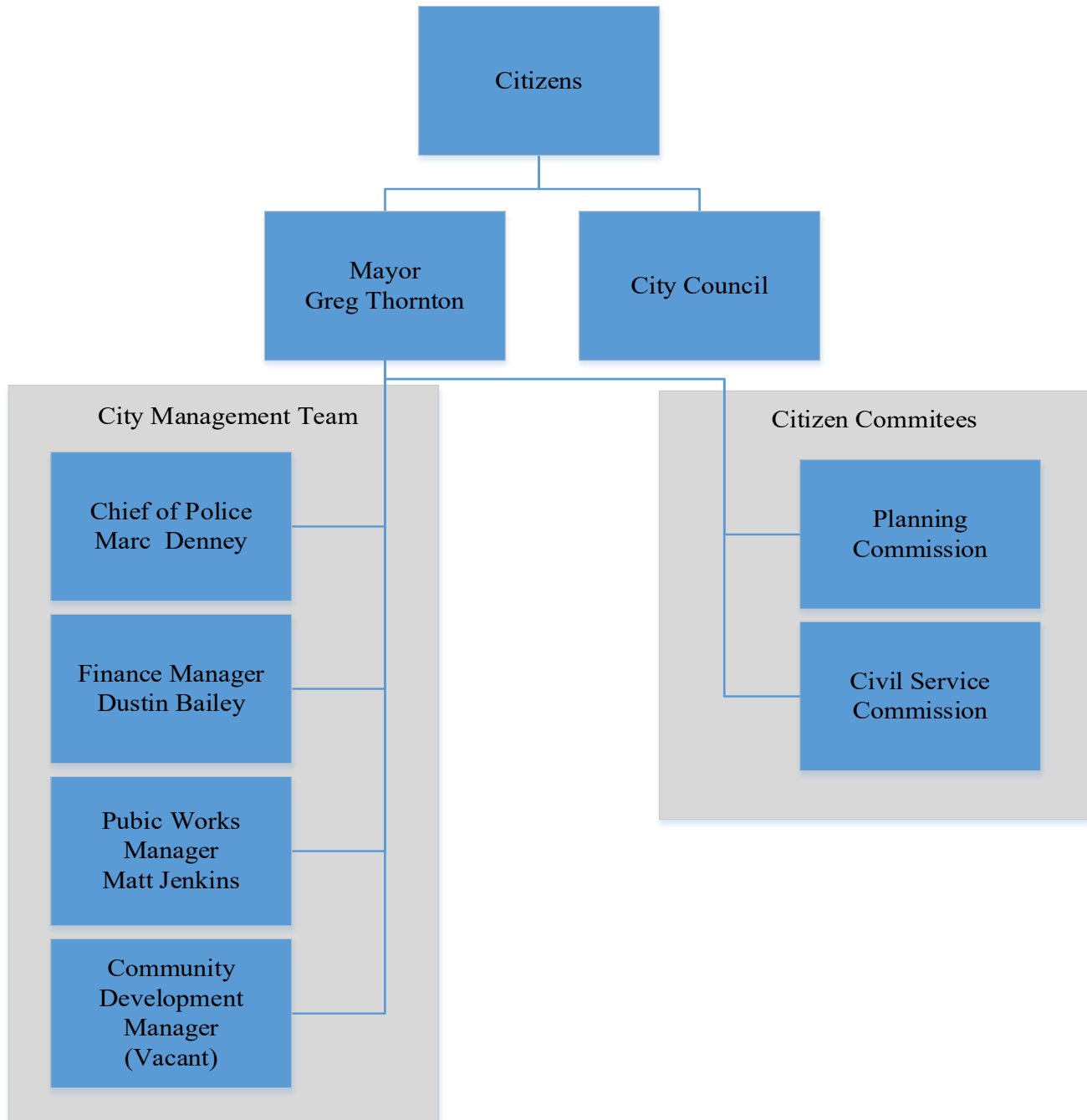
The budget starts with the Mayor's Budget Message; this is the Mayor's message to the citizens and Council. The budget then includes the following:

- ❖ Organization 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
- ❖ The 2020 budget, which is presented at the fund level





Organization Chart



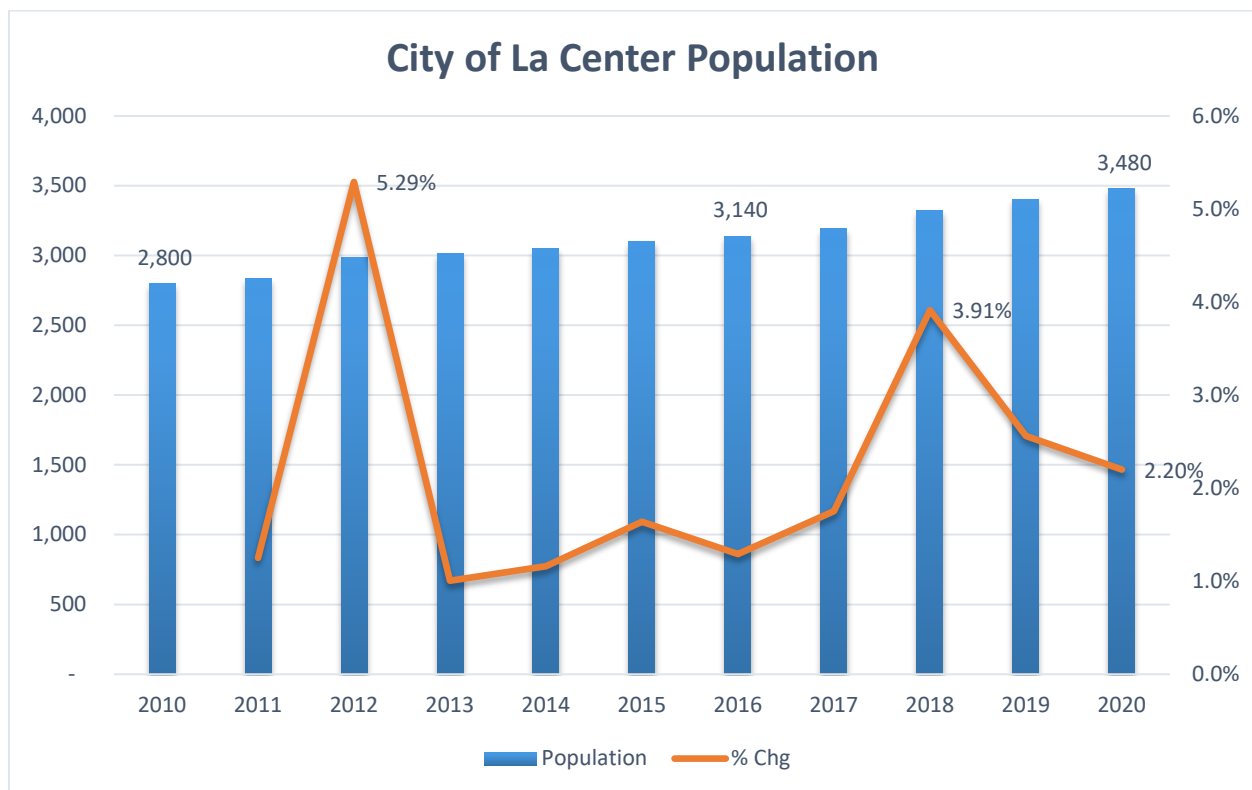
About Our City

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 five 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.

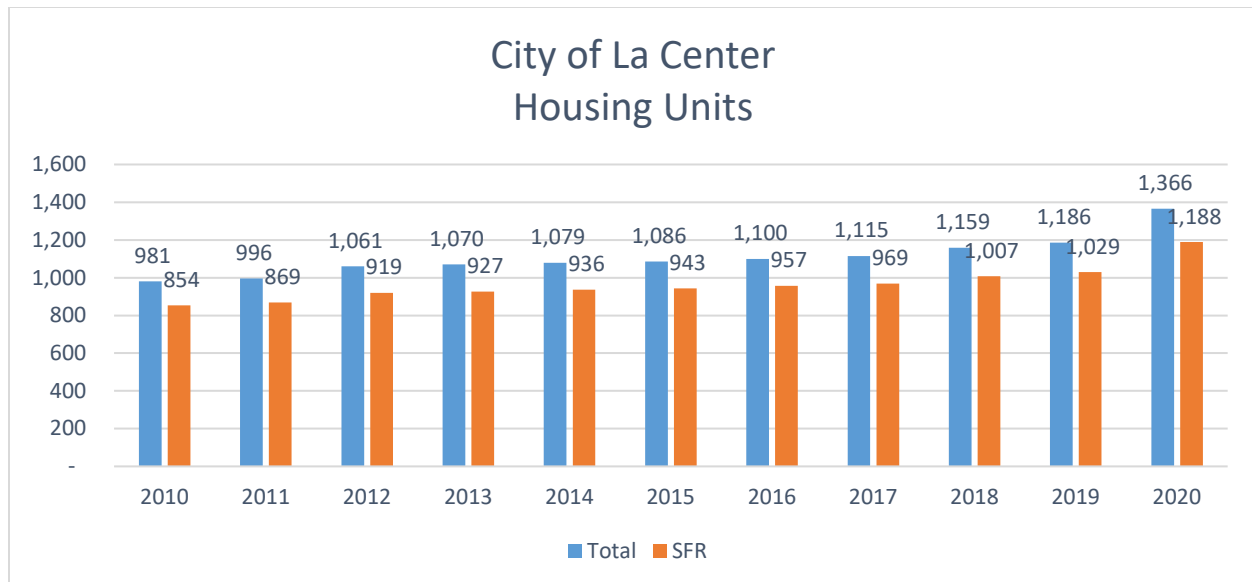
The City of La Center was incorporated on August 23, 1909. In the 1870s, La Center was a business center and head of navigation on the east fork of the Lewis River. In late summer, the regular schedules of the steamers "Mascot" and "Walker", paddle-wheeling to Portland, were often interrupted by low water. Passengers and freight were transferred to scows, which were pulled 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.



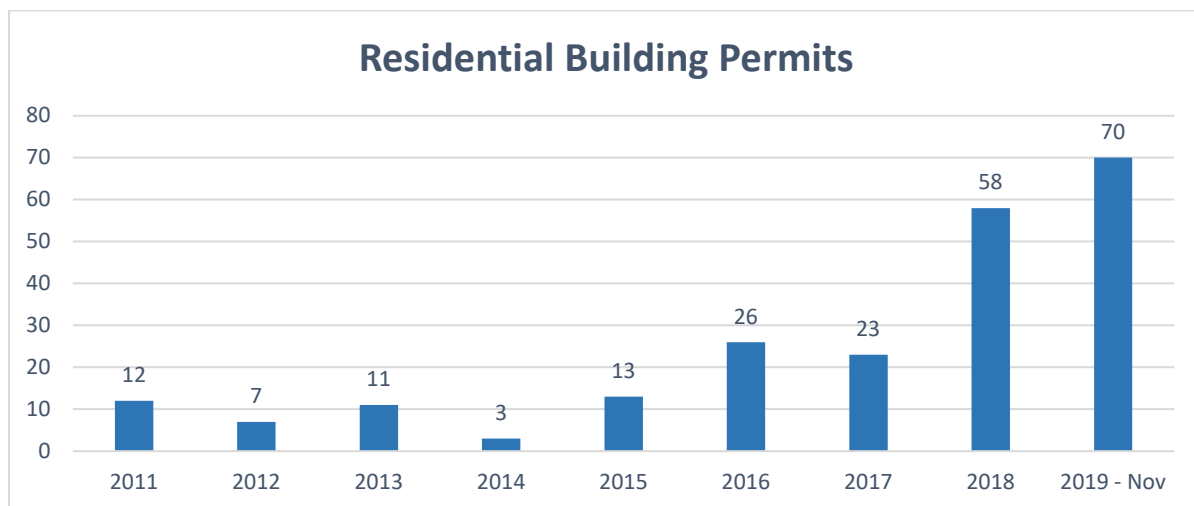
The City of La Center has maintained its culture and community through many changes since its establishment. The current housing boom is the most recent of these changes. Its population in 1940 was 192; to date the current population is 3,480.



As portrayed in the chart below, the number of Housing Units in the City of La Center continues to steadily increase. This increase is expected to continue into 2020.



City of La Center Residential Building Permits issued through November of 2019 is greater than 2015, 2016, and 2016 combined indicating continued residential growth in the City. The number of building permits is projected to exceed 150 for 2020.



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 6:30 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.

Greg Thornton, Mayor

Term: 2020 – 2023

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.

Doug Boff, Councilmember Position 1

Term: 2018-2021

Jon Stimmel, Councilmember, Position 2

Term: 2018-2021

Randy Williams, Councilmember, Position 3

Term: 2018-2021

Thomas Strobehn, Councilmember, Position 4

Term: 2020-2023

Elizabeth Cervený, Councilmember, Position 5

Term: 2020-2023

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: Jan 2017 – Dec 2021
Dennis Hill	Term: Jul 2019 – Jun 2023
Dennis Nuttbrock	Term: Oct 2016 – Oct 2020
Jeremy Smith	Term: Feb 2018 – Oct 2020
Steve Workman	Term: Jan 2017 – Dec 2021

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	Term: 2018 – 2023
Rodney Sweet	Term: 2018 – 2023
Vacant	

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.

Dennis Hill (Chairperson)	Term: 2019 – 2022
Cheryl Tipton	Term: 2019 – 2022
Deanna Suter	Term: 2019 – 2022
John Davis III	Term: 2019 – 2022
John Jokela	Term: 2019 – 2022

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.

Stormwater Fund - Operations

Stormwater 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.

Stormwater Fund – Capital & Equipment

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

Debt Summary

As of December 31, 2019

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.

The Council acted in 2016 to reduce the City's sewer debt to a level that should be sustainable without the need for significant sewer rate increases. As a result of this action loans assumed from reacquiring the sewer were paid off and the 2008 Plant Upgrade loan Principle was significantly reduced.

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 Sequencing Batch Reactor (SBR) sewer plant into a Membrane Bio-Reactor (MBR) sewer plant. This conversion doubled the capacity and improved operation efficiencies.

Issue Date: 06/30/2008	Payment Due 2020: \$258,587
Loan Amount: \$9,934,237	Interest Rate: 0.5%
Project Status: Completed	Principle Paid to Date: \$7,707,174
Payoff Date: 07/01/2028	Principle Balance: \$2,227,063

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 five loans that were assumed from reacquiring the sewer plant were paid off in 2016.

PWTF Debt Summary

PWTF Loan Contract #	Obligation Date	Beginning Balance	Principle Paid to Date	Principle Balance	Payment Due 2020
PC08-951-021	06/30/08	\$9,934,237	\$7,707,174	\$2,227,063	\$258,587

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 1/1/19	2019 Interest	Balance 12/31/19
CPU Payment	2,532,865	132,210	2,665,075	62,785	2,527,860
Operating Capital 2006	275,000	36,475	311,475	7,338	318,813
Operating Capital 6/30/08	400,000	25,483	425,483	10,024	435,507
Operating Capital 6/30/09	450,000	20,692	470,692	11,089	481,781
Operating Capital 6/30/10	2,200,000	90,126	2,290,126	53,952	2,344,078
Operating Capital 6/30/11	400,000	16,272	416,272	9,807	426,079
Operating Capital 6/30/12	700,000	25,914	725,914	17,101	743,015
Operating Capital 6/30/13	600,000	21,177	621,177	14,634	635,811
Operating Capital 6/30/14	6,800,000	230,481	7,030,481	165,628	7,196,109
Total Debt	14,357,865	598,829	14,956,694	352,358	15,109,052

City of La Center, WA
2020 Adopted Budget - General Fund and Staffing Summary

General Fund Revenue Description	2019	2020	Percent Change 2019-2020
Property Taxes	465,800	506,660	8.77%
Retail Sales & Use Taxes	390,000	475,000	21.79%
Criminal Justice	52,500	50,000	-4.76%
Utility Excise Tax	270,285	337,856	25.00%
Gambling - Pull Tabs	10,000	8,000	-20.00%
Gambling - Card Rooms	1,300,000	1,300,000	0.00%
Total Taxes	2,488,585	2,677,516	7.59%
Licenses & Permits	339,868	520,500	53.15%
Intergov	168,400	180,378	7.11%
Charges for Services	177,000	217,980	23.15%
Fines & Forfeits	35,600	44,200	24.16%
Misc - General Fund	35,000	42,800	22.29%
Transfers In	265,000	300,000	13.21%
Total General Fund Revenue	3,509,453	3,983,374	13.50%

General Fund Expenditure Description	2019	2020	Diff 2019-2020
Finance - Salary (FTE 4.5: 2.25 GF, 2.25 Sewer/Storm)	202,242	182,018	(20,224)
Finance - Benefits	80,031	84,033	4,002
Finance - Supplies	5,000	5,000	-
Finance - Services	256,150	250,280	(5,870)
Finance - Intergov	14,550	13,550	(1,000)
Finance - Capital	1,500	1,000	(500)
Total - Finance Dept	559,473	535,880	(23,593)
Legislative - Salary (0 FTE)	54,252	25,000	(29,252)
Legislative - Benefits	13,478	1,400	(12,078)
Legislative - Services	38,521	41,700	3,179
Legislative - Culture & Rec	23,500	11,000	(12,500)
Total - Leg Dept	129,751	79,100	(50,651)
Planning - Salary (3.5 FTE)	162,405	343,642	181,236
Planning - Benefits	75,156	139,060	63,904
Planning - Supplies	5,000	3,000	(2,000)
Planning - Services	461,185	280,940	(180,245)
Planning - Capital	1,500	1,500	-
Total - Planning	705,246	768,141	62,895
PW Operations			
PW Ops - Salary (4.5 FTE: 3 FTE GF, 1.5 FTE Storm)	374,503	385,674	11,171
PW Ops - Benefits	186,206	191,471	5,265
PW Ops - Services	86,800	113,000	26,200
PW Ops - Intergov	15,000	15,000	-
PW Ops - Capital	53,000	1,500	(51,500)
Total - PW Ops	784,909	773,145	(11,764)
Parks Operations			
Parks Ops - Supplies	34,500	34,500	-
Parks Ops - Services	79,950	79,000	(950)
Parks Ops - Capital			-
Total - Park Ops	114,450	113,500	(950)
Total - Public Works Dept	899,359	886,645	(12,714)
Police - Salary (9 FTE)	908,292	930,999	22,707
Police - Benefits	385,005	411,955	26,950
Police - Supplies	26,400	27,700	1,300
Police - Services	134,026	128,950	(5,076)
Police - Intergov	160,350	160,732	382
Police - Capital (<\$5K)	7,500	8,450	950
Police - Capital (>\$5K)	10,000	15,000	5,000
Total - Police	1,621,573	1,683,786	62,213

Revenue vs Expenditures Description	2019	2020	Diff 2019-2020
Total General Fund Revenue	3,509,453	3,983,374	473,921
Total - General Fund Expend	3,915,402	3,953,552	38,150
Total - GF Surplus/Deficit	(405,949)	29,822	435,771

City of La Center, WA

2020 Adopted Budget - General and Operating Fund Balances

General Fund	2016	2017	2018	2019 Estimate	2020 Budget	Change
Reserve Fund						
Revenues	\$ 4,518,335	\$ 3,889,811	\$ 3,349,389	\$ 3,509,453	\$ 3,983,374	\$ 473,921
Expenditures	\$ 3,737,314	\$ 3,573,619	\$ 4,012,338	\$ 3,915,402	\$ 3,953,552	\$ 38,150
Net Revenue	\$ 781,021	\$ 316,192	\$ (662,949)	\$ (405,949)	\$ 29,822	\$ 435,771
Estimated Ending Reserve Bal	\$ 2,154,843	\$ 2,471,035	\$ 1,808,086	\$ 1,402,137	\$ 1,431,960	\$ 29,822

Other Funds	2016	2017	2018	2019 Estimate	2020 Budget	Change
Reserve Fund						
Revenues	\$ 66,354	\$ 89,609	\$ 68,400	\$ 88,500	\$ 72,200	\$ (16,300)
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 66,354	\$ 89,609	\$ 68,400	\$ 88,500	\$ 72,200	\$ (16,300)
Estimated Ending Reserve Bal	\$ 4,606,364	\$ 4,695,973	\$ 4,764,373	\$ 4,854,373	\$ 4,926,573	\$ 72,200
Impact Fee Fund						
Revenues	\$ 114,320	\$ 379,191	\$ 255,000	\$ 280,000	\$ 320,000	\$ 40,000
Expenditures	\$ -	\$ 73,488	\$ 300,000	\$ -	\$ -	\$ -
Net Revenue	\$ 114,320	\$ 305,703	\$ (45,000)	\$ 280,000	\$ 320,000	\$ 40,000
Estimated Ending Reserve Bal	\$ 382,552	\$ 688,255	\$ 643,255	\$ 923,255	\$ 1,243,255	\$ 320,000
Capital Projects Fund						
Revenues	\$ 322,170	\$ 371,097	\$ 3,207,500	\$ 71,270	\$ 1,955,000	\$ (1,387,589)
Expenditures	\$ 325,415	\$ 245,139	\$ 3,014,207	\$ 160,242	\$ 3,074,500	\$ 326,331
Net Revenue	\$ (3,245)	\$ 125,958	\$ 193,293	\$ (88,972)	\$ (1,119,500)	\$ (1,030,528)
Estimated Ending Reserve Bal	\$ 4,756,341	\$ 4,882,299	\$ 5,075,592	\$ 4,986,620	\$ 3,867,120	\$ (1,119,500)
Vehicle/Equipment Fund						
Revenues	\$ 110,340	\$ 6,803	\$ 45,678	\$ -	\$ 13,620	\$ 13,620
Expenditures	\$ 51,388	\$ -	\$ 158,162	\$ 69,346	\$ 149,000	\$ 79,654
Net Revenue	\$ 58,952	\$ 6,803	\$ (112,484)	\$ (69,346)	\$ (135,380)	\$ (66,034)
Estimated Ending Reserve Bal	\$ 349,712	\$ 356,515	\$ 231,515	\$ 211,474	\$ 76,094	\$ (20,041)

Non-Enterprise Fund Balance	2016	2017	2018	2019 Estimate	2020 Budget	Change
Ending Reserve Balance	\$ 12,249,812	\$ 13,094,077	\$ 12,522,821	\$ 12,377,859	\$ 11,545,001	\$ (832,858)

City of La Center, WA
2020 Adopted Budget - Capital Projects and Equipment

Projects for 2020				
Fund/Department	Description	Revenue	Expense	Comment
Capital Projects Fund				
Public Works	Stone Creek Reconstruction		\$ 580,000	
Public Works	New City Hall		\$ 300,000	
Public Works	Tennis Court Resurface		\$ 10,000	
Public Works	Holley Park Drainage	\$ 75,000	\$ 150,000	RCO Grant; 50% match required
Public Works	Holley Park Sun Shade		\$ 8,000	
Public Works	Holley Park Repaving		\$ 116,000	
Public Works	Paver Parking Lot Lights		\$ 8,000	
Public Works	Playground Equipment (Aging)		\$ 2,500	
Public Works	Junction Sign		\$ 150,000	
Community Development	4th Street Widening and Breezy Creek Culvert	\$ 1,500,000	\$ 1,500,000	Grant Funded, no match required
Community Development	Planned Action Area		\$ 250,000	
Total Capital Projects Fund:		\$ 1,575,000	\$ 3,074,500	
Equipment Replacement Fund				
Police Department	Police Cruiser Replacement (2 Cruisers)	\$ 9,000	\$ 124,000	
Public Works	Pickup Truck (50% GF, 25% Sewer, 25% Storm)	\$ 1,000	\$ 25,000	
Total Equip Fund:		\$ 10,000	\$ 149,000	
Sewer Fund				
Sewer Capital Fund	Major Maintenance Projects to be Determined		\$ 25,000	
Sewer Capital Fund	Collections Capital Improvements		\$ 400,000	
Sewer Equipment Fund	Pickup Truck (50% GF, 25% Sewer, 25% Storm)		\$ 12,500	
Sewer Equipment Fund	Forklift (Surplus Bobcat)	\$ 20,000	\$ 12,500	
Total Capital Projects Fund:		\$ 20,000	\$ 450,000	
Stormwater Fund				
Storm Equipment Fund	Pickup Truck (50% GF, 25% Sewer, 25% Storm)		\$ 12,500	
Total Capital Projects Fund:		\$ -	\$ 12,500	
Projects for 2021				
Fund/Department	Description	Revenue	Expense	Comment
Capital Projects Fund				
Public Works	La Center Road Repair		\$ 900,000	
Community Development	La Center Road Street Light Study		\$ 15,000	
Community Development	La Center Road and Paradise Park Roundabout Study		\$ 50,000	
Community Development	Timmen Road Roundabout Study		\$ 50,000	
Total Capital Projects Fund:		\$ -	\$ 1,015,000	

City of La Center, WA
2020 Adopted Budget - Other Fund Summary

Sewer Funds	2016	2017	2018	2019 Estimate	2020 Budget	2019-2018 Change
Operations						
Revenues	\$ 1,176,349	\$ 1,172,911	\$ 1,189,093	\$ 1,595,020	\$ 1,316,121	\$ (278,900)
Expenditures	\$ 669,551	\$ 738,548	\$ 866,401	\$ 794,724	\$ 794,176	\$ (548)
Transfers	\$ 229,000	\$ 230,000	\$ 430,000	\$ 265,000	\$ 300,000	\$ 35,000
Net Revenue	\$ 277,798	\$ 204,363	\$ (107,308)	\$ 535,296	\$ 221,945	\$ (313,352)
Estimated Ending Reserve Balance	\$ 655,099	\$ 859,462	\$ 752,154	\$ 1,287,450	\$ 1,509,395	\$ 221,945
Capital / Equipment						
Revenues	\$ 100,956	\$ 101,035	\$ 99,138	\$ 108,158	\$ 1,189,944	\$ 1,081,786
Expenditures	\$ 380,380	\$ 18,206	\$ 25,000	\$ 25,000	\$ 450,000	\$ 425,000
Net Revenue	\$ (279,424)	\$ 82,829	\$ 74,138	\$ 83,000	\$ 739,944	\$ 656,944
Estimated Ending Reserve Balance	\$ 278,677	\$ 361,506	\$ 435,644	\$ 518,644	\$ 1,258,588	\$ 739,944
Sewer Debt Service						
Revenues	\$ 290,605	\$ 365,291	\$ 456,353	\$ 327,325	\$ 326,000	\$ (1,325)
Expenditures	\$ 5,000,000	\$ 263,504	\$ 261,061	\$ 258,587	\$ 258,287	\$ (300)
Net Revenue	\$ (4,709,395)	\$ 101,787	\$ 195,292	\$ 68,413	\$ 67,713	\$ (700)
Estimated Ending Reserve Balance	\$ 556,864	\$ 658,651	\$ 853,943	\$ 922,356	\$ 990,069	\$ 67,713
Total Sewer Utility Reserves	\$ 1,490,640	\$ 1,879,620	\$ 2,041,742	\$ 2,728,451	\$ 3,758,052	\$ 1,029,602
Storm Water Utility Fund						
Revenues			\$ -	\$ 44,332	\$ 223,000	\$ 178,668
Expenditures			\$ -	\$ 12,358	\$ 161,429	\$ 149,071
Net Revenue	\$ -	\$ -	\$ -	\$ 31,974	\$ 61,571	\$ 29,597
Estimated Ending Reserve Balance	\$ -	\$ -	\$ -	\$ 31,974	\$ 93,545	\$ 61,571

City of La Center, WA

2020 Adopted Budget - Summary All Funds

2019 Budget	General Fund *	Reserve Fund	Impact Fees	Capital Projects	Vehicle/ Equipment	Revenue Bond Fund	Sewer Operations	Sewer Capital	Sewer Debt Service	Stormwater Fund	Total All City Funds	Total Sewer Funds (Memo Only)
Revenues												
Taxes	\$ 2,677,516	\$ -	\$ -	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,057,516	\$ -
Licenses & Permits	\$ 520,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,500	\$ -
Intergovernmental	\$ 180,378	\$ -	\$ -	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,755,378	\$ -
Charges for Goods & Services	\$ 217,980	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ 1,251,121	\$ -	\$ 309,000	\$ 223,000	\$ 2,321,101	\$ 1,560,121
Fines & Forfeitures	\$ 44,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 109,200	\$ 65,000
Miscellaneous	\$ 42,800	\$ 72,200	\$ -	\$ -	\$ 13,620	\$ 192,000	\$ -	\$ 15,000	\$ 17,000	\$ -	\$ 352,620	\$ 32,000
Transfers In	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
Total Revenues	\$ 3,983,374	\$ 72,200	\$ 320,000	\$ 1,955,000	\$ 13,620	\$ 192,000	\$ 1,316,121	\$ 15,000	\$ 326,000	\$ 223,000	\$ 8,416,315	\$ 1,657,121
Expenses												
Operating	\$ 3,953,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,176	\$ -	\$ -	\$ 161,429	\$ 4,747,728	\$ 794,176
Capital	\$ -	\$ -	\$ -	\$ 3,074,500	\$ 149,000	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 3,673,500	\$ 450,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,000	\$ -	\$ -	\$ 258,287	\$ -	\$ 450,287	\$ 258,287
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Total Expenditures	\$ 3,953,552	\$ -	\$ -	\$ 3,074,500	\$ 149,000	\$ 192,000	\$ 1,094,176	\$ 450,000	\$ 258,287	\$ 161,429	\$ 9,171,515	\$ 1,802,463
Beginning Reserves	\$ 1,402,137	\$ 4,854,373	\$ 923,255	\$ 4,986,620	\$ 211,474	\$ -	\$ 1,287,450	\$ 518,644	\$ 853,943	\$ 31,974	\$ 15,037,897	\$ 2,660,037
Surplus / (Deficit)	\$ 29,822	\$ 72,200	\$ 320,000	\$ (1,119,500)	\$ (135,380)	\$ -	\$ 221,945	\$ (435,000)	\$ 67,713	\$ 61,571	\$ (755,200)	\$ (145,342)
Estimated Ending Reserves	\$ 1,431,960	\$ 4,926,573	\$ 1,243,255	\$ 3,867,120	\$ 76,094	\$ -	\$ 1,509,395	\$ 83,644	\$ 921,656	\$ 93,545	\$ 14,282,697	\$ 2,514,695

