

City of La Center



Proposed Budget

For the Year Ending December 31, 2023

General Fund – Revenue

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Property Tax	466,053	505,601	540,026	353,476	597,000	640,000
Utility Excise Tax	270,589	259,351	277,376	256,951	322,000	342,700
Retail Sales Tax	316,283	580,376	936,281	512,039	480,000	725,000
Criminal Justice Sales Tax	57,941	61,471	77,784	59,964	67,000	79,000
Gambling - Card Rooms	1,282,168	388,989	954,477	1,312,799	1,200,000	1,560,000
Total Tax Revenue	2,393,034	1,795,788	2,785,944	2,495,228	2,666,000	3,346,700
Licenses and Permits	260,663	479,748	472,972	100,480	281,100	104,345
Grant Revenue	14,185	25,366	564,519	478,927	475,000	-
State Shared Revenue	192,757	216,522	204,479	113,417	191,281	157,252
Charges for Goods and Services	297,547	271,383	226,368	115,983	172,300	105,944
Fines & Forfeitures	30,345	39,730	17,527	6,982	28,200	10,000
Miscellaneous	52,527	26,472	28,571	35,191	52,500	28,000
Total Other Revenues	848,024	1,059,221	1,514,436	850,980	1,200,381	405,541
Interfund Loan Repayment	265,000	300,000	400,000	400,000	400,000	400,000
Total General Fund Revenue	3,506,058	3,155,009	4,700,380	3,746,208	4,266,381	4,152,241

General Fund - Finance Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Salaries	278,338	179,955	218,046	166,857	219,790	246,221
Benefits	78,755	40,553	44,002	53,434	87,912	111,673
Supplies	6,314	9,307	3,279	3,702	4,000	5,000
Services	401,959	495,587	303,462	214,583	384,013	316,112
Intergovernmental	901	4,658	-	-	-	-
Capital Expenditures	-	-	-	6,060	23,000	3,000
Total	766,267	730,060	568,789	444,636	718,715	682,006

General Fund - Legislative Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Salaries	23,150	23,950	25,550	13,475	31,500	36,000
Benefits	1,852	1,897	1,977	1,031	2,520	2,880
Services	54,214	65,772	61,184	65,211	72,046	162,864
Culture & Recreation	10,760	719	12,369	12,307	13,000	15,000
Capital Expenditures	-	-	-	1,817	-	-
Total	89,976	92,338	101,080	93,841	119,066	216,744

General Fund - Police Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Salaries	917,025	892,425	683,055	182,221	980,187	1,012,187
Benefits	325,441	276,710	196,941	53,953	392,075	455,485
Supplies	21,347	30,849	15,895	12,481	28,750	75,000
Services	251,238	190,215	430,545	299,636	552,617	280,489
Intergovernmental	2,546	53,081	-	-	-	-
Capital Expenditures	23,611	18,138	2,844	3,627	40,039	-
Transfers Out	-	-	-	-	170,000	-
Total	1,541,208	1,461,418	1,329,280	551,918	2,163,668	1,823,161

General Fund – Municipal Court Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Services	-	73,922	92,828	104,446	159,662	154,342
Total	-	73,922	92,828	104,446	159,662	154,342

General Fund – Community Development Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Salaries	173,566	358,892	344,753	273,190	355,091	372,665
Benefits	60,233	112,930	121,068	76,654	142,036	155,085
Supplies	13,256	20,078	16,949	13,002	15,000	15,000
Services	533,062	595,152	441,630	302,106	487,878	309,734
Capital Expenditures	-	-	1,593	-	2,000	2,000
Total	780,117	1,087,052	925,993	664,952	1,002,005	854,484

General Fund – Public Works Operations Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Salaries	201,220	367,737	391,858	313,127	402,399	519,745
Benefits	83,436	120,597	126,415	105,049	154,720	228,047
Supplies	27,061	35,149	18,171	35,167	66,000	76,500
Services	138,867	63,483	79,087	71,423	130,335	158,070
Capital Expenditures	-	-	1,528	2,643	2,000	2,750
Transfers Out	-	-	-	57,500	57,500	-
Total	450,584	586,966	617,059	584,909	812,954	985,112

General Fund – Public Works Parks Department

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Salaries	194,467	-	-	-	-	-
Benefits	78,531	-	-	-	-	-
Supplies	27,130	35,355	27,002	22,207	38,000	38,000
Services	63,366	43,246	50,261	48,313	88,705	81,983
Capital Expenditures	-	-	934	-	-	-
Total	363,494	78,601	78,197	70,520	126,705	119,983

General Fund – Combined Summary

Category	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Property Tax	466,053	505,601	540,026	353,476	597,000	640,000
Utility Excise Tax	270,589	259,351	277,376	256,951	322,000	342,700
Retail Sales Tax	316,283	580,376	936,281	512,039	480,000	725,000
Criminal Justice Sales Tax	57,941	61,471	77,784	59,964	67,000	79,000
Gambling - Card Rooms	1,282,168	388,989	954,477	1,312,799	1,200,000	1,560,000
Total Tax Revenue	2,393,034	1,795,788	2,785,944	2,495,228	2,666,000	3,346,700
Licenses and Permits	260,663	479,748	472,972	100,480	281,100	104,345
Grant Revenue	14,185	25,366	564,519	478,927	475,000	-
State Shared Revenue	192,757	216,522	204,479	113,417	191,281	157,252
Charges for Goods and Services	297,547	271,383	226,368	115,983	172,300	105,944
Fines & Forfeitures	30,345	39,730	17,527	6,982	28,200	10,000
Miscellaneous	52,527	26,472	28,571	35,191	52,500	28,000
Total Other Revenues	848,024	1,059,221	1,514,436	850,980	1,200,381	405,541
Interfund Loan Repayment	265,000	300,000	400,000	400,000	400,000	400,000
Total General Fund Revenue	3,506,058	3,155,009	4,700,380	3,746,208	4,266,381	4,152,241
Expenses						
Salaries	1,787,766	1,822,959	1,663,262	948,870	1,988,967	2,186,818
Benefits	628,248	552,687	490,403	290,121	779,263	953,170
Supplies	95,108	130,738	81,296	86,559	151,750	209,500
Services	1,442,706	1,527,377	1,458,997	1,105,718	1,875,256	1,463,594
Intergovernmental	3,447	57,739	-	-	-	-
Culture & Recreation	10,760	719	12,369	12,307	13,000	15,000
Capital Expenditures	23,611	18,138	6,899	14,147	67,039	7,750
Transfers Out	-	-	-	57,500	227,500	-
Total Expenditures	3,991,646	4,110,357	3,713,226	2,515,222	5,102,775	4,835,832
Net Surplus / (Deficit)	(485,588)	(955,348)	987,154	1,230,986	(836,394)	(683,591)

Reserve Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Interest and Dividends	106,087	44,510	43,132	7,195	24,000	110,000
Total Revenues	106,087	44,510	43,132	7,195	24,000	110,000
Expenditures						
Miscellaneous	145	9	116	54	120	240
Total Expenditures	145	9	116	54	120	240
Net Surplus / (Deficit)	105,942	44,501	43,016	7,141	23,880	109,760

Impact Fees Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Traffic Impact Fees	461,326	1,096,345	914,881	168,650	967,808	517,929
Park Impact Fees	179,046	352,408	272,828	42,672	363,776	-
School Impact Fees	258,383	514,355	374,607	56,016	429,072	267,051
Grant Income	-	-	-	-	-	110,000
Interest and Dividends	17,326	31,451	35,422	7,339	26,000	87,350
Total Revenues	916,081	1,994,559	1,597,738	274,677	1,786,656	982,330
Expenditures						
Capital Projects	-	-	-	860,399	1,361,824	580,000
School Impact Fees	252,893	519,845	374,607	52,515	429,072	267,051
Total Expenditures	252,893	519,845	374,607	912,914	1,790,896	847,051

Capital Projects Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
REET	287,868	400,752	645,003	356,961	500,000	500,000
Grant Revenue	2,834	641,650	1,802,267	92,073	1,794,740	1,755,000
Interest and Dividends	79,380	66,296	43,888	26,872	43,000	107,969
Total Revenues	370,082	1,108,698	2,491,158	475,906	2,337,740	2,362,969
Expenditures						
Capital Projects	193,686	1,301,931	2,163,537	210,390	1,445,000	2,537,026
Transfers Out	-	8,100	-	-	-	-
Total Expenditures	193,686	1,310,031	2,163,537	210,390	1,445,000	2,537,026
Net Surplus / (Deficit)	176,396	(201,333)	327,621	265,516	892,740	(174,057)

Vehicle and Equipment Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Transfers In	-	-	-	57,500	227,500	-
Interest and Dividends	(296)	10,084	952	959	1,000	1,000
Total Revenues	(296)	10,084	952	58,459	228,500	1,000
Expenditures						
Capital Expenditures	69,346	80,445	-	41,111	227,500	-
Miscellaneous	-	-	-	-	-	120
Total Expenditures	69,346	80,445	-	41,111	227,500	120
Net Surplus / (Deficit)	(69,642)	(70,361)	952	17,348	1,000	880

Sewer Operations Fund

Category	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Sewer Charges	1,160,750	1,200,457	1,298,352	1,021,937	1,330,000	1,480,000
Biosolids	50,018	50,959	52,571	27,924	50,000	36,000
Miscellaneous	355,574	35,650	40,793	13,238	23,000	10,000
Total Revenues	1,566,342	1,287,066	1,391,716	1,063,099	1,403,000	1,526,000
Expenditures						
Salaries and Benefits	463,468	505,081	534,632	410,540	517,184	634,179
Supplies	63,560	71,459	78,198	68,669	93,500	110,200
Services	186,717	188,531	205,631	158,096	230,185	254,833
Intergovernmental	28,581	41,485	-	-	-	-
Capital Expenditures	16,539	10,265	-	1,410	-	-
Transfers Out	365,000	300,000	500,000	1,000,000	1,000,000	700,000
Total Expenditures	1,123,865	1,116,821	1,318,461	1,638,715	1,840,869	1,699,212
Net Surplus / (Deficit)	442,477	170,245	73,255	(575,616)	(437,869)	(173,212)

Sewer Capital Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Transfers In	100,000	-	100,000	600,000	600,000	300,000
Miscellaneous	(583)	-	-	7,173	4,000	18,023
Total Revenues	99,417	-	100,000	607,173	604,000	318,023
Expenditures						
Capital Projects	-	13,811	60,101	751,245	915,000	322,000
Total Expenditures	-	13,811	60,101	751,245	915,000	322,000
Net Surplus / (Deficit)	99,417	(13,811)	39,899	(144,072)	(311,000)	(3,977)

Sewer Debt Service Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Sewer Development Charges	483,600	1,138,800	881,400	124,800	1,435,200	1,033,242
Sewer Latecomers Agreement	-	-	-	-	-	330,102
Miscellaneous	(1,029)	-	-	5,767	10,500	34,179
Total Revenues	482,571	1,138,800	881,400	130,567	1,445,700	1,397,523
Expenditures						
Debt Service	259,824	258,587	257,349	256,112	256,112	254,876
Sewer Latecomers Agreement	-	-	-	-	-	330,102
Miscellaneous	-	-	-	15	-	22
Total Expenditures	259,824	258,587	257,349	256,127	256,112	585,000
Net Surplus / (Deficit)	222,747	880,213	624,051	(125,560)	1,189,588	812,523

Stormwater Fund

Cateogry	2019 Actual	2020 Actual	2021 Actual	2022 YTD	2022 Budget	2023 Budget
Revenues						
Stormwater Charges	89,199	197,984	252,446	174,572	240,000	235,000
Miscellaneous	-	(2)	-	471	-	1,050
Total Revenues	89,199	197,982	252,446	175,043	240,000	236,050
Expenditures						
Salaries and Benefits	62,088	42,474	73,771	53,149	170,988	143,989
Supplies		65	2,626	3,943	-	3,700
Services	55,335	6,444	13,477	8,843	17,755	15,321
Capital Expenditures	-	10,265	7,754	-	70,000	30,000
Total Expenditures	117,423	59,248	97,628	65,935	258,743	193,010
Net Surplus / (Deficit)	(28,224)	138,734	154,818	109,108	(18,743)	43,040

2023 Capital Budget

Impact Fees Fund	Project	Expense	Revenue	Notes
	Bolen Creek Road Realignment	75,000	-	TIF
	4 th Street Right-of-Way Acquisition	505,000	110,000	TIF
		580,000	110,000	
Capital Project Fund	Project	Expense	Revenue	Notes
	Streets Preservation	100,000	-	
	4 th Street Project - Grant Support	25,000	-	
	Pollock Road Storm Repair	15,000	-	
	Aspen Crosswalk Realignment	60,000	-	
	Radar Speed Signs on Aspen Ave	20,000	-	
	Horizontal Curve and Roadway Departure Safety Improvements	897,000	897,000	
	Downtown and Timmen Landing Planned Action Area	250,000	-	
	Comprehensive Plan Update	125,000	125,000	
	Community Center Renovation	570,000	500,000	
	Junction Sign	150,000	-	
	Pacific Highway Pedestrian Path Design	233,000	233,000	
	City Hall Renovation	72,026	-	
	Parks Plan Update	20,000	-	
		2,537,026	1,755,000	
Sewer Capital Fund	Project	Expense	Revenue	Notes
	Upgrade Electrical for Recycle WWTP Wet Well	20,000	-	
	Polymer Disposal	15,000	-	
	General Sewer Plan Update	76,000	-	
	Wastewater Lift Station Spare Pumps	65,000	-	
	Forklift for Wastewater Treatment Plant	15,000	-	
	La Center Road Sewer Forcemain Actuator	15,000	-	
	La Center School District Pump Station	116,000	-	
		322,000	-	
Stormwater Fund	Project	Expense	Revenue	Notes
	Illicit Connection Investigation and Correction	30,000	-	
Total - All Funds		3,469,026	1,865,000	