

City of La Center



Approved 2025 Budget

General Fund – Tax Revenue Analysis

The “2024 YTD” column is as of 10/31/2024.

General Fund Revenue - Taxes	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Property Tax	639,717	460,216	691,000	755,000	64,000
Utility Excise Tax	370,432	348,340	386,000	400,000	14,000
Retail Sales and Use Taxes	685,936	618,749	658,800	742,500	83,700
Retail Sales - Criminal Justice Taxes	86,737	72,981	85,600	87,500	1,900
Retail Sales - Public Safety Taxes	52,550	53,787	61,600	64,500	2,900
Retail Sales - Hotel	384	1,515	500	2,000	1,500
Rental Excise Tax	-	1,074	9,092	5,391	(3,701)
Gambling Taxes - Card Rooms	1,333,919	1,308,968	1,305,000	1,535,000	230,000
Total Tax Revenue	3,169,675	2,865,630	3,197,592	3,591,891	394,299

General Fund – Other Revenue Analysis

The “2024 YTD” column is as of 10/31/2024.

General Fund Revenue - Continued	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Total Tax Revenues	3,169,675	2,865,630	3,197,592	3,591,891	394,299
Other Revenues					
Licenses and Permits	428,831	282,237	391,378	295,000	(96,378)
Grants	3,003	6,415	-	30,000	30,000
State Shared and Other Intergovernmental	79,152	73,762	82,225	83,128	903
Charges for Services	307,607	256,165	198,865	250,250	51,385
Fines and Forfeitures	8,949	4,626	10,000	10,000	-
Miscellaneous	100,497	29,978	20,000	20,000	-
Interest and Dividends	18,372	77,559	8,000	122,500	114,500
Rental Income	43,031	51,690	70,809	71,991	1,182
Transfers In	400,000	400,000	400,000	400,000	-
Total Other Revenues	1,389,441	1,182,432	1,181,277	1,282,869	101,592
Total Revenues and Other Sources of Funds	4,559,117	4,048,062	4,378,869	4,874,760	495,891

General Fund – Expenses by Department

Finance Department

The “2024 YTD” column is as of 10/31/2024.

General Fund - Finance Department	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Salaries	260,813	234,635	337,730	374,007	36,277
Benefits	83,304	97,255	146,762	157,318	10,556
Supplies	2,069	2,010	4,000	4,000	-
Services - Insurance	11,401	13,540	14,350	24,135	9,785
Services - Accounting & Audit	3,414	2,290	35,000	25,020	(9,980)
Services - Utilities and Facilities	42,149	30,238	35,470	47,724	12,254
Services - Miscellaneous	25,872	25,922	56,192	41,091	(15,101)
Services - IT	73,417	64,135	71,333	87,620	16,287
Services - Legal	70,496	46,254	70,000	100,000	30,000
Services - HR	28,700	-	15,000	10,000	(5,000)
Capital Expenditures	6,030	-	2,500	-	(2,500)
Total Expenditures and Other Uses of Funds	607,665	516,279	788,337	870,915	82,578

General Fund – Expenses by Department

Legislative Department

The “2024 YTD” column is as of 10/31/2024.

General Fund - Legislative Department	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Salaries	26,547	20,260	36,000	36,840	840
Benefits	2,113	1,591	2,831	2,881	50
Services - Insurance	26,618	31,612	33,500	800	(32,700)
Services - Lobbyists	46,945	70,439	95,600	95,000	(600)
Services - Grant Writing	978	16,969	70,000	70,000	-
Services - Other	42,038	37,029	56,250	62,000	5,750
Culture & Recreation	11,694	10,489	19,500	19,500	-
Capital Expenditures	-	1,839	-	2,000	2,000
Total Expenditures and Other Uses of Funds	156,932	190,228	313,681	289,021	(24,660)

General Fund – Expenses by Department

Municipal Court Department

The “2024 YTD” column is as of 10/31/2024.

General Fund - Municipal Court Department	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Municipal Court Costs	136,056	68,448	90,046	35,180	(54,866)
Court Translation Costs	1,338	-	3,500	2,000	(1,500)
Indigent Defense	7,050	6,600	9,000	7,200	(1,800)
Jail Costs	14,287	8,547	20,000	7,500	(12,500)
Drug and Alcohol Treatment Programs	1,069	1,124	1,113	1,120	7
Animal Control	6,375	4,781	11,375	13,000	1,625
Total Expenditures and Other Uses of Funds	166,175	89,501	135,034	66,000	(69,034)

General Fund – Expenses by Department

Police Department

The “2024 YTD” column is as of 10/31/2024.

General Fund - Police Department	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Salaries	62,829	-	-	-	-
Benefits	25,171	679	-	-	-
Supplies	4,641	723	1,000	10,000	9,000
Services - AWC	41,167	48,892	51,800	3,810	(47,990)
Services - Contracted Policing	404,061	331,028	1,136,817	877,756	(259,061)
Services - CRESA	49,116	51,954	47,480	57,000	9,520
Services - Facilities	21,264	57,539	24,954	34,740	9,786
Services - Other	32,074	20,523	27,480	14,000	(13,480)
Capital Expenditures	2,974	-	-	-	-
Total Expenditures and Other Uses of Funds	643,295	511,337	1,289,531	997,306	(292,225)

General Fund – Expenses by Department

Planning / Community Development Department

The “2024 YTD” column is as of 10/31/2024.

General Fund - Planning Department	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Salaries	409,890	351,373	435,951	520,395	84,444
Benefits	117,444	131,325	187,307	215,269	27,962
Supplies	9,854	8,913	15,000	10,000	(5,000)
Services	371,378	215,128	273,978	296,560	22,582
Capital Expenditures	-	1,768	2,500	-	(2,500)
Total Expenditures and Other Uses of Funds	908,566	708,506	914,736	1,042,224	127,488

General Fund – Expenses by Department

Public Works Department

The “2024 YTD” column is as of 10/31/2024.

General Fund - Public Works Department	2023 Actual	2024 YTD	2024 Budget2	2025 Budget	Change in Budget
Public Works Operations					
Salaries	481,834	390,055	465,877	560,805	94,928
Benefits	146,391	155,895	195,118	237,677	42,559
Supplies	58,823	38,460	30,200	44,000	13,800
Services	65,477	54,192	44,310	68,330	24,020
Capital Expenditures	2,562	-	1,200	2,000	800
Transfers Out	55,000	120,000	120,000	350,000	230,000
Public Works - Ops Expenditures and Other Uses of Funds	810,087	758,601	856,705	1,262,812	406,107
Parks Operations					
Supplies	49,006	43,380	31,600	37,600	6,000
Services	67,881	54,727	103,714	151,119	47,405
Repayment of Retainage Bond	-	-	-	98,000	98,000
Capital Expenditures	4,571	-	-	-	-
Parks Ops Expenditures and Other Uses of Funds	121,458	98,107	135,314	286,719	151,405
Total Public Works Expenditures and Other Uses of Funds	931,544	856,708	992,019	1,549,531	557,512

General Fund – Combined Total

The “2024 YTD” column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

General Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Taxes	3,169,675	2,865,630	3,197,592	3,591,891	394,299
Licenses and Permits	428,831	282,237	391,378	295,000	(96,378)
Grants	3,003	6,415	-	30,000	30,000
State Shared and Other Intergovernmental Revenues	79,152	73,762	82,225	83,128	903
Charges for Services	307,607	256,165	198,865	250,250	51,385
Fines and Forfeitures	8,949	4,626	10,000	10,000	-
Miscellaneous	100,497	29,978	20,000	20,000	-
Interest and Dividends	18,372	77,559	8,000	122,500	114,500
Rental Income	43,031	51,690	70,809	71,991	1,182
Transfers In	400,000	400,000	400,000	400,000	-
Total Revenues and Other Sources of Funds	4,559,117	4,048,062	4,378,869	4,874,760	495,891
Expenditures					
Salaries	1,241,912	996,322	1,275,558	1,492,047	216,489
Benefits	374,422	386,745	532,018	613,145	81,127
Supplies	124,393	93,486	81,800	105,600	23,800
Services	1,590,619	1,261,911	2,398,262	2,132,705	(265,557)
Culture and Recreation	11,694	10,489	19,500	19,500	-
Capital Expenditures	16,137	3,606	6,200	4,000	(2,200)
Repayment of Retainage Bond	-	-	-	98,000	98,000
Transfers Out	55,000	120,000	120,000	350,000	230,000
Total Expenditures and Other Uses of Funds	3,414,177	2,872,559	4,433,338	4,814,997	381,659
Beginning Fund Balance	2,476,291	3,621,230	3,621,230	4,454,202	
Surplus / (Deficit)	1,144,939	1,175,503	(54,469)	59,763	114,232
Estimated Ending Fund Balance	3,621,230	4,796,733	3,566,761	4,513,965	

Reserve Fund

The "2024 YTD" column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Reserve Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Interest & Dividends	140,764	169,990	154,600	175,000	20,400
Total Revenues and Other Sources of Funds	140,764	169,990	154,600	175,000	20,400
Expenditures					
Bank Fees	138	177	240	500	260
Total Expenditures and Other Uses of Funds	138	177	240	500	260
Beginning Fund Balance	4,079,339	4,219,965	4,219,965	4,396,748	
Surplus (Deficit)	140,626	169,813	154,360	174,500	20,140
Estimated Ending Fund Balance	4,219,965	4,389,777	4,374,325	4,571,248	

Impact Fees Fund

The "2024 YTD" column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Impact Fees Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Traffic Impact Fees	1,440,371	563,295	756,100	604,880	(151,220)
Park Impact Fees	103,112	72,471	284,200	227,360	(56,840)
Interest & Dividends	110,270	102,477	76,000	230,000	154,000
School Impact Fees	803,111	260,668	350,100	280,126	(69,974)
Total Revenues and Other Sources of Funds	2,456,864	998,911	1,466,400	1,342,366	(124,034)
Expenditures					
4th Street R.O.W. Acquisition	-	-	485,000	-	(485,000)
Kayak Docks	-	-	25,000	36,314	11,314
La Center Bottoms Takeover	-	-	65,000	65,000	-
Sternwheeler Park Stage Expansion	-	-	-	2,000	2,000
Heritage Park Pickleball Courts	-	-	-	6,000	6,000
Bolen Creek	70,875	-	-	-	-
Park Impact Fee Refunds	73,892	-	-	-	-
Bank Fees	-	328	-	500	500
School Impact Fees	803,392	259,116	350,100	280,126	(69,974)
Total Expenditures and Other Uses of Funds	948,159	259,444	925,100	389,940	(535,160)
Beginning Fund Balance	3,952,435	5,461,140	6,200,606	6,340,355	
Surplus (Deficit)	1,508,705	739,467	541,300	952,426	411,126
Estimated Ending Fund Balance	5,461,140	6,200,606	6,741,906	7,292,781	

Capital Projects Fund – Summary

The “2024 YTD” column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Capital Projects Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Real Estate Excise Tax	421,093	413,886	440,000	500,000	60,000
Grant Income	517,435	-	62,500	457,000	394,500
Interest & Dividends	102,721	111,409	75,000	142,000	67,000
Total Revenues and Other Sources of Funds	1,041,249	525,295	577,500	1,099,000	521,500
Expenditures					
Capital Projects	1,017,369	256,785	507,026	2,599,526	2,092,500
Bank Fees	45	81	-	500	500
Transfers out	280,000	360,000	360,000	200,000	(160,000)
Total Expenditures and Other Uses of Funds	1,297,414	616,865	867,026	2,800,026	1,933,000
Beginning Fund Balance	5,254,314	4,998,149	4,906,578	4,870,485	
Surplus (Deficit)	(256,165)	(91,570)	(289,526)	(1,701,026)	(1,411,500)
Estimated Ending Fund Balance	4,998,149	4,906,578	4,617,052	3,169,459	

Capital Projects Fund – Detail

Capital Projects Fund - 2025 Budget			
Description	Expense	Revenue	Notes
Public Works Shop	1,000,000	-	\$750K spent from REET Funds
Pavement Preservation - Aspen Ave and 10th Ave	105,720	-	Entirely spent with REET Funds
Road Maintenance	124,280	-	Entirely spent with REET Funds
Hot Asphalt Patching	20,000	-	Entirely spent with REET Funds
Paper to Digital Project	194,500	194,500	Reimbursement from WA Dept. of Commerce Grant
Community Center Remodel	200,000	200,000	Reimbursement from WA Dept. of Commerce Grant
Planned Action Areas	190,000	-	
Comprehensive Plan Update	78,000	62,500	
Junction Sign	150,000	-	
Garage to Office Space Conversion	215,000	-	
New City Hall Roof	250,000	-	
City Hall Remodel - Retention Payment	72,026	-	
Combined Total	2,599,526	457,000	

Vehicle and Equipment Fund

The "2024 YTD" column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Vehicle and Equipment Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Interest & Dividends	248	1,400	250	2,000	1,750
Transfers In - Public Works	-	-	-	100,000	100,000
Total Revenues and Other Sources of Funds	248	1,400	250	102,000	101,750
Expenditures					
Bank Fees	-	18	-	100	100
Vehicles	-	-	25,000	67,000	42,000
Equipment	-	10,367	20,000	102,900	82,900
Total Expenditures and Other Uses of Funds	-	10,385	45,000	170,000	125,000
Beginning Fund Balance	119,844	120,092	111,107	102,135	
Surplus (Deficit)	248	(8,985)	(44,750)	(68,000)	(23,250)
Estimated Ending Fund Balance	120,092	111,107	66,357	34,135	

Vehicle and Equipment Fund - Detail

Vehicle and Equipment Fund		
Description	2024 Budget	2025 Budget
Used Street Sweeper	25,000	-
Two pickups - 3/4 Ton Long Bed Extended Cab	-	50,000
New bed for F-350	-	7,000
Street Sweeper Repairs	-	10,000
Vehicles Total	25,000	67,000
Zero-turn Mower	20,000	-
Mower - 21" Honda	-	2,000
Chipper	-	35,000
Mobile Air Compressor	-	20,000
Electric Sander Box for F350	-	15,500
4-Post Auto Lift	-	10,400
Crack Sealer	-	20,000
Equipment Total	20,000	102,900
Combined Total	45,000	169,900

Roads and Streets Fund

The "2024 YTD" column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Roads and Streets Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
State Shared Revenues	75,989	60,494	75,933	78,765	2,832
Transportation Benefit District Tax Revenue	-	-	-	65,000	65,000
Grant Income and other Reimbursements	89,782	299,840	1,007,000	6,917,008	5,910,008
Interest and Dividends	4	420	-	500	500
Transfers In	335,000	480,000	480,000	450,000	(30,000)
Total Revenues and Other Sources of Funds	500,776	840,754	1,562,933	7,511,273	5,948,340
Expenditures					
Salaries and Benefits	59,610	83,263	93,005	118,324	25,319
Supplies	5,390	3,191	2,000	20,000	18,000
Services	151,732	194,482	277,000	196,155	(80,845)
Capital Projects	180,944	296,876	1,188,500	7,349,906	6,161,406
Total Expenditures and Other Uses of Funds	397,676	577,812	1,560,505	7,684,385	6,123,880
Beginning Fund Balance	-	103,100	103,100	281,698	
Surplus (Deficit)	103,100	262,942	2,428	(173,112)	(175,540)
Estimated Ending Fund Balance	103,100	366,042	105,528	108,586	

Roads and Streets Fund – Capital Project Detail

Roads and Streets Fund - 2025 Budget			
Description	Expense	Revenue	Notes
Junction Roundabout	580,000	290,000	Cowlitz Tribe Reimbursement
Pavement Preservation - Aspen Ave and 10th Ave	951,930	951,930	TIB Grant
Horizontal Curve and Roadway Departure Safety Improvements	710,000	710,000	WA Department of Transportation Grant
4th Street Signal Project	500,078	735,078	WA Department of Transportation Grant
4th Street / Brezee Creek Construction	4,500,000	4,230,000	Multiple grants
ADA Transition Plan	25,000	-	
Pacific Highway Pedestrian Path Design	79,898	-	
Batteries for Radar Speed Signs	3,000	-	
Combined Total	7,349,906	6,917,008	

Sewer Fund – Operations

The “2024 YTD” column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Sewer Operations Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Sewer Fees	1,462,648	1,273,318	1,460,000	1,530,000	70,000
Biosolids Processing	32,571	51,799	40,080	44,000	3,920
Inspections	11,920	7,220	9,500	7,600	(1,900)
Sales of Surplus Property	5,005	-	-	-	-
Interest & Dividends	1,820	1,329	2,000	1,600	(400)
Total Revenues and Other Sources of Funds	1,513,964	1,333,666	1,511,580	1,583,200	71,620
Expenditures					
Salaries and Benefits	595,806	487,218	684,709	638,115	(46,594)
Supplies	93,118	93,093	128,400	204,900	76,500
Services	276,482	231,523	264,010	425,499	161,489
Transfers Out	700,000	550,000	550,000	400,000	(150,000)
Total Expenditures and Other Uses of Funds	1,665,406	1,361,834	1,627,119	1,668,514	41,395
Beginning Fund Balance	942,211	790,768	790,768	854,268	
Surplus (Deficit)	(151,442)	(28,168)	(115,539)	(85,314)	30,225
Estimated Ending Fund Balance	790,768	762,601	675,229	768,954	

Sewer Fund – Capital

The “2024 YTD” column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Sewer Capital Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Interest & Dividends	829	629	500	10,000	9,500
Transfers In	300,000	150,000	150,000	-	(150,000)
Total Revenues and Other Sources of Funds	300,829	150,629	150,500	10,000	(140,500)
Expenditures					
Sewer Bypass Pump	-	-	75,000	-	(75,000)
Odor Control Media	-	-	30,000	-	(30,000)
Turbidity Meter Replacement	-	-	8,000	-	(8,000)
Lab Equipment	-	18,998	18,000	20,000	2,000
General Sewer Plan Update	45,091	7,902	-	-	-
La Center School District Pump Station	115,439	115,439	116,000	-	(116,000)
Sewer Vehicles	5,479	24,121	-	-	-
Other 2023 Projects	101,948	-	-	-	-
Total Expenditures and Other Uses of Funds	267,957	166,459	247,000	20,000	(227,000)
Beginning Fund Balance	415,181	448,053	448,053	325,357	
Surplus (Deficit)	32,872	(15,831)	(96,500)	(10,000)	86,500
Estimated Ending Fund Balance	448,053	432,222	351,553	315,357	

Sewer Fund – Debt Service

The “2024 YTD” column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Sewer Debt Service Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Sewer Development Charges	1,926,600	585,000	1,072,050	942,335	(129,715)
Interest & Dividends	62,815	165,212	160,000	135,000	(25,000)
Latecomer's Agreement Receipt	18,522	-	308,698	336,481	27,783
Total Revenues and Other Sources of Funds	2,007,937	750,212	1,540,748	1,413,816	(126,932)
Expenditures					
Debt Service Payment - PWTF Loan	254,875	253,638	253,638	252,401	(1,237)
Installment Payment - LCSD Pump Station	-	-	-	116,000	116,000
Bank Fees	45	122	100	250	150
Refunds	5,877	-	-	-	-
Latecomer's Agreement Payment	18,522	-	308,698	336,481	27,783
Total Expenditures and Other Uses of Funds	279,319	253,760	562,436	705,132	142,696
Beginning Fund Balance	2,676,596	4,405,214	4,405,214	5,024,163	
Surplus (Deficit)	1,728,618	496,452	978,312	708,684	(269,628)
Estimated Ending Fund Balance	4,405,214	4,901,666	5,383,526	5,732,847	

Stormwater Utility Fund

The "2024 YTD" column is as of 10/31/2024. The Beginning Fund Balance in the 2025 Budget column taken from projections updated through 9/30/24.

Stormwater Fund	2023 Actual	2024 YTD	2024 Budget	2025 Budget	Change in Budget
Revenues					
Stormwater Fees	277,115	241,987	280,000	290,000	10,000
Interest & Dividends	816	787	800	1,000	200
Total Revenues and Other Sources of Funds	277,930	242,773	280,800	291,000	10,200
Expenditures					
Salaries and Benefits	121,399	81,073	159,186	116,305	(42,881)
Supplies	10,865	5,135	11,295	6,000	(5,295)
Services - Other	125,171	17,830	21,550	13,615	(7,935)
Services - Alder Manhole Repair	-	51,971	-	-	-
Services - Storm Pipe Lining Design	-	36,080	100,000	92,000	(8,000)
Services - Stormwater Management Plan	-	-	-	30,000	30,000
Cap. Expenditures - Equipment	-	7,313	-	-	-
Cap. Expenditures - Stormwater Vehicles	-	-	25,000	60,000	35,000
Total Expenditures and Other Uses of Funds	257,435	199,401	317,031	317,920	889
Beginning Fund Balance	404,439	424,934	424,934	491,779	
Surplus (Deficit)	20,495	43,372	(36,231)	(26,920)	9,311
Estimated Ending Fund Balance	424,934	468,306	388,703	464,859	

2025 Budget - All Funds Combined											
Revenues	General	Reserve	Impact Fees	Capital	Vehicle & Equipment	Roads & Streets	Sewer Ops	Sewer Capital	Sewer Debt Service	Stormwater	Total
Taxes	3,591,891	-	-	500,000	-	65,000	-	-	-	-	4,156,891
Licenses and Permits	295,000	-	-	-	-	-	-	-	-	-	295,000
Grants and Intergovernmental	113,128	-	-	457,000	-	6,995,773	-	-	-	-	7,565,901
Charges for Services	250,250	-	832,240	-	-	-	1,581,600	-	942,335	290,000	3,896,425
Fines and Forfeitures	10,000	-	-	-	-	-	-	-	-	-	10,000
Investment Income	122,500	175,000	230,000	142,000	2,000	500	1,600	10,000	135,000	1,000	819,600
Other Miscellaneous	91,991	-	-	-	-	-	-	-	-	-	91,991
Fiduciary Receipts	-	-	280,126	-	-	-	-	-	336,481	-	616,607
Transfers In	400,000	-	-	-	100,000	450,000	-	-	-	-	950,000
Total Revenues	4,874,760	175,000	1,342,366	1,099,000	102,000	7,511,273	1,583,200	10,000	1,413,816	291,000	18,402,415
Expenditures											
Salaries and Benefits	2,105,192	-	-	-	-	118,324	638,115	-	-	116,305	2,977,936
Supplies	105,600	-	-	-	-	20,000	204,900	-	-	6,000	336,500
Services	2,132,705	500	500	500	100	196,155	425,499	-	250	135,615	2,891,824
Culture and Recreation	19,500	-	-	-	-	-	-	-	-	-	19,500
Capital Expenditures	4,000	-	109,314	2,599,526	169,900	7,349,906	-	20,000	-	60,000	10,312,646
Debt Service	98,000	-	-	-	-	-	-	-	368,401	-	466,401
Fiduciary Expenditures	-	-	280,126	-	-	-	-	-	336,481	-	616,607
Transfers Out	350,000	-	-	200,000	-	-	400,000	-	-	-	950,000
Total Expenditures	4,814,997	500	389,940	2,800,026	170,000	7,684,385	1,668,514	20,000	705,132	317,920	18,571,414
Estimated Beginning Fund Balance	4,454,202	4,396,748	6,340,355	4,870,485	102,135	281,698	854,268	325,357	5,024,163	491,779	27,141,190
Surplus (Deficit)	59,763	174,500	952,426	(1,701,026)	(68,000)	(173,112)	(85,314)	(10,000)	708,684	(26,920)	(168,999)
Estimated Ending Fund Balance	4,513,965	4,571,248	7,292,781	3,169,459	34,135	108,586	768,954	315,357	5,732,847	464,859	26,972,191