City of La Center

2027 Preliminary Budget

General Fund – Tax Revenue Analysis

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund Revenue - Taxes	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Property Tax	739,959	804,000	446,086	800,000	850,000	46,000	**Note 1**
Utility Excise Tax	421,046	423,600	295,368	418,800	418,600	(5,000)	**Note 2**
Retail Sales and Use Taxes	800,883	795,700	545,004	817,506	817,500	21,800	**Note 3**
Retail Sales - Criminal Justice Taxes	92,435	91,400	66,054	99,081	99,100	7,700	**Note 3**
Retail Sales - Public Safety Taxes	68,505	67,900	49,077	73,615	73,600	5,700	**Note 3**
Retail Sales - Hotel	1,389	1,000	1,435	2,153	2,200	1,200	**Note 3**
Rental Excise Tax	2,062	5,860	2,646	5,532	5,035	(825)	**Note 4**
Gambling Taxes - Card Rooms	1,688,596	1,828,900	1,152,704	1,729,055	1,740,000	(88,900)	**Note 5**
Total Tax Revenue	**3,814,874**	**4,018,360**	**2,558,374**	**3,945,742**	**4,006,035**	**(12,325)**	

1 – It's still early for actual 2027 property tax data, but since 2020 the total levy has increased by an average of $50k per year.

2 – 2027 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 2026 monthly averages.

3 – 2027 budget for all retail sales categories are based on 2026 monthly averages.

4 – 2027 budget for lease excise tax is based on current rental contracts.

5 – Pending estimates from the owners themselves, card room revenue is estimated based on 2026 monthly averages:

New Phoenix - $574,000
Last Frontier - $168,000
Palace - $998,000

General Fund – Other Revenue Analysis

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund Revenue - Continued	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Total Tax Revenues	**3,814,874**	**4,018,360**	**2,558,374**	**3,945,742**	**4,006,035**	**(12,325)**	
Other Revenues							
Licenses and Permits	311,680	332,880	293,077	413,160	348,730	15,850	**Note 1**
Grants	-	25,000	-	30,000	-	(25,000)	
State Shared and Other Intergovernmental	86,408	94,259	63,502	84,278	93,590	(669)	**Note 2**
Charges for Services	267,143	296,950	203,480	305,220	335,885	38,935	**Note 1**
Fines and Forfeitures	16,891	20,000	8,807	13,211	20,000	-	
Miscellaneous	37,251	25,000	29,959	39,959	30,000	5,000	
Interest and Dividends	159,122	140,000	97,609	146,413	80,000	(60,000)	**Note 3**
Rental Income	43,367	46,677	25,069	47,542	40,000	(6,677)	**Note 4**
Transfers In	400,000	-	-	-	-	-	**Note 5**
Total Other Revenues	**1,321,862**	**980,766**	**721,503**	**1,079,783**	**948,205**	**(32,561)**	
Total Revenues and Other Sources of Funds	**5,136,736**	**4,999,126**	**3,279,877**	**5,025,525**	**4,954,240**	**(44,886)**	

1 – Both the Licenses and Permits and Charges for Services categories are primarily driven by construction. 2027 building estimates include 90 new homes, resulting in $268K in building permits and $234K in plan check fees, which represent the largest portion each category.

2 – 2027 state shared revenue estimates are provided by MRSC. In addition to the state shared revenues, PUD privilege tax is estimated to be $24,000.

3 – Interest and dividends are based on a 3.5% estimated LGIP return.

4 – 2027 budget for rental income is based on current contracts.

5 – Interfund loan repayments are scheduled to resume in 2028.

General Fund – Expenses by Department

Finance Department

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund - Finance Department	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Salaries	451,891	347,271	238,708	355,637	373,627	26,356	**Note 1**
Benefits	168,264	116,883	87,259	137,288	150,019	33,136	**Note 1**
Supplies	4,170	4,000	3,885	5,827	5,500	1,500	
Services - Insurance	24,085	25,400	25,400	25,400	26,670	1,270	**Note 2**
Services - Accounting & Audit	432	35,000	3,782	35,000	15,000	(20,000)	**Note 3**
Services - Utilities and Facilities	43,308	48,789	37,622	56,432	52,192	3,403	
Services - Miscellaneous	39,657	41,500	20,707	31,060	35,720	(5,780)	
Services - IT	69,357	77,000	33,092	62,638	82,650	5,650	
Services - Legal	62,405	100,000	22,497	33,746	100,000	-	
Services - HR	4,741	-	-	-	-	-	
Capital Expenditures	-	5,000	757	4,257	7,500	2,500	
Total Expenditures and Other Uses of Funds	**868,310**	**800,843**	**473,709**	**747,286**	**848,878**	**48,035**	

1 – The current CBA expires at the end of 2026, and there is a placeholder 3% COLA included in our 2027 budget. The 2027 budget eliminates the part-time payroll assistant position that was included in 2026, and adds a new full-time administrative assistant position.

2 – Though we have not received a quote from AWC for 2027, we are factoring in a 5% increase based on the prior 3-year average.

3 –The state audit, which is on a two-year cycle, should be wrapped up by the end of 2026. The City will have a federal single-audit in 2027, as we are predicted to surpass the $1M threshold for expenditures of federal grants in 2026.

General Fund – Expenses by Department

Legislative Department

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund - Legislative Department	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Salaries	26,862	36,840	15,758	25,212	36,840	-	**Note 1**
Benefits	2,083	2,916	1,297	2,075	3,131	215	
Services - Insurance	800	800	800	800	840	40	
Services - Lobbyists	71,247	95,000	51,231	95,000	100,000	5,000	
Services - Grant Writing	-	70,000	-	-	80,000	10,000	
Services - Other	47,808	58,000	50,952	64,671	74,450	16,450	
Culture & Recreation	21,355	42,500	17,368	26,051	40,000	(2,500)	**Note 2**
Capital Expenditures	-	3,000	-	-	5,000	2,000	
Total Expenditures and Other Uses of Funds	**170,154**	**309,056**	**137,405**	**213,809**	**340,261**	**31,205**	

1 –The 2027 budget for legislative salaries and benefits is subject to change based on the results of the salary commission, which is set to meet later in 2026.

2 – This includes $25K for Exigy, whose services include presenting La Center University, and payments relating to the recording of council meetings and publishing city code updates.

General Fund – Expenses by Department

Municipal Court Department

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund - Municipal Court Department	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Municipal Court Costs	37,194	40,000	25,681	38,522	45,000	5,000	**Note 1**
Court Translation Costs	3,397	2,500	1,328	1,992	2,500	-	
Indigent Defense	21,375	21,000	5,875	8,813	21,000	-	
Jail Costs	14,884	12,000	1,731	2,597	13,000	1,000	
Drug and Alcohol Treatment Programs	1,126	1,200	1,162	1,162	1,200	-	
Animal Control	8,505	13,000	5,876	8,813	13,000	-	
Total Expenditures and Other Uses of Funds	**86,481**	**89,700**	**41,653**	**61,899**	**95,700**	**6,000**	

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 2027 costs is still pending.

General Fund – Expenses by Department

Police Department

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund - Police Department	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Salaries	-	-	-	-	-	-	
Benefits	(1,172)	-	-	-	-	-	
Supplies	2,651	3,000	511	766	3,100	100	
Services - AWC	3,810	4,000	4,000	4,000	4,200	200	**Note 1**
Services - Contracted Policing	680,350	962,304	460,006	941,140	1,000,000	37,696	**Note 2**
Services - CRESA	56,894	60,000	77,190	77,190	85,000	25,000	
Services - Facilities	52,423	43,420	16,646	24,969	43,700	280	
Services - Other	7,288	3,500	1,293	1,940	3,500	-	
Capital Expenditures	-	10,000	-	10,000	10,000	-	**Note 3**
Total Expenditures and Other Uses of Funds	**802,245**	**1,086,224**	**559,646**	**1,060,005**	**1,149,500**	**63,276**	

1 – Though we have not received a quote from AWC for 2027, we are factoring in a 5% increase based on the prior 3-year average.

2 – The 2027 contract with CCSO includes a Chief, four Deputies, and a Support Specialist.

3 – Capital expenditure is for surveillance equipment. At this time, we are unsure if the purchase will be made in 2026 or 2027.

General Fund – Expenses by Department

Planning / Community Development Department

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund - Planning Department	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Salaries	468,222	576,179	306,418	490,268	585,970	9,791	**Note 1**
Benefits	177,766	204,651	103,288	165,261	196,313	(8,338)	**Note 1**
Supplies	5,119	5,000	767	1,151	5,000	-	
Services	173,117	295,700	157,194	235,791	307,110	11,410	**Note 2**
Capital Expenditures	-	5,000	-	5,000	15,000	10,000	
Total Expenditures and Other Uses of Funds	**824,224**	**1,086,530**	**567,667**	**897,471**	**1,109,393**	**22,863**	

1 – The current CBA expires at the end of 2026, and there is a placeholder 3% COLA included in our 2027 budget. There are no changes to the budgeted Planning Department roster in 2027 - the budget again includes a new engineer to be hired on at mid-year, and one intern for four months of work.

2 – Professional service budgets included in this line item are as follows:

-$20,000 – Comp Plan
-$60,000 – Crescent Engineering
-$100,000 – HHPR
-$30,000 – DOWL
-$5,000 – Lou Malatia
-$10,000 – SW Engineering

General Fund – Expenses by Department

Public Works Department

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

General Fund - Public Works Department	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Public Works Operations							
Salaries	495,760	504,617	357,478	571,966	626,014	121,397	**Note 1**
Benefits	195,265	206,554	128,646	205,833	252,714	46,160	**Note 1**
Supplies	62,178	45,000	34,783	52,175	84,820	39,820	**Note 2**
Services	73,764	152,950	79,797	104,346	139,010	(13,940)	**Note 3**
Capital Expenditures	-	5,000	2,922	5,000	5,000	-	
Transfers Out	350,000	-	2,025,000	2,025,000	25,000	25,000	**Note 4**
Public Works - Ops Expenditures and Other Uses of Funds	**1,176,968**	**914,121**	**2,628,627**	**2,964,319**	**1,132,558**	**218,437**	
Parks Operations							
Supplies	47,114	52,000	61,985	92,977	77,015	25,015	
Services	122,388	189,755	103,742	155,613	183,790	(5,965)	
Repayment of Retainage Bond	97,807	-	-	-	-	-	
Capital Expenditures	-	10,000	7,391	7,391	16,785	6,785	
Transfers Out	-	-	1,000,000	1,000,000	-	-	**Note 5**
Parks Ops Expenditures and Other Uses of Funds	**267,309**	**251,755**	**1,173,118**	**1,255,982**	**277,590**	**25,835**	
Total Public Works Expenditures and Other Uses of Funds	**1,444,277**	**1,165,876**	**3,801,745**	**4,220,301**	**1,410,148**	**244,272**	

1 – The current CBA expires at the end of 2026, and there is a placeholder 3% COLA included in our 2027 budget. A new full-time Maintenance I FTE has been added.

2 – The sharp increase in this category is a result of budgeted purchases of new tires for multiple vehicles.

3 – $15,000 for generator repairs added since previous version.

4 – Based on our current vehicle and equipment replacement schedule, annual transfers of $25K to the Vehicle and Equipment Fund will be made. Additionally, a one-time transfer of $2M was made to the Roads and Streets Fund in 2026 to ensure liquid capital is available for large grant-funded projects.

5 – A one-time transfer to the Capital Projects Fund was made in 2026 for a Downtown 2.0 property purchase.

General Fund – Combined Total

General Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget
Revenues						
Taxes	3,814,874	4,018,360	2,558,374	3,945,742	4,006,035	(12,325)
Licenses and Permits	311,680	332,880	293,077	413,160	348,730	15,850
Grants	-	25,000	-	30,000	-	(25,000)
State Shared and Other Intergovernmental Revenues	86,408	94,259	63,502	84,278	93,590	(669)
Charges for Services	267,143	296,950	203,480	305,220	335,885	38,935
Fines and Forfeitures	16,891	20,000	8,807	13,211	20,000	-
Miscellaneous	37,251	25,000	29,959	39,959	30,000	5,000
Interest and Dividends	159,122	140,000	97,609	146,413	80,000	(60,000)
Rental Income	43,367	46,677	25,069	47,542	40,000	(6,677)
Transfers In	400,000	-	-	-	-	-
Total Revenues and Other Sources of Funds	**5,136,736**	**4,999,126**	**3,279,877**	**5,025,525**	**4,954,240**	**(44,886)**
Expenditures						
Salaries	1,442,735	1,464,907	918,361	1,443,083	1,622,451	157,544
Benefits	542,207	531,004	320,489	510,456	602,177	71,173
Supplies	121,232	109,000	101,931	152,897	175,435	66,435
Services	1,620,355	2,352,818	1,187,604	2,011,635	2,429,532	76,714
Culture and Recreation	21,355	42,500	17,368	26,051	40,000	(2,500)
Capital Expenditures	-	38,000	11,071	31,648	59,285	21,285
Repayment of Retainage Bond	97,807	-	-	-	-	-
Transfers Out	350,000	-	3,025,000	3,025,000	25,000	25,000
Total Expenditures and Other Uses of Funds	**4,195,690**	**4,538,229**	**5,581,825**	**7,200,771**	**4,953,880**	**415,651**
Beginning Fund Balance	4,342,020	5,283,067	5,283,067	5,283,067	3,107,821	
Surplus / (Deficit)	941,046	460,897	(2,301,948)	(2,175,246)	360	(460,537)
Estimated Ending Fund Balance	**5,283,067**	**5,743,964**	**2,981,118**	**3,107,821**	**3,108,181**	

Reserve Fund

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Reserve Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Interest & Dividends	189,046	155,000	100,432	177,432	190,000	35,000	**Note 1**
Total Revenues and Other Sources of Funds	**189,046**	**155,000**	**100,432**	**177,432**	**190,000**	**35,000**	
Expenditures							
Bank Fees	-	500	-	-	500	-	
Total Expenditures and Other Uses of Funds	**-**	**500**	**-**	**-**	**500**	**-**	
Beginning Fund Balance	4,398,624	4,587,670	4,587,670	4,587,670	4,765,101		**Note 2**
Surplus (Deficit)	189,046	154,500	100,432	177,432	189,500	35,000	
Estimated Ending Fund Balance	**4,587,670**	**4,742,170**	**4,688,101**	**4,765,101**	**4,954,601**		

1 – Interest estimates are based on a 3.5% estimated LGIP return, as well as dividends from bonds.

2 – The projected 2027 beginning fund balance of $4,765,101 is 96% of the target of one year's General Fund expenses.

Impact Fees Fund

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Impact Fees Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Traffic Impact Fees	614,861	680,490	481,279	721,918	919,850	239,360	**Note 1**
Park Impact Fees	169,589	255,780	160,485	240,728	370,350	114,570	**Note 1**
Grant Income - Playground Equipment	-	-	-	-	80,000	80,000	
Interest & Dividends	260,346	85,000	123,164	184,746	50,000	(35,000)	
School Impact Fees	283,230	675,000	299,086	448,630	658,068	(16,932)	
Total Revenues and Other Sources of Funds	**1,328,024**	**1,696,270**	**1,064,014**	**1,596,020**	**2,078,268**	**381,998**	
Expenditures							
4th Street R.O.W. Acquisition	120,844	-	-	-	-	-	
Kayak Docks	-	36,314	13,475	13,475	-	(36,314)	
Batting Cages	-	-	-	-	15,000	15,000	
La Center Bottoms Takeover	-	80,000	-	-	160,000	80,000	
Miscellaneous Parks Projects	-	5,000	16,752	16,752	16,200	11,200	
Heritage Park Pickleball Courts	25,183	-	-	-	-	-	
Legacy Park	550,739	145,000	297,986	372,000	69,000	(76,000)	
Playground Equipment	-	-	-	-	160,000	160,000	
Downtown 2.0	-	890,459	-	-	1,063,750	173,291	
Bank Fees	-	-	15	-	-	-	
Transfers Out - Roads and Streets Fund	-	2,010,460	-	339,923	2,866,890	856,430	**Note 2**
School Impact Fees	283,230	675,000	265,974	448,630	658,068	(16,932)	
Total Expenditures and Other Uses of Funds	**979,995**	**3,842,233**	**594,201**	**1,190,779**	**5,008,908**	**1,166,675**	
Beginning Fund Balance	6,405,103	6,753,132	6,753,132	6,753,132	7,158,373		
Surplus (Deficit)	348,029	(2,145,963)	469,813	405,241	(2,930,640)	(784,677)	
Estimated Ending Fund Balance	**6,753,132**	**4,607,169**	**7,222,945**	**7,158,373**	**4,227,734**		**Note 3**

1 – As noted on page 3, there will be an estimated 90 homes built in 2027, which will result in ~$920K traffic impact fees (TIF) and ~$370K park impact fees (PIF).

2 – Budgeted transfer represents the TIF eligible grant-match for roads and streets projects.

3 – The budgeted ending fund balance at 12/31/2027 is approximately $280K in park impact funds and $4M in traffic impact funds.

Capital Projects Fund – Summary

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Capital Projects Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Real Estate Excise Tax	546,543	575,000	448,296	672,444	650,000	75,000	
Grant Income	541,150	1,500,000	46,000	46,000	400,000	(1,100,000)	**Note 1**
Interest & Dividends	149,144	110,000	24,735	37,103	110,000	-	
Transfers In	-	-	1,000,000	1,000,000	-	-	**Note 2**
Total Revenues and Other Sources of Funds	**1,236,837**	**2,185,000**	**1,519,031**	**1,755,547**	**1,160,000**	**(1,025,000)**	
Expenditures							
Capital Projects	1,552,904	2,870,000	3,462,510	3,693,165	2,522,250	(347,750)	**Note 1**
Bank Fees	15	100	-	-	100	-	
Transfers Out - To Roads and Streets	200,000	250,000	250,000	250,000	170,000	(80,000)	**Note 3**
Total Expenditures and Other Uses of Funds	**1,752,919**	**3,120,100**	**3,712,510**	**3,943,165**	**2,692,350**	**(427,750)**	
Beginning Fund Balance	4,854,111	4,338,029	4,338,029	4,338,029	2,150,411		
Surplus (Deficit)	(516,082)	(935,100)	(2,193,478)	(2,187,618)	(1,532,350)	(597,250)	
Estimated Ending Fund Balance	**4,338,029**	**3,402,929**	**2,144,550**	**2,150,411**	**618,061**		**Note 4**

1 – See next page for capital projects detail.

2 – A one-time transfer from the General Fund was made in 2026 for a Downtown 2.0 property purchase.

3 – Real estate excise tax (or REET) funds will be transferred to the Roads and Streets Fund for maintenance projects in 2026 and 2027.

4 – The budgeted ending fund balance at 12/31/2027 is approximately $32K in REET 1 funds, $583K in REET 2 funds, and $3K in non-REET funds.

Capital Projects Fund – Detail

Capital Projects Fund - 2026 Budget	Budget	Actual	Projection
Description	**Expense**		
Public Works Shop	500,000	1,158,854	1,158,854
Road Maintenance	-	13,360	13,360
Community Center Renovation	-	(66)	(66)
Planned Action Area / Sub Area Plan	35,000	-	35,000
Overpass Artwork with Tribe	150,000	-	-
La Center Road Bike Path Engineering	300,000	-	-
La Center Road Bike Path Surveying	300,000	49,995	49,995
Downtown 2.0 Surveying	450,000	20,845	90,000
Downtown 2.0 Engineering Design	450,000	-	-
Downtown 2.0 Land Payment	500,000	2,100,119	2,226,619
Sign at the Junction	135,000	119,403	119,403
City Hall Upgrades	50,000	-	-
Combined Total	**2,870,000**	**3,462,510**	**3,693,165**
Capital Projects Fund - 2027 Budget			
Description	**Expense**	**Revenue**	**Notes**
Downtown 2.0 Land Payment	614,250	-	REET 2
Downtown 2.0 Engineering	425,000	-	REET 1
Downtown 2.0 Surveying	-	-	REET 1
Downtown 2.0 Construction	813,000	400,000	REET 1
La Center Road 10' Bike/Ped Path Engineering	370,000	-	Other / Non-REET
La Center Road 10' Bike/Ped Path Surveying	50,000	-	Other / Non-REET
Overpass Artwork with Tribe	175,000	-	Other / Non-REET
City Hall Upgrades	75,000	-	Other / Non-REET
	2,522,250	400,000	

Vehicle and Equipment Fund

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Vehicle and Equipment Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Interest & Dividends	1,209	1,000	315	472	500	(500)	
Sale of Vehicle	-	18,000	18,000	18,000	-	(18,000)	
Transfers In - Public Works	100,000	-	25,000	25,000	25,000	25,000	**Note 1**
Total Revenues and Other Sources of Funds	**101,209**	**19,000**	**43,315**	**43,472**	**25,500**	**6,500**	
Expenditures							
Bank Fees	-	100	-	-	100	-	
Vehicles	69,593	43,000	38,931	38,931	10,000	(33,000)	**Note 2**
Equipment	75,367	25,000	26,668	28,602	59,120	34,120	**Note 2**
Total Expenditures and Other Uses of Funds	**144,960**	**68,100**	**65,598**	**67,533**	**69,220**	**1,120**	
Beginning Fund Balance	111,932	68,180	68,180	68,180	44,119		
Surplus (Deficit)	(43,752)	(49,100)	(22,284)	(24,061)	(43,720)	5,380	
Estimated Ending Fund Balance	**68,180**	**19,080**	**45,896**	**44,119**	**399**		

1 – Based on our current vehicle and equipment replacement schedule, annual transfers of $25K from the General Fund will be made starting in 2026.

2 – See next page for detail.

Vehicle and Equipment Fund - Detail

Vehicle and Equipment Fund	
Vehicles	
Description	**2027 Budget**
Bucket Truck - Major Repairs	10,000
Vehicles Total	**10,000**
Equipment	
Description	**2027 Budget**
Rotary Sweeper Broom for Bobcat	6,000
Dump Trailer	11,000
5' Rotary Brush Hog	2,000
32" Flail Mower Head	5,000
ROW Mower	35,120
Chipper	-
Equipment Total	**59,120**
Combined Total	**69,120**

Roads and Streets Fund

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Roads and Streets Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
State Shared Revenues	74,104	79,422	53,684	82,542	81,652	2,230	**Note 1**
Transportation Benefit District Tax Revenue	57,099	79,570	63,734	95,600	78,870	(700)	**Note 2**
Grant Income and other Reimbursements	461,614	15,351,827	226,988	2,634,900	19,088,554	3,736,727	**Note 3**
Interest and Dividends	272	100	371	556	-	(100)	
Transfers In - General Fund	350,000	-	2,000,000	2,000,000	-	-	**Note 4**
Transfers In - Impact Fees Fund	-	2,010,460	-	339,923	2,866,890	856,430	**Note 5**
Transfers In - Capital Projects Fund	100,000	250,000	250,000	250,000	170,000	(80,000)	**Note 5**
Total Revenues and Other Sources of Funds	**1,043,090**	**17,771,379**	**2,594,776**	**5,403,522**	**22,285,966**	**4,514,587**	
Expenditures							
Salaries and Benefits	123,095	117,276	61,137	97,819	105,806	(11,470)	
Supplies	48,093	36,500	10,251	15,377	35,000	(1,500)	
Services	64,652	564,760	136,994	355,492	845,065	280,305	
Capital Projects	815,388	16,856,706	1,063,153	3,061,649	22,005,445	5,148,739	**Note 3**
Total Expenditures and Other Uses of Funds	1,051,227	17,575,242	1,271,535	3,530,336	22,991,316	5,416,074	
Beginning Fund Balance	138,937	130,800	130,800	130,800	2,003,986		
Surplus (Deficit)	(8,137)	196,137	1,323,241	1,873,186	(705,350)	(901,487)	
Estimated Ending Fund Balance	**130,800**	**326,937**	**1,454,041**	**2,003,986**	**1,298,636**		

1 – 2027 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 – A one-time transfer of $2M will be made from the General Fund in 2026 to ensure liquid capital is available for large grant-funded projects.

5 – A $170K 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.

Roads and Streets Fund – Capital Project Detail

2027 Budget				
Grant Income	**Budget**	**Ref.**		
Reimbursement - Junction Roundabout	40,000			
Grant - Pacific Highway Path Project	2,206,798			
Grant - 4th Street / Brezee Creek Design	14,759,092			
Grant - Horizontal Curve Project	241,000			
Grant - La Center Road Improvements	350,000			
Grant - 10th St and Aspen	1,214,850			
Grant - 4th Street Signal Project	192,500			
Grant - Road Maintenance	84,315			
	19,088,554			
Grant Funded Capital Project Expenditures	**Design**	**Construction**	**PM and Inspections**	**2027 Budget Total**
Pacific Highway Path Project	-	2,500,000	51,211	2,551,211
4th Street / Brezee Creek Project	126,000	15,936,534	1,000,000	17,062,534
Horizontal Curve Project	-	200,000	26,000	226,000
Junction Roundabout Project	40,000	-	-	40,000
10th St and Aspen Project	155,755	1,038,340	155,755	1,349,850
4th Street Signal Project	-	192,500	-	192,500
Road Maintenance Project	-	93,350	-	93,350
La Center Road Improvements	60,000	305,000	60,000	425,000
	381,755	20,265,724	1,292,966	21,940,445
Other Non-Capital Projects	**2027 Budget**			
Road Striping	100,000			
Chip Seal	245,000			
Thermo Plastic	45,000			
Crack Seal	25,000			
Torch Down	7,500			
Cold Patch	4,000			
Other	263,800			
	690,300			
Other Capital Expenditures	**2027 Budget**			
ADA Accessability	24,000			
Radar Speed Sign	5,000			
Street Light Replacements	36,000			
	65,000			

Sewer Fund – Operations

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Sewer Operations Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Sewer Fees	1,620,295	1,645,000	1,122,947	1,800,000	2,300,000	655,000	**Note 1**
Biosolids Processing	53,482	55,000	40,193	60,290	650,000	595,000	
Inspections	7,600	8,550	5,605	8,408	8,550	-	
Interest & Dividends	1,337	500	278	417	1,500	1,000	
Total Revenues and Other Sources of Funds	**1,682,714**	**1,709,050**	**1,169,023**	**1,869,115**	**2,960,050**	**1,251,000**	
Expenditures							
Salaries and Benefits	626,562	595,585	380,842	609,347	824,824	229,239	**Note 2**
Supplies	187,703	183,700	119,344	179,016	187,865	4,165	
Services	371,614	364,770	265,368	361,139	393,700	28,930	**Note 3**
Transfers Out - General Fund Loan Repayment	400,000	-	-	-	-	-	**Note 4**
Transfers Out - To Sewer Capital Fund	-	880,000	880,000	880,000	-	(880,000)	
Capital Expenditures	-	3,000	8,263	8,263	3,000	-	
Total Expenditures and Other Uses of Funds	**1,585,879**	**2,027,055**	**1,653,817**	**2,037,765**	**1,409,389**	**(617,666)**	
Beginning Fund Balance	826,882	923,717	923,717	923,717	755,068		
Surplus (Deficit)	96,835	(318,005)	(484,794)	(168,650)	1,550,661	1,868,666	
Estimated Ending Fund Balance	**923,717**	**605,712**	**438,923**	**755,068**	**2,305,729**		

1 – Estimated revenue based on the new volumetric rate beginning in 2027.

2 – The current CBA expires at the end of 2026, and there is a placeholder 3% COLA included in our 2027 budget. The 2027 budget includes a new full-time Operator III position.

3 – $15,000 for generator repairs added since previous version.

4 – Interfund loan repayments are scheduled to resume in 2028.

Sewer Fund – Capital

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Sewer Capital Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Interest & Dividends	553	-	27,553	45,245	50,000	50,000	
Transfers In - From Sewer Operations	-	880,000	880,000	880,000	-	(880,000)	
Transfers In - From Sewer Debt Service	-	5,750,000	5,750,000	5,750,000	795,000	(4,955,000)	
Total Revenues and Other Sources of Funds	**553**	**6,630,000**	**6,657,553**	**6,675,245**	**845,000**	**(5,785,000)**	
Expenditures							
Lab Equipment	3,777	10,000	-	-	10,000	-	
Yard Resurfacing	-	6,000	-	-	6,000	-	
Computer Server	-	4,000	-	-	4,000	-	
Engineering for Sewer Maintenance Projects	-	950,000	252,536	323,432	625,000	(325,000)	
MBR	-	2,050,000	-	-	2,800,000	750,000	
Screw Press and Building	-	3,500,000	-	-	3,500,000	-	
UV	-	176,500	-	-	226,500	50,000	
Sewer Vehicles	9,765	18,000	18,000	18,000	41,300	23,300	
Other Miscellaneous Sewer Capital Projects	-	-	13,800	13,800	122,000	122,000	
Total Expenditures and Other Uses of Funds	**13,541**	**6,714,500**	**284,336**	**355,232**	**7,334,800**	**620,300**	**Note 1**
Beginning Fund Balance	372,590	359,602	359,602	359,602	6,679,615		
Surplus (Deficit)	(12,989)	(84,500)	6,373,217	6,320,013	(6,489,800)	(6,405,300)	
Estimated Ending Fund Balance	**359,602**	**275,102**	**6,732,819**	**6,679,615**	**189,815**		

1 – Though some expenditures on these projects may be made in 2026, the projects will continue into 2027 and their entire budget is being carried forward into the new year.

Sewer Fund – Debt Service

The "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Sewer Debt Service Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Sewer Development Charges	643,500	702,000	779,514	1,011,564	702,000	-	**Note 1**
Interest & Dividends	186,331	150,000	92,288	184,027	15,000	(135,000)	
Latecomer's Agreement Receipt	-	-	333,394	333,394	-	-	
Total Revenues and Other Sources of Funds	**829,831**	**852,000**	**1,205,196**	**1,528,985**	**717,000**	**(135,000)**	
Expenditures							
Debt Service Payment - PWTF Loan	252,400	251,200	251,163	251,163	249,947	(1,253)	**Note 2**
Installment Payment - LCSD Pump Station	115,439	116,000	-	116,000	-	(116,000)	**Note 3**
Bank Fees	45	100	15	30	50	(50)	
Transfer Out - to Sewer Capital Fund	-	5,750,000	5,750,000	5,750,000	795,000	(4,955,000)	**Note 4**
Latecomer's Agreement Payment	-	-	333,394	333,394	-	-	
Total Expenditures and Other Uses of Funds	**367,884**	**6,117,300**	**6,334,572**	**6,450,587**	**1,044,997**	**(5,072,303)**	
Beginning Fund Balance	5,040,195	5,502,141	5,502,141	5,502,141	580,539		
Surplus (Deficit)	461,947	(5,265,300)	(5,129,376)	(4,921,602)	(327,997)	4,937,303	
Estimated Ending Fund Balance	**5,502,141**	**236,841**	**372,765**	**580,539**	**252,542**		

1 – As noted on page 3, there will be an estimated 90 homes built in 2027, which will result in $702K Sewer Development Charges (SDCs).

2 – The 2026 loan payment has been made, and the loan has a remaining balance is $494,903. The final payoff scheduled for 2028.

3 – Final installment payment is due later in 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 "2026 YTD" column is as of 8/31/2026. The "2026 Projection" column have been updated from the Q2 2026 financial presentation.

Stormwater Fund	2025 Actual	2026 Budget	2026 YTD	2026 Projection	2027 Budget	Change in Budget	
Revenues							
Stormwater Fees	302,071	304,000	203,250	304,875	310,000	6,000	
Interest & Dividends	695	1,000	531	796	-	(1,000)	
Loan Receipt	-	1,200,000	-	-	900,000	(300,000)	**Note 1**
Total Revenues and Other Sources of Funds	**302,766**	**1,505,000**	**203,781**	**305,671**	**1,210,000**	**(295,000)**	
Expenditures							
Salaries and Benefits	90,593	85,631	47,398	75,837	86,503	872	**Note 2**
Supplies	6,101	8,000	2,655	4,682	8,450	450	
Services - Other	31,731	46,300	3,197	34,796	153,950	107,650	
Services - Design Portion of Casino Repair	92,020	25,000	-	-	-	(25,000)	
Services - Stormwater Management Plan	-	90,000	-	-	-	(90,000)	
Services - Construction Portion of Casino Repair	-	1,200,000	-	-	500,000	(700,000)	**Note 1**
Cap. Expenditures - Equipment	-	-	-	-	-	-	
Cap. Expenditures - Stormwater Vehicles	54,200	15,000	15,000	15,000	3,750	(11,250)	
Debt Service - Loan Repayment	-	171,600	-	-	250,000	78,400	**Note 1**
Total Expenditures and Other Uses of Funds	**274,644**	**1,641,531**	**68,250**	**130,315**	**1,002,653**	**(638,878)**	
Beginning Fund Balance	459,659	487,780	487,780	487,780	663,136		
Surplus (Deficit)	28,122	(136,531)	135,530	175,356	207,347	343,878	
Estimated Ending Fund Balance	**487,780**	**351,249**	**623,311**	**663,136**	**870,483**		

1 – A loan of $900K is budgeted be taken out in 2027 to pay for the construction costs of the storm repair needed in the card room parking lot. The first of six debt service payments would be slated for the end of the 2027. Tentative interest rate of 2% used for our calculations.

2 – The current CBA expires at the end of 2026, and there is a placeholder 3% COLA included in our 2027 budget. An additional Maintenance I FTE has been added, which will allocate a portion of their time to the Stormwater Fund.