CITY OF LA CENTER

ORDINANCE NO. 2025-11

An Ordinance Adopting the Final Budget for the City of La Center, Washington for the Fiscal Year Ending December 31, 2026

The La Center City Council makes the following findings:

WHEREAS, a proposed annual budget for the City of La Center, Washington for the year January 1, 2026 through December 31, 2026 attached as Exhibit 1 hereto and incorporated herein by reference, was reviewed by the City Council at public hearings and council meetings; and

WHEREAS, as required by RCW 84.55.120, on November 13, 2024 the City Council held a public hearing on revenue sources for the 2026 Budget, including consideration of possible increases in property tax revenues; and

WHEREAS, as required by RCW 35A.33.060, the City Clerk published a notice once each week for two consecutive weeks stating that the preliminary 2026 Budget was available and that the City Council would hold a public hearing on November 19, 2025, to consider adopting the final 2026 budget; and

WHEREAS, the proposed 2026 budget sets the appropriation limit for expenditures for the fiscal year 2026; and

WHEREAS, the proposed budget provides a summary of the total estimated revenues and appropriations for each separate fund and the aggregate total for all funds combined; and

WHEREAS, state law requires that once the City Council adopts the annual budget, the Director of Administrative Services/City Clerk is to transmit a copy of the final approved budget to the State Auditor's Office, Municipal Research and Services Center and to the Association of Washington Cities; and

WHEREAS, RCW 35A.33.120 authorizes the chief administrative officer to make transfers between individual appropriations within funds subject only to any regulations or policy adopted by the City Council; and

WHEREAS, the City Council desires that all interfund transfers of budgeted appropriations be reviewed and approved by Council as a budget amendment before the conclusion of the fiscal year and that the transfer of budgeted appropriations within a fund shall be at the discretion of the chief administrative officer.

NOW, THEREFORE, the City Council of the City of La Center, Washington, does hereby ordain as follows:

Section 1. The 2026 annual budget, for January 1, 2026 through December 31, 2026, attached as Exhibit 1 to this Ordinance and incorporated herein by this reference, is hereby adopted.

Section 2. The Director of Administrative Services/City Clerk is to transmit a copy of the final approved budget to the State Auditor's Office, Municipal Research and Services Center and to the Association of Washington Cities; and

Section 3. Consistent with RCW 35A.33.120, the City shall budget income and expenses on a fund basis, without regard to the individual items contained therein. Transfers of budgeted appropriations within a fund and changes in revenue, expenditure and fund balance line items of the approved budget shall be at the discretion of the chief administrative officer, provided the total expenditures, as budgeted, shall not be exceeded. All interfund transfers of budgeted appropriations shall be reviewed and approved by the City Council as budgeted amendments before the conclusion of each fiscal year.

APPROVED and **ADOPTED** this 19th day of November 2025, by a majority of the La Center City Council.

AYES: 5
NAYS: 0
ABSTAIN: -
ABSENT: -

Thomas Strobehn, Mayor

ATTEST:

Peter Boyce, Director of Administrative Services/City Clerk

APPROVED AS TO FORM:

Janeah Parker, City Attorney

Exhibit 1
Ordinance 2025-11

2026 Budget - All Funds Combined

Revenues	General	Reserve	Impact Fees	Capital	Vehicle and Equipment	Roads and Streets	Sewer Ops	Sewer Capital	Sewer Debt Service	Stormwater	Total
Taxes	4,018,360	-	-	575,000	-	79,570	-	-	-	-	4,672,930
Licenses and Permits	332,880	-	-	-	-	-	-	-	-	-	332,880
Grants and Intergovernmental	119,259	-	-	1,500,000	-	15,431,249	-	-	-	-	17,050,508
Charges for Services	296,950	-	936,270	-	-	-	1,708,550	-	702,000	304,000	3,947,770
Fines and Forfeitures	20,000	-	-	-	-	-	-	-	-	-	20,000
Investment Income	140,000	155,000	85,000	110,000	1,000	100	500	-	150,000	1,000	642,600
Other Miscellaneous	71,677	-	-	-	18,000	-	-	-	-	-	89,677
Fiduciary Receipts	-	-	675,000	-	-	-	-	-	-	-	675,000
Loan Proceeds	-	-	-	-	-	-	-	-	-	1,200,000	
Transfers In	-	-	-	-	-	2,260,460	-	6,630,000	-	-	8,890,460
Total Revenues	**4,999,126**	**155,000**	**1,696,270**	**2,185,000**	**19,000**	**17,771,379**	**1,709,050**	**6,630,000**	**852,000**	**1,505,000**	**36,321,825**
Expenditures											
Salaries and Benefits	1,995,911	-	-	-	-	117,276	595,585	-	-	85,631	2,794,403
Supplies	109,000	-	-	-	-	36,500	183,700	-	-	8,000	337,200
Services	2,352,818	500	-	100	100	564,760	364,770	950,000	100	1,361,300	5,594,448
Culture and Recreation	42,500	-	-	-	-	-	-	-	-	-	42,500
Capital Expenditures	38,000	-	3,167,233	2,870,000	68,000	16,856,706	3,000	5,764,500	-	15,000	28,782,439
Debt Service	-	-	-	-	-	-	-	-	367,200	171,600	538,800
Fiduciary Expenditures	-	-	675,000	-	-	-	-	-	-	-	675,000
Transfers Out	-	-	-	250,000	-	-	880,000	-	5,750,000	-	6,880,000
Total Expenditures	**4,538,229**	**500**	**3,842,233**	**3,120,100**	**68,100**	**17,575,242**	**2,027,055**	**6,714,500**	**6,117,300**	**1,641,531**	**45,644,790**
Estimated Beginning Fund Balance	4,967,115	4,584,257	6,679,981	3,954,696	105,388	49,026	933,135	303,053	5,779,250	459,484	27,815,384
Surplus (Deficit)	460,897	154,500	(2,145,963)	(935,100)	(49,100)	196,137	(318,005)	(84,500)	(5,265,300)	(136,531)	(8,122,965)
Estimated Ending Fund Balance	**5,428,012**	**4,738,757**	**4,534,018**	**3,019,596**	**56,288**	**245,163**	**615,130**	**218,553**	**513,950**	**322,953**	**19,692,419**