

City of La Center, WA
2021 Adopted Budget - General Fund and Staffing Summary

General Fund Revenue Description	2020 Budget	2020 Actual (Estimated)	2021 Budget	Percent Change 2020-2021	Dollar Change 2020-2021
Property Taxes	\$ 506,660	\$ 499,060	\$ 544,000	7.37%	\$ 37,340
Utility Excise Taxes	337,856	264,000	313,000	-7.36%	(24,856)
Retail Sales & Use Taxes	475,000	514,614	456,000	-4.00%	(19,000)
Criminal Justice	50,000	59,929	67,000	34.00%	17,000
Gambling - Pull Tabs	8,000	1,000	2,000	-75.00%	(6,000)
Gambling - Card Rooms	1,300,000	310,000	975,000	-25.00%	(325,000)
Total Taxes	2,677,516	1,648,603	2,357,000	-11.97%	(320,516)
Licenses & Permits	520,500	514,000	447,600	-14.01%	(72,900)
Intergovernmental	180,378	151,000	182,021	0.91%	1,643
Charges for Goods & Services	217,980	318,000	276,700	26.94%	58,720
Fines & Forfeitures	44,200	25,000	28,200	-36.20%	(16,000)
Miscellaneous	42,800	20,000	52,500	22.66%	9,700
Total General Fund Revenue	3,683,374	2,676,603	3,344,021	-9.21%	(339,353)
Transfers In	300,000	300,000	400,000	33.33%	100,000
Adj. General Fund Revenue	\$ 3,983,374	\$ 2,976,603	\$ 3,744,021	-6.01%	\$ (239,353)

City of La Center, WA

2021 Adopted Budget - General Fund and Staffing Summary, Continued

General Fund Expenditure Description	2020 Budget	2021 Budget	Change
Finance Department			
Finance - Salary	\$ 182,018	\$ 233,174	\$ 51,156
Finance - Benefits	84,033	96,611	12,578
Finance - Supplies	5,000	6,000	1,000
Finance - Services	257,329	381,690	124,361
Finance - Intergov	-	6,650	6,650
Finance - Capital	1,000	18,000	17,000
Total - Finance Department	529,380	742,125	212,745
General Government Department			
General Government - Services	110,832	99,600	(11,232)
General Government - Intergov	1,500	11,427	9,927
Total - General Government Department	112,332	111,027	(1,305)
Legislative Department			
Legislative - Salary	25,000	27,750	2,750
Legislative - Benefits	1,400	2,299	899
Legislative - Services	41,700	38,300	(3,400)
Legislative - Culture & Recreation	11,000	13,000	2,000
Total - Legislative Department	79,100	81,349	2,249
Planning Department			
Planning - Salary	343,642	371,676	28,034
Planning - Benefits	139,060	181,483	42,423
Planning - Supplies	3,000	15,000	12,000
Planning - Services	280,940	326,500	45,560
Planning - Capital	1,500	1,500	-
Total - Planning Department	768,142	896,159	128,017
Public Works Department			
Public Works Operations			
PW Ops - Salary	385,674	266,840	(118,834)
PW Ops - Benefits	191,471	125,900	(65,571)
PW Ops - Supplies	60,500	60,750	250
PW Ops - Services	134,000	120,700	(13,300)
PW Ops - Intergov	-	10,000	10,000
PW Ops - Capital	1,500	1,500	-
Total - Public Works Operations	773,145	585,690	(187,455)
Parks Operations			
Parks Ops - Supplies	34,500	36,500	2,000
Parks Ops - Services	79,000	103,200	24,200
Parks Ops - Capital	-	-	-
Total - Parks Operations	113,500	139,700	26,200
Total - Public Works Department	886,645	725,390	(161,255)
Police Department			
Police - Salary	930,999	931,441	442
Police - Benefits	411,955	363,716	(48,239)
Police - Supplies	27,700	30,000	2,300
Police - Services	180,850	114,350	(66,500)
Police - Intergov	3,000	87,070	84,070
Police - Capital (<\$5k)	8,450	13,050	4,600
Police - Capital (>\$5k)	15,000	2,500	(12,500)
Total - Police	1,577,954	1,542,127	(35,827)
Revenue vs. Expenditures Description			
Total General Fund Revenue	3,983,374	3,744,021	(239,353)
Total General Fund Expenditures	3,953,553	4,098,177	144,624
Total G/F Surplus/Deficit	\$ 29,821	\$ (354,156)	\$ (383,977)

City of La Center, WA
2021 Adopted Budget - General and Operating Fund Balances

General Fund	2017	2018	2019	2020 Estimate	2021 Budget	Change
General Fund						
Revenues	\$ 3,889,811	\$ 3,090,459	\$ 3,293,368	\$ 2,684,603	\$ 3,344,021	\$ 659,418
Transfers In	-	259,514	294,290	300,000	400,000	100,000
Total Revenue and Sources of Funds	3,889,811	3,349,973	3,587,658	2,984,603	3,744,021	759,418
Expenditures	3,557,967	3,751,366	3,983,011	3,926,103	4,061,627	135,524
Transfers Out	-	-	-	-	-	-
Capital Projects	13,605	15,945	11,108	27,450	36,550	9,100
Total Expenditures and Uses of Funds	3,571,572	3,767,311	3,994,119	3,953,553	4,098,177	144,624
Net Revenue	318,239	(417,338)	(406,461)	(968,950)	(354,156)	614,794
Estimated Ending Reserve Balance	\$ 2,471,035	\$ 2,053,697	\$ 1,647,236	\$ 678,286	\$ 324,130	\$ (354,156)

Other Funds	2017	2018	2019	2020 Estimate	2021 Budget	Change
Reserve Fund						
Revenues	\$ 89,609	\$ 68,400	\$ 88,500	\$ 72,200	\$ -	\$ (72,200)
Expenditures	-	-	-	-	-	-
Net Revenue	89,609	68,400	88,500	72,200	-	(72,200)
Estimated Ending Reserve Balance	4,695,973	4,764,373	4,852,873	4,925,073	4,925,073	-
Impact Fee Fund						
Revenues	379,191	255,000	280,000	320,000	526,000	206,000
Non-Revenues (School IF)	-	-	-	-	525,300	
Total Revenue and Sources of Funds	379,191	255,000	280,000	320,000	1,051,300	206,000
Capital Projects	73,488	300,000	-	-	502,158	502,158
Non-Expenditures					525,300	
Total Expenditures and Uses of Funds					1,027,458	
Net Revenue	379,191	255,000	280,000	320,000	23,842	(296,158)
Estimated Ending Reserve Balance	688,255	943,255	1,223,255	1,543,255	1,567,097	23,842
Capital Projects Fund						
Revenues	371,097	3,207,500	71,270	1,955,000	2,515,179	560,179
Capital Projects	245,139	3,014,207	160,242	3,074,500	3,971,179	896,679
Net Revenue	125,958	193,293	(88,972)	(1,119,500)	(1,456,000)	(336,500)
Estimated Ending Reserve Balance	4,882,299	5,075,592	4,986,620	3,867,120	2,411,120	(1,456,000)
Vehicle/Equipment Fund						
Revenues	6,803	45,678	-	13,620	9,000	(4,620)
Capital Projects	-	158,162	69,346	149,000	82,000	(67,000)
Net Revenue	6,803	(112,484)	(69,346)	(135,380)	(73,000)	62,380
Estimated Ending Reserve Balance	\$ 356,515	\$ 244,031	\$ 174,685	\$ 39,305	\$ (33,695)	\$ (73,000)

Non-Enterprise Fund Balance	2017	2018	2019	2020 Estimate	2021 Budget	Change
Ending Reserve Balance	13,094,077	13,080,948	12,884,669	11,053,039	9,193,725	(1,859,314)

City of La Center, WA
2021 Adopted Budget - Other Fund Summary

Sewer Funds	2017	2018	2019	2020 Estimate	2021 Budget	Change
Operations						
Revenues	\$ 1,172,911	\$ 1,189,093	\$ 1,595,020	\$ 1,316,121	\$ 1,403,000	\$ 86,879
Expenditures	738,548	866,401	794,724	794,176	830,498	36,322
Transfers Out	230,000	430,000	265,000	300,000	500,000	200,000
Net Revenue	204,363	(107,308)	535,296	221,945	72,502	(149,443)
Estimated Ending Reserve Balance	859,462	752,154	1,287,450	1,509,395	1,581,897	72,502
Capital / Equipment						
Revenues	101,035	99,138	108,158	1,189,944	4,000	(1,185,944)
Transfers In	-	-	-	-	100,000	100,000
Expenditures	18,206	25,000	25,000	450,000	230,000	(220,000)
Net Revenue	82,829	74,138	83,158	739,944	(126,000)	(865,944)
Estimated Ending Reserve Balance	361,506	435,644	518,802	1,258,746	1,132,746	(126,000)
Sewer Debt Service						
Revenues	365,291	456,353	327,325	326,000	805,000	479,000
Expenditures	263,504	261,061	258,587	258,287	258,587	300
Net Revenue	101,787	195,292	68,738	67,713	546,413	478,700
Estimated Ending Reserve Balance	658,651	853,943	922,681	990,394	1,536,807	546,413
Total Sewer Utility Reserves	1,879,619	2,041,741	2,728,933	3,758,535	4,251,450	492,915
Storm Water Utility Fund						
Revenues	-	-	44,332	223,000	200,000	(23,000)
Expenditures	-	-	12,358	161,429	173,812	12,383
Net Revenue	-	-	31,974	61,571	26,188	(35,383)
Estimated Ending Reserve Balance	\$ -	\$ -	\$ 31,974	\$ 93,545	\$ 119,733	\$ 26,188

City of La Center, WA
2021 Adopted Budget - Capital Projects and Equipment

Fund/Department	Description	Grant/Other Revenue	City Funding	Total Revenue	Expense	City Funding Source	Comment
Capital Projects Fund							
Public Works - Streets	La Center Road Paving/Reconstruction	\$ 143,439	\$ 59,574	\$ 203,013	\$ 203,013	Transportation Impact Fees (TIF)	Subject to grant award
Public Works - Streets	Pacific Highway Safe Routes Path	\$ 578,740	\$ 100,084	\$ 678,824	\$ 678,824	TIF	Subject to grant award
Public Works - Streets	Stone Creek Reconstruction	\$ -	\$ 685,000	\$ 685,000	\$ 685,000	50% TIF/50% Real Estate Excise Tax (REET)	Carry-forward from 2020
Public Works - Streets	4th Street Widening and Breezy Creek Culvert	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,500,000	N/A	Carry-forward from 2020
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	Carry-forward from 2020
Public Works - Parks	Playground Equipment (Aging)	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	REET; Replace Heritage park 1/4 turn slide	Carry-forward from 2020
General Facilities	New City Hall: Full Renovation	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	Unrestricted Capital Funds or REET	A&E completed in 2020
General Facilities	Junction Sign	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	Unrestricted Capital Funds or REET	Carry-forward from 2020
General Facilities - Police	Police Building Security Video & Intercom System	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	Unrestricted Capital Funds or REET	Phase 1 of \$265,000 total
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	Sale of surplus vehicle
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	Carry-forward from 2020
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		

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

2021 Budget	General Fund	Reserve Fund	Impact Fees	Capital Projects	Vehicle / Equipment	Sewer Operations	Sewer Capital	Sewer Debt Service	Stormwater Fund	Total All City Funds	Total Sewer Funds (Memo Only)
Revenues											
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 and 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
Transfers In	400,000	-	-	-	-	-	100,000	-	-	500,000	100,000
Non-Revenues (School Impact Fee)	-	-	525,300	-	-	-	-	-	-	525,300	-
Total Revenues	3,744,000	-	1,051,300	2,515,179	9,000	1,403,000	104,000	805,000	200,000	9,831,479	2,312,000
Expenses											
Operating	4,098,176	-	-	-	-	830,498	-	-	158,812	5,087,486	830,498
Capital	-	-	502,158	3,971,179	82,000	-	230,000	-	15,000	4,800,337	230,000
Debt Service	-	-	-	-	-	-	-	258,587	-	258,587	258,587
Transfers out	-	-	-	-	-	500,000	-	-	-	500,000	500,000
Non-Expenditures	-	-	525,300	-	-	-	-	-	-	525,300	-
Total Expenditures	4,098,176	-	1,027,458	3,971,179	82,000	1,330,498	230,000	258,587	173,812	11,171,710	1,819,085
Beginning Reserves											
Surplus / (Deficit)	1,024,544	3,096,269	2,625,860	4,283,201	103,132	1,800,745	378,327	1,754,979	81,776	15,148,833	3,934,051
	(354,176)	-	23,842	(1,456,000)	(73,000)	72,502	(126,000)	546,413	26,188	(1,340,231)	492,915
Estimated Ending Reserves	\$ 670,368	\$ 3,096,269	\$ 2,649,702	\$ 2,827,201	\$ 30,132	\$ 1,873,247	\$ 252,327	\$ 2,301,392	\$ 107,964	\$ 13,808,602	\$ 4,426,966