

City of La Center



Approved 2024 Budget

General Fund – Revenue Analysis

2023 YTD column as of 10/31/2023

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Property Tax	601,542	434,790	640,000	640,000	691,000	51,000
Utility Excise Tax	328,424	317,398	342,700	376,150	386,000	43,300
Retail Sales and Use Taxes	716,568	555,447	660,000	666,500	658,800	(1,200)
Retail Sales - Criminal Justice Taxes	81,865	71,458	79,000	85,700	85,600	6,600
Retail Sales - Public Safety Taxes	-	41,348	65,000	51,700	61,600	(3,400)
Hotel / Motel Sales and Use Tax	-	114	-	200	500	500
Rental Excise Tax	-	-	-	5,435	9,092	9,092
Gambling - Card Rooms	1,735,455	1,131,167	1,560,000	1,357,400	1,305,000	(255,000)
Total Tax Revenue	3,463,854	2,551,721	3,346,700	3,183,085	3,197,592	(149,108)
Other Revenues						
Licenses and Permits	115,054	308,394	104,345	341,300	391,378	287,033
Intergovernmental - State Shared	131,923	117,869	141,052	62,471	64,225	(76,827)
Intergovernmental - Other	498,352	19,662	16,200	19,662	18,000	1,800
Charges for Goods and Services	175,710	266,950	64,940	292,700	198,865	133,925
Fines & Forfeitures	7,739	7,489	10,000	8,900	10,000	-
Miscellaneous	39,540	95,277	20,000	96,459	20,000	-
Interest and Dividends	5,540	6,390	8,000	7,700	8,000	-
Rental Income	-	35,049	41,004	46,640	70,809	29,805
Retainage Deposit	97,388	-	-	-	-	-
Total Other Revenues	1,071,245	857,080	405,541	875,832	781,277	375,736
Interfund Loan Repayment	400,000	400,000	400,000	400,000	400,000	-
Total General Fund Revenue	4,935,099	3,808,801	4,152,241	4,458,917	4,378,869	226,628

General Fund – Expenses by Department

Finance Department

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Salaries	239,414	203,589	246,221	255,900	337,730	91,509
Benefits	77,902	65,057	111,673	92,700	146,762	35,089
Services - Insurance	12,974	11,401	10,450	11,401	14,350	3,900
Services - Accounting and Audit	25,066	584	16,000	900	35,000	19,000
Services - Utilities and Facilities	49,972	36,531	48,362	43,800	35,470	(12,892)
Services - Miscellaneous	57,382	25,661	46,800	31,500	56,192	9,392
Services - IT	56,285	58,108	61,500	66,600	71,333	9,833
Services - Legal	54,898	53,678	85,000	64,400	70,000	(15,000)
Services - HR	48,128	28,700	48,000	28,700	15,000	(33,000)
Supplies	4,645	1,757	5,000	2,100	4,000	(1,000)
Capital Expenditures	27,390	6,030	3,000	6,030	2,500	(500)
Total	654,055	491,096	682,006	604,031	788,337	106,331

General Fund – Expenses by Department

Legislative Department

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Salaries	24,875	19,577	36,000	27,500	36,000	-
Benefits	1,933	1,550	2,880	2,250	2,831	(49)
Services	86,237	78,849	162,864	87,300	255,350	92,486
Culture & Recreation	13,517	10,823	15,000	15,285	19,500	4,500
Capital Expenditures	1,817	-	-	-	-	-
Total	128,380	110,799	216,744	132,335	313,681	96,937

General Fund – Expenses by Department

Municipal Court Department

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Municipal Court Costs	124,999	122,467	122,467	125,200	90,046	(32,421)
Court Translation Services	1,435	1,338	3,500	1,600	3,500	-
Legal - Indigent Defense	6,575	6,000	9,000	7,200	9,000	-
Jail Costs	5,158	12,667	8,000	15,200	20,000	12,000
Animal Control	5,800	6,375	11,375	7,700	11,375	-
Drug/Alcohol Treatment Program	-	1,069	-	1,069	1,113	1,113
Total	143,967	149,916	154,342	157,969	135,034	(19,308)

General Fund – Expenses by Department

Police Department

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Salaries	256,164	62,829	1,012,187	62,829	-	(1,012,187)
Benefits	79,644	25,171	455,485	25,171	-	(455,485)
Supplies	17,540	4,289	75,000	5,200	1,000	(74,000)
Services	380,152	491,428	280,489	570,000	1,288,531	1,008,042
Capital Expenditures	13,213	2,974	-	2,974	-	-
Total	746,713	586,690	1,823,161	666,173	1,289,531	(533,630)

General Fund – Expenses by Department

Planning / Community Development Department

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Salaries	384,999	326,471	372,665	399,250	435,951	63,286
Benefits	111,147	92,590	155,085	133,000	187,307	32,222
Supplies	16,182	9,078	15,000	10,900	15,000	-
Services	456,960	241,012	309,734	284,840	277,978	(31,756)
Capital Expenditures	-	-	2,000	-	2,500	500
Total	969,288	669,151	854,484	827,990	918,736	64,252

General Fund – Expenses by Department

Public Works Department

Public Works Department	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Public Works Operations						
Salaries	437,409	413,497	519,745	502,225	465,877	(53,868)
Benefits	147,986	129,416	228,047	176,700	195,118	(32,929)
Supplies	52,818	44,715	76,500	53,700	30,200	(46,300)
Services	80,810	61,992	158,070	71,355	44,310	(113,760)
Capital Expenditures	2,643	2,291	2,750	2,291	1,200	(1,550)
Transfers Out	57,500	-	-	45,000	120,000	120,000
Public Works - Operations	779,165	651,911	985,112	851,271	856,705	(128,407)
Parks Operations						
Supplies	32,063	34,191	38,000	40,105	31,600	(6,400)
Services	75,738	61,366	81,983	73,700	103,714	21,731
Capital Expenditures	-	-	-	-	-	-
Public Works - Parks	107,801	95,557	119,983	113,805	135,314	15,331
Total Expenditures and Other Uses of Funds	886,966	747,468	1,105,095	965,076	992,019	(113,076)

General Fund – Combined Total

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Total Tax Revenue	3,463,854	2,551,721	3,346,700	3,183,085	3,197,592	(149,108)
Other Revenues						
Licenses and Permits	115,054	308,394	104,345	341,300	391,378	287,033
Intergovernmental - State Shared	131,923	117,869	141,052	62,471	64,225	(76,827)
Intergovernmental - Other	498,352	19,662	16,200	19,662	18,000	1,800
Charges for Goods and Services	175,710	266,950	64,940	292,700	198,865	133,925
Fines & Forfeitures	7,739	7,489	10,000	8,900	10,000	-
Miscellaneous	39,540	95,277	20,000	96,459	20,000	-
Interest and Dividends	5,540	6,390	8,000	7,700	8,000	-
Rental Income	-	35,049	41,004	46,640	70,809	29,805
Retainage Deposit	97,388	-	-	-	-	-
Total Other Revenues	1,071,245	857,080	405,541	875,832	781,277	375,736
Interfund Loan Repayment	400,000	400,000	400,000	400,000	400,000	-
Total General Fund Revenue	4,935,099	3,808,801	4,152,241	4,458,917	4,378,869	226,628
Expenses						
Salaries	1,342,861	1,025,963	2,186,818	1,247,704	1,275,558	(911,260)
Benefits	418,612	313,784	953,170	429,821	532,018	(421,152)
Supplies	123,247	94,030	209,500	112,005	81,800	(127,700)
Services	1,528,568	1,299,226	1,463,594	1,492,465	2,402,262	938,668
Culture & Recreation	13,517	10,823	15,000	15,285	19,500	4,500
Capital Expenditures	45,063	11,294	7,750	11,295	6,200	(1,550)
Transfers Out	57,500	-	-	45,000	120,000	120,000
Total Expenditures	3,529,369	2,755,119	4,835,832	3,353,574	4,437,338	(398,494)
Beginning Fund Balance	1,070,560	2,476,291	2,476,291	2,476,291	3,581,634	
Surplus / (Deficit)	1,405,731	1,053,681	(683,591)	1,105,343	(58,469)	625,122
Estimated Ending Fund Balance	2,476,291	3,529,972	1,792,700	3,581,634	3,523,165	

Reserve Fund

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Interest and Dividends	35,016	123,402	110,000	147,000	154,600	44,600
Total Revenues	35,016	123,402	110,000	147,000	154,600	44,600
Expenditures						
Bank Fees	87	129	240	200	240	-
Total Expenditures	87	129	240	200	240	-
Beginning Fund Balance	4,044,409	4,079,339	4,079,339	4,079,339	4,226,139	
Surplus (Deficit)	34,929	123,273	109,760	146,800	154,360	44,600
Estimated Ending Fund Balance	4,079,339	4,202,612	4,189,099	4,226,139	4,380,499	

Impact Fees Fund

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Traffic Impact Fees	295,297	1,205,980	517,929	1,235,984	756,100	238,171
Park Impact Fees	52,309	97,428	-	97,428	284,200	284,200
Grant Income	-	-	110,000	110,000	-	(110,000)
Interest and Dividends	27,818	89,503	87,350	106,827	76,000	(11,350)
School Impact Fees	140,997	694,572	267,051	708,576	350,100	83,049
Total Revenues	516,421	2,087,483	982,330	2,258,815	1,466,400	484,070
Expenditures						
Capital Projects	552,184	70,875	580,000	575,875	575,000	(5,000)
Park Impact Fee Refunds	-	73,892	-	73,892	-	-
School Impact Fees	140,997	694,572	267,051	708,576	350,100	83,049
Total Expenditures	693,181	839,339	847,051	1,358,343	925,100	78,049
Beginning Fund Balance	4,129,196	3,952,435	3,952,435	3,952,435	4,852,907	
Surplus (Deficit)	(176,761)	1,248,144	135,279	900,472	541,300	406,021
Estimated Ending Fund Balance	3,952,435	5,200,579	4,087,714	4,852,907	5,394,207	

Capital Projects Fund

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
REET	469,915	380,187	500,000	456,200	440,000	(60,000)
Grant Revenue	240,503	534,160	1,755,000	686,813	62,500	(1,692,500)
PUD Reimbursement	475,932	-	-	-	-	-
Other Miscellaneous Income	-	5,965	-	5,965	-	-
Interest and Dividends	53,816	74,003	107,969	111,045	75,000	(32,969)
Total Revenues	1,240,166	994,315	2,362,969	1,260,023	577,500	(1,785,469)
Expenditures						
Capital Projects	945,342	1,188,125	2,537,026	1,368,518	507,026	(2,030,000)
Transfer to Roads and Streets Fund	-	-	-	145,000	360,000	360,000
Total Expenditures	945,342	1,188,125	2,537,026	1,513,518	867,026	(1,670,000)
Beginning Fund Balance	4,959,489	5,254,314	5,254,314	5,254,314	5,000,819	
Surplus (Deficit)	294,824	(193,810)	(174,057)	(253,495)	(289,526)	(115,469)
Estimated Ending Fund Balance	5,254,314	5,060,504	5,080,257	5,000,819	4,711,293	

2024 Capital Projects Detail – Impact Fees, Capital Projects, Vehicle and Equipment, and Roads and Streets Funds

2024 Capital Budget			
Impact Fees Fund	Project	Expense	Revenue
	PIF --> Kayak Docks	25,000	-
	PIF --> La Center Bottoms Takeover	65,000	-
	TIF --> 4th Street / Brezee Creek R.O.W.	485,000	-
		575,000	-
Capital Project Fund	Project	Expense	Revenue
	Planned Action Areas	250,000	-
	Junction Sign	150,000	-
	Food Cart Hub Utility Connections and Setup	15,000	
	4th Street Roundabout Flagpoles	10,000	
	Security System Upgrades	10,000	
	Comprehensive Plan Update	-	62,500
	City Hall Remodel - Retention Payment	72,026	-
		507,026	62,500
Vehicle and Equipment Fund	Project	Expense	Revenue
	X-Mark Mower Replacement	20,000	-
	Street Sweeper	25,000	-
		45,000	-
Roads and Streets Fund	Project	Expense	Revenue
	Sidewalk Grinding	25,000	-
	Snow Removal Equipment	13,500	-
	Pavement Preservation	150,000	-
	Horizontal Curve and Roadway Departure Safety Improvements	865,000	865,000
	4th Street / Brezee Creek Design	110,000	-
	Pacific Highway Pedestrian Path Design	200,000	142,000
		1,363,500	1,007,000

Vehicle and Equipment Fund

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Interest and Dividends	943	188	1,000	200	250	(750)
Transfers In	57,500	-	-	-	-	-
Total Revenues	58,443	188	1,000	200	250	(750)
Expenditures						
Public Works Vehicles	44,267	-	-	-	20,000	20,000
Street Sweeper	-	-	-	-	25,000	25,000
Bank Fees	-	-	120	-	-	(120)
Total Expenditures	44,267	-	120	-	45,000	44,880
Beginning Fund Balance	105,668	119,844	119,844	119,844	120,044	
Surplus (Deficit)	14,176	188	880	200	(44,750)	(45,630)
Estimated Ending Fund Balance	119,844	120,032	120,724	120,044	75,294	

Roads and Streets Fund

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Gas Tax (MVFT)	-	-	-	-	66,597	66,597
Increased MVFT	-	-	-	-	4,357	4,357
Multi-Modal Distribution	-	-	-	-	4,979	4,979
Grant Income	-	-	-	-	1,007,000	1,007,000
R&S Revenues - General Fund	-	-	-	75,300	-	-
R&S Revenues - Capital Projects Fund	-	-	-	403,000	-	-
Transfers In - Capital Projects Fund	-	-	-	145,000	360,000	360,000
Transfers In - General Fund	-	-	-	45,000	120,000	120,000
Total Revenues	-	-	-	668,300	1,562,933	1,562,933
Expenditures						
Salaries and Benefits	-	-	-	-	93,005	93,005
Roads and Streets Maintenance	-	-	-	-	78,000	78,000
Surfacing Repair and Supplies	-	-	-	-	2,000	2,000
CPU - Street Lighting	-	-	-	-	24,000	24,000
Capital Projects	-	-	-	-	1,363,500	1,363,500
R&S Expenses - General Fund	-	-	-	120,689	-	-
R&S Expenses - Capital Projects Fund	-	-	-	543,072	-	-
Total Expenditures	-	-	-	663,761	1,560,505	1,560,505
Beginning Fund Balance	-	-	-	-	4,539	
Surplus (Deficit)	-	-	-	4,539	2,428	2,428
Estimated Ending Fund Balance	-	-	-	4,539	6,967	2,428

Sewer Fund – Operations

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Sewer Charges	1,366,196	1,207,816	1,480,000	1,449,400	1,460,000	(20,000)
Biosolids Processing	36,386	25,237	36,000	30,300	40,080	4,080
Inspections	1,900	9,070	-	9,450	9,500	9,500
Sales of Surplus Property	-	5,005	-	5,005	-	-
Interest and Dividends	13,869	1,436	10,000	1,700	2,000	(8,000)
Total Revenues	1,418,351	1,248,564	1,526,000	1,495,855	1,511,580	(14,420)
Expenditures						
Salaries and Benefits	569,150	463,368	634,179	614,000	684,709	50,530
Supplies	85,665	77,843	110,200	93,335	128,400	18,200
Services	212,890	243,282	254,833	275,235	264,010	9,177
Capital Expenditures	1,410	-	-	-	-	-
Transfers Out	1,000,000	700,000	700,000	700,000	550,000	(150,000)
Total Expenditures	1,869,115	1,484,493	1,699,212	1,682,570	1,627,119	(72,093)
Beginning Fund Balance	1,394,243	943,479	943,479	943,479	756,764	
Surplus (Deficit)	(450,764)	(235,929)	(173,212)	(186,715)	(115,539)	57,673
Estimated Ending Fund Balance	943,479	707,550	770,267	756,764	641,225	

Sewer Fund – Capital

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Transfers In	600,000	300,000	300,000	300,000	150,000	(150,000)
Interest and Dividends	7,486	579	18,023	700	500	(17,523)
Total Revenues	607,486	300,579	318,023	300,700	150,500	(167,523)
Expenditures						
Capital Projects	771,719	233,037	322,000	296,750	247,000	(75,000)
Total Expenditures	771,719	233,037	322,000	296,750	247,000	(75,000)
Beginning Fund Balance	579,414	415,181	415,181	415,181	419,131	
Surplus (Deficit)	(164,233)	67,542	(3,977)	3,950	(96,500)	(92,523)
Estimated Ending Fund Balance	415,181	482,723	411,204	419,131	322,631	

Sewer Fund – Debt Service

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Sewer Development Charges	351,000	1,684,800	1,033,242	1,716,000	1,072,050	38,808
Interest and Dividends	13,894	55,460	34,179	62,950	160,000	125,821
Latecomer's Agreement Receipt	-	18,522	330,102	18,522	308,698	(21,404)
Total Revenues	364,894	1,758,782	1,397,523	1,797,472	1,540,748	143,225
Expenditures						
Debt Service	256,112	254,875	254,876	254,875	253,638	(1,238)
Bank Fees	15	45	22	60	100	78
Latecomer's Agreement Payment	-	18,522	330,102	18,522	308,698	(21,404)
Refunds	-	5,877	-	5,877	-	
Transfers Out	-	-	-	-	-	-
Total Expenditures	256,127	279,319	585,000	279,334	562,436	(22,564)
Beginning Fund Balance	2,567,830	2,676,596	2,676,596	2,676,596	4,194,735	
Surplus (Deficit)	108,767	1,479,463	812,523	1,518,138	978,312	165,789
Estimated Ending Fund Balance	2,676,596	4,156,060	3,489,119	4,194,735	5,173,047	

Stormwater Utility Fund

Category	2022 Actual	2023 YTD	2023 Budget	2023 Projection	2024 Budget	Change in Budget
Revenues						
Stormwater Charges	237,057	231,452	235,000	277,700	280,000	45,000
Interest and Dividends	752	598	1,050	700	800	(250)
Total Revenues	237,809	232,050	236,050	278,400	280,800	44,750
Expenditures						
Salaries and Benefits	82,542	92,654	143,989	149,000	159,186	15,197
Supplies	5,256	8,897	3,700	10,700	11,295	7,595
Services	10,963	117,267	15,321	119,200	21,550	6,229
Stormwater Vehicles	-	-	-	-	25,000	25,000
Storm Pipe Lining	-	-	-	-	100,000	-
Illicit Connection Project	-	-	30,000	5,000	-	(30,000)
Total Expenditures	98,761	218,818	193,010	283,900	317,031	24,021
Beginning Fund Balance	265,327	404,375	404,375	404,375	398,875	
Surplus (Deficit)	139,048	13,232	43,040	(5,500)	(36,231)	20,729
Estimated Ending Fund Balance	404,375	417,607	447,415	398,875	362,644	

All Combined

2024 Proposed Budget	General	Reserve	Impact Fees	Capital Projects	Vehicle & Equipment	Roads and Streets	Sewer Operations	Sewer Capital	Sewer Debt Service	Stormwater	Total - All Funds	Total - Sewer Funds
Revenues												
Taxes	3,197,592	-	-	440,000	-	-	-	-	-	-	3,637,592	-
Licenses and Permits	391,378	-	-	-	-	-	-	-	-	-	391,378	-
Intergovernmental	82,225	-	-	62,500	-	1,082,933	-	-	-	-	1,227,658	-
Charges for Goods & Services	198,865	-	1,040,300	-	-	-	1,509,580	-	1,072,050	280,000	4,100,795	2,861,630
Fines & Forfeitures	10,000	-	-	-	-	-	-	-	-	-	10,000	-
Miscellaneous	20,000	-	-	-	-	-	-	-	-	-	20,000	-
Interest and Dividends	8,000	154,600	76,000	75,000	250	-	2,000	500	160,000	800	477,150	163,300
Rental Income	70,809	-	-	-	-	-	-	-	-	-	70,809	-
Transfers In	400,000	-	-	-	-	480,000	-	150,000	-	-	1,030,000	150,000
Total Revenues	4,378,869	154,600	1,116,300	577,500	250	1,562,933	1,511,580	150,500	1,232,050	280,800	10,965,382	3,174,930
Fiduciary Activities	-	-	350,100	-	-	-	-	-	308,698	-	658,798	308,698
Total Revenues and Other Sources of Funds	4,378,869	154,600	1,466,400	577,500	250	1,562,933	1,511,580	150,500	1,540,748	280,800	11,624,180	3,483,628
Expenditures												
Operating	4,311,138	240	-	-	-	197,005	1,077,119	-	100	192,031	5,777,633	1,269,250
Capital	6,200	-	575,000	507,026	45,000	1,363,500	-	247,000	-	125,000	2,868,726	372,000
Debt Service	-	-	-	-	-	-	-	-	253,638	-	253,638	253,638
Transfers Out	120,000	-	-	360,000	-	-	550,000	-	-	-	1,030,000	550,000
Total Expenditures	4,437,338	240	575,000	867,026	45,000	1,560,505	1,627,119	247,000	253,738	317,031	9,929,997	2,444,888
Fiduciary Activities	-	-	350,100	-	-	-	-	-	308,698	-	658,798	308,698
Total Expenditures and Other Uses of Funds	4,437,338	240	925,100	867,026	45,000	1,560,505	1,627,119	247,000	562,436	317,031	10,588,795	2,753,586
Estimated Beginning Fund Balances												
Balances	3,581,634	4,226,139	4,852,907	5,000,819	120,044	4,539	756,764	419,131	4,194,735	398,875	23,555,586	5,769,505
Surplus / (Deficit)	(58,469)	154,360	541,300	(289,526)	(44,750)	2,428	(115,539)	(96,500)	978,312	(36,231)	1,035,385	730,042
Estimated Ending Fund Balances												
Balances	3,523,165	4,380,499	5,394,207	4,711,293	75,294	6,967	641,225	322,631	5,173,047	362,644	24,590,971	6,499,547