CITY OF LA CENTER

2026 Final Budget

For 11/08/2025 Council Meeting

General Fund – Tax Revenue Analysis

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation.

General Fund Revenue - Taxes	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Property Tax	686,875	755,000	409,658	750,000	804,000	49,000	**Note 1**
Utility Excise Tax	400,580	400,000	291,869	430,500	423,600	23,600	**Note 2**
Retail Sales and Use Taxes	743,984	742,500	530,456	795,684	795,700	53,200	**Note 3**
Retail Sales - Criminal Justice Taxes	88,135	87,500	60,435	90,652	91,400	3,900	**Note 3**
Retail Sales - Public Safety Taxes	65,067	64,500	44,976	67,465	67,900	3,400	**Note 3**
Retail Sales - Hotel	1,795	2,000	471	707	1,000	(1,000)	**Note 3**
Rental Excise Tax	1,074	5,391	1,504	3,222	5,860	469	**Note 4**
Gambling Taxes - Card Rooms	1,576,205	1,535,000	1,146,398	1,719,597	1,828,900	293,900	**Note 5**
Total Tax Revenue	**3,563,715**	**3,591,891**	**2,485,768**	**3,857,828**	**4,018,360**	**426,469**	

1 – Property tax based on preliminary levy data with proposed 1% tax increase.

2 – 2026 budget for natural gas and water excise taxes are based on a 12-month average as there is significant seasonal variation. Electric, cable, telephone and garbage excise taxes are based on 2025 monthly averages.

3 – 2026 budget for all retail sales categories are based on 2025 monthly averages.

4 – 2026 budget for lease excise tax is based on current rental contracts.

5 – The New Phoenix and Last Frontier are both expecting to get back to their 2024 revenue totals, while the Palace is estimating $1M in earnings per month. Individual card room estimates listed below:

New Phoenix - $793,300
Last Frontier - $165,600
Palace - $870,000

General Fund – Other Revenue Analysis

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund Revenue - Continued	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Total Tax Revenues	**3,563,715**	**3,591,891**	**2,485,768**	**3,857,828**	**4,018,360**	**426,469**	
Other Revenues							
Licenses and Permits	344,675	295,000	243,593	335,030	332,880	37,880	**Note 1**
Grants	6,415	30,000	-	5,000	25,000	(5,000)	**Note 2**
State Shared and Other Intergovernmental	81,779	83,128	61,557	86,251	94,259	11,131	**Note 3**
Charges for Services	306,372	250,250	202,272	266,445	296,950	46,700	**Note 1**
Fines and Forfeitures	6,419	10,000	9,045	15,000	20,000	10,000	
Miscellaneous	44,049	20,000	25,553	32,500	25,000	5,000	
Interest and Dividends	106,514	122,500	92,109	160,800	140,000	17,500	**Note 4**
Rental Income	57,674	71,991	33,944	48,034	46,677	(25,314)	**Note 5**
Transfers In	400,000	400,000	400,000	400,000	-	(400,000)	**Note 6**
Total Other Revenues	**1,353,897**	**1,282,869**	**1,068,073**	**1,349,060**	**980,766**	**(302,103)**	
Total Revenues and Other Sources of Funds	**4,917,612**	**4,874,760**	**3,553,841**	**5,206,888**	**4,999,126**	**124,366**	

1 – Both the Licenses and Permits and Charges for Services categories are primarily driven by construction. 2026 building estimates include 90 new homes, resulting in $247K in building permits and $194K in plan check fees, which represent the largest portion each category. Additionally, the budget includes $100K for planning and development services.

2 – This represents a $30,000 arts grant – current expectation is to receive some funds in 2025 and the remainder in 2026.

3 – 2026 state shared revenue estimates are provided by MRSC, which account for 73% of this category.

4 – Interest and dividends are based on the assumption that the State Local Government Investment Pool, or LGIP rate will fall in 2026. Estimated revenue is based on a 3.5% return.

5 – 2026 budget for rental income is based on current contracts.

6 – The interfund loan repayment will not be made in 2026 as the Sewer Fund will not have enough money to make the payment.

General Fund – Expenses by Department

Finance Department

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund - Finance Department	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Salaries	311,354	374,007	312,614	464,112	347,271	(26,736)	**Note 1**
Benefits	130,385	157,318	99,436	170,030	116,883	(40,435)	**Note 1**
Supplies	3,790	4,000	2,387	3,580	4,000	-	
Services - Insurance	13,540	24,135	24,085	24,085	25,400	1,265	
Services - Accounting & Audit	31,300	25,020	-	5,020	35,000	9,980	**Note 2**
Services - Utilities and Facilities	38,259	47,724	24,352	36,528	48,789	1,065	
Services - Miscellaneous	32,359	41,091	23,997	33,093	38,000	(3,091)	
Services - IT	82,588	87,620	34,426	62,500	77,000	(10,620)	
Services - Legal	63,662	100,000	38,015	57,023	100,000	-	
Services - HR	-	10,000	340	510	-	(10,000)	
Capital Expenditures	-	-	-	-	5,000	5,000	
Total Expenditures and Other Uses of Funds	**707,236**	**870,915**	**559,653**	**856,482**	**797,343**	**(73,572)**	

1 – There are 3.5 FTEs budgeted for 2026. The part-time position of payroll clerk was added in 2025 though it was not included in the 2025 budget. The position of Strategic Specialist has been removed from the 2026 budget.

2 – An audit of our 2024 and 2025 financial statements is slated for 2026.

General Fund – Expenses by Department

Legislative Department

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund - Legislative Department	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Salaries	26,775	36,840	15,802	27,302	36,840	-	**Note 1**
Benefits	2,103	2,881	1,238	2,138	2,916	35	
Services - Insurance	31,612	800	800	800	800	-	
Services - Lobbyists	93,839	95,000	45,743	95,000	95,000	-	
Services - Grant Writing	16,969	70,000	-	-	70,000	-	
Services - Other	38,931	62,000	39,041	58,890	58,000	(4,000)	
Culture & Recreation	15,425	19,500	17,218	23,103	42,500	23,000	**Note 2**
Capital Expenditures	1,839	2,000	-	-	3,000	1,000	
Total Expenditures and Other Uses of Funds	**227,493**	**289,021**	**119,843**	**207,232**	**309,056**	**20,035**	

1 – No changes are expected.

2 – The 2026 budget includes $20,000 earmarked for festivals.

General Fund – Expenses by Department

Municipal Court Department

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund - Municipal Court Department	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Municipal Court Costs	91,700	35,180	21,780	32,989	40,000	4,820	**Note 1**
Court Translation Costs	-	2,000	1,287	1,931	2,500	500	
Indigent Defense	11,400	7,200	11,025	16,538	21,000	13,800	
Jail Costs	8,642	7,500	11,698	17,547	12,000	4,500	
Drug and Alcohol Treatment Programs	1,124	1,120	1,126	1,126	1,200	80	
Animal Control	4,781	13,000	6,732	10,097	13,000	-	
Total Expenditures and Other Uses of Funds	**117,648**	**66,000**	**53,648**	**80,228**	**89,700**	**23,700**	

1 –The Municipal Court Costs paid to the City of Battle Ground are based on a three-year rolling average of court filings. The quote for 2026 costs is still pending.

General Fund – Expenses by Department

Police Department

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund - Police Department	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Salaries	-	-	-	-	-	-	
Benefits	679	-	(1,172)	(1,172)	-	-	
Supplies	1,040	10,000	1,432	2,148	3,000	(7,000)	
Services - AWC	48,892	3,810	3,810	3,810	4,000	190	
Services - Contracted Policing	1,042,512	877,756	241,472	898,139	962,304	84,548	**Note 1**
Services - CRESA	51,954	57,000	56,894	56,894	60,000	3,000	
Services - Facilities	64,646	34,740	45,245	55,804	43,420	8,680	**Note 2**
Services - Other	20,789	14,000	1,633	2,449	3,500	(10,500)	
Capital Expenditures	-	-	-	-	10,000	10,000	
Total Expenditures and Other Uses of Funds	**1,230,512**	**997,306**	**349,315**	**1,018,073**	**1,086,224**	**88,918**	

1 – The 2026 contract with the Clark County Sherriff's Office includes a Chief, four Deputies, and a Support Specialist.

2 – Repairs and Maintenance represents the largest portion of the 2025 Facilities expenditures at $28,512 through August. Though there are no major repairs currently planned, the 2026 budget is double the 2025 budget at $20K for Repairs and Maintenance.

General Fund – Expenses by Department

Planning / Community Development Department

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund - Planning Department	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Salaries	443,879	520,395	288,669	453,376	576,179	55,784	**Note 1**
Benefits	170,273	215,269	115,928	181,079	204,651	(10,618)	**Note 1**
Supplies	11,782	10,000	2,154	3,231	5,000	(5,000)	
Services	256,512	296,560	112,921	203,545	295,700	(860)	
Capital Expenditures	1,768	-	-	-	5,000	5,000	
Total Expenditures and Other Uses of Funds	**884,214**	**1,042,224**	**519,672**	**841,231**	**1,086,530**	**44,306**	

1 – There are 4.3 FTEs budgeted for 2026. The 2026 budget also includes a six-month overlap for a new City Engineer due to retirement as well as two new intern positions.

General Fund – Expenses by Department

Public Works Department

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

General Fund - Public Works Department	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Public Works Operations							
Salaries	478,918	560,805	303,096	493,855	504,617	(56,188)	**Note 1**
Benefits	189,749	237,677	123,517	204,011	206,554	(31,123)	**Note 1**
Supplies	52,959	44,000	32,336	48,503	45,000	1,000	
Services	66,146	68,330	54,214	66,695	152,950	84,620	
Capital Expenditures	-	2,000	-	-	5,000	3,000	
Transfers Out	120,000	350,000	350,000	500,000	-	(350,000)	**Note 2**
Operations Expenditures and Other Uses of Funds	**907,772**	**1,262,812**	**863,162**	**1,313,065**	**914,121**	**(348,691)**	
Public Works Parks							
Supplies	49,671	37,600	34,780	52,170	52,000	14,400	
Services	72,276	151,119	77,003	115,504	189,755	38,636	**Note 3**
Repayment of Retainage Bond	-	98,000	97,807	97,807	-	(98,000)	
Capital Expenditures	-	-	-	-	10,000	10,000	
Parks Expenditures and Other Uses of Funds	**121,947**	**286,719**	**209,590**	**265,481**	**251,755**	**(34,964)**	
Total Expenditures and Other Uses of Funds	**1,029,719**	**1,549,531**	**1,072,752**	**1,578,546**	**1,165,876**	**(383,655)**	

1 – There are 5.3 FTEs budgeted for 2026 and an additional 2 seasonal maintenance employees. No new positions have been added for 2026, and one position that was included in the 2025 budget has been removed.

2 – At this time there is no transfer scheduled to either the Roads and Streets Fund or Vehicles and Equipment Fund in 2026, though we will likely need to transfer additional money from the General Fund in 2025 based on the timing between grant expenditures and reimbursements.

3 – The increase in Professional Services is largely a result of a $20K contingency expense added for 2026.

General Fund – Combined Total

General Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget
Revenues						
Taxes	3,563,715	3,591,891	2,485,768	3,857,828	4,018,360	426,469
Licenses and Permits	344,675	295,000	243,593	335,030	332,880	37,880
Grants	6,415	30,000	-	5,000	25,000	(5,000)
State Shared and Other Intergovernmental Revenues	81,779	83,128	61,557	86,251	94,259	11,131
Charges for Services	306,372	250,250	202,272	266,445	296,950	46,700
Fines and Forfeitures	6,419	10,000	9,045	15,000	20,000	10,000
Miscellaneous	44,049	20,000	25,553	32,500	25,000	5,000
Interest and Dividends	106,514	122,500	92,109	160,800	140,000	17,500
Rental Income	57,674	71,991	33,944	48,034	46,677	(25,314)
Transfers In	400,000	400,000	400,000	400,000	-	(400,000)
Total Revenues and Other Sources of Funds	**4,917,612**	**4,874,760**	**3,553,841**	**5,206,888**	**4,999,126**	**124,366**
Expenditures						
Salaries	1,260,926	1,492,047	920,182	1,438,645	1,464,907	(27,140)
Benefits	493,190	613,145	338,947	556,086	531,004	(82,141)
Supplies	119,242	105,600	73,089	109,634	109,000	3,400
Services	2,184,433	2,132,705	877,639	1,856,519	2,349,318	216,613
Culture and Recreation	15,425	19,500	17,218	23,103	42,500	23,000
Capital Expenditures	3,606	4,000	-	-	38,000	34,000
Repayment of Retainage Bond	-	98,000	97,807	97,807	-	(98,000)
Transfers Out	120,000	350,000	350,000	500,000	-	(350,000)
Total Expenditures and Other Uses of Funds	**4,196,822**	**4,814,997**	**2,674,882**	**4,581,793**	**4,534,729**	**(280,268)**
Beginning Fund Balance	3,621,230	4,342,020	4,342,020	4,342,020	4,967,115	
Surplus / (Deficit)	720,790	59,763	878,959	625,095	464,397	404,634
Estimated Ending Fund Balance	**4,342,020**	**4,401,783**	**5,220,979**	**4,967,115**	**5,431,512**	

Reserve Fund

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Reserve Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Interest & Dividends	178,836	175,000	99,317	185,633	155,000	(20,000)	**Note 1**
Total Revenues and Other Sources of Funds	**178,836**	**175,000**	**99,317**	**185,633**	**155,000**	**(20,000)**	
Expenditures							
Bank Fees	177	500	-	-	500	-	
Total Expenditures and Other Uses of Funds	**177**	**500**	**-**	**-**	**500**	**-**	
Beginning Fund Balance	4,219,965	4,398,624	4,398,624	4,398,624	4,584,257		**Note 2**
Surplus (Deficit)	178,659	174,500	99,317	185,633	154,500	(20,000)	
Estimated Ending Fund Balance	**4,398,624**	**4,573,124**	**4,497,941**	**4,584,257**	**4,738,757**		

1 – The Reserve Fund currently has approximately $3.1M invested in bonds and treasuries which will produce ~$133K in dividends in 2026. The remaining balance is invested in the state LGIP.

2 – The projected 2026 beginning fund balance of $4,584,257 exceeds the target of one year's General Fund expenses.

Impact Fees Fund

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Impact Fees Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Traffic Impact Fees	686,766	604,880	483,828	575,392	680,490	75,610	**Note 1**
Park Impact Fees	92,069	227,360	119,180	138,881	255,780	28,420	**Note 1**
Interest & Dividends	169,403	230,000	163,221	250,721	85,000	(145,000)	**Note 2**
School Impact Fees	317,469	280,126	222,927	265,204	675,000	394,874	
Total Revenues and Other Sources of Funds	**1,265,707**	**1,342,366**	**989,156**	**1,230,199**	**1,696,270**	**353,904**	
Expenditures							
4th Street R.O.W. Acquisition	3,946	-	120,844	120,844	-	-	
Kayak Docks	-	36,314	-	-	36,314	-	
La Center Bottoms Takeover	-	65,000	-	-	80,000	15,000	
Sternwheeler Park Stage Expansion	-	2,000	-	-	5,000	3,000	
Heritage Park Pickleball Courts	-	6,000	-	22,765	-	(6,000)	
New Park at 515 S Birch Ave	-	-	546,508	546,508	145,000	145,000	
Downtown 2.0	-	-	-	-	890,459	890,459	
Bank Fees	328	500	-	-	-	(500)	
Transfers Out - Roads and Streets Fund	-	-	-	-	2,010,460	2,010,460	**Note 3**
School Impact Fees	317,469	280,126	197,640	265,204	675,000	394,874	
Total Expenditures and Other Uses of Funds	**321,743**	**389,940**	**864,992**	**955,322**	**3,842,233**	**3,452,293**	
Beginning Fund Balance	5,461,140	6,405,104	6,405,104	6,405,104	6,679,981		**Note 4**
Surplus (Deficit)	943,964	952,426	124,164	274,877	(2,145,963)	(3,098,389)	
Estimated Ending Fund Balance	**6,405,104**	**7,357,530**	**6,529,268**	**6,679,981**	**4,534,018**		

1 – As noted on page 3, there will be an estimated 90 units homes built in 2026, which will result in ~$680K traffic impact fees (TIF) and ~$256K park impact fees (PIF).

2 – The Impact Fees Fund currently has approximately $2M invested in bonds and treasuries which will produce ~$48K in dividends in 2026, with additional investments in the state LGIP.

3 – Budgeted transfer represents the TIF-eligible portion of roads and streets projects.

4 – As of 8/31/2025, the fund balance was $6.2M in traffic impact fees and $262K in park impact fees. In 2026, $2.9M of the traffic impact fees and $266K of park impact fees are budgeted to be spent.

Capital Projects Fund – Summary

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Capital Projects Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Real Estate Excise Tax	491,400	500,000	381,567	572,350	575,000	75,000	
Grant Income	-	457,000	497,849	497,849	1,500,000	1,043,000	**Note 1**
Interest & Dividends	130,541	142,000	94,045	138,532	110,000	(32,000)	**Note 2**
Total Revenues and Other Sources of Funds	**621,941**	**1,099,000**	**973,461**	**1,208,732**	**2,185,000**	**1,086,000**	
Expenditures							
Capital Projects	405,898	2,599,526	1,181,618	1,908,132	2,870,000	270,474	**Note 1**
Bank Fees	81	500	15	15	100	(400)	
Transfers Out - To Roads and Streets	360,000	200,000	200,000	200,000	250,000	50,000	**Note 3**
Total Expenditures and Other Uses of Funds	**765,979**	**2,800,026**	**1,381,633**	**2,108,147**	**3,120,100**	**320,074**	
Beginning Fund Balance	4,998,149	4,854,111	4,854,111	4,854,111	3,954,696		
Surplus (Deficit)	(144,038)	(1,701,026)	(408,172)	(899,415)	(935,100)	765,926	
Estimated Ending Fund Balance	**4,854,111**	**3,153,085**	**4,445,939**	**3,954,696**	**3,019,596**		

1 – See next page for capital projects detail.

2 – The Capital Projects Fund currently has $2M invested in bonds and treasuries which will produce ~$89K in dividends in 2026. Additional interest expected from LGIP funds.

3 – Real estate excise tax (or REET) funds will be transferred to the Roads and Streets Fund for maintenance projects in 2026.

Capital Projects Fund – Detail

Capital Projects Fund - 2026 Budget			
Description	**Expense**	**Revenue**	**Notes**
Downtown 2.0 Land Payment	500,000	-	REET
Downtown 2.0 Engineering Design RTA Grant	900,000	900,000	RTA Grant (split between state and federal $)
La Center Road 10' Bike/Ped Path Eng. Design RTA Grant	600,000	600,000	RTA Grant (split between state and federal $)
Overpass Artwork with Tribe	150,000	-	
City Hall Upgrades	50,000	-	Remodel downstairs, entry upstairs
Public Works Shop	500,000	-	
Sign at the Junction	135,000	-	
Planned Action Area / Sub Area Plan	35,000	-	
	2,870,000	1,500,000	

Vehicle and Equipment Fund

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Vehicle and Equipment Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Interest & Dividends	2,225	2,000	967	1,451	1,000	(1,000)	
Sale of Vehicle	-	-	-	-	18,000	18,000	**Note 1**
Transfers In - Public Works	-	100,000	100,000	100,000	-	(100,000)	
Total Revenues and Other Sources of Funds	**2,225**	**102,000**	**100,967**	**101,451**	**19,000**	**(83,000)**	
Expenditures							
Bank Fees	256	100	-	-	100	-	
Vehicles	10,129	67,000	57,964	67,964	43,000	(24,000)	**Note 1**
Equipment	-	102,900	40,031	40,031	25,000	(77,900)	**Note 2**
Total Expenditures and Other Uses of Funds	**10,385**	**170,000**	**97,995**	**107,995**	**68,100**	**(101,900)**	
Beginning Fund Balance	120,092	111,932	111,932	111,932	105,388		
Surplus (Deficit)	(8,161)	(68,000)	2,973	(6,544)	(49,100)	18,900	
Estimated Ending Fund Balance	**111,932**	**43,932**	**114,904**	**105,388**	**56,288**		

1 – The 2026 budget includes purchasing a $58,000 public works vehicle, $15,000 of which will be paid for by the Stormwater Fund. An older vehicle will be sold to the Sewer Fund for $18,000.

2 – See below for 2026 budgeted equipment purchase detail.

Equipment	2026 Budget
Rotary Sweeper Broom for Bobcat	6,000
5' Rotary Brush Hog	2,000
72" Box Scraper	10,500
32" Flail Mower Head	1,500
Tilt Trailer for Hauling	5,000
	25,000

Roads and Streets Fund

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Roads and Streets Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
State Shared Revenues	73,840	78,765	47,615	74,949	79,422	657	**Note 1**
Transportation Benefit District Tax Revenue	-	65,000	25,345	56,941	79,570	14,570	**Note 2**
Grant Income and other Reimbursements	327,734	6,917,008	461,614	504,915	15,351,827	8,434,819	**Note 3**
Interest and Dividends	471	500	89	107	100	(400)	
Transfers In - General Fund	120,000	250,000	250,000	400,000	-	(250,000)	**Note 4**
Transfers In - Impact Fees Fund	-	-	-	-	2,010,460	2,010,460	**Note 5**
Transfers In - Capital Projects Fund	360,000	200,000	200,000	200,000	250,000	50,000	**Note 5**
Total Revenues and Other Sources of Funds	**882,046**	**7,511,273**	**984,663**	**1,236,912**	**17,771,379**	**10,260,106**	
Expenditures							
Salaries and Benefits	116,410	118,324	80,012	122,694	117,276	(1,048)	**Note 6**
Supplies	9,354	20,000	23,416	52,832	36,500	16,500	
Services	139,736	196,155	49,174	191,473	564,760	368,605	
Capital Projects	580,709	7,349,906	591,822	1,050,986	16,856,706	9,506,800	**Note 3**
Total Expenditures and Other Uses of Funds	**846,209**	**7,684,385**	**744,424**	**1,417,985**	**17,575,242**	**9,890,857**	
Beginning Fund Balance	194,262	230,099	230,099	230,099	49,026		
Surplus (Deficit)	35,837	(173,112)	240,239	(181,074)	196,137	369,249	
Estimated Ending Fund Balance	**230,099**	**56,987**	**470,339**	**49,026**	**245,163**		

1 – 2026 state shared revenue estimates are provided by MRSC.

2 – Transportation Benefit District tax revenue is estimated to be 10% of retail sales and use tax.

3 – See next page for capital project detail.

4 – We will likely need to transfer additional money from the General Fund in 2025 based on the timing between grant expenditures and reimbursements.

5 – A $250K transfer from the Capital Projects Fund is budgeted in 2026 for REET-eligible maintenance projects, and ~$2M will be transferred from the Impact Fees Fund for TIF-eligible projects.

6 – There is 1 FTE budgeted for 2026, or 7 employees allocating a small amount of time each to this fund.

Roads and Streets Fund – Capital Project Detail

Roads and Streets Fund - 2026 Budget			
Description	**Expense**	**Revenue**	**Notes**
Pac Hwy Pedestrian Shared Use Path	3,187,800	2,200,000	$987,800 TIF eligible
4th Street/Brezee Creek Design	11,201,100	10,788,600	$868,125 TIF eligible
Horizontal Curve Project	293,920	290,000	
NW La Center Rd Improvements at Lewis River Access TIB	396,500	350,000	$46,500 TIF eligible
10th St and Aspen TIB Grant	1,080,370	972,335	$108,035 TIF eligible
2026 Road Maintenance TIB Grant	90,350	81,315	
4th Street Signalization Project	339,577	339,577	
La Center Road and Paradise Park Road Round About	252,089	330,000	
ADA Transition Plan	15,000	-	
	16,856,706	**15,351,827**	

Sewer Fund – Operations

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Sewer Operations Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Sewer Fees	1,533,075	1,530,000	1,078,373	1,617,560	1,645,000	115,000	**Note 1**
Biosolids Processing	64,244	44,000	26,648	39,972	55,000	11,000	
Inspections	8,645	7,600	5,985	8,550	8,550	950	
Interest & Dividends	1,522	1,600	751	1,127	500	(1,100)	
Total Revenues and Other Sources of Funds	**1,607,485**	**1,583,200**	**1,111,757**	**1,667,208**	**1,709,050**	**125,850**	
Expenditures							
Salaries and Benefits	616,980	638,115	404,422	634,880	595,585	(42,530)	**Note 2**
Supplies	116,257	204,900	107,417	161,126	183,700	(21,200)	
Services	288,135	425,499	243,300	364,950	364,770	(60,729)	**Note 3**
Transfers Out - General Fund Loan Repayment	400,000	400,000	400,000	400,000	-	(400,000)	**Note 4**
Transfers Out - To Sewer Capital Fund	150,000	-	-	-	880,000	880,000	**Note 4**
Capital Expenditures	-	-	-	-	3,000	3,000	
Total Expenditures and Other Uses of Funds	**1,571,371**	**1,668,514**	**1,155,138**	**1,560,956**	**2,027,055**	**355,541**	
Beginning Fund Balance	790,768	826,882	826,882	826,882	933,135		
Surplus (Deficit)	36,114	(85,314)	(43,381)	106,253	(318,005)	(229,691)	
Estimated Ending Fund Balance	**826,882**	**741,569**	**783,501**	**933,135**	**615,130**		

1 – The 2026 budget for Sewer Fees is based on the most recent utility billing. The November 2025 Sewer billing totaled $137,021 between 1,689 active accounts. This is a year-over-year increase of 91 active accounts and $6,241 per month. As the rate study has not yet been completed, 2026 revenue estimates are still based on 2025 rates.

2 – There are 4.35 FTEs budgeted for 2026 – 3 employees full-time at the plant and 4 employees with a portion of their payroll allocated to this fund. While the employee count has not changed from 2025, the decrease in budgeted expenditures is a result of changes in individual salaries due to employee turnover and a decrease in certain benefit rates.

3 – The overall decrease in professional services is a result of $42,600 budgeted in 2025 for a rate study which is expected to be completed this year, as well as $35,000 budgeted for the sewer plan update in 2025 which is reduced to $5,000 in 2026.

4 – The $400K interfund loan repayment to the General Fund will not be made in 2026. One year's salaries and benefits will be retained in this fund, and any remaining fund balance will be transferred to the Sewer Capital Fund for upgrades and maintenance projects.

Sewer Fund – Capital

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Sewer Capital Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Interest & Dividends	729	10,000	308	462	-	(10,000)	
Transfers In - From Sewer Operations	150,000	-	-	-	880,000	880,000	
Transfers In - From Sewer Debt Service	-	-	-	-	5,750,000	5,750,000	
Total Revenues and Other Sources of Funds	**150,729**	**10,000**	**308**	**462**	**6,630,000**	**6,620,000**	
Expenditures							
Odor Control Media	42,853	-	-	-	-	-	
Lab Equipment	20,398	20,000	3,777	20,000	10,000	(10,000)	
Lift Station	5,678	-	-	-	-	-	
General Sewer Plan Update	17,703	-	-	-	-	-	
La Center School District Pump Station	115,439	-	-	-	-	-	
Yard Resurfacing	-	-	-	-	6,000	6,000	
Computer Server	-	-	-	-	4,000	4,000	
Engineering for Sewer maintenance projects	-	-	-	50,000	950,000	950,000	
Sewer Vehicles	24,121	-	-	-	18,000	18,000	
MBR	-	-	-	-	2,050,000	2,050,000	
Screw Press and Building	-	-	-	-	3,500,000	3,500,000	**Note 1**
UV	-	-	-	-	176,500	176,500	
Total Expenditures and Other Uses of Funds	**226,191**	**20,000**	**3,777**	**70,000**	**6,714,500**	**6,694,500**	
Beginning Fund Balance	448,053	372,590	372,590	372,590	303,053		
Surplus (Deficit)	(75,462)	(10,000)	(3,468)	(69,538)	(84,500)	(74,500)	
Estimated Ending Fund Balance	**372,590**	**362,590**	**369,122**	**303,053**	**218,553**		

1 – The building for the screw press has been removed from the budget, reducing 2026 expenditures by $1,500,000. An appropriate cover for the screw press will be determined at a later date.

Sewer Fund – Debt Service

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Sewer Debt Service Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Sewer Development Charges	713,700	942,335	510,900	929,335	702,000	(240,335)	**Note 1**
Interest & Dividends	175,041	135,000	147,604	177,604	150,000	15,000	
Latecomer's Agreement Receipt	-	336,481	-	336,481	-	(336,481)	
Total Revenues and Other Sources of Funds	**888,741**	**1,413,816**	**658,504**	**1,443,420**	**852,000**	**(561,816)**	
Expenditures							
Debt Service Payment - PWTF Loan	253,638	252,401	252,400	252,400	251,200	(1,201)	**Note 2**
Installment Payment - LCSD Pump Station	-	116,000	115,439	115,439	116,000	-	**Note 3**
Bank Fees	122	250	45	45	100	(150)	
Transfer Out - to Sewer Capital Fund	-	-	-	-	5,750,000	5,750,000	**Note 4**
Latecomer's Agreement Payment	-	336,481	-	336,481	-	(336,481)	
Total Expenditures and Other Uses of Funds	**253,760**	**705,132**	**367,884**	**704,365**	**6,117,300**	**5,412,168**	
Beginning Fund Balance	4,405,214	5,040,195	5,040,195	5,040,195	5,779,250		
Surplus (Deficit)	634,980	708,684	290,620	739,055	(5,265,300)	(5,973,984)	
Estimated Ending Fund Balance	**5,040,195**	**5,748,879**	**5,330,815**	**5,779,250**	**513,950**		

1 – As noted on page 3, there will be an estimated 90 units homes built in 2026, which will result in $702K Sewer Development Charges (SDCs).

2 – The current remaining balance of this loan is $742,354 with three payments left to make. Final payoff scheduled for 2028.

3 – Though previously included in the Sewer Capital Fund, the pump station is set up to be paid in installments over five years and should be considered a debt payment. The City's total original cost was $577,193.65, which has been paid in equal installments of $115,438.73. Final payoff scheduled for 2026.

4 – The remaining PWTF loan balance bill be retained in this fund, and any remaining fund balance will be transferred to the Sewer Capital Fund for upgrades and maintenance projects.

Stormwater Utility Fund

The "2025 YTD" column is as of 8/31/2025. The "2025 Projection" column have been updated from the Q2 2025 financial presentation

Stormwater Fund	2024 Actual	2025 Budget	2025 YTD	2025 Projection	2026 Budget	Change in Budget	
Revenues							
Stormwater Fees	286,651	290,000	203,023	304,535	304,000	14,000	**Note 1**
Interest & Dividends	895	1,000	370	555	1,000	-	
Loan Receipt	-	-	-	-	1,200,000	1,200,000	**Note 2**
Total Revenues and Other Sources of Funds	**287,547**	**291,000**	**203,393**	**305,090**	**1,505,000**	**1,214,000**	
Expenditures							
Salaries and Benefits	106,074	116,305	56,208	103,139	85,631	(30,674)	**Note 3**
Supplies	9,392	6,000	4,068	6,102	8,000	2,000	
Services - Other	18,652	13,615	6,549	9,823	46,300	32,685	**Note 4**
Services - Emergency Repairs	51,971	-	-	-	-	-	
Services - Design Portion of Casino Repair	59,420	92,000	71,115	92,000	25,000	(67,000)	
Services - Stormwater Management Plan	-	30,000	-	30,000	90,000	60,000	
Services - Construction Portion of Casino Repair	-	-	-	-	1,200,000	1,200,000	**Note 2**
Cap. Expenditures - Equipment	7,313	-	-	-	-	-	
Cap. Expenditures - Stormwater Vehicles	-	60,000	54,200	64,200	15,000	(45,000)	**Note 5**
Debt Service - Loan Repayment	-	-	-	-	171,600	171,600	**Note 2**
Total Expenditures and Other Uses of Funds	**252,822**	**317,920**	**192,140**	**305,265**	**1,641,531**	**1,323,611**	
Beginning Fund Balance	424,934	459,659	459,659	459,659	459,484		
Surplus (Deficit)	34,725	(26,920)	11,253	(175)	(136,531)	(109,611)	
Estimated Ending Fund Balance	**459,659**	**432,739**	**470,912**	**459,484**	**322,953**		

1 – The 2026 budget for Stormwater Fees is based on the most recent utility billing. The November 2025 Stormwater billing totaled $25,341 between 1,789 active accounts. This is a year-over-year increase of 91 active accounts and $975 per month.

2 – A loan of $1.2M will be taken out in 2026 to pay for the construction costs of the storm repair needed in the card room parking lot. The first of eight debt service payments is slated for the end of the 2026. Tentative interest rate of 2.5% used for our calculations.

3 – There are 0.5 FTEs budgeted for 2026, or 7 employees allocating a small amount of time each to this fund.

4 – The increase in the 2026 Services – Other budget is attributable to repairs and maintenance.

5 – The Stormwater Fund will pay $15,000 of a $58,000 total purchase price for a new truck, with the remaining balance paid for by Vehicles and Equipment Fund.