

2016 Adopted Budget



**Rob Hill
City Manager**

*PRIVILEGED CENTRALIA" A Preamble to
Centralia's 2007 Comprehensive Plan*

The 2007 Comprehensive Plan is the vision of one of Washington's oldest cities, the City of Centralia. The City Council and staff are committed to the creation of a 21st century city, based on the traditions and values of the City's founders. Centralia is committed to creating a vibrant community, with the highest levels of livability.

The Council is committed to creating a community that citizens will consider it a special privilege to live and work in. The City of Centralia will retain its country character with diverse ethnic and economic neighborhoods, will continue to develop a thriving business community, will affirm an on-going commitment to historic preservation, and will continue an investment in significant cultural activities, quality education at all levels, and maximum efficiency and effectiveness in the provision of governmental services.

It is the goal and obligation of the Centralia City Council, as implemented by the Centralia City Staff, to create the most enviable and livable small city in the State of Washington.

AFFIRMED THIS 11th DAY OF SEPTEMBER, 2007

The City of Centralia's Comprehensive Plan addresses the ideas and vision for the whole City. Every 7 years, it is updated and re-aligned with citizen goals. Its scope and details are reviewed annually.

CITY OF CENTRALIA 2016 ADOPTED BUDGET

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January 1, 2016

Members of the City Council and Citizens of Centralia:

I am pleased to present the Adopted Budget for 2016 for the City of Centralia. This budget again reflects the economic challenges that have faced the City for the past several years and outlines the successful strategies we use to deliver quality services while living within our financial resources.

Our planned uses for those resources provide core services throughout the community at the current adopted levels. The staffing requirements and projected expenditures match recurring costs with recurring revenues. This structurally balanced budget continues as one of the City Council's top priorities.

In addition, we acknowledge that sustaining quality services and meeting the Council's updated 2016 Strategic Priorities may require changes in the way we have been providing services and, more importantly, how we pay for those new requirements. We also note the challenges presented by mandated expenses for indigent defense and other unanticipated requirements that create costs but do not contribute markedly to value or enhance the services to our citizens. These costs are now incorporated in the core programs for 2016. *During public hearings, the Council approved funding for chip sealing equipment and approved use of \$100,000 in General Fund reserves to fund its primary priority – improving City streets.*

Strategic Priorities

The City Council has updated its priorities for 2016. Again we will address this focus against the backdrop of our continuing requirements to maintain customary core government services upon which citizens rely. We expect to start this discussion with progress updates on the priorities from 2015 and move forward with planned actions on priorities identified for 2016:

- Improve the condition of Centralia's streets – funding requirements
- Identify and develop strategies for key infrastructure needs
- Design and construct a local flood relief project – use of mitigation & grants
- Review UGA policy and boundaries and amend as needed
- Economic and job growth

Economic Context

Our ability to develop a sound, workable budget requires we recognize the economic environment as it currently exists and as forecasted for the next 12 to 15 months and discuss assumptions and constraints about our financial resources. Some indicators – building permits and business licenses issued – continue to point to a steady, upward trend in activity and revenues. Although construction on Interstate 5 is nearly complete, other major construction is under way at Centralia College and several major commercial and residential activities are in the early planning stages. Thus we have continuing evidence of an upward trend. City sales tax receipts bear this out, particularly in retail sales, food services and construction categories. We have forecasted City available resources to reflect sustained and modest increases.

Budget Highlights

Within the core budgets, we highlight the following:

- Full year implementation of the staffing reorganization within the Police Department to reflect change in leadership and to continue use of CSO staff effectively
- Continued funding for Park seasonal workers to support the summer sports complex activities. This comes with the challenge of unanticipated teamster pension costs for these seasonal workers

- Increases in several General Fund departmental costs tied primarily to auditing, legal issues and legislative mandates. Costs for indigent defense have increased greatly due to legal requirements concerning public defender case load restrictions
- Implementation costs for the new financial system and required staffing
- Implementation of policy to use reserves for disbursement for leave liabilities
- For the Electric Department, focus on process improvements through the acquisition of a new information system (ERP) and continued focus on reliability and safety throughout the system
- Continued implementation of the composting process within the Wastewater Department and full implementation of the new decant station
- Meeting minimum requirements in the Stormwater Program with significant future challenges

Future Issues

In addition to economic trends, we are mindful that the 2016 budget may be impacted by other issues that are at hand or in the near future. Not included within the Adopted Budget are:

- 1) Revenues from a proposed recreation fee policy to direct charge organizations that specifically benefit from provided field configuration services. This could offset up to \$20,000 of park costs upon Council approval of such policy
- 2) Provision for sharing costs with the School District for renovations to the indoor pool
- 3) Provisions for major street repairs absent funding from the revenues proposed under the Transportation Benefit District
- 4) Costs and the accompanying revenue streams to construct the infrastructure needed for the Centralia Station development

Other issues are succession planning for an aging workforce, use of technology innovation and planning for its obsolescence.

Looking Forward

The City is largely a service organization with its employees being one of its strongest assets. We are already recognizing in the core 2016 budgets the financial impacts of negotiated increases with employee unions and a commensurate 2% COLA for non-represented employees. Changes in health care costs for all employees have been estimated based on our best information. These estimates are included and will continue to be refined as actual premium increases become known.

As this Adopted 2016 Budget continues to reflect the economic challenges that have faced the City, we continue to evolve and refine the strategies we are using to continue to deliver quality services while living within our financial resources

Sincerely,

Rob Hill, City Manager

CITY OF CENTRALIA

BUDGET INTRODUCTORY SECTION

CITY OFFICIALS

CITY-WIDE ORGANIZATION CHART

MISSION STATEMENT

STRATEGIC PRIORITIES FOR 2016

COUNCIL GOALS 2014-2016

CENTRALIA

2016 City Officials

Position	Council Members	District/At large	Term Expires
<i>Mayor</i>	<i>Bonnie Canaday</i>	<i>District #4</i>	<i>Dec. 31, 2017</i>
<i>Mayor Pro-Tem</i>	<i>John Elmore</i>	<i>District #2</i>	<i>Dec. 31, 2017</i>
<i>Councilmember</i>	<i>Ron Greenwood</i>	<i>District #1</i>	<i>Dec. 31, 2017</i>
<i>Councilmember</i>	<i>Max Vogt</i>	<i>District #3</i>	<i>Dec. 31, 2017</i>
<i>Councilmember</i>	<i>Joyce Barnes</i>	<i>At Large #1</i>	<i>Dec. 31, 2019</i>
<i>Councilmember</i>	<i>Lee Coumbs</i>	<i>At Large #2</i>	<i>Dec. 31, 2019</i>
<i>Councilmember</i>	<i>Peter Abbarno</i>	<i>At Large #3</i>	<i>Dec. 31, 2019</i>

Management Team

<i>Rob Hill</i>	<i>City Manager</i>
<i>Shannon Murphy-Olson</i>	<i>City Attorney</i>
<i>Deena Bilodeau</i>	<i>City Clerk</i>
<i>Jan Stemkoski</i>	<i>City Engineer</i>
<i>M. L. Norton</i>	<i>City Light General Manager</i>
<i>Emil Pierson</i>	<i>Community Development</i>
	<i>and Parks & Recreation Director</i>
<i>Pamela Nelson</i>	<i>Finance Director</i>
<i>Candice Rydalch</i>	<i>Human Resources Director</i>
<i>Carl Nielsen</i>	<i>Police Chief</i>
<i>Kahle Jennings</i>	<i>Public Works Director</i>
<i>James Buzzard</i>	<i>Municipal Court Judge</i>

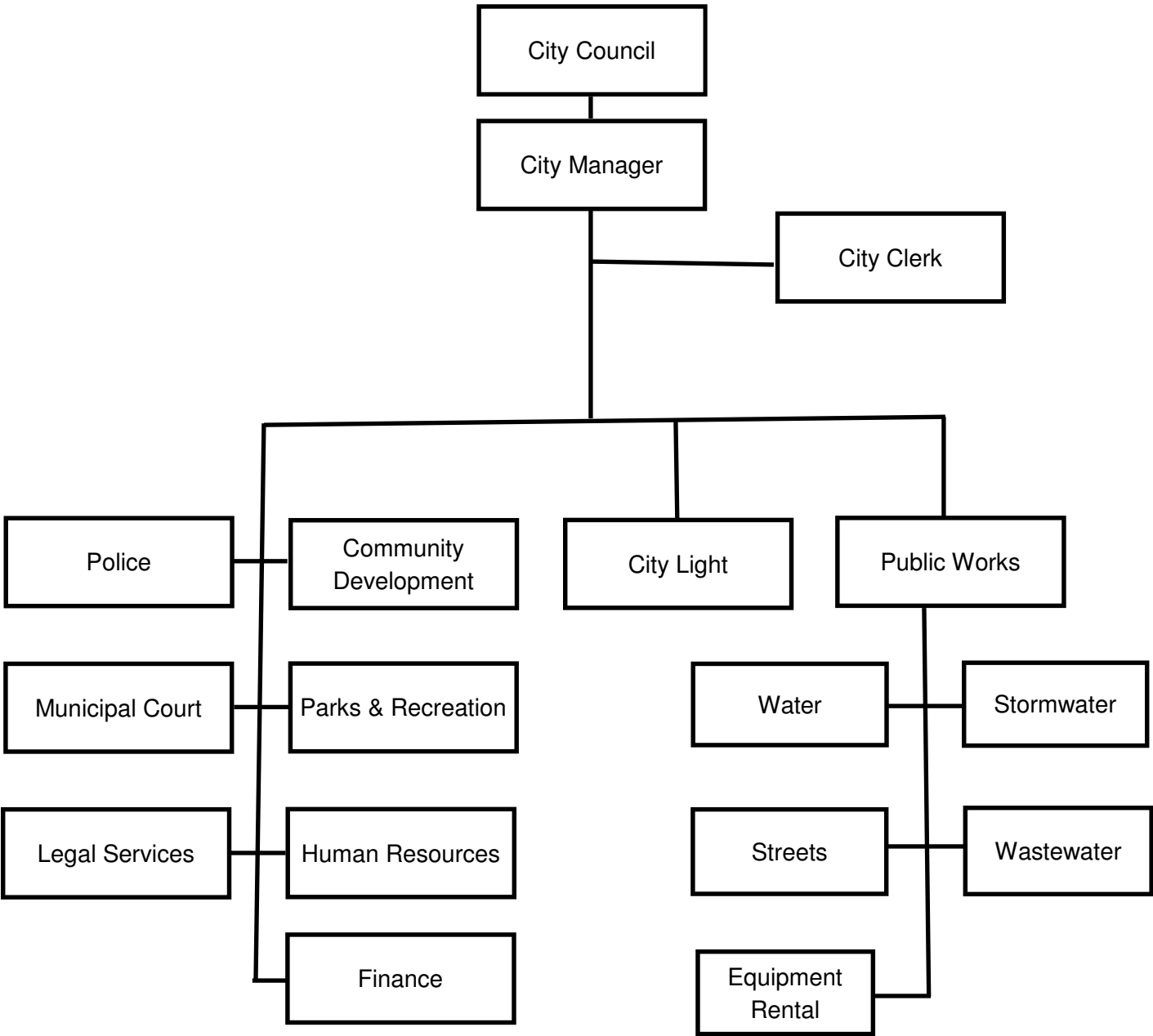
Address
118 W Maple Street
PO Box 609
Centralia WA 98531

Phone (360) 330-7671

Home Page: www.cityofcentralia.com

CITY OF CENTRALIA

City-wide Organization Chart





MISSION STATEMENT

The mission of the City of Centralia is to:

- Continuously respond to citizens
- Provide a clean, safe community in which to live, work and play in a historically rich environment
- Support and promote cultural diversity

CENTRALIA CITY COUNCIL STRATEGIC PRIORITIES FOR 2016

Adopted August 2015

Strategic Priority #1 Improve the Condition of Centralia's Streets

Background: This is a continuation of discussions and action taken in 2014 and 2015. The general condition of the streets infrastructure has eroded steadily in the past few decades. Of the 82 miles of rated streets, 34% are in danger of failing without repair. Many others need recurring treatments to prolong their useful life. The City must invest additional resources into streets and reduce the cost of repair.

Proposed Measures:

- Consider and act upon new revenue sources
- Establish the level of street and sidewalk maintenance, repair and replacement the City can afford on an annual basis

Proposed Targets:

- Crack seal 8 miles of road inside the City limits annually
- Chip seal 8 miles of road inside the City limits annually
- Overlay 2 miles of road inside the City limits each year by 2016
- Reconstruct 1 mile of road inside the City limits each year by 2016

Initial Steps:

- Bring revenue options to Council to consider for action.
- Update the analysis of road condition and treatment needed
- Create a 10 year chip-seal, crack seal, overlay and reconstruction schedule for all applicable streets and sidewalks

Strategic Priority #2 Design and Construct a Local Flood Relief Project

Background: This is a continuation of discussions and action taken in 2014 and 2015. The City has maintained an active role in flood-related efforts throughout the Chehalis River basin since the devastating flood of 2007. Efforts to date have not resulted in significant flood control projects being built in Centralia. A proposed flood retention project was begun on China Creek in 2014 with the acquisition of two properties in the upper watershed.

Proposed Measures:

- Eliminate or significantly reduce the risk of flooding in predetermined areas of Centralia

Proposed Targets:

- Construct a flood relief project on China Creek within two years. Construct a flood relief project on Salzar Creek within six years

Initial Steps:

- Continue to analyze potential projects for affordability and greatest benefit
- Research and apply for grant funds to support the selected project
- Identify and contact potential partners for the selected project
- Consider forming a flood management district that can raise funds to maintain the Skookumchuck levee and implement flood mitigation projects

Strategic Priority #3 Review UGA Policy and Boundaries and Amend as Needed

Background: This is a continuation of discussions and action taken in 2014. With passage of the Growth Management Act came the formation of Urban Growth Areas. These were established as logical future boundaries for each city. As such, each city has jurisdiction over areas currently outside the city limits. This has created a unique set of problems that need discussion and possible action. Some areas that were originally brought into the Centralia UGA need to also be reviewed for possible exclusion.

Proposed Measures:

- Review and amend UGA boundaries that were identified in 2014 by City Council if there is public support
- Review and amend UGA policies that were identified in 2014 by City Council
- Review costs associated with extension of City utilities
- Review impacts of population thresholds
- Consider incentives to encourage annexation

Strategic Priority #4 Economic and Job Growth

Background: Centralia has shown signs of emerging from the recession but is still lagging in the development of new living wage jobs. It is apparent at time that the public agencies and private investors are not always communicating effectively and opportunities can be lost.

Proposed Measures:

- Maintain an active role in Lewis County EDC
- Partner with Centralia College and Centralia School District to identify and help develop workforce training for target industries

Proposed Targets:

- Identify partners and potential stakeholders and engage in discussions regarding workforce development and investor recruitment during the first quarter of 2016

Initial Steps:

- Schedule workshops in first quarter 2016 to refine process and identify key projects and partners

Strategic Priority #5 Identify and Develop Strategies for Key Infrastructure Needs

Background: In the course of numerous discussions concerning economic development and quality of life in Centralia, it is apparent that there are key places of community infrastructure that need to be identified, refined and have financing plans put in place.

Proposed Measures:

- Identify key infrastructure needs including streets, parks, buildings and utilities
- Develop financing strategies and timelines for identified needs

Proposed Targets:

- Identify critical projects by April 2016
- Identify financing options for consideration by June 2016

GOAL	ACTION	TIMELINE	DESIRED RESULT
Street Improvement	Present funding options to City Council for consideration and placement on a subsequent ballot.	August 2014	Adequate funding secured to address priority street improvements annually.
Maintain a balanced General Fund budget	Structure priorities and resources to maintain a balance between revenues and expenses.	Ongoing	Maintain a structurally balanced General Fund budget with adequate reserves.
Flood Mitigation	Maintain an active role in regional flood related issues and construct flood control projects on China and Salzar Creeks.	Ongoing	Measurable reduction of flood related impacts on City residents.
Review UGA with Lewis County	Work with Lewis County Staff, City Staff and the Centralia Planning Commission to review and potentially amend the Centralia UGA boundaries and policies.	2014	UGA boundary that can reasonably be expected to be annexed into the City and adoption of reasonable policies.
Economic and Job Growth	Develop public and private sector partnerships that stimulate job creation and economic growth through improved community infrastructure and workforce development. Review zoning and utility rates for opportunities to provide investment incentives.	Ongoing	Economic and job growth.
Protect Critical Aquifer	Review and update critical aquifer ordinance.	2014	No contamination of aquifers.
Inventory and Consider Selling Surplus City Property	Develop a list of all City owned property for consideration of sale.	2014	Disposal of unneeded property resulting in increased revenues for capital projects and reserves.
Labor Contracts	Negotiate labor contracts that are equitable and affordable.	Ongoing	Ability of the City to maintain a structurally balanced budget and maintain existing service levels.
Improve the quality of Residential Neighborhoods	Review and amend codes as necessary and increase building and nuisance code enforcement.	Ongoing	Higher quality housing and neighborhoods and increased owner occupancy.
Streamline and Reduce the Cost of Building	Conduct a study of the cost to provide building services and administer the permitting process and adjust where needed to be equitable and efficient.	Ongoing	A building and permitting process that is both fair and efficient for the customer.
Improve Relationship with the Port of Centralia	Appoint a City liaison to the Port of Centralia to meet regularly and report to the Council.	Ongoing	Improved communication and working relationship with the Port of Centralia.
Encourage Citizen Input through Good Information and Multiple Outlets	Improve public communications through local media, Channel 3, web-site and social media to inform and encourage public participation.	Ongoing	Increased attendance at City Council meetings and involvement at all City functions.

Preserve Existing Park Facilities and Services	Protect existing resources for parks related facilities and services. Encourage volunteerism and partnerships.	Ongoing	Level of parks service maintained or increased.
Gateway Image	Improve the community image at the freeway entrances.	Ongoing	Inviting gateways that encourage travelers to exit and explore Centralia.
Review Future Centralia College Development	Establish Council Sub-Committee to join City Staff and meet with College representatives to discuss College impacts and explore opportunities.	2015	A coordinated and mutually beneficial approach to development and expansion of Centralia College facilities within the City.
Salzar Substation	Obtain the property and develop a strategy for construction of the Salzar Substation.	By 2015	Construct the Salzar Substation to support growth and reliability in south Centralia.
Community Vision Plan	Develop a vision plan for 1, 5, 10, 20 years out.	2015	Provide the City with a long range vision to guide future establishment of priorities.
Outdoor Pool Plans	Continue to work with community groups to restore the Pearl Street Pool to a functional community asset.	Ongoing	Open the outdoor pool facility and operate continually with minimal general fund subsidy.
Strengthen Relationship with Centralia Downtown Association	Appoint Council liaison and staff to meet with the CDA representatives and continue to support mutual objectives.	Ongoing	Continued improvements in the downtown corridor.
North Pearl Street	Improve the street and sidewalks along North Pearl Street.	By 2016	Improved functionality and appearance that encourages commercial investment.
Legislative	Effectively lobby the State Legislature on behalf of Centralia.	Ongoing	To achieve measurable results for the City and local residents through legislative action.
Tech Training	Develop a technology and computer science training program in cooperation with area partners to supply talent to companies that would be encouraged to locate to Centralia.	Ongoing	Encourage business start-ups and relocation by having a trained work force.

CITY OF CENTRALIA

PROCESS, POLICY AND PLAN

BUDGET SUMMARY – OVERVIEW

BUDGET STRUCTURE, POLICY & PROCESS

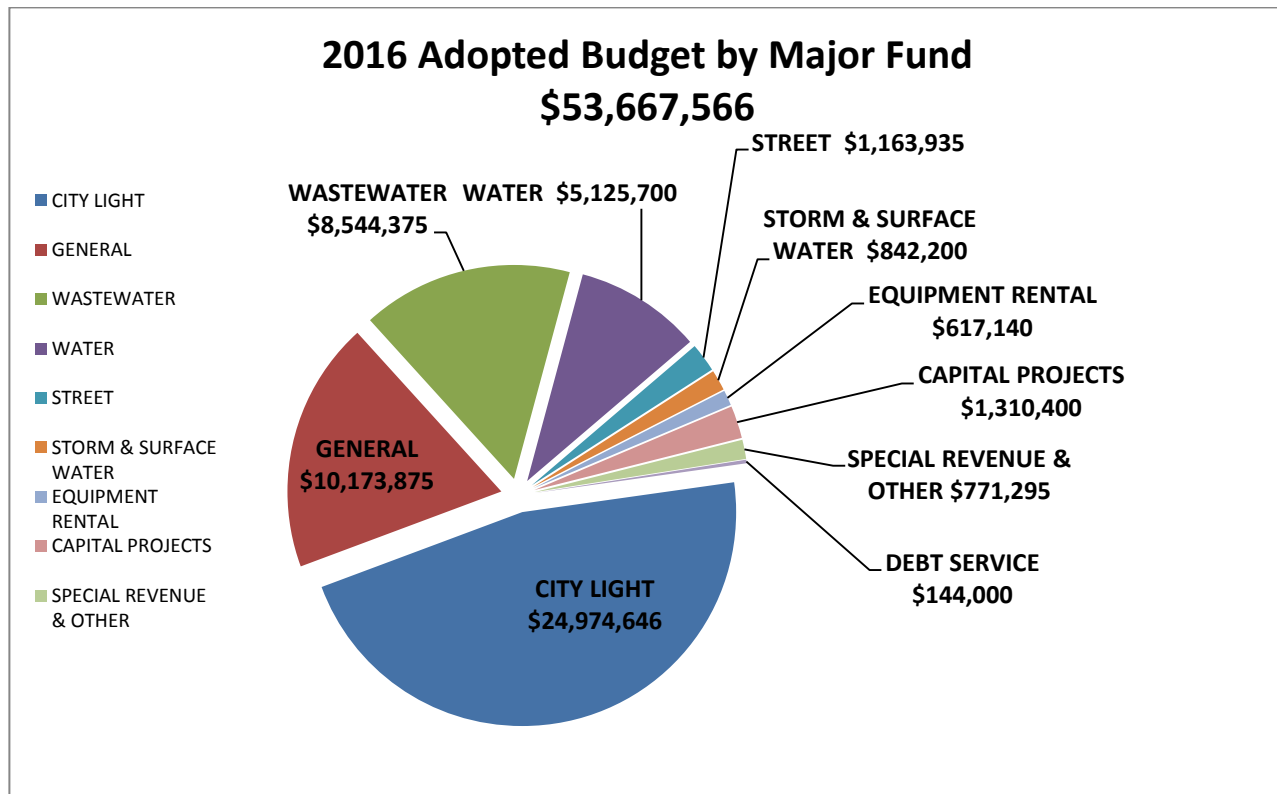
CITY REVENUES

BEGINNING FUND BALANCES & RESERVES

SUMMARY

ADOPTED 2016 CITY OF CENTRALIA BUDGET

The 2016 Adopted budget totals \$53,667,566. Compared to the 2015 Adopted Budget, this is a decrease of .07% or \$407,030. The City is living within its means and service levels are generally maintained, with the changes being tied to new or completed capital projects. The City is also maintaining healthy reserves and ending balances. This summary section will focus on highlights of the 2016 Adopted Budget. Each of the funds that make up the budget has a specific role and responsibility and must “stand alone”. The revenues and expenditure must balance, and each fund is closely monitored for accuracy, accountability and to ensure it remains solvent throughout the year.



THE FUNDS

The City currently has twenty-three active funds in which it records the revenues and expenses associated with providing services to its citizens. The General Fund provides the primary general governmental functions. Four separate funds, which account for the City's water, wastewater, storm and surface water and electric utility services, are considered the City's Enterprise Funds.

Other special purpose funds have been created to account for street maintenance activities, capital improvement expenditures, the fire pension and those activities funded by restricted revenues. A number of funds no longer qualify as Special Revenue under the newly revised definition, but we continue to segregate them for historical consistency. The City also has an Equipment Rental Fund that services most of the vehicles and equipment used in City operations. In 2014 we added two funds for the Energy Efficiency Project, one for its debt service (Fund 201) and one for construction (Fund 303) and in 2015 a fund was authorized for Flood Capital Projects (Fund 304).

The Adopted 2016 Budget includes expenditure appropriations of \$53,667,566. Financing of these requests is provided primarily from on-going revenue sources (taxes, fees, etc.) The included one-time funding sources are grants that are currently authorized, unspent bond proceeds, and planned drawdown of designated reserves.

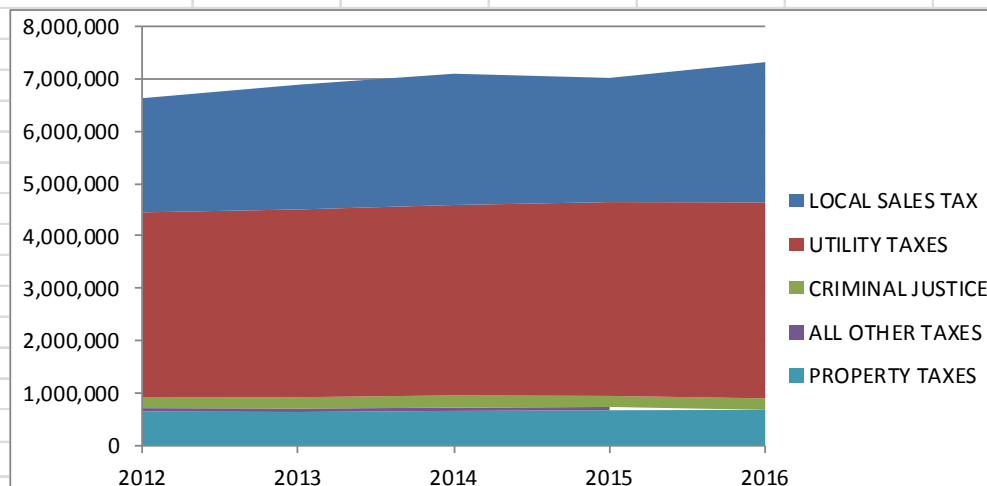
GENERAL FUND

The adopted 2016 General Fund budget is 10.7 % more than last year. Revenues are beginning to edge up, primarily sales and utility taxes. Even with additional revenues, expenses are still increasing at an equivalent pace. Many of the City's expenses are set by contract, and vendors can simply raise rates to cover their costs. With this in mind, no significant increases, other than costs of negotiated labor contract are included for ongoing operational expenses in order to achieve our goal of a sustainable, structurally balanced budget. The on-going revenues and operational costs are balanced at a projected \$9,575,850. However, this fund also includes a one-time project to purchase a new financial system for the entire City and includes costs for required implementation staffing. The total estimated cost of this project is nearly \$400,000. This one-time cost is being financed with drawdown from the General Fund undesignated reserve. During the hearing process, the City Council approved an additional drawdown of \$100,000 undesignated reserves for the one-time purchase of chip sealing equipment.

GENERAL FUND REVENUES TOTAL \$9,973,875

Taxes comprise 76% of all revenues which support the governmental services provided by the General Fund.

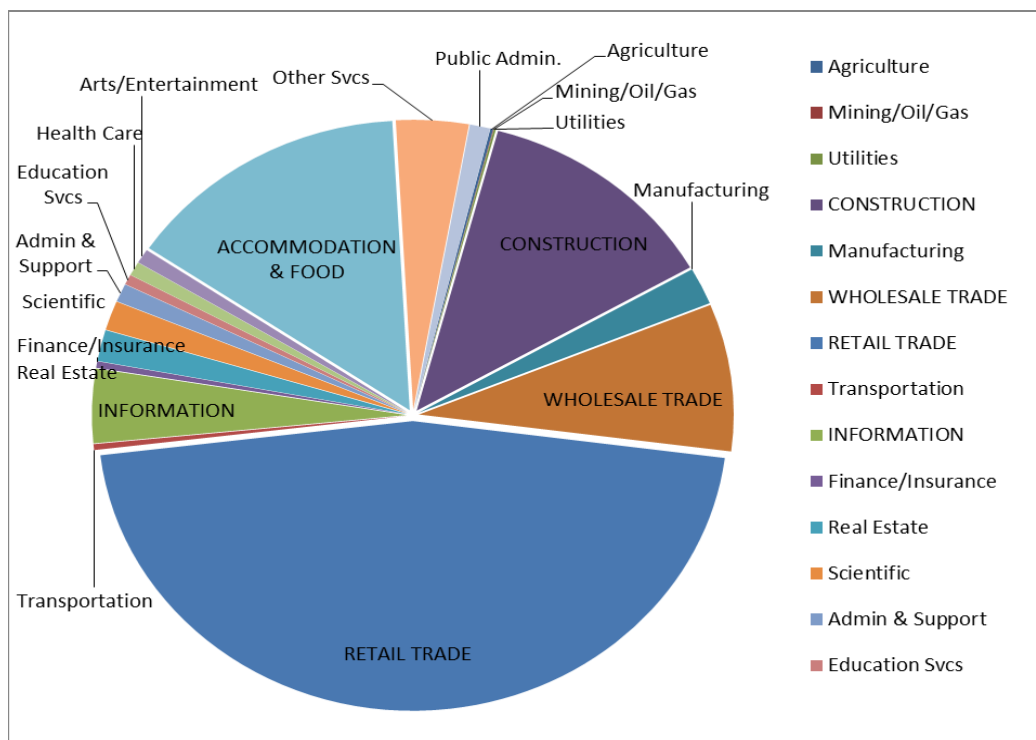
	2012	2013	2014	2015	2016	
MAJOR CATEGORY	Actual	Actual	Actual	Adopted	Preliminary	Change
LOCAL SALES TAX	2,178,134	2,378,936	2,503,837	2,368,678	2,675,000	306,322
UTILITY TAXES	3,532,048	3,580,990	3,631,486	3,696,700	3,737,500	40,800
CRIMINAL JUSTICE	201,898	216,325	234,870	211,000	220,000	9,000
ALL OTHER TAXES	64,059	65,865	61,178	62,300	62,300	0
PROPERTY TAXES	653,271	643,646	664,412	677,125	683,700	6,575
TOTAL	6,629,410	6,885,762	7,095,783	7,015,803	7,378,500	362,697



TAX REVENUES BY SOURCE

SALES TAXES: At \$2,675,000, this source is projected to increase on a steady upward trend throughout the next 12-15 months based on recent indicators of business licenses and building permits issued. In addition, major

SALES TAX REVENUES BY CATEGORY OF SALE



Taxes provide \$7,378,500 or over 76% of all General Fund Revenues in 2016.

construction at Centralia College is underway and other projects are poised to emerge. Besides construction, the major categories of sales taxes are retail trade, wholesale trade and accommodations and food; together these comprise about 88-90% of all sales tax revenues. Although these categories have been increasing steadily, the City has not yet recovered its pre-recession levels and is still about 5-7% less than the sales tax revenues of 2007.

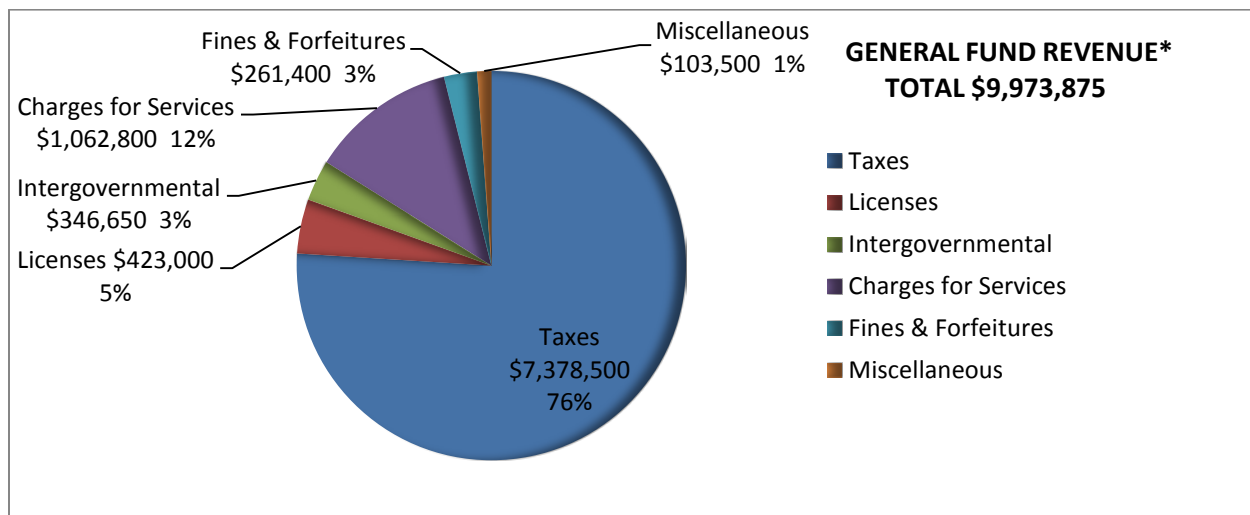
PROPERTY TAXES: The budget taxes of \$683,700 was based on the Council approving the 1% increase allowed by law. Instead, the Council “banked” the increase so the levy for 2016 will increase only by new construction values and administrative refunds. Since the formation of the Riverside Fire Authority, property tax as a percentage of the General Fund taxes has decreased from 29% to 7%.

UTILITY TAXES: This major revenue source of \$3,735,500 is projected to increase only slightly from 2015 as scheduled rate increases are partially offset by lower demand.

CHARGES FOR SERVICES: At \$1,062,800 this second largest revenue source (after taxes) is projected to increase 3.2%. This increase is largely attributed to implementing the revised indirect cost allocation and changes in General Fund expenditures. Court imposed fees and the 24/7 program fees are slightly increased.

OTHER REVENUES: Providing the remaining revenues that support the General Fund are Fines and Forfeitures at \$261,400, Intergovernmental Revenues of \$346,650, Miscellaneous Revenue including interest at \$103,500, and Licenses/Permits projected at \$423,000. Building permits, which are included in the last category, indicate growth within the City and are expected to increase slightly and steadily.

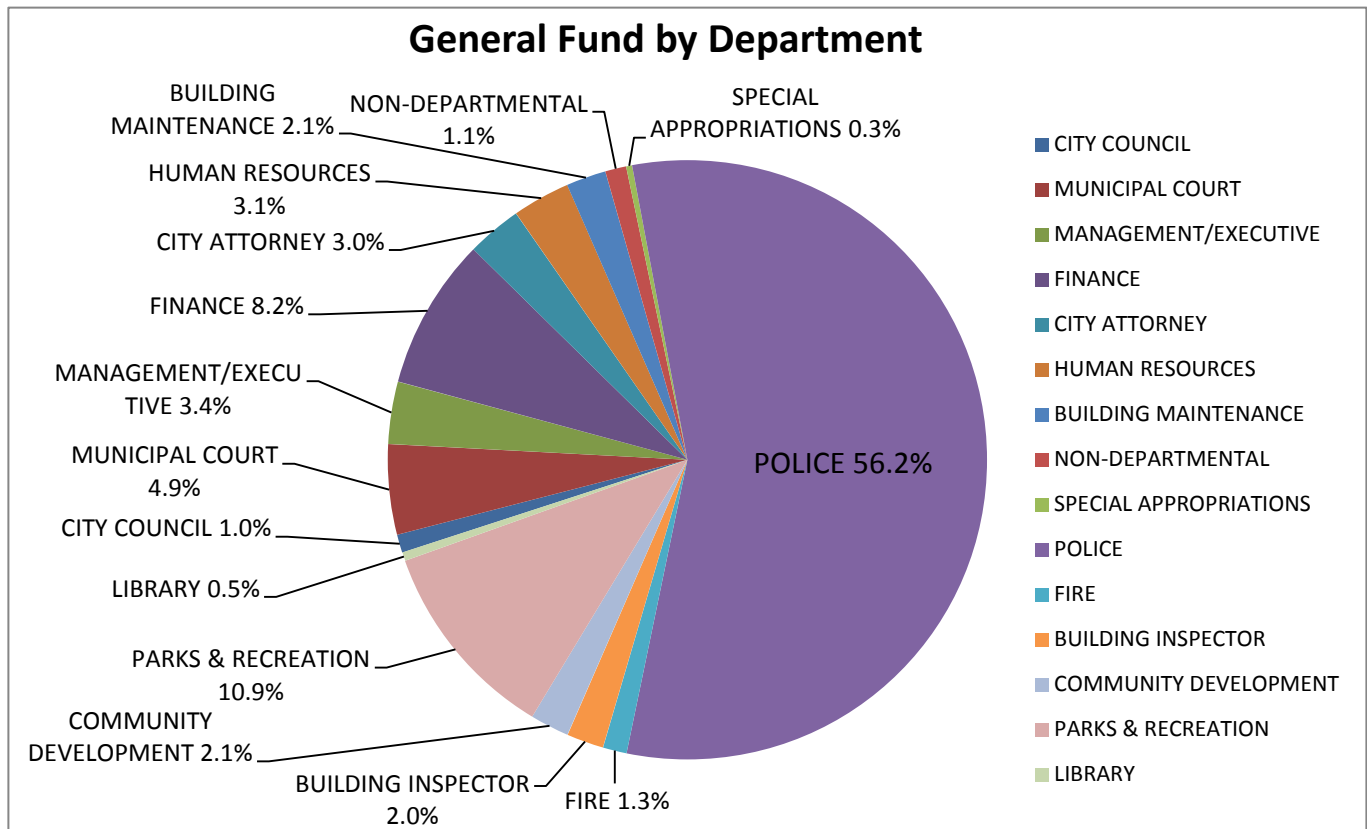
*RESERVES are not included on the graph below which displays ongoing revenue sources – not one time financing.



GENERAL FUND EXPENDITURES TOTAL \$10,173,875

Since cities are service organizations, the vast majority of operating expenses will always be comprised of salaries and benefits for employees. Labor costs consist of approximately 72% of the overall General Fund expenditures.

A significant burden that the City continues to struggle with is the rising cost of employee benefits. For 2016, budgets include medical premium increases, workers compensation increases and a 2% retirement cost (PERS) increases. The City projects rising health insurance rates and continues to shop plans in an attempt to stem some of these increased costs.



SERVICES

General Fund priorities will continue to focus on Public Safety. The Police Department increase reflects labor contract costs and full year implementation of staffing reorganization. The Municipal Court increase is attributed to higher costs of indigent defense. These funding levels are consistent with past practice and the current Council's ongoing emphasis on a safe and lawful city.

Of the other basic services provided for in the General Fund, Parks and Recreation is the most visible and receives the next highest level of funding. Staff reductions and consolidation of duties in this department, necessary to help bridge the revenue gap of 2011-2012, have continued through 2015 and 2016. The result is reduced attention for some of the satellite parks and facilities within the City. Employees continue to focus on the Borst Park Sports Complex during the summer to ensure that it receives adequate attention as it has the most used facilities in the City. Use of seasonal workers has contributed to keeping these facilities in prime condition.

Administrative services in City Hall have remained at 2011 levels for the past five years. Staffing is at the absolute minimum levels to sustain any acceptable level of service and oversight. For 2016, the acquisition and implementation of a new financial system for the entire City is the justification for the addition of one more finance position.

SUMMARY

The overarching objective of all financial decisions made in this document and on a daily basis is to maintain a sustainable, structurally balanced General Fund budget. To support this goal, the City Council adopted, in 2012, an exhaustive set of financial policies which continue to guide fiscal discipline to maintain structural balance.

RESERVES:

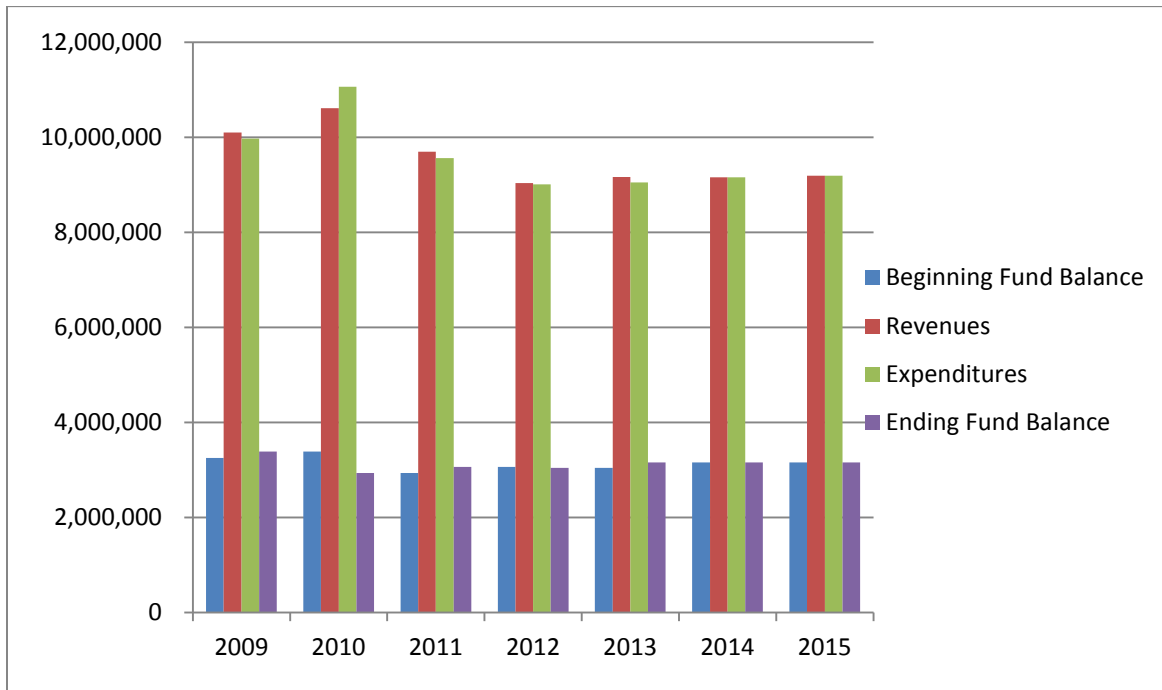
The City has been very prudent managing its finances in recent years to ensure there are adequate cash reserves when needed. Despite a decrease early in the recession, since 2010 the remaining reserves have been stable at minimum of \$2.9 million. In past years, designated reserves were used on planned expenses (such as for the CHRP grant commitment and for Train Depot roof and HVAC repairs). The City has planned to drawdown a portion of its reserves for Fiscal Year 2016 to finance the one-time costs of acquisition and implementation of a new financial system that serves the entire City. This anticipated complies with existing policy on use of reserves. In addition, Council approved use of \$200,000 as a special appropriation for street chip sealing equipment.

As was discussed recently in the budget workshop, reserves should be set aside to protect the City's credit as well as financial position from emergencies. The Council has identified amounts for specific purposes in addition to the categories which are targeted, at minimum, to include as a percent of annual operating expenditures:

- Base Line Reserve – 7.5%
- Operating Reserve – 7.5%
- Capital Improvements Reserve – 7.5%
- Employee payout/LEOFF 1 Reserve – 5%
- Other assigned and restricted monies

Unreserved cash balance projected as of December 31, 2015 will meet the suggested goals. It should be pointed out that these are goals for the ongoing balance and not a minimum balance. In particular, the Operating Reserve is intended to help balance the operating budget during a cyclical economic downturn. Based on current projections, the ending 2015 General Fund balance is estimated to be \$3,500,500 or approximately 37% of operating expenditures. The Operating reserve is projected to be \$718,000.

CITY OF CENTRALIA
Revenues, Expenditures & Fund Balance – General Fund



As part of the adopted Financial Policies, minimum fund reserves will be replenished before any new expenditures are approved. In other words, the 7.5% operating reserve must be re-established before any new operational expenditures are considered. Reserves may typically be replenished through surpluses from unexpended department funds or unanticipated revenues.

While the reserve may seem large compared with other cities, it still comes far short of actual needs. If the total cost of all of the infrastructure needs and deferred capital improvements were added up, the tally would be in the millions. All cities are facing these demands with aging infrastructure. Centralia is well positioned to meet contingencies and perhaps use a portion of these reserves to leverage grants and loans in the future.

ENTERPRISE FUNDS

Public Works: This department provides many of the core services that are essential to the community. These services include streets, water, wastewater and stormwater. Operations for all of these divisions are essentially being held at status quo. Those rate increases previously authorized are continued for the water and wastewater utilities to keep pace with inflationary cost increases. A rate increase of \$2 for the Storm and Surface Water utility was approved in mid-2015 with an additional \$1 increase effective January 1. Full year funding at these rates is expected to meet costs of compliance with the stormwater permit requirements.

The significant Public Works projects for the year are listed below and more fully described in the Capital Project Section; also included are 2015 carryover projects(*).

- Wastewater: Pump station upgrades \$210,000
Wastewater process improvement design \$350,000

- Water: Water meter replacements \$150,000
 North End Facility Improvements \$140,000
 Steel pipe replacement \$125,000
- Streets: Traffic control at Main & Yew -closeout \$50,000 *

City Light: The City electric utility is the single largest department within the City. As in Public Works, operations are being held at basically status quo. The prior rate increases approved for 2013, 2014 and 2015 allow this utility to keep pace with inflation and to meet its capital improvement requirements. The significant projects, many focused on reliability and safety, are as follows.

- Salzar Substation \$250,000
- Salzer Substation Feeders \$500,000
- Harrison Avenue Feeder Replacement \$150,000
- Yelm Power Plant Modular Office \$250,000
- Penstock Preservation \$180,000 *
- Canal Liner Improvements \$300,000 *
- IT Enterprise Resources Program \$300,000 *

OVERVIEW SUMMARY

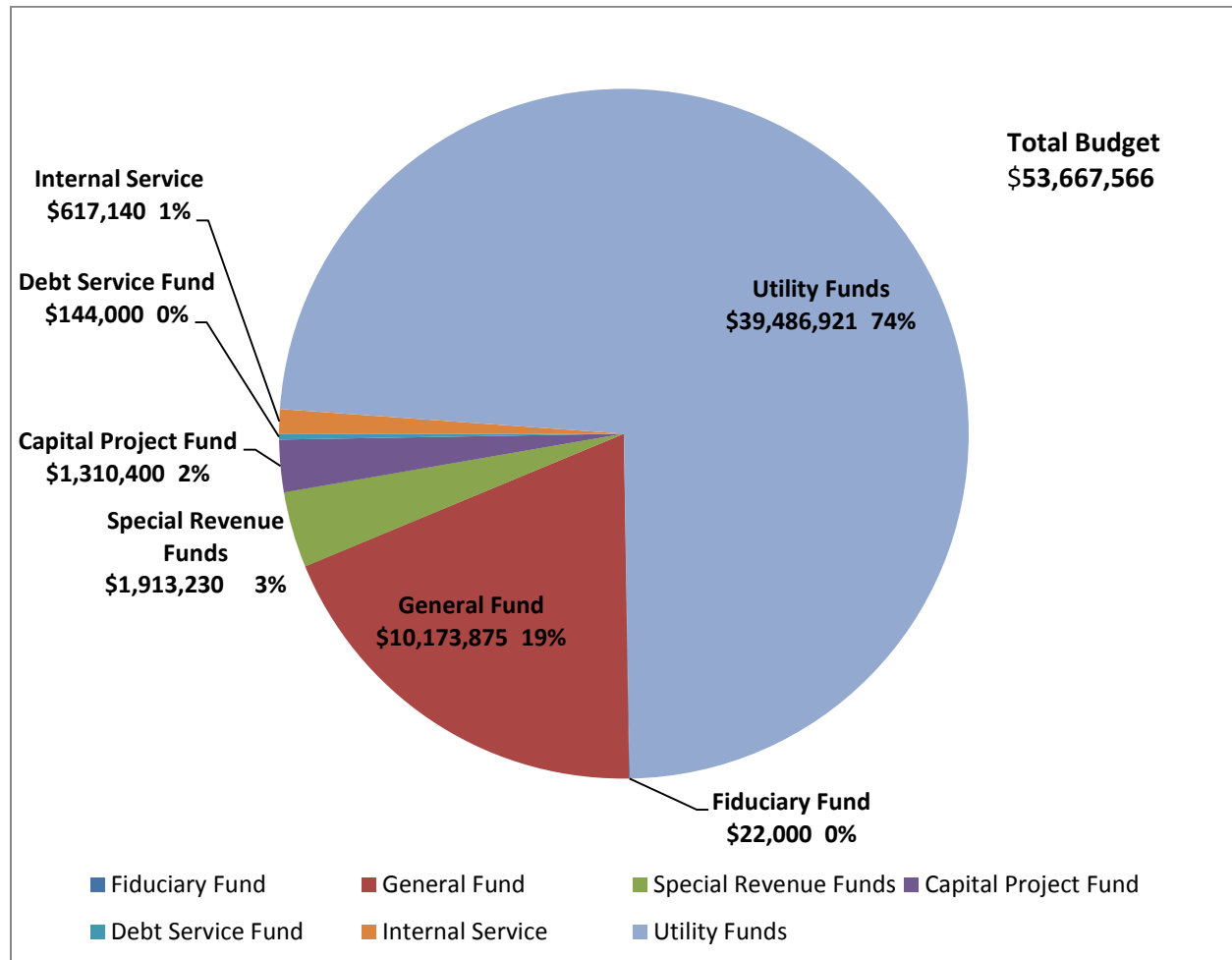
The Adopted Budget complies with the overall City goal to match ongoing costs with ongoing revenues. The General Fund operations are funded with current revenues and are balanced without the use of its reserves. Use of reserves has been designated only for the one-time financial system project and the one-time purchase of chip sealing equipment. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, moneys for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2016 as designated. In all, the Adopted Budget is projected to meet the ongoing programs and special projects identified for 2016 for the City of Centralia.

2016 Budget Structure, Policy and Process

This document serves multiple purposes – reflecting the policies and priorities of the City, indicating the City's financial plans for meeting those priorities, and guiding staff in operational decisions. Importantly, it is meant to communicate to the reader and all the citizens of Centralia the array of programs and services provided by the City and the resources needed to do so.

The many funds that comprise the city-wide budget are used to separate the primary functions and activities. Funds can be grouped by type: **Governmental** which includes the General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds, **Proprietary** which includes Enterprise Funds (utilities) and the Internal Service Fund (equipment rental), and **Fiduciary**. Each fund has specific functions to perform and in each, the revenues and expenditures must be self-balancing. The chart provides comparison for the use of resources within these types of funds.

ADOPTED 2016 BUDGET BY FUND TYPE



In the following sections, we provide a description of the policies and processes that prevailed as the 2016 Budget was developed. We also describe the format or structure of the information

it contains. Ultimately, the mission of the budget process itself is to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process.

Budget Background and Overview

The City was incorporated January 27, 1886, and operated under the laws of the State of Washington applicable to a third class city operating under second class laws as a commission form of government through March 31, 1986. Effective April 1, 1986, the form of government was changed, and the City began operating under the laws of a non-charter code city, council-manager plan. The City Council is composed of seven members elected to four-year terms.

The City is a general-purpose city government and provides public safety, street improvements and maintenance, parks and recreation, tourism information, planning and zoning, judicial administration, and general administration services. In addition, the City also owns and operates four utilities - electric, water, wastewater and storm & surface water.

The City of Centralia reports financial activity using the revenue and expenditure classifications, statements, and schedules prescribed in the Washington State Auditor's Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. The financial statements of the City of Centralia are subject to audit by the State Auditor's Office on an annual basis. The City has successfully received an unqualified audit report for 2011, 2012, 2013 and 2014.

Financial Goals

The City of Centralia's financial goals seek to:

- Ensure the financial integrity of the City
- Manage the financial assets in a sound and prudent manner
- Provide sound financial information for decision makers at all levels:
 - Policy makers as they contemplate decisions that affect the City long-term
 - Managers as they implement policy on a day to day basis
- Maintain and develop programs that ensure future ability to pay for necessary and quality services
- Maintain a spirit of openness, transparency and accountability

Financial Policies

The financial integrity of our City government is of utmost importance. The City had evolved with a variety of financial policies found in many different sources including: City Council resolutions and ordinances, budget documents, and capital improvement plans. In August 2012, the Council adopted a single document to serve as a central reference point of the most important financial policies which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While the policies will be amended periodically, they provide the basic foundation and framework for many of the issues and decisions facing the City. They promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The general policy statements for eight major financial areas are presented here with elements that guided budget development. The full policy document identifies more specific actions within each major policy area.

Revenue Policy

Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

- Budgeted revenues will be estimated conservatively.
- Use of one-time or restricted revenues will be limited and fully disclosed.

Expenditure Policy

Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

- Current expenditures will be funded with current revenues.

Operating Budget Policy

Establish the annual financial plan for the City; serve as the policy document of the City Council for implementing Council goals and objectives. The budget will identify and provide the staff and the resources necessary to accomplish City Council determined service levels.

- A structurally balanced budget will be presented each year; a budget is balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations.

Capital Management Policy

Review and monitor the state of the City's capital equipment and infrastructure, set priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

Accounting Policy

Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and the Government Finance Officers Association, where applicable.

Debt Policy

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

- Long term debt will not be used for current operations.

Cash Management and Investment Policies

Manage and invest the City's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

Reserve Policies

Maintain the reserves, contingencies, and ending fund balances of the various funds at levels sufficient to protect the City's credit as well as its financial position from emergencies.

Budget Structure - Fund Accounting

The City's accounting and budgeting systems are organized and operated on the basis of funds, each of which is considered a separate accounting entity. Each fund is a self-balancing set of accounts that comprise its cash, investments, revenues and expenditures. The City's resources are allocated to and accounted for in these individual funds.

The City adopts annual budgets for several fund types. These budgets are adopted (appropriated) at the total fund level and constitute the legal authority for expenditures at that level. Annual appropriations lapse at the fiscal year end. Budgets are presented for the following fund types:

GOVERNMENTAL FUND TYPES:

General Fund (001)

This fund is the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund. Here are public safety services, parks and recreation, community development and city administration.

Special Revenue Funds (100-199)

These funds account for revenue that are legally restricted or designated to finance particular activities of the City. The Street fund, Stadium fund and Confiscation & Seizures fund are examples based on restricted monies.

Debt Service Fund (201)

This fund accounts for the financial resources that are restricted, committed or assigned to expenditures for principal and interest. Specifically, this fund is intended for the 2013 Limited General Obligation Bonds issued for the Energy Efficiency Project.

Capital Projects Funds (302 , 303 and 304)

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects. Fund 302 accounted for the Streetscape Project in downtown Centralia. It currently provides for the debt service on the 2001 LTGO bonds that funded that project and were refunded in 2013. The primary source of financing in this fund is the Real Estate Excise Tax (REET). Fund 303 was established in 2013 to account for the various revenue sources and uses for the Energy Efficiency projects which were nearing completion in 2014 with carryover amounts for 2015 AND 2016. Fund 304 was activated to account for Flood Capital Projects funded with mitigation monies from Department of Transportation and the RCO grant.

PROPRIETARY FUND TYPES:

Enterprise Funds (401-405)

These funds account for operations that provide goods or services to the general public and are supported primarily through user fees. The City-owned utilities are enterprise funds: electric, water, wastewater and storm and surface water.

Internal Services Fund (501)

This fund accounts for the fleet maintenance and acquisition services provided to the other departments of the City on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account of assets held by the City in a trustee capacity or as an agent on behalf of others.

Pension Trust Fund (611)

This fund accounts for activities of the Firemen's Pension Fund, which accumulates resources for pension benefit payments to qualified retired firefighters and qualified widows.

Agency Funds (801 & 803)

The City uses two funds to account for assets that the City holds for others in an agency capacity: payroll clearing and claims clearing. Budgets are not required for agency funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Centralia has selected to report on a Cash Basis. This means that revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law, the City also recognizes expenditures presented within twenty days after the close of the fiscal year for claims incurred during the previous period. After that period, expenditures are charged to the next year's budget. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The City utilities are included in the annual cash-based financial statements. However, they operate and are also reported in their own GAAP financial statements as part of continuing disclosure commitments to bondholders and external agencies.

Budgets

The City adopts annual budgets for the general, special revenue, debt service, capital projects, enterprise, internal service and pension trust funds. Appropriated at the fund level, the budget constitutes the legal authority for expenditures at the fund level. Annual appropriations for these expenditures lapse at the fiscal year end.

Budgeted amounts are authorized to be transferred by the City Manager between departments within any fund and among object classes within departments. However, any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City Council.

When budget changes are needed after the budget is adopted, a budget amendment is proposed and must be adopted by ordinance in a regularly scheduled meeting of the Council.

Budget Process

As noted earlier, the budget process itself is meant to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process. Once adopted, the budget becomes the formal expression of the City's objectives and priorities for the forthcoming year and how the resources will be used to meet those objectives. The process generally unfolds in the following phases:

Policy Phase

The Council's goals and directives set the tone for the budget development, noting any policy or priority issues. Councils often use retreats, workshops, or citizen surveys to inform this strategy phase of the process.

Within this general framework and direction, the City Manager outlines the direction for the department management to develop their budget submittals. Review of prior year accomplishments and department goals with the City Manager is incorporated in this portion of the process.

Needs Assessment Phase

In the annual budget call, the Finance Director requests all department managers to submit preliminary estimates of revenues and expenditures for the next fiscal year. The budget call provides instructions and budgeting guidelines for operating and capital budgets, establishes timelines, and outlines the assumptions, constraints and estimated resources available.

Development of the preliminary budget is a critical aspect of the process. Managers take input provided through workshops, meetings and contacts through the course of the previous year and attempt to prioritize work and resources for the ensuing year. Then a monetary value for the resources that are going to be needed is developed. This is one of the most important roles management fulfills on an annual basis. Department managers are the only individuals that can accurately evaluate required resources in relation to desired objectives.

Department managers prepare their preliminary budgets to show both "base" requirements and supplemental requests. The base budget provides the minimum level of resources needed to maintain ongoing services. Supplemental requests cover new programs or expansions of existing programs.

Review Phase

By September, these preliminary budgets must be presented for review to the City Manager along with revenue and resource projections. The City Manager makes revisions needed to meet additional requirements and may add supplemental requests to compile and establish the Proposed Budget for the next fiscal year.

The Proposed Budget is then filed with the City Clerk, provided to the City Council, and made available to the public. This must occur at least 60 days before the next year. Workshops with the Council may occur during this period.

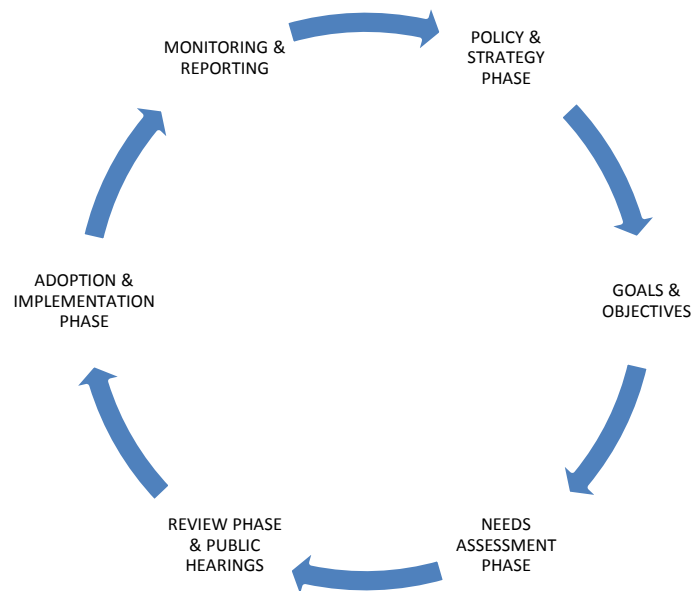
The Clerk publishes notices of public hearings on the Proposed Budget and on the proposed property tax levy for the next year. The levy must be established prior to November 30th.

Two budget hearings are required, with the final hearing held by the first Monday in December.

Adoption and Implementation Phase

Following a public hearing, the Council establishes the property tax levy. After the two budget hearings, the Council adopts the Final Budget which must be accomplished by December 31 of each year. Soon thereafter the budget is published for the public. The budget may be changed any time after it is adopted by the Council passing another ordinance in an open public meeting. Budget amendments may occur as needed during the implementation year.

During implementation, all Department Heads are responsible for meeting stated goals within budgeted resources. Regular monitoring reports inform them by comparing actual transactions to date to the adopted budget. At least quarterly, these reports are published for the City Council.



The Budget Cycle

2016 City Revenues

TAXES

Taxes contribute the largest portion of continuing revenues that support the City of Centralia's general government functions like public safety, courts, parks, planning and administration. Certain taxes have restricted uses and are segregated into separate funds. This section provides a brief overview of the types of taxes collected by the City

Property Tax In Washington, the County Assessor determines the value of all real and personal property which is subject to ad valorem taxation within the County, except certain public service properties which are valued by the State Department of Revenue. State law allows a city to levy up to \$3.375 per \$1,000 of the assessed value of a taxable property, subject to significant limitations. Regular property taxes may be used for any lawful city purpose, including maintenance and operation and bonded debt.

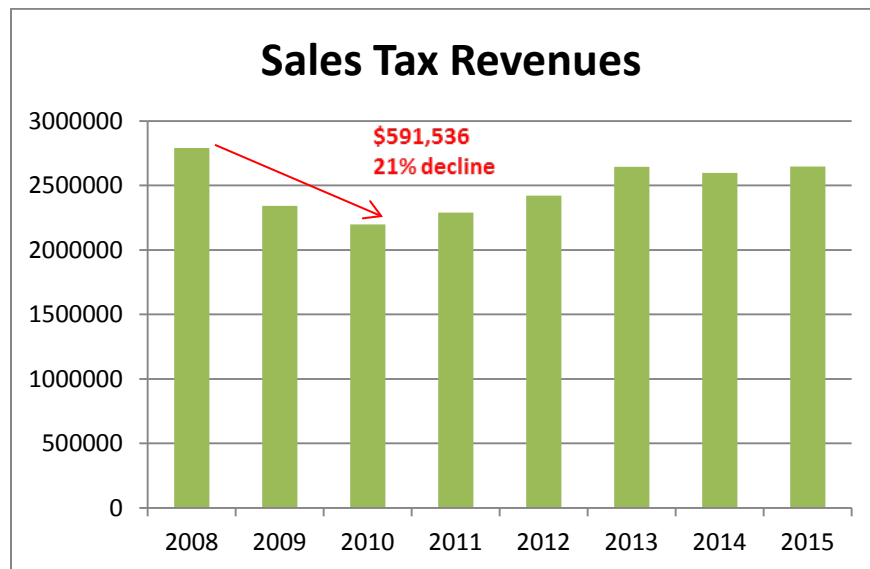
The limitations are those which reduce the maximum levy rate, such as annexation to a library district, and those which establish ceiling (a lid) for the amount of tax revenue that may increase each year. Statutes currently limit the levy increase to 1% or the growth in the implicit price deflator, other than taxes on new construction or properties in an annexed area. The exception to this limit is a "levy lid lift." Jurisdictions with a tax rate less than their statutory maximum may ask voters to "lift" the levy lid by increasing the rate to some amount equal or less than maximum. The ballot must state the proposed rate and be approved by a simple majority of the voters.

Since the regular property tax increase limitation applies to the total dollar amount levied rather than to the rate, increases in total assessed value could result in a reduction in tax rate. If total valuations decrease, the rate itself may be higher. Within this one percent (1%) limitation, there is a further ceiling set by statute, that of \$5.90 per \$1,000 value for the aggregate of all rates of overlapping taxing entities. Should this limit be exceeded, one of the junior taxing entities would be required to reduce its levy. The City of Centralia is not a junior taxing entity.

With the formation of the Riverside Fire Authority (RFA), the City Council authorized the RFA to use \$1.50 of the City's rate authority to fund fire protection services. The Council has elected to refrain from using its remaining rate authority. For 2016, the Council approved "banking" the available increase in the levy as allowed under current statutes. It approved a zero increase in the levy because the allowable increase would have been minimal due to the implicit price deflator. However, based on property values of new construction and annexation properties, the levy may increase slightly from 2015.

Local Sales and Use Tax The State first levied a retail sales tax and a corresponding use tax on taxable retail sales and uses of personal property in 1935. Sales taxes currently are imposed on the purchase by consumers (including businesses and governmental entities) of a broad base of items and services, including construction (labor and materials), machinery and supplies, services and repair. The use tax supplements the sales tax by taxing the use of certain services and by taxing personal property on which a sales tax has not been paid (such as items purchased in a state that imposes no sales tax). Among the various items not currently subject to sales and use taxes are most personal services, motor vehicle fuel, most food for off-premises consumption, trade-ins and purchases for resale.

Sales taxes upon applicable retail sales are collected by the seller from the consumer. Use taxes are payable by the consumer upon applicable rendering of services or uses of personal property. Each seller is required to hold taxes collected in trust until remitted to the State Department of Revenue (DOR) usually on a monthly basis. The City's sales and use tax revenue is remitted by DOR on a monthly basis under a contract that provides for a deduction of 1% of the tax collected for administration costs. Distribution to the City lags approximately two months behind collection from the sellers.



The "Great Recession," felt in many municipalities, shows clearly its impact on the sales tax revenues of Centralia. Retail trade is the largest sector of sales tax. Next largest is food services. For the past 3 years, the construction and wholesale trade categories have been increasing. Now, each adds about \$250K to the revenue stream. This change in 2013 and 2014 is due to the I-5 project by the Dept. of Transportation and construction of the Lewis County Event Center. The increase is also projected for 2015 and 2016. However, the City has yet to reach 2008 levels of sales tax revenues.

Utility Taxes Utility taxes are the largest revenue source for the City General Fund, providing over 40% of all operations financing. The City is authorized to impose a utility business and occupation tax on the gross receipts of investor owned utilities providing service to customers within the City. Except for storm and surface water, the utility tax on gross receipts of City-owned utilities applies to all customers, even those outside the City limits. The maximum rate is 6% on electrical, natural gas and telephone businesses, unless a higher rate is approved by the voters. There is no limit on the rate for other utilities. The City's utility tax rates are as follows: 6% on electricity, 6% on natural gas, 6% on network telephone services, 8% (3% net) on cable, 10% on water services, 14% on sewer services and 10% on storm and surface water services. The 2016 projection is \$3,737,500, a slight increase from the prior year's budget.

Gambling Tax Distributions The City imposes a gambling tax on the gross receipts derived by operators of gambling activities, including punchboards, pull-tabs, bingo, raffles, amusement games, and social card games. Taxable receipts from bingo, raffles, and amusement games are net of the amount paid as prizes and when conducted by bona fide charitable or nonprofit organizations have additional exclusions that reduce the amount of tax imposed. The rates imposed by the City range from 0% to 10%, depending on the classification of the gambling operation subject to the tax. The annual collections by the City are projected to be \$30,300 in 2016.

Real Estate Excise Tax Another source of tax revenue for the City is a real estate excise tax, which is levied on each sale of real property within the City at the rate of 0.50% of the selling

price. (This is in addition to the real estate excise tax imposed by the State at the rate of 1.28%). The first 0.25% tax ("REET 1") is imposed pursuant to RCW 82.46.010 and may be used solely for financing certain "capital projects" specified in a capital facilities plan element of the City's a comprehensive plan. Eligible "capital projects" for REET 1 include: streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative and judicial facilities.

The second 0.25% tax ("REET 2") is imposed pursuant to RCW 82.46.035(2) and may be used solely for the following capital projects specified in a capital facilities plan element of the City's Comprehensive Plan. Eligible "capital projects" for REET 2 include: streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. REET 2 excludes the use of funds to acquire land for parks.

The City must deposit and account for real estate excise tax proceeds in a separate capital projects fund. REET 1 and REET 2 revenues must be tracked separately because the uses to which they may be put are different.

Real estate excise taxes are collected by the County Treasurer of the county within which the property sale is located and distributed to the City periodically. The annual revenues to the City are projected for 2016 at \$200,000.

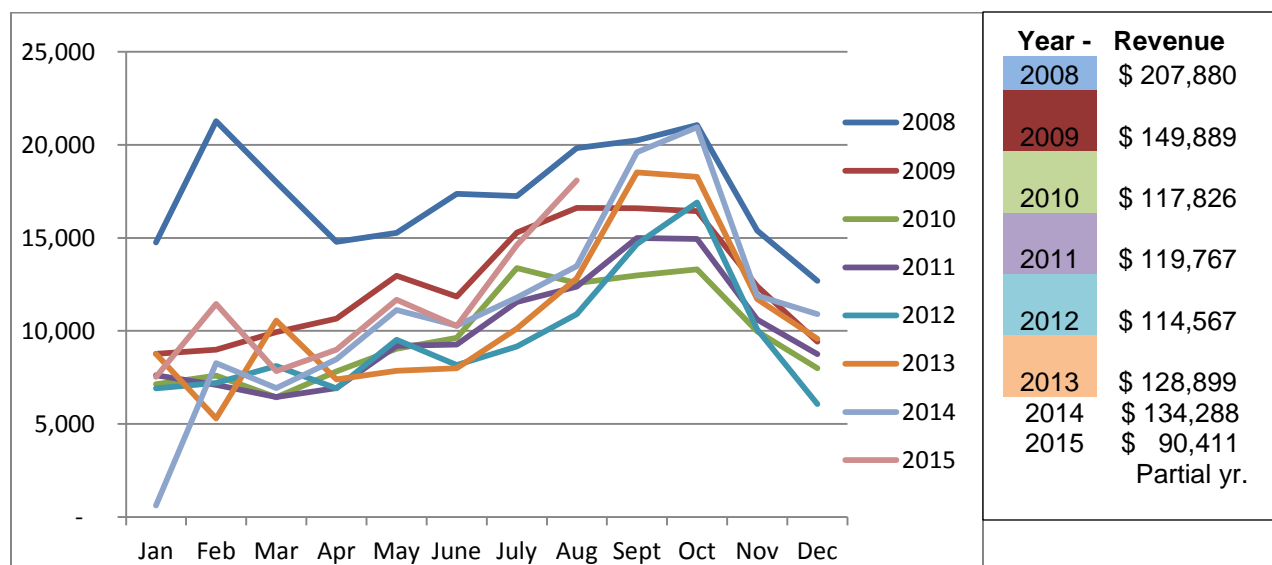
Hotel/Motel Tax Distributions Taxes from this source must be used to promote tourism as defined in state statutes. The City receives both "regular" and "additional" taxes on hotel and motel revenues. The "regular" hotel/motel tax distributions are for a local option tax of 2% on sales of hotel/motel rooms. The regular hotel/motel tax is not paid in addition to other state and local sales taxes. Instead, it is credited against the state's 6.5% retail sales tax. Cities can levy the regular hotel/motel tax within their corporate limits and counties can levy the tax in unincorporated areas and within cities that do not levy the tax. The annual distribution for the City is projected to be \$63,500 in 2016.

The "additional" hotel/motel tax distributions have been authorized by statute for specific cities and counties for specific purposes. These taxes, which vary in rate from two to three percent, are paid in addition to all other state and local sales taxes. The City of Centralia is authorized to levy an additional hotel/motel tax of 2% on all hotel/motel lodging for visitor and convention promotion and development. The "additional" 2% distribution for the City is projected to be \$63,500 in 2016.

The City Council has historically allocated a portion of these tax revenues to fund various local programs which promote tourism. It also elected to dedicate a significant portion toward the Lewis County Event Center and Sport Complex.

The chart below reveals that the combined revenues of both basic and additional hotel-motel taxes for Centralia have decreased by about 47% from a high of over \$207,000 in FY 2008 to its lowest in 2014. During the past two years, revenues have increased slightly. The projected combined total for 2016 is \$127,000. This amount meets the City's portion of the debt obligation for the Lewis County Event Center and Sports Complex. It is also expected to provide \$35,000 for local tourism promotions.

Centralia Hotel/Motel Tax Revenue



Motor Vehicle Fuel Tax Distributions The City receives a distribution of State revenues collected on each gallon of motor vehicle fuel which is imported, produced, or delivered in the State. The State currently levies several taxes totaling \$0.375 per gallon on motor vehicle fuel and on special fuel (diesel) under RCW 82.36.025 and 82.38.030. Cities receive about 10.7% of the \$0.23 per gallon tax, and about 8.3% of the \$0.03 tax levies. The term “motor vehicle fuel” includes gasoline and other flammable gas or liquids that are used to propel motor vehicles or boats, except that it does not include special fuels such as diesel and propane which are subject to the special fuel tax. The distribution projection for 2016 is \$344,500.

Funds are distributed monthly on a per capita basis and are placed in the City’s Street Fund to be spent for: salaries and wages, material, supplies, equipment, purchase or condemnation of right-of-way, engineering or any other proper highway or street purpose in connection with the construction, alteration, repair, improvement or maintenance of any city street or bridge, or viaduct or underpass along, upon or across such streets. Cities are required to spend 0.42% of their gas tax receipts on paths and trails, unless that amount is \$500 or less. The City of Centralia has established a special revenue fund to accumulate monies for improvements to paths and trails.

OTHER GENERAL REVENUE SOURCES

Licenses, Permits and Franchise Fees Another source of revenue for the City includes licensing, permit and franchise fees. For the General Fund, the two largest revenue sources in this category are the cable franchise fee and building permits. The annual collections by the City for 2016 are projected at \$423,000, 2% more than the prior year.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$174,585 for 2016.

Fines and Forfeitures The Centralia Municipal Court assesses fines and charges for infractions committed within its boundaries at amounts established pursuant to state statutes. A portion of these revenues are sent to the state each month. In addition, the City collects fines and

penalties for enforcement of code violations. The revenues from Fines and Forfeitures is projected to be \$261,400 for 2016, the same as in 2015.

Charges for Services The City collects fees and charges for a variety of services including those related to growth and development (plan check fees, zoning fees), for recreation programs, and for interdepartmental services. The largest and most stable component are charges for in-house services (management, finance, human resources, legal) which are prorated to the utility funds based on a cost allocation plan. The revenues from this source are projected to be \$1,062,800 for 2016.

State Shared Revenues Although, the State Legislature has redirected many state shared revenues away from cities (and counties) to address the State's own budget woes, the City of Centralia still gets a portion of liquor related revenues and criminal justice funds. These are distributed on a per capital basis per the official April 2015 population figures.

- *Liquor "profits" and liquor tax revenues* have been impacted by the dissolution of the State run liquor stores. Monies due the cities are still distributed based on population with the per capita estimate being estimated at \$8.61 for "profits" and \$4.43 for "tax." For 2016 the projected revenue from both sources has been budgeted as \$181,000.
- *Criminal Justice revenues* have now, with the repeal of the motor vehicle excise tax, become dependent upon transfers from the state general fund pursuant to statutes. The distribution is substantially based on population. For 2016 the estimated per capita amount is \$0.97 for special programs which must address domestic violence, crime prevention and child abuse prevention programs. Another portion, estimated at \$0.28 per capita, is population based. The annual distribution from this source for the City is projected for 2016 at \$102,000.

While not an all-inclusive listing, this section is meant to show the many sources and amounts of funding used for the **general governmental services** of the City. It also points out that some of these sources have restricted applications and their use is not discretionary.

REVENUES FROM UTILITY RATES

The largest revenue source for City services are those revenues that derive from utility rates paid by customers (rate payers) of the four utility services provided by the City. These are **enterprise service** revenues and comprise over 60% of all City funds projected in 2016. The utility rates are established by the City Council and are meant to cover the costs of utility operations, routine maintenance and the capital expenditures necessary to maintain the utility infrastructure systems. Because each utility service is a separate enterprise, revenues from one type of service may not be expended on costs of another service. The costs of items that benefit each service, such as billing and customer service center, may be shared.

Rate revenues may increase as demand for services increase through higher usage or when new customers are added. Revenues may also increase when the rates themselves are changed upward when justified by increased costs of providing the services. The Centralia Municipal Code (CMC) prescribes that the water and wastewater rates be tied to an external index (the CPI-U) and is changed in January of each year. The storm and surface water rates

which had not been changed since the implementation of that separate program in 2007 were increased in mid-2015 for the years 2015-2017. The Adopted Budget projects revenues based on a full year of the 2015 \$2 storm and surface water rate increase, in addition to the 2016 \$1 increase effective January 1st.

The electric utility costs are dependent on many external factors that are less stable than costs of the other utilities. Updates of electric rates typically follow extensive rate studies that aim to forecast these changeable costs based on current demand and market conditions. The most recent rates were established in 2013 for 2013, 2014 and 2015. (See CMC Chapters 13.04.02; 15.04.110; 15.10.350; and 15.40.030) In addition to rate revenues, many of the utilities also charge capital facility fees when new customers require enhancements to the existing system.

REVENUES FROM STATE AND FEDERAL GRANTS AND LOANS

Grants from state and federal agencies provide needed funds for projects that may be beyond the financing resources of the City. The application process identifies the specific projects, outlines the eligibility requirements, ongoing responsibilities associated with receiving the grant, and whether or not matching funds are required from the City. While some grants may be recurring for several years, most are considered **one-time revenues**. Many grants are reimbursable, meaning that the City must have sufficient cash flow to expend on the project before being reimbursed with grant monies. The City Council approves acceptance of grants on a case by case basis and grants are included in the budget only when approved.

Loans from the State Public Works Trust Fund and State Revolving Fund have financed the construction of water and wastewater utility infrastructure. Repayment is from utility revenues. The annual payments of principal and interest are budgeted in the water fund and wastewater fund. The schedule of remaining loan obligations is reported in the Budget Appendix.

FINANCING FROM SALE OF BONDS

Bond proceeds have been used to fund a substantial portion of the City's utility and general infrastructure capital improvements in the past. These one-time revenues are budgeted when received to fund their designated projects. Usually, a portion of the bond proceeds remain unspent at year end and are budgeted again in the next fiscal period to complete the project. . The \$1.1 million in bond proceeds from the 2013 issuance of Qualified Energy Conservation Bonds were expected to be fully expended by year end 2014. However the project extended into 2015 but came in under expected costs. The 2016 Proposed Budget includes some carry-over bond funding since the project achieved savings.

BEGINNING FUND BALANCES AND RESERVES

The Centralia Financial Policies provide that ongoing revenues cover the ongoing expenses for each fiscal year and that one-time revenues be earmarked for one-time expenditures. Throughout the detailed budget pages that follow, the line “Beginning Fund Balance Used” is indicated, often as an additional source of financing for the budgeted expenditure appropriations. This section describes how this term is defined and applied in the budget.

The Beginning Fund Balance is the estimate of funds remaining unspent at the end of a fiscal year. The amount will fluctuate depending upon the amount of reserves, the under/over collection of revenues, and the under/over expenditure of appropriations. In Cash Basis funds, it represents cash or cash equivalents and has only two categories for audit reporting: reserved or unassigned. The General Fund and Street Fund are the major examples in this budget. However, by policy, the City Council has identified its intended uses for the General Fund by targeting 7.5% each for capital projects, operations and baseline amounts. Together these reserve 22.5% of operations costs. The policy also indicates other specific reserves, such as for future costs of leave and LEOFF I responsibilities.

For the Special Revenue Funds, Capital Project Funds, Debt and Fiduciary Funds, all fund balance amounts are considered reserved (restricted) for the named purposes of each fund.

The term Fund Balance, in GAAP Basis fund reporting, is the difference between assets and liabilities. The utility funds operate on this basis and portions of their fund balances may be classified as non-spendable, restricted, committed, assigned or/and unassigned. The classifications have important implications for utility funds which have legally enforceable restrictions on their cash through bond agreements. The detail budget pages for utilities identify the following categories:

- Customer Deposits – cash from utility customers as security payment for final charges
- Debt Reserves – cash held and required by creditors to make final debt payments or accumulated to make debt payments when due
- Bond Construction Funds – unspent cash proceeds from bonds issued for specific purposes
- Equipment Replacement – cash set aside for scheduled replacement of vehicles and equipment
- Capital Reserves – cash set aside for capital improvements such as infrastructure replacement projects or emergency major repairs
- Operating Reserves – cash set aside to support current operating expenses. For the Utilities, the amount is set as a prescribed number of days of operations costs to pay outstanding bills in the event of an unplanned revenue shortage (Electric-90 days, Sewer-45 days, Water-60 days, and Storm & Surface Water-30 days)

The 2016 Adopted Budget pages exhibit the prior year and estimated fund balances for the various funds and indicate amounts to be used in the current fiscal year. They also show, by categories, how the funds are “reserved” at levels intended to protect the City's credit as well as its financial position from emergencies.

CITY OF CENTRALIA

BUDGET SUMMARY SECTION

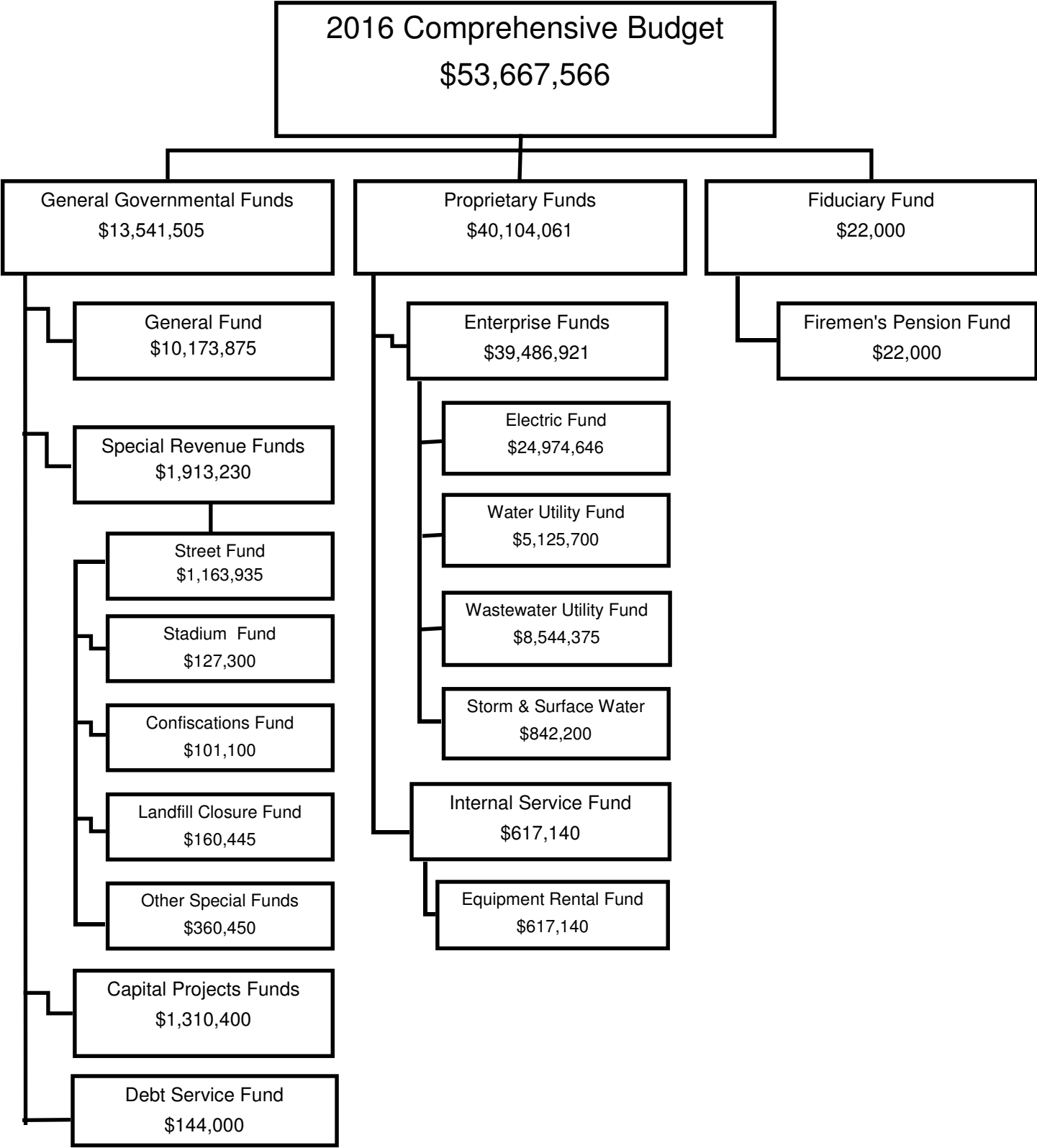
COMPREHENSIVE SUMMARY BY FUND TYPE

COMPREHENSIVE SUMMARY BY FUND

ALL FUNDS - REVENUES & EXPENDITURE CATEGORIES

REVENUE & EXPENDITURE - MAJOR FUNDS

CITY OF CENTRALIA



CITY OF CENTRALIA

2016 ADOPTED BUDGET

COMPREHENSIVE SUMMARY BY FUND

#	FUND	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Difference 2016 - 2015	
							Amount	% Chg
001	GENERAL FUND	8,930,849	9,109,116	9,393,579	9,185,793	10,173,875	988,082	10.8%
101	STREET FUND	952,425	1,263,439	1,980,688	2,100,792	1,163,935	(936,857)	-44.6%
104	PATHS & TRAILS FUND	-	-	-	7,666	11,123	3,457	45.1%
106	REPAIR & DEMOLITION FUND	1,500	1,425	436	4,700	11,767	7,067	150.4%
107	ELECTRIC UTILITY REVOLVING FUND	32,532	-	-	-	-	-	0.0%
108	PARK IMPROVEMENT FUND	-	-	-	10,815	13,015	2,200	20.3%
109	STADIUM FUND	121,588	126,964	126,713	127,700	127,300	(400)	-0.3%
111	CONFISCATIONS/SEIZURES FUND	31,655	58,768	101,550	146,090	101,100	(44,990)	-30.8%
112	LAW ENFORCEMENT GRANT FUND	197,579	175,708	-	-	-	-	0.0%
114	INDOOR POOL FUND	4,973	10,000	-	10,000	10,000	-	0.0%
124	BORST PARK CONSTRUCTION FUND	61,133	87,280	64,856	132,200	146,700	14,500	11.0%
125	BORST HOME FUND	586	3,647	545	4,760	5,055	295	6.2%
130	WASH LAWN CEMETERY FUND	-	-	-	2,340	2,345	5	0.2%
131	LANDFILL CLOSURE FUND	141,339	146,521	113,415	194,085	160,445	(33,640)	-17.3%
132	LANDFILL OPERATING TRUST FUND	141,339	146,521	113,415	194,085	160,445	(33,640)	-17.3%
201	DEBT SERVICE FUND	N/A	N/A	152,578	152,580	144,000	(8,580)	-5.6%
302	CAPITAL PROJECTS FUND	237,476	151,364	439,800	190,500	200,400	9,900	5.2%
303	ENERGY EFFICIENCY CAPITAL PROJECT	N/A	N/A	577,926	416,000	130,000	(286,000)	-68.8%
304	FLOOD CAPITAL PROJECTS	N/A	N/A	N/A	288,000	980,000	692,000	240.3%
401	CITY LIGHT FUND	22,219,598	25,223,703	25,267,538	24,072,015	24,974,646	902,631	3.7%
402	WATER FUND	4,029,522	3,658,847	4,081,946	5,320,177	5,125,700	(194,477)	-3.7%
403	WASTEWATER FUND	8,784,079	7,865,284	7,845,428	9,461,378	8,544,375	(917,003)	-9.7%
405	STORM & SURFACE WATER FUND	651,931	475,107	502,952	1,356,100	842,200	(513,900)	-37.9%
501	EQUIPMENT RENTAL FUND	346,715	638,977	690,129	663,820	617,140	(46,680)	-7.0%
611	FIREMEN'S PENSION FUND	22,575	17,552	14,719	37,000	22,000	(15,000)	-40.5%
	TOTAL EXPENDITURES	46,909,394	49,160,223	51,468,213	54,078,596	53,667,566	(411,030)	-0.8%

CITY OF CENTRALIA

ALL FUNDS SUMMARY FOR 2016-ADOPTED BUDGET

	<u>Major Governmental Funds</u>			<u>Major Proprietary Funds</u>			Nonmajor	Nonmajor	Nonmajor	TOTAL
	General	Street	Capital	Electric	Water	Wastewater	Governmental	Proprietary	Fiduciary	ALL FUNDS
	Fund	Fund	Projects	Fund	Fund	Fund	Funds	Funds	Funds	
Revenues & Other Sources:										
Beginning balance used	598,025	52,000	-	1,388,926	160,000	433,005	182,832	128,000	-	2,942,788
Taxes	7,378,500	645,500	200,000	-			127,000		21,200	8,372,200
Licenses and Permits	423,000	174,585		-						597,585
Intergovernmental	346,650	50,000	900,000	150,000			177,600	-		1,624,250
Charges for Services	1,062,800	17,100		22,495,390	4,846,000	7,901,900		1,313,040		37,636,230
Fines and Forfeits	261,400	-		215,000	59,000	82,470	65,000	9,400		692,270
Miscellaneous	103,500	224,750	400	525,330	30,700	40,000	49,528	1,200		975,408
Other Financing Sources	-	-	210,000	200,000	30,000	87,000	291,335	7,700	800	826,835
Total	10,173,875	1,163,935	1,310,400	24,974,646	5,125,700	8,544,375	893,295	1,459,340	22,000	53,667,566
Expenditures:										
General Government	2,902,862									2,902,862
Public Safety	6,134,983								22,000	6,156,983
Public Works	-	1,022,210	15,000	18,967,766		5,383,615	115,212	596,845		26,100,648
Culture & Recreation	1,121,330						320,890			1,442,220
Economic Environment					3,625,156		211,203			3,836,359
Intergovernmental				30,500	36,000	3,000				69,500
Capital Outlay	-	50,000	1,142,015	3,177,080	722,550	805,550	10,000	292,455		6,199,650
Transfer	14,700	91,725								106,425
Principal	-		137,790	1,720,000	435,260	1,882,150	160,000	2,980		4,338,180
Interest	-		15,595	1,079,300	36,210	128,460	75,990	1,550		1,337,105
Non-Operating			-	0	270,524	341,600		565,510		1,177,634
Total	10,173,875	1,163,935	1,310,400	24,974,646	5,125,700	8,544,375	893,295	1,459,340	22,000	53,667,566

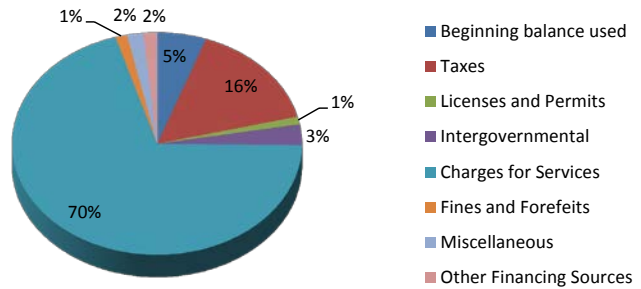
CITY OF CENTRALIA

2016 Citywide Financing Sources and Uses

Financing Sources:

Beginning balance used	2,942,788
Taxes	8,372,200
Licenses and Permits	597,585
Intergovernmental	1,624,250
Charges for Services	37,636,230
Fines and Forefeits	692,270
Miscellaneous	975,408
Other Financing Sources	826,835
Total	53,667,566

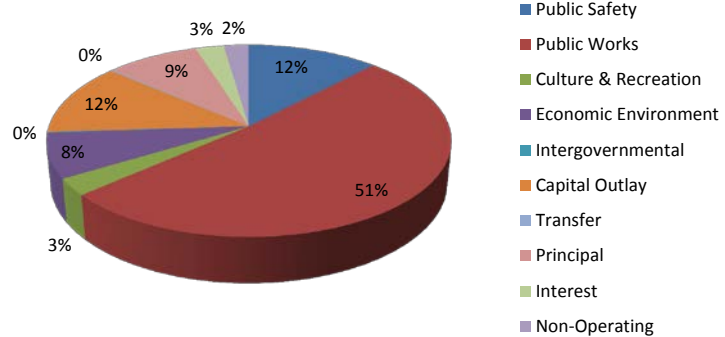
Financing Sources by Type



Expenditures:

General Government	2,902,862
Public Safety	6,156,983
Public Works	26,100,648
Culture & Recreation	1,442,220
Economic Environment	3,836,359
Intergovernmental	69,500
Capital Outlay	6,199,650
Transfer	106,425
Principal	4,338,180
Interest	1,337,105
Non-Operating	1,177,634
Total	53,667,566

Expenditure by Major Function





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CITY OF CENTRALIA

BUDGET DETAIL SECTION

GOVERNMENTAL - GENERAL FUND

OTHER GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

FIDUCIARY FUND

CAPITAL PROJECTS & PROFESSIONAL SERVICES

CITY OF CENTRALIA

2016 ADOPTED BUDGET

GOVERNMENTAL – GENERAL FUND

General Fund (001) – to account for all financial resources except those required to be accounted for in another fund.

Departments:

- 011 – City Council
- 012 – Municipal Court
- 013 – City Manager
 - City Clerk
- 014 – Finance
- 015 – City Attorney
- 016 – Human Resources
- 018 – Building Maintenance
- 019 – Non-Departmental
- 020 – Special Appropriations
- 021 – Police
- 022 – Fire/EMS
- 024 – Building Inspector
- 039 – Community Development
- 103 – Parks & Recreation
- 104 – Library

GENERAL FUND
2016 ADOPTED BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Difference 2016 - 2015	
						Amount	% Chg
PROPERTY TAX	648,603	643,646	664,412	677,125	683,700	6,575	1.0%
PROPERTY TAX-EMS	4,668	110		-	-	0	N/A
LOCAL SALES TAX	2,178,134	2,378,936	2,503,837	2,368,678	2,675,000	306,322	12.9%
UTILITY TAX	3,532,048	3,580,990	3,631,466	3,696,700	3,737,500	40,800	1.1%
CRIMINAL JUSTICE	201,898	216,325	234,870	211,000	220,000	9,000	4.3%
ALL OTHER TAXES	64,059	65,865	61,178	62,300	62,300	0	0.0%
TAXES	6,629,410	6,885,872	7,095,763	7,015,803	7,378,500	362,697	5.2%
LICENSES	422,253	421,286	397,884	414,700	423,000	8,300	2.0%
INTERGOVERNMENTAL	453,210	322,188	546,872	339,400	346,650	7,250	2.1%
CHARGES FOR SERVICES	1,145,726	1,123,330	1,156,738	1,029,490	1,062,800	33,310	3.2%
FINES AND FORFEITURES	238,920	250,473	251,667	261,400	261,400	0	0.0%
MISCELLANEOUS	151,671	150,725	157,478	103,500	103,500	0	0.0%
OTHER FIN. SOURCES	-	7,688	4,830.00	21,500	-	(21,500)	N/A
SUBTOTAL	9,041,190	9,161,562	9,611,232	9,185,793	9,575,850	390,057	4.2%
RESERVES USED	-	-		-	598,025	-	N/A
TOTAL REVENUES	9,041,190	9,161,562	9,611,232	9,185,793	10,173,875	988,082	10.8%

CITY OF CENTRALIA
GENERAL FUND
REVENUE DETAIL

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 Adopted	2016 Adopted
BEGINNING CASH USED	0	0	0	0	598,025
310 TAXES					
311.110.00 PROPERTY TAXES - REGULAR	648,603	643,646	664,412	677,125	683,700
311.110.01 PROPERTY TAXES - EMS	257	16	0	0	0
311.110.02 PROPERTY TAXES - EMS EQUIP 15%	4,421	93	0	0	0
313.100.00 SALES TAX - BASIC .5%	1,210,075	1,321,631	1,391,020	1,315,600	1,520,000
313.100.01 SALES TAX - OPTIONAL .4%	968,060	1,057,305	1,112,817	1,053,078	1,155,000
313.610.00 NATURAL GAS USE TAX 6%	25,120	32,078	35,048	33,900	35,000
313.710.00 LOCAL CRIMINAL JUSTICE	201,898	216,325	234,870	211,000	220,000
316.430.00 UTILITY TAX - NATURAL GAS 6%	192,377	170,091	178,785	180,000	179,000
316.451.00 UTILITY TAX - ELECTRIC 6%	1,216,030	1,273,467	1,287,090	1,345,300	1,345,300
316.452.00 UTILITY TAX - WATER 10%	447,573	457,776	480,348	474,300	487,200
316.454.00 UTILITY TAX - WASTEWATER 14%	1,036,891	1,065,331	1,094,771	1,118,200	1,135,000
316.458.00 UTILITY TAX - STORM & SURF WATER 10%	52,976	52,942	53,131	53,000	60,000
316.460.00 UTILITY TAX - CABLE 3%	90,414	91,305	92,978	90,000	92,000
316.470.00 UTILITY TAX - TELEPHONE 6%	470,668	438,001	409,315	402,000	402,000
316.810.00 PUNCH BOARDS/PULL TABS/PROFIT	35,331	33,404	25,845	30,000	30,000
316.830.00 AMUSEMENT GAMES	214	341	364	300	300
317.200.00 LEASEHOLD TAXES	28,505	32,120	34,969	32,000	34,000
TAXES	6,629,410	6,885,872	7,095,763	7,015,803	7,378,500
320 LICENSES AND PERMITS					
321.300.01 FIREWORK PERMITS	400	400	500	500	500
321.910.00 FRANCHISE FEE - SOLID WASTE	67,200	67,200	61,600	67,200	67,200
321.910.03 FRANCHISE FEE - CABLE 5%	150,953	151,956	154,286	150,000	155,000
321.990.00 BUSINESS LICENSES	71,250	71,215	71,685	65,000	68,000
322.100.00 BUILDING PERMITS	112,827	117,801	90,119	117,000	120,000
322.300.00 DOG LICENSES	15,161	8,121	6,619	11,000	7,000
322.400.00 STREET & CURB PERMITS	3,341	2,860	12,090	3,000	4,400
322.900.01 CONCEALED PISTOL LIC - CITY	1,121	1,733	985	1,000	900
322.920.00 CONCEALED PISTOL LIC - STATE					
LICENSES AND PERMITS	422,253	421,286	397,884	414,700	423,000
330 INTERGOVERNMENTAL REVENUE					
331.166.07 DOJ/BULLETPROOF VESTS	2,085	1,826	0	3,000	0
331.167.38 DOJ/BYRNE/JUSTICE ASSIST	0	3,518	0	0	0
331.169.99 DOE/OCDETF REIMBURSEMENTS	251	0	0	0	0
333.159.04 DOI/CTED/EDISON DIST	13,000	0	0	0	0
333.165.88 DOJ/CTED/STOP GRANT	14,987	14,305	26,149	14,000	8,000
333.206.00 DOT/WASPC/TRAFFIC SAFETY	4,398	6,119	6,299	5,000	1,400
333.206.01 DOT/TRAFFIC SAFETY/WASPC	3,598	6,084	1,872	2,000	750
333.970.36 HOMELAND SEC/PUBLIC ASSIST/FEMA	11,058	0	0	0	0
333.970.38 HOMELAND SEC/HAZARD MITIGATION	13,260	0	16,992	0	0
333.970.39 HOMELAND SEC/HAZARD MITIG-ELEVATIO	11,857	0	118,836	0	0
333.970.42 HOMELAND SEC/EMG MGT PERFORMANCE	26,774	2,274	39,730	20,000	8,000
334.018.05 FEMA/MILITARY/DISASTER	4,036	89	2,832	0	0
334.018.06 FEMA ELEVATION	1,976	0	19,808	0	0
334.050.30 WORK STUDY PROGRAM-CENT COLLEGE	4,584	1,859	77	0	0
336.000.98 CITY ASSISTANCE	23,792	25,269	28,824	11,000	42,500

CITY OF CENTRALIA
GENERAL FUND
REVENUE DETAIL

		2012	2013	2014	2015	2016
		ACTUAL	ACTUAL	ACTUAL	Adopted	Adopted
336.060.20	CRIM JUSTICE-HI CRIME	55,309	62,530	65,995	44,000	65,000
336.060.21	CRIM JUSTICE-POPULATION	17,865	19,167	21,964	15,000	22,000
336.060.26	CRIM JUSTICE-SPECIAL PROGRAMS	14,093	14,938	15,816	14,800	15,000
336.060.51	DUI-CITIES	3,109	3,032	2,989	3,000	3,000
336.060.94	LIQUOR EXCISE TAX	61,262	11,179	31,192	31,700	31,000
336.060.95	LIQUOR BOARD PROFITS	165,915	149,999	147,497	145,900	150,000
337.070.00	INTERLOCAL GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
	INTERGOVERNMENTAL REVENUE	453,210	322,188	546,872	339,400	346,650
340	CHARGES FOR SERVICES					
341.3XX.XX	MUNI COURT WARRANT FEES	32,406	21,550	20,968	21,000	20,000
341.430.00	CHARGES FOR SVCS/FINANCE	283,951	267,083	289,391	296,585	302,000
341.431.00	CHARGES FOR SVCS/CITY MGR	149,612	134,639	134,544	142,850	145,000
341.431.01	CHARGES FOR SVCS/CITY CLERK	35,034	39,483	31,329	32,195	32,800
341.432.00	CHARGES FOR SVCS/COUNCIL	40,263	43,144	44,646	50,820	51,000
341.700.00	SALE OF MDSE-VENDING MACHINES	11	0	(7)	0	0
341.81X.XX	PHOTO COPIES	1,061	676	1,286	500	700
341.860.00	CHARGES FOR SVCS/PERSONNEL	94,586	101,845	112,002	95,350	97,000
341.920.XX	PK-WASHINGTON LAWN CEMETERY	200	0	0	0	220
341.930.00	MAINTENANCE-PARKS	0	10,000	12,600	12,000	15,000
341.950.00	LEGAL SERVICES/COURT	48	39	23	50	0
341.950.01	CHARGES FOR SVCS/LEGAL	84,025	86,313	93,107	86,110	87,500
342.100.01	CHARGES FOR SERVICES/POLICE	6,978	7,369	5,354	3,000	0
342.100.02	TRAFFIC SCHOOL	19,800	15,600	21,900	14,000	14,000
342.110.00	LAW ENFORCEMENT SERVICES	66,330	67,656	69,094	70,380	70,380
342.220.00	FIRE CONTROL SERVICES	90,078	90,078	90,078	0	0
342.330.00	PROBATION CHARGES	27,896	36,819	39,427	30,000	38,000
342.360.00	MONITORING OF PRISONERS	18,510	17,460	29,709	20,000	25,000
342.361.00	24/7	0	0	3,611	0	10,000
342.370.01	FINGERPRINT FEES/LOCAL	895	1,323	1,227	650	650
342.380.00	PRE-CONVICTION SUPERVISION COSTS	18,458	17,809	18,085	18,000	18,000
345.130.00	FLOOD PLAIN APPLICATIONS	550	1,000	350	500	250
345.230.00	ANIMAL CONTROL & SHELTER FEES	3,350	5,120	4,020	4,000	4,000
345.810.00	APPLICATIONS FOR VARIANCES	1,550	1,690	650	1,000	1,650
345.810.01	SITE PLAN REVIEW FEES	3,820	12,268	1,950	500	1,650
345.830.00	PLAN REVIEWS & CHANGES	52,594	41,588	35,949	32,000	32,000
347.400.00	EVENT ADMISSIONS -SUMMERFEST	20,020	24,201	20,560	22,000	20,000
347.600.02	REC-YOUTH: SPORTS	1,550	1,125	1,250	0	0
347.600.03	REC-YOUTH: TOURNEYS	24,884	17,060	8,518	25,000	10,000
347.600.04	REC-YOUTH: ARTS/CRAFTS	1,760	2,515	3,010		3,000
347.600.06	REC-YOUTH: CAMPS	13,120	11,448	20,871	5,000	18,000
347.600.07	REC-ADULT: SPORTS	11,701	12,269	20,045	20,000	20,000
347.600.08	REC-ADULT: TOURNEYS	0	0	(973)	0	0
347.600.11	REC-FAMILY ACTIVITIES-PROGRAM FEES	140	0	0	0	0
347.900.01	OTHER FEES-SUMMERFEST VENDOR	1,801	1,586	1,658	0	
347.900.03	OTHER REC-PLAYER FEES-YOUTH	10,503	9,250	1,233	1,000	0
347.900.04	OTHER REC-PLAYER FEES-ADULT	<u>28,241</u>	<u>23,324</u>	<u>19,273</u>	<u>25,000</u>	<u>25,000</u>
	CHARGES FOR SERVICES	1,145,726	1,123,330	1,156,738	1,029,490	1,062,800

CITY OF CENTRALIA
GENERAL FUND
REVENUE DETAIL

	2012	2013	2014	2015	2016
	ACTUAL	ACTUAL	ACTUAL	Adopted	Adopted
350	FINES AND FORFEITS				
350.100.00	COURT FINES & FORFEITS	0	0	260,000	260,000
352.XXX.XX	OTHER PENALTIES	2,167	2,296	0	0
353.100.00	TRAFFIC INFRACTIONS	105,195	120,693	0	0
353.700.00	NON-TRAFFIC INFRACTIONS	2,319	1,967	0	0
354.000.00	PARKING FINES	825	165	0	0
355.200.00	DUI FINES	6,207	7,698	0	0
355.800.00	OTHER CRIM TRAFFIC MISDEMEANOR	59,804	52,439	0	0
356.900.00	OTHER CRIMINAL NON-TRAFFIC	21,067	21,717	0	0
357.330.00	PUBLIC DEFENSE REIMBURSEMENT	40,065	41,104	0	0
357.350.00	COURT INTERPRETER REIMBURSEMENT	24	29	0	0
359.800.00	PENALTIES & INTEREST-OTHER TAXES	56	0	0	0
359.810.00	PENALTIES ON BUSINESS LICENSES	<u>1,190</u>	<u>2,365</u>	<u>1,400</u>	<u>1,400</u>
359.900.00	FALSE ALARM BILLING				
	FINES AND FORFEITS	238,920	250,473	261,400	261,400
360	MISCELLANEOUS REVENUE				
361.110.00	INTEREST EARNINGS	5,351	4,347	2,600	3,000
361.110.04	INTEREST EARNINGS/OTHER RESERVE	968	725	500	500
361.400.00	INTEREST - STATE SALES TAX	926	508	700	0
361.400.01	INTEREST - COURT	13,017	12,603	10,000	10,000
362.100.00	REC-RENT EQUIPMENT	0	0	0	1,600
362.400.03	PK-FIELD RENT	18,537	25,395	16,000	16,000
362.400.05	PK-OTHER RENT(BRST HM, KITCHENS)	33,055	35,875	24,000	28,200
362.400.07	OTHER RENT - FOX THEATRE	6,300	1,200	1,200	1,200
362.500.01	PKG LOT SPACE RENTAL	2,153	1,565	4,500	2,000
362.500.02	LONG TERM LEASE-TRAIN DEPOT	34,748	37,338	34,000	34,000
362.800.03	CONCESSIONS-PARK COMPLEX	2,642	3,406	1,800	1,800
367.110.01	CONTRIBUTIONS-SUMMERFEST	4,230	4,575	5,000	2,200
367.110.06	CONTRIBUT - BORST XMAS LIGHT SHOW	3,250	750	0	0
369.100.00	SALE OF SCRAP & SALVAGE	665	2,513	0	0
369.200.00	SALE OF UNCLAIMED PROPERTY	1,146	880	0	0
369.400.00	JUDGMENTS & SETTLEMENTS	755	1,333	0	0
369.810.00	CASH OVER & SHORT	93	(8)	0	0
369.900.01	MISC REV/COURT	174	587	200	0
369.900.02	MISC REV/NON-TAX/NSF	3,390	3,140	3,000	3,000
369.900.03	MISC REV/L&I REIMBURSE	5,858	10,000	0	0
369.900.04/5	MISC REV/UNCLAIM/EVID	<u>14,414</u>	<u>3,993</u>	<u>0</u>	<u>0</u>
	MISCELLANEOUS REVENUE	151,671	150,725	103,500	103,500
390	OTHER FINANCING SOURCES				
395.100.00	SALE OF GENERAL FIXED ASSETS	0	7,688	0	0
397.100.00	OPERATING TRANSFER IN	<u>0</u>	<u>0</u>	<u>21,500</u>	<u>0</u>
	OTHER FINANCING SOURCES	0	7,688	21,500	0
	GENERAL FUND TOTAL	9,041,191	9,161,562	9,185,793	10,173,875

GENERAL FUND

2016 ADOPTED BUDGET EXPENDITURE SUMMARY BY DEPARTMENT

Department	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Difference 2016-2015	
						Amount	% Chg
CITY COUNCIL	68,659	73,773	81,561	84,370	96,250	11,880	14.1%
MUNICIPAL COURT	390,140	404,781	396,006	413,681	486,448	72,767	17.6%
MANAGEMENT/EXECUTIVE	335,037	316,616	296,115	323,266	335,447	12,181	3.8%
FINANCE	386,060	363,125	392,433	395,884	814,430	418,546	105.7%
CITY ATTORNEY	249,723	256,573	285,716	282,645	294,280	11,635	4.1%
HUMAN RESOURCES	249,973	269,157	269,949	301,379	311,063	9,684	3.2%
BUILDING MAINTENANCE	214,030	193,713	218,598	209,737	214,193	4,456	2.1%
NON-DEPARTMENTAL	121,656	123,358	107,541	112,880	112,880	-	0.0%
SPECIAL APPROPRIATIONS	21,592	31,787	34,722	34,600	232,100	197,500	570.8%
POLICE	5,229,579	5,161,272	5,615,201	5,379,264	5,606,735	227,471	4.2%
FIRE	293,592	212,447	208,025	149,173	129,173	(20,000)	-13.4%
BUILDING INSPECTOR	177,755	183,790	186,534	194,191	199,075	4,884	2.5%
COMMUNITY DEVELOPMENT	192,778	179,827	270,341	204,475	210,471	5,996	2.9%
PARKS & RECREATION	964,551	971,192	975,451	1,053,753	1,084,835	31,082	2.9%
LIBRARY	35,725	49,044	55,386	46,495	46,495	-	0.0%
TOTAL EXPENDITURES	8,930,850	8,790,455	9,393,579	9,185,793	10,173,875	988,082	10.8%

CITY COUNCIL

The City Council provides elected representation of the citizens in the City's governing body. It sets public policy for the community with the primary criteria being the safety, health and general welfare of the community.

It reviews and approves the City's long term planning documents such as the annual budget, six-year transportation plan, and City Comprehensive Plan. It meets regularly to consider land use applications, approve expenditures of funds and review modifications to existing plans and policies.

Council Members represent the City at varied local and regional boards and commissions as assigned.

The Council invites citizen comments through its advisory boards, commissions and committees. It appoints members to:

- Planning Commission
- Lodging Tax Committee
- Historic Preservation Commission
- Park & Recreation Advisory Board
- Civil Service Commission

Council Meetings are held at 7:00 p.m.
2nd and 4th Tuesday of each month
City Hall — Council Chambers
118 W. Maple Street



Peter Abbarno
At Large Position No. 3



Lee Coumbs
At large Position No. 2



Bonnie Canaday, Mayor
District No. 4



Ron Greenwood
District No. 1



John Elmore, Mayor Pro Tem
District No.2



Max Vogt
District No. 3



Joyce Barnes
At Large Position No. 1

CITY COUNCIL (011)

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Charges for Services	\$40,263	\$43,145	\$44,646	\$50,820	\$51,000	0.4%
Tax/Misc Revenue Required	<u>28,396</u>	<u>30,628</u>	<u>36,915</u>	<u>33,550</u>	<u>45,250</u>	34.9%
TOTAL	\$68,659	\$73,773	\$81,561	\$84,370	\$96,250	14.1%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$16,800	\$16,800	\$19,200	\$19,200	\$19,200	0.0%
Benefits	35,246	44,945	47,604	48,970	60,850	24.3%
Supplies	408	226	74	200	200	0.0%
Other Services & Charges	<u>16,205</u>	<u>11,802</u>	<u>14,683</u>	<u>16,000</u>	<u>16,000</u>	0.0%
TOTAL	\$68,659	\$73,773	\$81,561	\$84,370	\$96,250	14.1%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Mayor	1	1	1	1	1
Mayor Pro-Tem	1	1	1	1	1
Council	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total	7	7	7	7	7

CITY COUNCIL	\$96,250
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The City Council budget provides for the stipends and benefit costs of Council members. It also includes the fee for membership in the Association of Washington Cities.

MUNICIPAL COURT

Of the three branches of Centralia City Government, the Council (legislative) enacts the laws, the City Manager (executive) enforces laws and the Municipal Court (judicial) interprets the laws. Each branch is essential to represent the community needs, interests and characteristics.

The Centralia Municipal Court administers justice arising from violations of City Ordinances and State statutes including gross misdemeanor and misdemeanor crimes, and traffic, non-traffic, nuisance and parking infractions. Over 2 million cases are filed annually in Washington State. Excluding parking infractions, 7 of every 8 cases are filed in municipal and district courts. Through the Court, many citizens come in contact with city government, so it is highly important that the Court promote confidence through integrity and impartiality.

The Municipal Court Judge oversees the operations of the court and three court personnel. The Centralia Municipal Court aims to provide exemplary customer service during the expeditious and fair adjudication of all cases processed in the Court.

ONGOING FUNCTIONS:

- Process and adjudicate criminal, civil and traffic violations
- Practice case-flow management to ensure no individual rights are violated
- Maintain case files, financial records and legal documents
- Collect all fines, forfeitures and costs
- Oversee the receipt and distribution of court fines and forfeitures
- Maintain Jury Pool
- Monitor sentence requirements
- Protect and preserve the integrity of municipal court records

2015 Accomplishments

- First court in Washington State to establish a 24/7 Sobriety Program in partnership with Centralia Police Department
- Continued to offer Traffic School Program in cooperation with Centralia Police Department
- Implemented new public defender guidelines in compliance with new Federal rules
- Compliance with new legislation regarding filing of competency evaluations
- Continued implementation of new records retention schedule
- Provided internet training via classes hosted by AWC and AOC
- Increased revenues \$9,100 by improved compliance with payment of fines and forfeitures

2016 Goals

- Continue to provide exemplary customer service through entire court process
- Manage cases of driving on suspended charges effectively and efficiently
- Research cost/benefits of a paperless court
- Continue work with Police to further develop the 24/7 Sobriety Program
- With Human Response Network, work to better serve protected persons needing domestic violence counseling
- Establish procedure to comply with legislation for timely filing of competency evaluations
- Create new processes for managing requests for public records per GR31.1



MUNICIPAL COURT (012)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Sales Tax-Criminal Justice	\$80,759	\$86,530	\$93,948	\$84,400	\$88,000	4.3%
Probation Charges	27,896	36,819	39,427	30,000	38,000	26.7%
Monitoring of Prisoners	18,510	17,460	29,709	20,000	25,000	25.0%
Pre-Conviction Supervision	18,458	17,809	18,085	18,000	18,000	0.0%
Court Fines & Forfeits	270,301	270,284	271,269	281,250	280,000	-0.4%
Interest	13,017	12,603	14,224	10,000	10,000	0.0%
Tax/Misc Revenue Required	<u>(38,801)</u>	<u>(36,724)</u>	<u>(70,656)</u>	<u>(29,969)</u>	<u>27,448</u>	191.6%
TOTAL	\$390,140	\$404,781	\$396,006	\$413,681	\$486,448	17.6%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$197,488	\$201,710	\$199,771	\$202,524	\$206,895	2.2%
Benefits	78,501	81,471	85,866	87,007	93,503	7.5%
Supplies	1,878	3,500	3,652	4,500	4,500	0.0%
Other Services & Charges	<u>112,272</u>	<u>118,100</u>	<u>106,717</u>	<u>119,650</u>	<u>181,550</u>	51.7%
TOTAL	\$390,140	\$404,781	\$396,006	\$413,681	\$486,448	17.6%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Municipal Court Judge	0.4	0.4	0.4	0.4	0.4
Court Administrator	1	1	1	1	1
Chief Court Clerk	1	1	1	1	1
Deputy Court Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	3.4	3.4	3.4	3.4	3.4

MUNICIPAL COURT \$486,448

The Centralia Municipal Court budget funds the salary and benefit costs for 3 staff and the Judge. The category Other Services provides for indigent defense and interpreter services.

CITY MANAGER

The City Manager is the chief executive of the City and is directly responsible to the City Council for planning, organizing and directing all activities of the City. The City Manager ensures all laws and ordinances governing the City are enforced, recommends to the City Council such measures or actions which appear necessary and desirable, prepares and submits a proposed City budget to the Council and performs other activities required by law or designated by the City Council.

The City Manager also provides guidance and leadership to all employees of all departments within the City. This includes ensuring that short-term and long-term plans are adopted by each department and are consistent with the vision of the City Council and community. The City Manager has ultimate authority on all personnel-related issues and decisions.

The City Manager is responsible for ensuring that the tax dollars and other revenues received by the City are effectively and efficiently used to provide the services desired within the community.



2015 Accomplishments

STRATEGIC PRIORITIES: Coordinated the adoption of Strategic Priorities for 2016 by the City Council and revised the City's overall goals

LABOR CONTRACTS: Successfully negotiated four key labor contracts that will move the City forward for several years while retaining important employee resources.

BUDGET: Continued oversight of a budget process that ensures fiscal operations are structurally balanced.

PEARL STREET POOL: In conjunction with local volunteer group S.T.O.P., worked through numerous challenges to ultimately develop a short and long range plan for the Pearl Street Pool Facility.

CENTRALIA STATION: Functioned as the lead person through the negotiations surrounding development of the Centralia Station project

2016 Goals

STRATEGIC PRIORITIES: Ensure that substantial progress is made towards accomplishing each of the five adopted Strategic Priorities

PEARL STREET POOL: Ensure that development of the Pearl Street Pool/ Splash Pad project is completed

CENTRALIA STATION: Coordinate efforts between the City and Port of Centralia towards the timely completion of the Centralia Station project

SUCCESSION PLANNING: Prepare for the retirement of key personnel in various departments

Pictured: City Hall Entrance in Winter

CITY MANAGER (013.513)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Reserves	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Services	149,612	134,639	134,544	142,850	145,000	1.5%
Tax/Misc Revenue Required	<u>82,010</u>	<u>65,431</u>	<u>52,852</u>	<u>63,270</u>	<u>67,660</u>	6.9%
TOTAL	\$231,623	\$200,070	\$187,396	\$206,120	\$212,660	3.2%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$130,000	\$130,115	\$131,950	\$132,732	\$135,385	2.0%
Benefits	39,424	42,221	44,356	46,088	50,975	10.6%
Supplies	6,122	737	2,742	3,700	3,700	0.0%
Other Services & Charges	55,892	26,997	8,348	23,600	22,600	-4.2%
Interfund	<u>184</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$231,623	\$200,070	\$187,396	\$206,120	\$212,660	3.2%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
City Manager	1	1	1	1	1
Administrative Assistant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1	1	1	1	1

CITY MANAGER \$212,660

This budget provides for the salary and benefit costs of the City Manager and costs of office operations, including professional services as required for citywide issues.

CITY CLERK

The Office of the City Clerk exists to serve the public with information and assistance.



ONGOING FUNCTIONS

- Record and preserve the legislative actions of the City Council
- Prepare agenda packets and minutes
- Attest to and affix City Seal on official records
- Give notice of Public Hearings through posting, publishing and writing
- Ensure ordinances are published
- Update the Centralia Municipal Code
- Administer oaths, affirmations
- Receive and open bids
- Designated agent to receive documents served on the City
- Process public disclosure requests
- Process and issue business licenses
- Process special event applications
- Process permits for sale of fireworks



The City Clerk administers the oath of office to newly and re-elected Council Members.

CITY CLERK (013.514)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Charges for Services	\$35,034	\$39,483	\$31,329	\$32,195	\$32,800	1.9%
Business Licenses	36,220	36,790	36,710	33,200	34,700	4.5%
Tax/Misc Revenue Required	<u>32,160</u>	<u>40,273</u>	<u>40,681</u>	<u>51,751</u>	<u>55,287</u>	6.8%
TOTAL	\$103,414	\$116,546	\$108,719	\$117,146	\$122,787	4.8%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$54,192	\$55,276	\$55,005	\$55,332	\$59,183	7.0%
Benefits	22,676	24,034	24,766	25,154	26,944	7.1%
Supplies	2,861	2,266	2,629	3,000	3,000	0.0%
Other Services & Charges	7,062	9,346	9,344	8,660	8,660	0.0%
Intergovernmental	<u>16,623</u>	<u>25,624</u>	<u>16,975</u>	<u>25,000</u>	<u>25,000</u>	0.0%
TOTAL	\$103,414	\$116,546	\$108,719	\$117,146	\$122,787	4.8%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
City Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	1	1	1	1	1

CITY CLERK \$122,787

The City Clerk budget provides for costs of municipal code updates and business license renewal process. This budget also includes the local share of costs of primary and national elections.

FINANCE

The Finance Department mission is to provide financial expertise and services supporting City operations and ensuring financial accountability to citizens, businesses, taxpayers and ratepayers. The Department aims:

To manage and optimize the City's financial affairs in compliance with applicable federal, state and local laws

To provide professional, knowledgeable and courteous financial services to the City Manager and City departments

To safeguard and protect the City's assets and maximize utilization of revenues

To provide accurate and timely information from which management decisions may be made regarding operations of the City

Excellence in Audits

"The financial statements present fairly in all material respects the financial position and the results of operations in the City of Centralia..."

The Washington State Auditor's Office each year reviews the City of Centralia's Annual Financial Reports according to audit standards. It then presents an opinion on the statements together with any findings, if noted. It also provides an accountability audit and single audit of federal funds, when required.

The Audit Team commended the City since, for the past six years, there have been no findings and unqualified (i.e. "clean") audits were issued.



CITY OF CENTRALIA ADOPTED BUDGET 2016

2015 ACCOMPLISHMENTS

Continued refining new public depository relationship with KeyBank and implementing new banking functions.

Executed project closeout forms for the Energy Efficiency Project for street lighting, parks and train depot.

ONGOING FUNCTIONS

- Budget development, coordination and production
- Budget monitoring
- Revenue and expenditure monitoring, reporting and forecasting
- Accounts payable and receivable
- Cash receipting and banking services
- Investment and cash management
- Debt service administration
- Managing city-wide accounting activities
- Taxes
- Financial planning
- Financial reporting and preparation of the annual financial report
- Recording accounting transactions
- Developing financial and accounting procedures
- Working with State Auditor and management
- Financial oversight and assistance with grants

2016 GOALS

Initiate transition to new financial accounting system and test all functions prior to implementation.

Continue excellent record in financial reporting.

FINANCE (014)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Beginning Balance Used	\$0	\$0	\$0	\$0	\$398,025	N/A
Charges for Services	283,951	267,083	289,391	296,585	302,000	1.8%
Tax/Misc Revenue Required	<u>102,109</u>	<u>96,042</u>	<u>103,042</u>	<u>99,299</u>	<u>114,405</u>	15.2%
TOTAL	\$386,060	\$363,125	\$392,433	\$395,884	\$814,430	105.7%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$216,720	\$205,191	202,132	\$199,087	\$279,585	40.4%
Benefits	71,737	78,129	73,150	79,617	117,665	47.8%
Supplies	6,719	3,043	3,489	4,000	4,000	0.0%
Other Services & Charges	60,619	61,828	80,947	74,680	374,680	401.7%
Intergovernmental	<u>30,265</u>	<u>14,934</u>	<u>32,715</u>	<u>38,500</u>	<u>38,500</u>	0.0%
TOTAL	\$386,060	\$363,125	\$392,433	\$395,884	\$814,430	105.7%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Finance Director	1	1	1	1	1
Financial Analyst	0	0	0	0	1
City Accountant	1	1	1	1	1
Accounting Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	3	3	3	3	4

FINANCE \$814,430

The Finance Department budget provides for costs of annual audits by the State Auditor, debt monitoring services, banking services and shared costs of maintenance for the existing financial system. For 2016, this budget includes the one time costs of purchasing and implementing the new financial system and the staffing needed to ensure the smooth transition from the legacy system. One time use of reserves have been earmarked for this project.

CITY ATTORNEY

The City Attorney provides professional legal services to the City Council, staff, boards and commissions of the City of Centralia.

ONGOING FUNCTIONS

- Preparation of court cases
- Prosecute violators of state and local laws in the Centralia Municipal Court
- Prepare and review ordinances, resolutions, contracts, easements, leases, deeds and other legal documents
- Provide legal research and opinions on federal, state and local laws and court decisions
- Attend City Council, Planning Commission and other board and commission meetings
- Advise Historic Preservation Commission on applications for special tax valuation process



Historic Centralia Square was awarded a special tax valuation by the County after review and recommendation by the Centralia Historic Preservation Commission.

CITY ATTORNEY (015)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Charges for Services	\$84,025	\$86,313	\$93,107	\$86,110	\$87,500	1.6%
Dom Violence/Stop Grant	4,288	-	5,000	5,000	5,000	0.0%
Tax/Misc Revenue Required	<u>161,410</u>	<u>170,210</u>	<u>187,609</u>	<u>191,535</u>	<u>201,780</u>	5.3%
TOTAL	\$249,723	\$256,523	\$285,716	\$282,645	\$294,280	4.1%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$144,984	\$148,024	\$153,160	\$160,992	\$168,000	4.4%
Benefits	44,985	48,107	50,904	53,143	58,270	9.6%
Supplies	3,353	2,664	4,039	5,500	5,500	0.0%
Other Services & Charges	<u>56,402</u>	<u>57,728</u>	<u>77,613</u>	<u>63,010</u>	<u>62,510</u>	-0.8%
TOTAL	\$249,723	\$256,523	\$285,716	\$282,645	\$294,280	4.1%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
City Attorney	1	1	1	1	1
Legal Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2	2	2

CITY ATTORNEY \$294,280

This City Attorney provides professional legal services to the City Council, staff, boards and commissions of the City. The budget also includes costs of work on domestic violence issues funded by a grant from the STOP Violence Against Women Program.

HUMAN RESOURCES

The Human Resources Department provides all services related to the recruitment, training, performance, compensation and benefits for the City's workforce of 156 full time employees. HR staff manage complicated labor negotiations for six bargaining units. Its risk management services administer the City's liability insurance, workers compensation claims and the safety program for the entire City organization. HR is responsible for bi-monthly payroll processing and assists with budget planning and payroll cost estimates. It aims to recruit and retain a diverse workforce capable of performing the City's work and to develop a safe, satisfying and motivating work environment at a cost-effective and financially sustainable level.

MAJOR AREAS OF RESPONSIBILITY

- Recruitment and selection of employees
- Employee and labor relations
- Risk management and safety
- Personnel policy development and implementation
- Employee training and development
- Compensation and benefits administration
- Compliance with employment law
- Claims administration for liability, workers compensation and unemployment insurance
- Comprehensive payroll services including pay increases, contract changes, all deductions
- Process payroll twice monthly, prepare required reports for benefits and taxes
- Civil Service Commission support and LEOFF I retiree administration
- Provide budget projections for labor costs

Building a positive, productive workplace

Our goal is to help build a positive, productive workplace. We do that through recruiting, retaining, and motivating a high caliber of employees. We believe the quality of the City's services is dependent on the quality of its employees who are helping shape the future of our community.

2015 Accomplishments

- Managed multiple complex personnel issues and claims
- Recruited and hired 13 new employees including a new Police Chief
- Completed negotiations of all open labor contracts
- Evaluated health care options and implemented requirements of Affordable Care Act
- Completed annual audit with no deficiencies noted by Washington Cities Insurance Authority
- Managed industrial insurance and return to work program to reduce costs of workers compensation

2016 Goals

- Manage workforce needs within budgetary constraints
- Continue to update personnel procedures and policies
- Plan for and implement requirements associated with the health care reform act



HUMAN RESOURCES (016)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Charges for Services	\$94,586	\$101,844	\$112,002	\$95,350	\$97,000	1.7%
Tax/Misc Revenue Required	<u>155,387</u>	<u>167,313</u>	<u>157,947</u>	<u>206,029</u>	<u>214,063</u>	3.9%
TOTAL	\$249,973	\$269,157	\$269,949	\$301,379	\$311,063	3.2%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$136,332	\$139,122	\$143,593	\$150,008	\$158,998	6.0%
Benefits	49,480	52,848	55,095	57,091	58,505	2.5%
Supplies	3,659	3,247	2,711	2,500	2,500	0.0%
Other Services & Charges	60,446	73,885	68,550	91,780	91,060	-0.8%
Intergovernmental	<u>56</u>	<u>55</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$249,973	\$269,157	\$269,949	\$301,379	\$311,063	3.2%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Personnel Director	1	1	1	1	1
Human Resource Analyst	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2	2	2

HUMAN RESOURCES	\$311,063
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The Human Resources Department budget includes insurance premiums and contract services for labor consultants. Civil Service Commission costs are funded here.

BUILDING MAINTENANCE DIVISION

The Building Maintenance staff does facility maintenance for City Hall, the Historic Train Depot and the Library. They are the first response team for routine maintenance, heating, lighting and air conditioning issues and, in concert with Public Works and City Light, provide indoor maintenance of those facilities.



Cleaning roof at Kitchen #1 Borst Park

2015 Accomplishments

- Removed vegetation and cleaned up beds at the Train Depot
- Remodel south storage building to create storage area for Christmas lights & park equipment
- Started converting lights at the Library and at City Hall to LED to achieve energy savings



Historic Train Depot

2016 Goals

Overall:

- Pro-active maintenance and improvements to reduce future costly maintenance issues
- Explore energy conservation methods & grants

Parks:

- Install security cameras at park buildings to deter vandalism

Train Depot

- Repair and repaint exterior

Library

- Replace North door in multipurpose meeting room
- Implement energy audit recommendations

BUILDING MAINTENANCE (018)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Leases	\$36,901	\$38,903	\$36,379	\$38,500	\$36,000	-6.5%
Tax/Misc Revenue Required	<u>177,129</u>	<u>154,810</u>	<u>182,219</u>	<u>171,237</u>	<u>178,193</u>	4.1%
TOTAL	\$214,030	\$193,713	\$218,598	\$209,737	\$214,193	2.1%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$38,594	\$40,107	\$45,828	\$44,047	\$46,300	5.1%
Benefits	19,609	21,033	22,522	23,015	25,218	9.6%
Supplies	15,255	16,979	16,673	18,250	18,250	0.0%
Other Services & Charges	120,577	109,551	104,078	102,955	102,705	-0.2%
Transfer out	-	-	22,970	21,470	21,470	0.0%
Intergovernmental	19,995	228	522	-	250	N/A
Capital Outlay	<u>-</u>	<u>5,815</u>	<u>6,005</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$214,030	\$193,713	\$218,598	\$209,737	\$214,193	2.1%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Comm Dev/Park Director	0.05	0.05	0.05	0.05	0.05
Maintenance Custodian	1	1	1	1	1
Temp Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1.05	1.05	1.05	1.05	1.05

BUILDING MAINTENANCE \$214,193

Building Maintenance is responsible for the repair and maintenance of City buildings, particularly City Hall, the Library and the historic Train Depot.

NON-DEPARTMENTAL (019)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Tax/Misc Revenue Required	\$121,656	\$123,358	\$107,541	\$112,880	\$112,880	0.0%
TOTAL	\$121,656	\$123,358	\$107,541	\$112,880	\$112,880	0.0%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Supplies	\$0	\$2,897	\$0	\$0	\$0	0.0%
Other Services & Charges	19,920	18,779	4,661	8,000	8,000	0.0%
Debt Principal	82,000	94,925	95,186	95,186	95,186	0.0%
Debt Interest	18,236	5,257	4,994	4,994	4,994	0.0%
Interfund Transfers	<u>1,500</u>	<u>1,500</u>	<u>2,700</u>	<u>4,700</u>	<u>4,700</u>	0.0%
TOTAL	\$121,656	\$123,358	\$107,541	\$112,880	\$112,880	0.0%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Total	N/A	N/A	N/A	N/A	N/A
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NON-DEPARTMENTAL \$112,880

This budget unit accounts for expenditures that are the responsibility of the General Fund yet are not logically a part of any department's program or mission. Major elements are:

\$82,000	Annual debt service payments to Wastewater Fund for the 20-year Interfund Loan
\$18,180	Annual loan payment to Lewis County for Millard business attraction loan
\$ 8,000	Council Chambers Video/Audio operations and supplies
\$ 4,700	Transfer to Repair & Demolition Fund to support code enforcement

SPECIAL APPROPRIATIONS (020)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Liquor Excise Tax	\$1,225	\$224	\$624	\$634	\$620	-2.2%
Liquor Board Profits	3,318	3,000	2,950	2,918	3,000	2.8%
Tax/Misc Revenue Required	<u>17,048</u>	<u>28,563</u>	<u>31,148</u>	<u>31,048</u>	<u>228,480</u>	635.9%
TOTAL	\$21,592	\$31,787	\$34,722	\$34,600	\$232,100	570.8%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Supplies	\$0	\$486	\$429	\$0	\$0	0.0%
Other Services & Charges	1,641	6,559	15,000	9,000	9,000	0.0%
Intergovernmental	19,951	24,742	19,293	13,100	23,100	76.3%
Capital Outlay					200,000	
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>-</u>	-100.0%
TOTAL	\$21,592	\$31,787	34,722.00	\$34,600	\$232,100	570.8%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Total	N/A	N/A	N/A	N/A	N/A
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SPECIAL APPROPRIATIONS	\$232,100
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This budget includes mandated payments and discretionary allocations from the General Fund:

Southwest Clean Air Agency	\$4,900	\$4,976	\$5,150	\$5,150	\$5,150
Economic Development Council	10,000	10,000	-	-	10,000
County Alcohol Abatement Program	3,700	2,950	2,950	2,950	2,950
Events/ Downtown Decorations	2,500	-	-	-	-
Lewis County Historical Museum	1,000	1,000	1,000	1,000	1,000
Senior Center	-	5,000	5,000	5,000	5,000
Share of Storm Gauge Costs	-	6,000	8,000	8,000	8,000
2014 Main Street Tax credit to Light				12,500	-
Capital Outlay: Chip Sealing Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
	\$22,100	\$29,926	\$22,100	\$34,600	\$232,100



CENTRALIA POLICE DEPARTMENT



Police Chief

OPERATIONS BUREAU FUNCTIONS

Patrol
Investigation Services
Crime Prevention
Special Operations
K-9 Program
Training
Volunteer Programs

SERVICES BUREAU FUNCTIONS

Administration
Grants Management
Property Room
Code Enforcement
Emergency Management
Animal Control

Commander	1
Sergeants	5
Detective Sergeant	1
Detectives	3
Patrol Officers	14
School Resource Officer	1
Special Operations Officers	4

Commander	1
Administrative Assistant	1
Records Technicians	4
Com. Services Officers	3.7



POLICE

The Mission of Centralia Police Department is to work in partnership with our community to protect life and property, reduce crime, and enhance the security and quality of life in our City. The full service department was created and authorized under Chapter 2.15 of the Centralia Municipal Code. Authorized staffing is 31 commissioned officers, 4 limited commission officers, 5 civilian staff and many volunteers, including 10 reserve officers.

The department is organized into bureaus, Operation and Services, each headed by a police commander. Programs within each bureau have specific focus and resources.

The department operates out of offices in City Hall and at the Joint Training and Support Facility on Mellen Street shared with the Riverside Fire Authority.

2015 Accomplishments

Maintain level of community service during leadership transition in 2015:

Chief Carl E. Nielsen took over the department on June 1, 2015 and immediately began implementing outreach programs with staff to enhance community partnerships

Train all detectives, anti-crime and traffic unit officer in "total station" equipment

Training in use of surveying equipment allows staff to document traffic collision and crime scenes more accurately

Reduced criminal activity by 3% based on NIBRS property index crimes



2015 Accomplishments (cont.)

Continue the 24/7 DUI Sobriety Pilot Program on behalf of WSPCA and the State of Washington

Continued program, corrected identified deficiencies and enhanced and expanded local program to include participants from Chehalis.

Address business licensing issues through ordinance update and role clarification

Project curbed by department and City.

Hold a "Spring Cleanup" event by summer

Volunteers and paid staff worked to clean up a yard at a residence near Centralia College. They hauled approximately 7500 pounds of waste and helped rebuild stairs for the appreciative home owner.



Conduct centrally located National Night out campaign using Washington or Borst Park

The 3-hour event held in Washington Park was attended by over 750 people. Department received positive feedback about this format for the event.

Present ALICE training, in partnership with School District, to enhance school security and active shooter procedures

School Resource Officer worked with School District on active shooter procedures; all officers train annually on active shooter scenarios.

Conduct four (4) Emergency operations Center training sessions

2015 Accomplishments (cont.)

Install security cameras at department headquarters and Mellen Street facility

Security cameras obtained and installed as part of US Department of Homeland Security Emergency Management Performance Grant.

Transition IT support from Lewis County to City by end of 2015

Centralia City IT handles all in-house IT systems for Police. Lewis County IT remains contracted for mobile IT systems since they are integrated with a county-wide Computer Aided Dispatch system.

Accreditation awarded by WASPC 2008 and re-accreditation in 2012



School safety and service are part of community policing.



National Night Out activities include trying out motorcycles !



2016 Goals

- Increase level of community partnerships by expanding Neighborhood Watch groups and creating a Business Watch Program
- Create a community-based policing team to target specific criminal and nuisance issues within our community
- Expand roles for Volunteer and Reserve Officer Programs to be more involved in pro-active community policing projects
- Reduce criminal activity by 3% based on NIBRS property index crimes (theft, burglary, vehicle theft, malicious mischief)
- Continue the 24/7 DUI Sobriety Pilot Program on behalf of WASPC and the State
- Hold a "Spring Cleanup" event by summer
- Conduct centrally located National Night Out Campaign using Washington or Borst Park



POLICE - TOTAL (021)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Cash Reserves/CHRP	\$51,509	\$110,652	\$0	\$0	\$0	0.0%
Charges for Services	6,978	2,369	5,354	3,000	0	-100.0%
Sales Tax-Criminal Justice	121,139	129,795	140,922	126,600	132,000	4.3%
Criminal Justice	90,377	99,667	106,764	76,800	105,000	36.7%
Gambling Taxes	35,545	32,120	26,209	30,300	30,300	0.0%
Burn/Firework Permits	400	400	500	500	500	0.0%
Business Licenses	36,220	35,600	36,710	33,200	34,700	4.5%
Dog Licenses	15,161	8,121	6,619	11,000	7,000	-36.4%
Concealed Pistol License	1,121	1,733	985	1,000	900	-10.0%
Grants/Misc Revenue	52,388	17,547	69,127	39,000	13,150	-66.3%
Liquor Excise Tax	60,037	11,179	30,568	31,066	30,380	-2.2%
Liquor Board Profits	162,597	149,999	144,547	142,982	147,000	2.8%
School District - SRO	66,330	67,656	69,094	70,380	70,380	0.0%
Traffic School	19,800	15,600	21,900	14,000	14,000	0.0%
Fingerprinting Fees	895	1,323	1,227	650	650	0.0%
Pound Fees	3,350	5,120	4,020	4,000	4,000	0.0%
Transfer In	0	0	0	21,500	0	-100.0%
Tax/Misc Revenue Required	<u>4,505,732</u>	<u>4,472,391</u>	<u>4,950,655</u>	<u>4,773,286</u>	<u>5,016,775</u>	5.1%
TOTAL	\$5,229,579	\$5,161,272	\$5,615,201	\$5,379,264	\$5,606,735	4.2%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$2,896,312	\$2,961,920	\$3,163,032	\$3,045,801	\$3,217,015	5.6%
Benefits	1,091,703	1,124,439	1,222,449	1,245,941	1,284,698	3.1%
Supplies	139,648	152,345	207,148	151,700	149,950	-1.2%
Other Services & Charges	240,188	349,674	589,317	323,530	325,780	0.7%
Intergovernmental	571,604	572,894	433,255	612,292	590,292	-3.6%
Interfund	117,495	-	-	-	39,000	N/A
Operating Transfer Out	51,509	-	-	-	-	0.0%
Capital Outlay	<u>121,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$5,229,579	\$5,161,272	\$5,615,201	\$5,379,264	\$5,606,735	4.2%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Police Sergeant	5	5	5	5	5
Detective Sergeant	1	1	1	1	1
Detective	3	3	3	3	3
Patrol Officer	18	18	18	18	18
School Resource Officer	1	1	1	1	1
Special Services Officer	1	1	1	1	0
Com Serv Officer	1.7	1.7	2.7	2.7	3.7
Police Record Technician	5	5	4	4	4
Administration Assistant	1	1	1	1	1
Total	39.7	39.7	39.7	39.7	39.7

POLICE - ADMIN (021.521.100)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$252,028	\$264,995	\$204,405	\$161,522	\$338,805	109.8%
Benefits	278,608	263,389	240,692	225,036	297,328	32.1%
Supplies	14,460	16,741	20,914	17,900	18,750	4.7%
Other Services & Charges	143,195	137,829	368,528	130,430	129,930	-0.4%
Intergovernmental	145,819	139,643	70	152,250	152,250	0.0%
Interfund	7,050	-	-	-	-	0.0%
Capital Outlay	<u>9,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$850,396	\$822,597	\$834,609	\$687,138	\$937,063	36.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Chief	0.7	0.7	0.7	0.7	0.9
Police Commander	0.3	0.3	0.3	0.3	0.6
Administrative Assistant	1	1	1	1	0.8
Police Record Technician	1.5	1.5	1	1	3.4
Community Services Officer	<u>0</u>	<u>0</u>	<u>0.25</u>	<u>0.25</u>	<u>1.0</u>
Total	2.8	2.8	3.25	3.25	6.7

POLICE ADMINISTRATION \$937,063

Provides planning, organizing and directing all activities of the Department within the framework of the Department mission, to accomplish goals established by the Centralia City Council. Budget administration and project management are essential to the planning process. Administration budget also includes the \$171,193 cost of LOEFF 1 police retiree benefits. Jail and booking costs are budgeted at \$152,250 and \$34,250.

POLICE - INVESTIGATION (021.521.210)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$407,547	\$416,511	\$473,473	\$418,528	\$403,050	-3.7%
Benefits	130,511	137,572	159,782	150,014	120,725	-19.5%
Supplies	19,984	10,868	14,505	16,700	16,200	-3.0%
Other Services & Charges	12,759	23,279	26,002	22,300	22,300	0.0%
Interfund	<u>11,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$582,551	\$588,230	\$673,762	\$607,542	\$562,275	-7.5%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Commander	0.25	0.25	0.25	0.25	0.25
Detective Sergeant	1	1	1	1	1.0
Detective	3	3	3	3	3.0
Police Record Technician	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.15</u>
Total	5.15	5.15	5.15	5.15	4.40

POLICE INVESTIGATION \$562,275

Responsible for in-depth investigation of major crimes and other felony offenses requiring lengthy and complicated investigations that cannot be readily handled by patrol officers. The investigation caseload is directly correlated to the number of calls for service and crimes reported.

POLICE - PATROL (021.521.220)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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Salaries	\$1,465,746	\$1,476,285	\$1,647,932	\$1,583,942	\$1,666,680	5.2%
Benefits	449,934	461,641	525,192	536,284	551,080	2.8%
Supplies	76,409	82,234	119,491	70,050	69,050	-1.4%
Other Services & Charges	44,327	117,828	120,075	109,950	115,950	5.5%
Intergovernmental	409,526	416,911	419,335	440,342	418,342	-5.0%
Interfund	77,547	-	-	-	39,000	0.0%
Operating Transfers Out	51,509	-	-	-	-	0.0%
Capital Outlay	<u>111,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$2,686,881	\$2,554,899	\$2,832,025	\$2,740,568	\$2,860,102	4.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Police Commander	0.25	0.25	0.25	0.25	0.25
Police Sergeant	3.75	3.75	3.75	3.75	3.95
Patrol Officer	13.75	13.75	13.75	13.75	14
School Resource Officer	0.25	0.25	0.25	0.25	0
Special Services Officer	0	0	0	0	0
Police Record Technician	1	1	0.75	0.75	0.15
Community Services Officer	<u>0</u>	<u>0</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	19.0	19.0	19.0	19.0	18.6

POLICE PATROL \$2,860,102

Provides 24/7 law enforcement services through the City. In a community policing philosophy, officers apply aggressive police intervention tactics, problem-solving techniques and work closely with community members to solve problems. This budget includes costs of dispatch services \$418,342 and \$39,000 for IT services .

POLICE - JOINT NARCOTICS ENFORCEMENT TEAM (021.521.230)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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Salaries	\$262,693	\$292,757	\$269,302	\$277,248	\$267,170	-3.6%
Benefits	79,069	91,281	86,885	90,378	85,350	-5.6%
Supplies	6,482	10,421	16,977	15,250	12,000	-21.3%
Other Services & Charges	5,980	21,084	21,187	18,000	14,500	-19.4%
Interfund	<u>10,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

TOTAL	\$364,798	\$415,543	\$394,351	\$400,876	\$379,020	-5.5%
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STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Police Commander	0.25	0.25	0.25	0.25	0.10
Police Sergeant	0.6	0.6	0.6	0.6	0.6
Patrol Officer	2	2	2	2	2
Police Record Technician	0.25	0.25	0.50	0.50	0.15
Comm. Services Officer (p/t)	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>

Total	3.5	3.5	3.35	3.35	2.85
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POLICE - J.N.E.T. \$379,020

The Joint Narcotics Enforcement Team (formerly Anti-Crime Unit) is headed by members of the Centralia Police Department and also includes members of the Chehalis Police Department and Lewis County Sheriff's Office. Since criminal activities have no boundaries and frequently have a nexus to narcotics, this team was formed and are now dedicated solely to targeting illegal drug and narcotic activity in our communities.

POLICE - CRIME PREVENTION (021.521.300)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$63,484	\$63,847	\$86,789	\$63,222	\$67,040	6.0%
Benefits	20,626	22,051	30,039	23,704	26,610	12.3%
Supplies	72	250	4,038	1,700	1,700	0.0%
Other Services & Charges	<u>1,874</u>	<u>2,571</u>	<u>1,188</u>	<u>1,300</u>	<u>2,200</u>	69.2%
TOTAL	\$86,056	\$88,719	\$122,054	\$89,926	\$97,550	8.5%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Sergeant	0.1	0.1	0.1	0.1	0.1
School Resource Officer	0.75	0.75	0.75	0.75	0.75
Patrol Officer	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	1.1	1.1	1.1	1.1	1.1

POLICE CRIME PREVENTION \$97,550

Crime prevention programs serve our schools, businesses and residents. The funding of the School Resource Officer is a financial and operational partnership with the Centralia School District. The officer works at the high school and middle school on a full time basis during the school year. Other programs include Neighborhood Watch, Crime Preventions through Environmental Design, Operation ID and ID Theft Prevention.

POLICE - TRAINING (021.521.400)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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Salaries	\$17,509	\$13,454	\$20,214	\$30,919	\$28,915	-6.5%
Benefits	5,010	4,284	6,061	11,570	11,255	-2.7%
Supplies	1,075	8,963	5,066	5,750	7,750	34.8%
Other Services & Charges	16,987	26,026	24,107	19,500	19,400	-0.5%
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,200</u>	<u>2,200</u>	0.0%

TOTAL	\$40,580	\$52,727	\$55,448	\$69,939	\$69,520	-0.6%
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STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Patrol Officer	0.3	0.3	0.3	0.3	0
Commander	0.0	0.0	0.0	0.0	0.2
Administrative Assistant	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>

Total	0.3	0.3	0.3	0.3	0.4
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POLICE TRAINING \$69,520

Training of commissioned staff is imperative to safety, professionalism and reduction of City liability exposure. Training is focused in three areas: skills retention, skills enhancement and professional development. The Department has a training matrix that identifies required and recommended training in all three areas. Minimum training hours per year are mandated by the State Training Commission.

POLICE - TRAFFIC POLICING (021.521.700)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
-----------------	------------------------	------------------------	------------------------	-------------------------	-------------------------	--------------------------

See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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Salaries	\$142,169	\$138,941	\$213,212	\$220,754	\$220,835	0.0%
Benefits	39,995	42,673	74,666	78,230	71,545	-8.5%
Supplies	5,288	6,726	11,406	8,350	8,350	0.0%
Other Services & Charges	3,828	13,014	15,598	14,500	13,500	-6.9%
Intergovernmental	-	-	-	2,500	2,500	0.0%
Interfund	<u>7,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

TOTAL	\$198,329	\$201,354	\$314,882	\$324,334	\$316,730	-2.3%
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STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Police Commander	0.25	0.25	0.25	0.25	0.10
Police Sergeant	0.3	0.3	0.3	0.3	0.3
Patrol Officer	1.7	1.7	1.7	1.7	2.0
Comm Service Officer	<u>0.5</u>	<u>0.5</u>	<u>0.25</u>	<u>0.25</u>	<u>0.10</u>

Total	2.75	2.75	2.50	2.50	2.50
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POLICE TRAFFIC POLICING \$316,730

The Traffic Team is the primary work unit responsible for traffic enforcement in our community. Projects include school zone speed enforcement, railroad crossing compliance, pedestrian safety through crosswalk enforcement, DUI emphasis patrols and seat belt compliance. The team also covers traffic education and Traffic School. Their mission is to reduce the number and severity of traffic collisions in our City. The pilot program for DUI testing known as 24/7 is included here.

POLICE - PROPERTY ROOM (021.521.910)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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Salaries	\$35,352	\$39,808	\$44,352	\$53,608	\$48,485	-9.6%
Benefits	13,691	15,344	25,656	31,994	30,185	-5.7%
Supplies	5,426	7,987	1,440	5,550	5,550	0.0%
Other Services & Charges	<u>1,401</u>	<u>2,000</u>	<u>5,196</u>	<u>1,600</u>	<u>1,600</u>	0.0%

TOTAL	\$55,870	\$65,139	\$76,644	\$92,752	\$85,820	-7.5%
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STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Police Commander	0.1	0.1	0.1	0.1	0.1
Police Record Technician	0.75	0.75	0.25	0.25	0.1
Community Services Officer	<u>0</u>	<u>0</u>	<u>0.75</u>	<u>0.75</u>	<u>1.00</u>

Total	0.85	0.85	1.10	1.10	1.20
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POLICE PROPERTY ROOM \$85,820

The documentation and safekeeping of evidence, found property and recovered stolen property, including the documentation for the movement of evident items through the criminal justice system, are contained in this program. This includes costs associated with the evidence software program, lab testing, destruction of drugs, and the surplus of found property.

POLICE - CODE ENFORCEMENT (021.521.930)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$76,752	\$89,672	\$61,388	\$71,948	\$72,950	1.4%
Benefits	28,375	38,141	32,101	42,721	49,350	15.5%
Supplies	5,919	7,749	9,175	6,950	6,950	0.0%
Other Services & Charges	2,745	4,800	4,868	5,250	5,250	0.0%
Intergovernmental	16,260	16,340	13,850	15,000	15,000	0.0%
Interfund	<u>3,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$133,576	\$156,702	\$121,382	\$141,869	\$149,500	5.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Commander	0.1	0.1	0.1	0.1	0.1
Special Services Officer	1	1	1	1	0
Comm Serv Officer	<u>0.4</u>	<u>0.4</u>	<u>0.5</u>	<u>0.5</u>	<u>1.9</u>
Total	1.5	1.5	1.6	1.6	2.0

POLICE CODE ENFORCEMENT \$149,500

The goal of this program is to enhance the visible quality of life in the City using a progressive approach from voluntary compliance to criminal citations. Areas of concern are animal control, parking, property maintenance, code compliance, abandoned vehicles, solid waste enforcement, graffiti abatement and tall grass enforcement.

This budget includes \$15,000 for costs of the animal shelter contract with Lewis County.

POLICE - VOLUNTEER PROGRAMS (021.521.940)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$75,129	\$65,234	\$48,519	\$35,464	24,035	-32.2%
Benefits	17,523	17,556	11,887	9,335	6,170	-33.9%
Supplies	308	406	3,117	3,500	3,650	4.3%
Other Services & Charges	<u>830</u>	<u>1,243</u>	<u>854</u>	<u>700</u>	<u>1,150</u>	64.3%
TOTAL	\$93,790	\$84,439	\$64,377	\$48,999	\$35,005	-28.6%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Commander	0.1	0.1	0.1	0.1	0.10
Police Sergeant	0.25	0.25	0.25	0.25	0.05
Volunteer Coordinator	0	0	0	0	0.75
Patrol Officer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0.35	0.35	0.35	0.35	0.90

POLICE VOLUNTEER PROGRAMS \$35,005

The Department is affiliated with the National Volunteers in Police Service (VIPS) and has several volunteer programs to implement our community policing program. These programs include our reserve police officer program, Community Emergency Response Teams (CERT), Block Watch Captains, Amateur Radio Emergency Service (ARES), office volunteers and community events volunteers.

POLICE - EMERGENCY SERVICES (021.525.*)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
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See Police Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$97,902	\$100,416	\$93,446	\$128,646	\$79,050	-38.6%
Benefits	28,362	30,507	29,488	46,675	35,100	-24.8%
Supplies	4,226	-	1,019	-	-	0.0%
Other Services & Charges	<u>6,263</u>	<u>-</u>	<u>1,714</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$136,752	\$130,923	\$125,667	\$175,321	\$114,150	-34.9%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Police Chief	0.3	0.3	0.3	0.3	0.10
Police Commander	0.4	0.4	0.4	0.4	0.20
Police Record Technician	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.05</u>
Total	1.3	1.3	1.3	1.3	0.35

POLICE EMERGENCY SERVICES \$114,150

Emergency Services plans, organizes and directs all activities of the City's emergency management program including planning, preparedness, training and community education. It also organizes disaster response and emergency center operations.

FIRE (022)

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Property Taxes-EMS	\$257	\$0	\$0	\$0	\$0	0.0%
Prop Taxes-EMS (reserved)	4,421	-	-	-	-	0.0%
Riverside Debt Service Pmt	90,078	90,078	90,078	-	-	0.0%
Tax/Misc Revenue Required	<u>198,837</u>	<u>122,369</u>	<u>117,947</u>	<u>149,173</u>	<u>129,173</u>	-13.4%
TOTAL	\$293,592	\$212,447	\$208,025	\$149,173	\$129,173	-13.4%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Benefits	\$199,093	\$122,369	\$117,947	\$149,173	\$129,173	-13.4%
Intergovernmental	4,421	-	-	-	-	0.0%
Debt Principal	80,102	83,298	86,622	-	-	0.0%
Debt Interest	<u>9,976</u>	<u>6,780</u>	<u>3,456</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$293,592	\$212,447	\$208,025	\$149,173	\$129,173	-13.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A

FIRE	\$129,173
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This budget provides funding for LEOFF 1 retirees benefits. The last payment for the General Obligation Bond debt for the fire truck was made in 2014. That expenditure and corresponding reimbursement from the Riverside Fire Authority account for the large decrease in 2015.

BUILDING INSPECTOR (024)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Building Permits	\$112,827	\$117,800	\$90,119	\$117,000	\$120,000	2.6%
Plan Reviews & Changes	52,594	41,588	35,949	32,000	32,000	0.0%
Tax/Misc Revenue Required	<u>12,333</u>	<u>24,402</u>	<u>60,466</u>	<u>45,191</u>	<u>47,075</u>	4.2%
TOTAL	\$177,755	\$183,790	\$186,534	\$194,191	\$199,075	2.5%

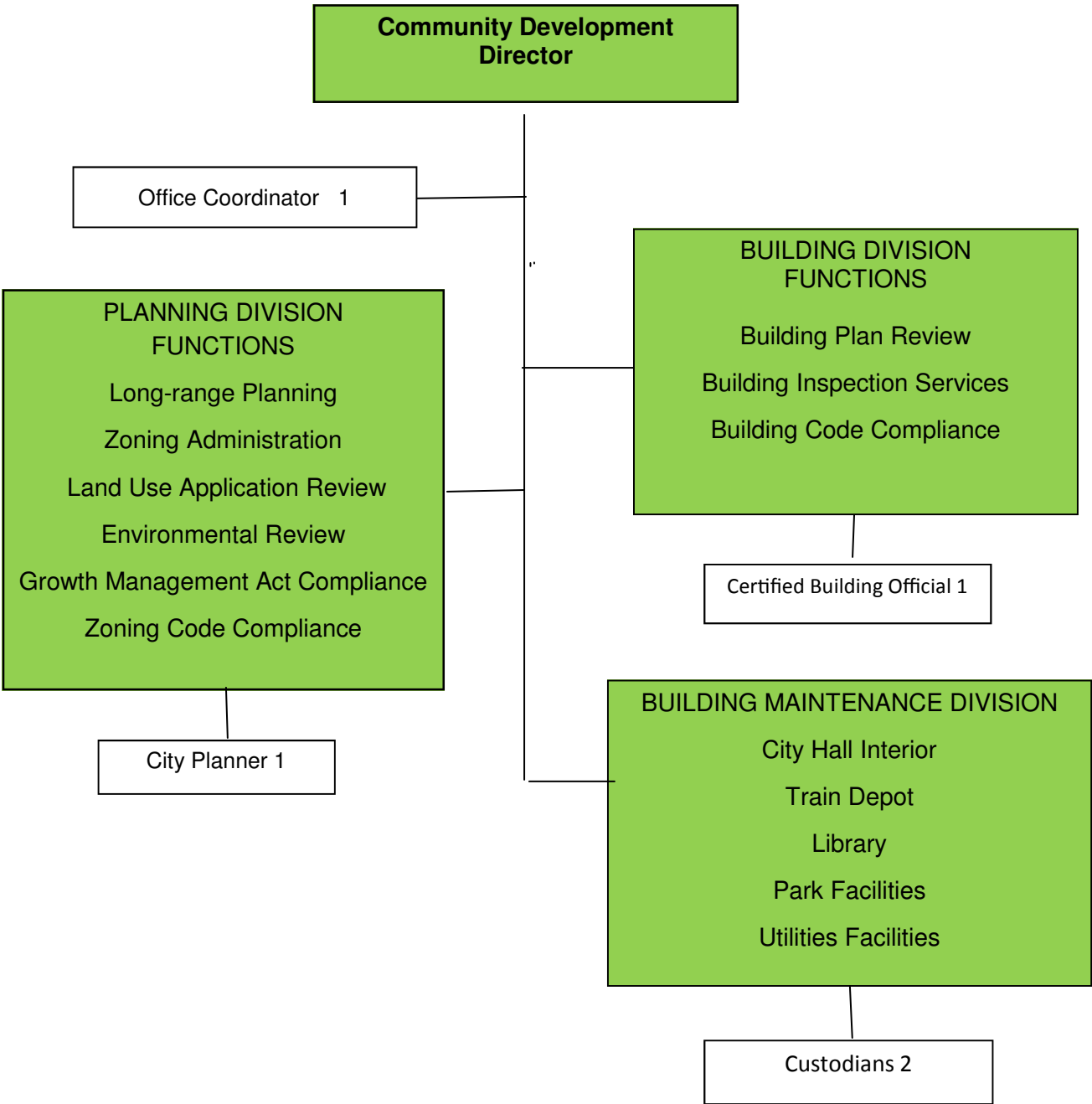
EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$121,164	\$122,982	\$123,605	\$124,296	\$125,685	1.1%
Benefits	48,379	51,794	55,543	54,245	57,740	6.4%
Supplies	2,455	2,632	1,880	4,850	4,850	0.0%
Other Services & Charges	<u>5,756</u>	<u>6,382</u>	<u>5,506</u>	<u>10,800</u>	<u>10,800</u>	0.0%
TOTAL	\$177,755	\$183,790	\$186,534	\$194,191	\$199,075	2.5%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Comm Dev/Park Director	0.2	0.2	0.2	0.2	0.2
Building Official	1	1	1	1	1
Building Inspector	0	0	0	0	0
Office Coordinator	<u>0.7</u>	<u>0.7</u>	<u>0.7</u>	<u>0.7</u>	<u>0.7</u>
Total	1.9	1.9	1.9	1.9	1.9

BUILDING INSPECTOR \$199,075

The Building Inspector Department handles commercial and residential building inspections, plan review services, nuisance and sign code enforcement, and abatement of dangerous buildings. It coordinates with the Community Development Planning Division for site plan review, subdivisions, variances, special use permits and other planning and code enforcement issues.

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

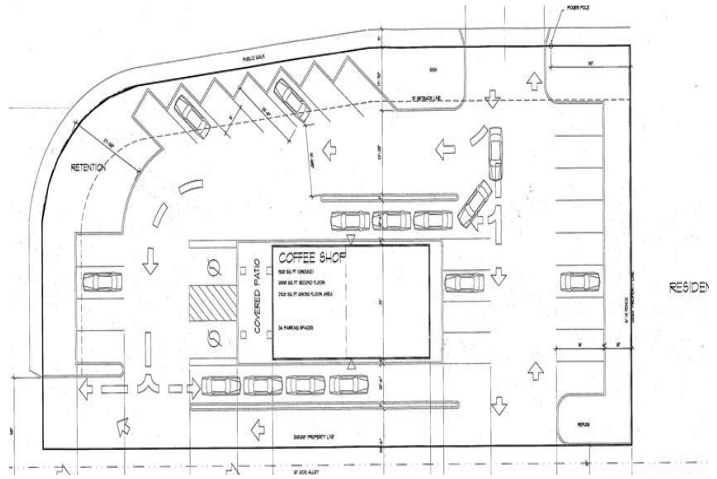
The Community Development Department guides the City's physical development and regulates land uses. It assists the public with development regulations and information and reviews all development proposals. It investigates citizen complaints and enforces the City's zoning regulations.

The staff drafts code amendments to revise the existing codes and to create new codes and leads the City's planning efforts required by the State Growth Management Act. It maintains the City's enrollment in the FEMA NFIP CRS program.

Staff supports the Council, Planning Commission, Hearing Examiner, Parks Board and committees on Historic Preservation, and the Borst Home.

2015 Accomplishments

- Closed out energy efficiency project including LED street lights, LED lights at Washington Park, HVAC at Train Depot and controls at Little League Batting Cage
- Achieved annual recertification of the City's NFIP CRS program
- Amended Comprehensive Plan and Zoning Ordinance
- Wrote the Gateway Commercial and Residential 5 Acre Zoning Districts
- Wrote Wireless Telecommunication Ordinance
- Wrote Lewis County Multi-Jurisdictional Hazard Mitigation Plan
- Completed and closed FEMA flood grants



2016 Goals

- Maintain timely plan review and inspection level of service
- Complete the Shoreline Master Plan updates
- Respond to State mandated land use, shoreline and environmental requirements
- Recertify the City in the FEMA CRS program
- Coordinate with Lewis County and other municipalities to draft Shoreline Master Plan and submit it to Washington Department of Ecology
- Provide regular historic programs at Borst Home and School
- Implement energy conservation at City buildings and facilities
- Develop and implement a plan that addresses the long term needs of Department to maximize efficiency and effectiveness
- Work closely with the Port of Centralia in the development of Centralia Station and with Centralia College

Pictured: Centralia in 2007 Flood

COMMUNITY DEVELOPMENT (039)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Street & Curb Permits	\$3,341	\$2,860	\$12,090	\$3,000	\$4,400	46.7%
CTED Edison Dist Grant	13,000	-	-	-	-	0.0%
Home Elevation Grant (Fed)	25,117	-	-	-	-	0.0%
Home Elevation Grant (St)	1,976	-	-	-	-	0.0%
Flood Plain Applications	550	1,000	350	500	250	-50.0%
Applications for Variances	1,550	1,690	650	1,000	1,650	65.0%
Site Plan Review	3,820	12,268	1,950	500	1,650	230.0%
Tax/Misc Revenue Required	<u>143,422</u>	<u>162,009</u>	<u>255,301</u>	<u>199,475</u>	<u>202,521</u>	1.5%
TOTAL	\$192,778	\$179,827	\$270,341	\$204,475	\$210,471	2.9%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$115,046	\$117,015	\$118,903	\$118,298	\$116,485	-1.5%
Benefits	48,661	39,468	41,288	41,956	49,765	18.6%
Supplies	9,355	7,498	4,897	8,525	8,525	0.0%
Other Services & Charges	19,633	15,846	105,253	35,696	35,696	0.0%
Intergovernmental	54	-	-	-	-	0.0%
Interfund	<u>29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$192,778	\$179,827	\$270,341	\$204,475	\$210,471	2.9%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Comm Dev/Park Director	0.4	0.4	0.4	0.4	0.4
Associate Planner	1	1	1	1	1
Office Coordinator	0.3	0.3	0.3	0.3	0.3
Office Manager	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1.7	1.7	1.7	1.7	1.7

COMMUNITY DEVELOPMENT \$210,471

The Community Development Department guides the City's physical development and regulates land uses. It assists with development regulations and reviews all development proposals. It investigates citizen complaints and enforces zoning regulations.

PARKS AND RECREATION

Community Development
Director

RECREATION DIVISION
FUNCTIONS

Youth baseball leagues
Youth soccer leagues
Adult ball leagues
Adult & Youth Sport Lessons & Clinics
Special Events Coordination

Recreation Supervisor 1
Seasonal Workers

PARKS MAINTENANCE DIVISION
FUNCTIONS

240 acres of public space
Sports fields & bleachers
Aquatic facilities
City Parks

Lead Park Technician 1
Park Technicians 2
Seasonal Workers

PARKS & RECREATION - TOTAL (103)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Recreation	\$91,898	\$76,991	\$73,227	\$76,000	\$76,000	0.0%
Park Maintenance	57,682	75,426	86,057	53,800	61,000	13.4%
Summerfest	26,051	30,362	24,551	27,000	22,200	-17.8%
Tax/Misc Revenue Required	<u>788,919</u>	<u>788,413</u>	<u>791,616</u>	<u>896,953</u>	<u>925,635</u>	3.2%
TOTAL	\$964,551	\$971,192	\$975,451	\$1,053,753	\$1,084,835	2.9%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$378,631	\$381,380	\$365,779	\$403,677	\$418,100	3.6%
Benefits	157,380	153,098	154,920	140,381	171,040	21.8%
Supplies	92,148	117,772	101,626	130,125	130,125	0.0%
Other Services & Charges	306,434	308,548	298,152	337,930	323,930	-4.1%
Intergovernmental	757	10,394	20,780	20,640	20,640	0.0%
Operating Transfer Out	4,973	-	21,000	21,000	21,000	0.0%
Capital Outlay	<u>24,227</u>	<u>-</u>	<u>13,194</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$964,551	\$971,192	\$975,451	\$1,053,753	\$1,084,835	2.9%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Comm Dev/Park Director	0.35	0.35	0.35	0.35	0.35
Park Supervisor	0	0	0	0	0
Recreation Manager	1	1	1	1	1
Park Mechanic/Technician	1	1	1	1	1
Lead Park Technician	1	1	1	1	1
Park Technician	3	1	1	1	1
Rec Program Asst	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	6.35	4.35	4.35	4.35	4.35

PARKS & RECREATION - TOTAL \$1,084,835

PARKS & RECREATION - ADMINISTRATION (103.571.300)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Tax/Misc Revenue Required	<u>\$146,037</u>	<u>\$147,104</u>	<u>\$162,510</u>	<u>\$170,052</u>	<u>\$171,605</u>	0.9%
TOTAL	\$146,037	\$147,104	\$162,510	\$170,052	\$171,605	0.9%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$34,852	\$35,549	\$35,374	\$35,582	\$36,295	2.0%
Benefits	10,081	10,969	11,417	11,540	12,380	7.3%
Supplies	-	-	-	900	900	0.0%
Other Services & Charges	96,028	100,586	92,525	112,030	112,030	0.0%
Intergovernmental	104	-	-	-	-	0.0%
Operating Transfers Out	4,973	-	10,000	10,000	10,000	0.0%
Capital Outlay	-	-	<u>13,194</u>	-	-	0.0%
TOTAL	\$146,037	\$147,104	\$162,510	\$170,052	\$171,605	0.9%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Comm Dev/Park Director	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>
Total	0.35	0.35	0.35	0.35	0.35

ADMINISTRATION

\$171,605

The Administration division coordinates all aspects of the department, receiving advisory input from the Parks & Recreation Advisory Board. Functions include planning, policy formulation and implementation, staff development and leadership, budget development and financial monitoring and accountability. This budget includes the transfer that supports the costs of the indoor pool.

RECREATION DIVISION

The Recreation Division provides and facilitates a wide variety of recreation activities and community special events. It organizes and promotes youth and adult activities (fast pitch tournaments, adult slow-pitch leagues, youth and adult basketball tournaments). It provides soccer camps, tennis lessons, quarterback/receiver camps, baseball hitting and pitching clinics.

Recreation staff schedule and coordinate a variety of tournaments for Borst park and the Centralia Sports Complex.

It also schedules park rental facilities including Borst Park kitchens, picnic shelters and the Train Depot multi-purpose room.

Aerial view of sports fields at Borst Park and Event Center. City has a variety of fields to accommodate its array of programs and tournaments for children and adults.



Preparing for Christmas Tree Lighting

2015 Accomplishments

- Filled Borst Park ball fields nearly every day during spring and summer with city, local and outside leagues
- Provided scheduling for user groups to Centralia Sports Complex fields
- Ran a successful ASA State tournament for youth ages 12 & under
- Ran Regional National Qualifier and other invitational fast pitch softball tournaments
- Coordinated events with 1000+ attendees like Summerfest and Christmas tree lighting ceremony
- Coordinated Arts Jamboree, C to C bike ride, Turkey Trot and other events with over 100 participants
- Increased online registration for classes and leagues

2016 Goals

- Secure another large ASA Championship tournament such as the State 12 & Under tournament
- Continue and grow successful leagues, tournaments and clinics for various sports
- Establish another conference room for use during events at Borst Park and tournaments
- Look for other opportunities to bring users into Centralia from outside the county.



PARKS & RECREATION - RECREATION (103.571.400)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Youth Sports	\$1,550	\$1,125	1,250	-	-	0.0%
Youth Tourney	24,884	17,060	8,518	25,000	10,000	-60.0%
Youth Arts & Crafts	1,760	2,515	3,010	-	3,000	N/A
Youth Enrichment	-	-	-	-	-	0.0%
Youth Camps	13,120	11,448	20,871	5,000	18,000	260.0%
Adult Sports	11,701	12,269	20,045	20,000	20,000	0.0%
Family Activites	140	-	-	-	-	0.0%
Outdoor Pool Lessons	-	-	-	-	-	0.0%
Other Rec-Players Fees	38,744	32,574	20,506	26,000	25,000	-3.8%
Tax/Misc Revenue Required	77,768	84,374	81,746	101,156	103,905	2.7%
TOTAL	\$169,666	\$161,365	\$154,973	\$177,156	\$179,905	1.6%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$73,853	\$74,325	\$74,944	\$83,300	\$84,560	1.5%
Benefits	26,070	27,694	28,539	26,506	27,995	5.6%
Supplies	16,022	16,147	14,171	17,200	17,200	0.0%
Other Services & Charges	<u>53,722</u>	<u>43,199</u>	<u>37,319</u>	<u>50,150</u>	<u>50,150</u>	0.0%
TOTAL	\$169,666	\$161,365	\$154,973	\$177,156	\$179,905	1.6%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Recreation Manager	1	1	1	1	1
Rec Program Asst	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1	1	1	1	1

RECREATION	\$179,905
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PARKS & RECREATION - AQUATICS* (103.576.200)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Tax/Misc Revenue Required	\$7,715	\$20,065	\$27,315	\$34,640	\$20,640	-40.4%
TOTAL	\$7,715	\$20,065	\$27,315	\$34,640	\$20,640	-40.4%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Supplies	\$516	\$294	\$548	-	-	0.0%
Other Services & Charges	7,190	9,377	5,987	14,000	-	-100.0%
Intergovernmental	9	10,394	20,780	20,640	20,640	0.0%
TOTAL	\$7,715	\$20,065	\$27,315	\$34,640	\$20,640	-40.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Temporary Full Time	NA	NA	NA	NA	NA

* Formerly Outdoor Pool

AQUATICS \$20,640

With the 2012 closing of the Outdoor Pool, this budget provided funds to maintain safety items until final decisions on use of this property. This budget now reflects the obligation for debt costs shared with the Centralia School District for indoor pool renovations.

PARK MAINTENANCE DIVISION

The Parks Maintenance Division operates and maintains the City's 240 acres of parks and grounds and over 114,000 square feet of building space. In addition, the Timberland Regional Library, Train Depot, City Hall and Borst Home are cleaned and repaired.

Staff maintains the multi-purpose fields at the Sports Complex and Borst Park to assure the fields remain in high quality condition and are prepared for game play.

City is able to keep costs at minimum with the close cooperation and assistance of Centralia College, the Centralia School District and numerous non profit organizations which donate time, finances and assist in preparing fields.



Contractor installing netting and improvements at Sports Field #5.



2015 Accomplishments

- Provided maintenance of over 240 acres
- Provided maintenance of city owned buildings, parks and open space
- Installed new sidewalk, fencing and landscaping at Sports Hub Building
- Changed 100 Library light fixtures to LED
- Cleaned all parking lots downtown and at Train Depot
- Reconstructed fence around Borst homestead
- Continued historic level of quality maintenance
- Completed new picnic shelter and storage facility
- Installed two new osprey nests
- Installed new sprinkler system at Pioneer soccer fields
- Effectively trained and used seasonal workers

2016 Goals

- Continue to focus on customer service, thus exceeding public expectations and improving daily operations
- Continue partnering with other departments to improve projects and events
- Implement goals and objectives outlined in adopted Parks, Recreation and Open Space Plan and 2014 Parks & Recreation Master Plan
- Work with citizens to determine future of Pearl Street outdoor pool and property
- Rebuild Borst Park Field #2 and make other improvements at ballfields
- Install new playground equipment at Rotary Riverside Park
- Upgrade the skateboard park (remove broken ramps)

Tree that fell on top of Borst Park Fort—October 2013

PARKS & RECREATION - MAINTENANCE (103.576.800)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Washington Lawn Cemetery	\$200	-	-	-	-	0.0%
Maintenance-Light dept	-	10,000	12,600	12,000	15,000	25.0%
Field Rent	18,537	25,395	34,457	16,000	16,000	0.0%
Kitchen/Park Rent	33,055	35,875	36,550	24,000	28,200	17.5%
Park Complex Concession	2,642	3,406	2,450	1,800	1,800	0.0%
Donations-Borst Xmas Lights	3,250	750	-	-	-	0.0%
Tax/Misc Revenue Required	<u>554,573</u>	<u>539,073</u>	<u>515,496</u>	<u>587,605</u>	<u>621,185</u>	5.7%
TOTAL	\$612,255	\$614,499	\$601,553	\$641,405	\$682,185	6.4%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Salaries	\$269,926	\$271,506	\$255,461	\$284,795	\$297,245	4.4%
Benefits	121,229	114,435	114,964	102,335	130,665	27.7%
Supplies	73,854	99,304	82,712	109,525	109,525	0.0%
Other Services & Charges	122,766	128,504	137,416	133,750	133,750	0.0%
Intergovernmental	252	-	-	-	-	0.0%
Transfer to Debt Svc	-	-	11,000	11,000	11,000	0.0%
Capital Outlay	<u>24,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$612,255	\$613,749	\$601,553	\$641,405	\$682,185	6.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Park Mechanic/Technician	1	1	1	1	1
Lead Park Technician	1	1	1	1	1
Park Technician	<u>3</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	3	3	3	3

MAINTENANCE \$682,185

Parks Maintenance Division operates and maintains the City's 240 acres of parks and grounds. Staff tends the 10 fields at the Sports Complex to assure the fields remain in high quality condition and are prepared for game play.

PARKS & RECREATION - SUMMERFEST (103.573.900)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Event Admissions	\$20,020	\$24,201	\$20,560	\$22,000	\$20,000	-9.1%
Vendors	1,801	1,586	1,658	-	-	0.0%
Contributions	4,230	4,575	2,333	5,000	2,200	-56.0%
Tax/Misc Revenue Required	<u>2,827</u>	<u>-</u>	<u>4,549</u>	<u>3,500</u>	<u>8,300</u>	137.1%
TOTAL	\$28,878	\$30,362	\$29,100	\$30,500	\$30,500	0.0%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Supplies	\$1,757	\$2,027	\$4,195	\$2,500	\$2,500	0.0%
Other Services & Charges	26,728	26,882	24,905	28,000	28,000	0.0%
Intergovernmental	<u>393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
TOTAL	\$28,878	\$28,909	\$29,100	\$30,500	\$30,500	0.0%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A

SUMMERFEST \$30,500

The City sponsors the 4th of July celebration which includes a breakfast at Borst park, park activities and games, parade, demolition derby, and fireworks. This budget provides for supplies and services needed for the celebration and is fully funded with contributions, admissions and vendor fees.

LIBRARY (104)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Tax/Misc Revenue Required	\$35,725	\$40,044	\$55,386	\$46,495	\$46,495	0.0%
TOTAL	\$35,725	\$40,044	\$55,386	\$46,495	\$46,495	0.0%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg '16-'15
Supplies	\$2,606	\$2,384	\$3,847	\$4,000	\$4,000	0.0%
Other Services & Charges	32,984	37,660	29,770	42,385	42,385	0.0%
Intergovernmental	135	-	129	110	110	0.0%
Capital Outlay	-	-	21,640	-	-	0.0%
TOTAL	\$35,725	\$40,044	\$55,386	\$46,495	\$46,495	0.0%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A

LIBRARY \$46,495

The Centralia Timberland Library is a partnership of the City of Centralia and the Timberland Regional Library. The City owns and maintains the building while the Regional Library provides staff, books, magazines, audiovisual materials and electronic information resources.

The Library provides diverse and easily accessible information to all ages. Print and non-print material and access to the internet encourage the free flow of ideas to educate, inform, enrich and entertain Centralia residents.

CITY OF CENTRALIA

2016 ADOPTED BUDGET

OTHER GOVERNMENTAL FUNDS

Special Revenue Funds (1XX) – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Funds:

- 101 – Street Fund
- 104 – Paths & Trails Fund
- 106 – Repair & Demolition Fund
- 107 – Electric Utility Revolving Fund
- 108 – Park Improvement Fund
- 109 – Stadium Fund
- 111 – Confiscations/Seizures Fund
- 112 – Law Enforcement Grant Fund
- 114 – Indoor Pool Fund
- 124 – Borst Park Construction Fund
- 125 – Borst Home Fund
- 130 – Washington Lawn Cemetery Fund
- 131 – Landfill Closure Fund
- 132 – Landfill Operating Trust Fund

Debt Service Fund (2XXX) – to account for financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Fund:

- 201 – Debt Service Fund

Capital Projects Funds (3XX) - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Funds:

- 302 – Capital Projects
- 303 – Energy Efficiency Capital Projects Fund
- 304 – Flood Capital Projects

GOVERNMENTAL FUNDS
Special Revenue, Debt Service and Capital Projects Funds

2016 ADOPTED BUDGET EXPENDITURE SUMMARY

FUND	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Difference 2016-2015 Amount	% Change
STREET	952,425	1,282,461	1,980,688	2,100,792	1,163,935	(936,857)	-44.6%
PATHS & TRAILS	-	1,731	-	7,666	11,123	3,457	45.1%
REPAIR & DEMOLITION	1,500	1,500	436	4,700	11,767	7,067	150.4%
ELECTRIC UTILITY REVOLVING	32,522	-	-	-	-	-	0.0%
PARK IMPROVEMENT	-	1,014	-	10,815	13,015	2,200	20.3%
STADIUM	121,588	130,921	126,713	127,700	127,300	(400)	-0.3%
CONFISCATIONS/SEIZURES	31,655	91,018	101,550	146,090	101,100	(44,990)	-30.8%
LAW ENFORCEMENT GRANT	197,579	175,708	-	-	-	-	0.0%
INDOOR POOL	4,973	10,000	-	10,000	10,000	-	0.0%
BORST PARK CONSTRUCTION	64,133	49,607	64,856	132,200	146,700	14,500	11.0%
BORST HOME	586	3,647	545	760	5,055	4,295	565.1%
WASHINGTON LAWN CEMETERY	-	2,343	-	2,340	2,345	5	0.2%
LANDFILL CLOSURE	141,339	146,521	113,415	194,085	160,445	(33,640)	-17.3%
LANDFILL OPERATING TRUST	140,395	170,333	113,415	194,085	160,445	(33,640)	-17.3%
DEBT SERVICE FUND	N/A	N/A	152,578	152,580	144,000	(8,580)	-5.6%
CAPITAL PROJECTS	237,476	297,792	439,800	190,500	200,400	9,900	5.2%
ENERGY EFFICIENCY CAP PROJ	N/A	N/A	577,926	416,000	130,000	(286,000)	-68.8%
FLOOD CAPITAL PROJECTS	N/A	N/A	N/A	288,000	980,000	692,000	240.3%
TOTAL EXPENDITURES	1,926,171	2,364,596	3,671,922	3,978,313	3,367,630	(610,683)	-16.6%

STREET DEPARTMENT

The Mission of the Centralia Street Department is to maintain and improve the City's transportation network of streets and sidewalks, to promote public safety by ensuring that traffic control signs and signals are functional and meet applicable standards and to support community events. This includes:

- 82 miles of streets
- 3,666 signs
- Pavement markings throughout City



Street sweeper removes debris, sediment and trash to prevent it from entering creeks and rivers.



Street staff provide signage for Community events.

2015 Accomplishments

- Crack-sealed 3.63 lane-miles (routine maintenance program)
- Used \$25,000 grant from Washington Cities Insurance Authority to replace 4,500 lineal feet of sidewalk and to remove hundreds of trip and fall hazards through grinding and leveling.
- Completed new Yew & Main traffic signal and intersection upgrade
- Replaced 1700 high pressure sodium street lights with LED bulbs. Cut expenditures 60%.

2016 Goals

- Continue routine road maintenance crack sealing program
- Chip seal 10 miles of streets (funding dependent)
- Continue hot mix asphalt and concrete road patches (funding dependent)
- Grind and overlay Borst Avenue (funding dependent)
- Replace miscellaneous ADA ramps
- Continue sidewalk replacement (funding dependent)



Chip sealing protects road surfaces, furthers road life expectancy.

STREET FUND (101)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$26,592	\$52,000	95.5%
Sales Tax Optional	242,015	264,326	278,204	263,000	301,000	14.4%
Franchise Fee Sanitation	176,994	177,204	160,026	160,026	174,585	9.1%
Fed Grants FEMA/DOT	1,871	231,836	575,887	883,000	50,000	-94.3%
Motor Vehicle Fuel Tax - Unres	339,856	344,968	342,419	338,030	344,500	1.9%
Space & Facility Lease	199,348	232,523	224,150	215,000	224,150	4.3%
Charges for Services	25,024	29,953	13,645	18,000	17,100	-5.0%
Interest Earnings	900	740	346	600	600	0.0%
Other	0	0	0	182,000	0	-100.0%
Miscellaneous	2,001	911	2,673	0	0	0.0%
Operating Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$988,009	\$1,282,461	\$1,597,350	\$2,086,248	\$1,163,935	-44.2%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$372,113	\$404,707	\$452,958	\$402,230	\$430,845	7.1%
Benefits	171,582	182,625	210,746	206,270	225,600	9.4%
Supplies	133,812	158,535	189,177	133,640	142,765	6.8%
Other Services & Charges	176,630	276,757	946,313	209,687	223,000	6.3%
Operating Transfer Out	1,699	1,725	83,712	82,240	91,725	11.5%
Interfund	74,417	0	0	1,725	0	-100.0%
Capital Outlay	<u>22,172</u>	<u>239,090</u>	<u>97,782</u>	<u>1,065,000</u>	<u>50,000</u>	-95.3%
TOTAL	\$952,425	\$1,263,439	\$1,980,688	\$2,100,792	\$1,163,935	-44.6%

Projected 2016 Beginning Fund Balance Available = \$53,690

Beginning Fund Balance	499,660	556,260	580,909	203,380	176,788
Increase (decrease)	56,600	24,649	(377,529)	(26,592)	(52,000)
Ending Fund Balance	556,260	580,909	203,380	176,788	124,788

Fund Balance Detail

Operating reserves	556,260	580,909	203,380	176,788	124,788
Ending Fund Balance	556,260	580,909	203,380	176,788	124,788

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Equipment Operator II	3.00	3.00	3.50	3.50	1.50
ST/ERR/SW Ops Manager	0.00	0.00	0.00	0.55	0.55
Street/Storm Technician	0.00	0.00	0.00	0.00	2.25
Lead Operator II	1.00	1.00	1.00	1.00	1.00
Utilities Administration	1.60	1.60	1.48	0.80	0.80
Civil Engineering	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
Total	5.80	5.80	6.18	6.05	6.30

PATHS & TRAILS FUND (104)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$5,921	\$9,378	58.4%
Interest Earnings	4	6	0	5	5	0.0%
Operating Transfer In	<u>1,699</u>	<u>1,725</u>	<u>1,712</u>	<u>1,740</u>	<u>1,740</u>	0.0%
TOTAL	\$1,704	\$1,731	\$1,712	\$7,666	\$11,123	45.1%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Other Services & Charges	\$0	\$0	\$0	\$7,666	\$11,123	45.1%
Operating Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$0	\$0	\$0	\$7,666	\$11,123	45.1%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	2,493	4,196	5,921	7,633	9,378
Increase (decrease)	<u>1,704</u>	<u>1,725</u>	<u>1,712</u>	<u>1,745</u>	<u>0</u>
Ending Fund Balance	<u>4,196</u>	<u>5,921</u>	<u>7,633</u>	<u>9,378</u>	<u>9,378</u>

Projected 2016 Beginning Fund Balance Available = \$9,378

PATHS & TRAILS \$11,123

The Paths & Trails fund was established by Ordinance #1669 to account for the required expenditures of at least .42 percent of the revenue received from the gas tax as stipulated in Chapter 47.30 RCW.

The revenue must be spent on special pedestrian, equestrian or bicycle paths. To ensure proper accounting, the monies are transferred into the Paths & Trails Fund from the Street Fund. Each yearly allocation must be expended within 10 years.

REPAIR & DEMOLITION FUND (106)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$2	\$0	\$7,067	N/A
Interest Earnings	0	0	0	0	0	0.0%
Operating Transfer In	<u>1,500</u>	<u>1,500</u>	<u>2,700</u>	<u>4,700</u>	<u>4,700</u>	0.0%
TOTAL	\$1,500	\$1,500	\$2,702	\$4,700	\$11,767	150.4%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
Other Services & Charges	1,500	1,425	0	3,700	10,767	191.0%
Intergovernmental	<u>0</u>	<u>0</u>	<u>436</u>	<u>1000</u>	<u>1000</u>	0.0%
TOTAL	\$1,500	\$1,425	\$436	\$4,700	\$11,767	150.4%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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Total	N/A	N/A	N/A	N/A	N/A
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Beginning Fund Balance	26	26	101	2,367	7,067
Increase (decrease)	0	75	2,266	4,700	0
Ending Fund Balance	<u>26</u>	<u>101</u>	<u>2,367</u>	<u>7,067</u>	<u>7,067</u>

Projected 2016 Beginning Fund Balance Available = \$7,067

REPAIR & DEMOLITION	\$11,767
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Funds are set aside to assist with Code Enforcement activities and for taxes on a property under this program. It is funded by a transfer from the General Fund.

ELECTRIC UTILITY REVOLVING FUND (107)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Budget 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$32,493	\$0	\$0	\$0	\$0	0.0%
Interest	39	0	0	0	0	0.0%
Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$32,532	\$0	\$0	\$0	\$0	0.0%

EXPENDITURES	Actual 2012	Budget 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Other Services & Charges	\$32,532	\$0	\$0	\$0	\$0	0.0%
Interfund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$32,532	\$0	\$0	\$0	\$0	0.0%

STAFFING	Actual 2012	Budget 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	32,493	0	0	0	0
Increase (decrease)	(32,493)	0	0	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Projected 2016 Beginning Fund Balance Available = 0. Fund is closed.

PARK IMPROVEMENT FUND (108)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$9,800	\$9,800	\$12,000	22.4%
Interest Earnings	16	14	10	15	15	0.0%
Rent/Tennis Court Well	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%
TOTAL	\$1,016	\$1,014	\$10,810	\$10,815	\$13,015	20.3%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,815</u>	<u>\$13,015</u>	20.3%
TOTAL	\$0	\$0	\$0	\$10,815	\$13,015	20.3%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	8,796	9,812	10,826	11,836	12,851
Increase (decrease)	1,016	1,014	1,010	1,015	-
Ending Fund Balance	<u>9,812</u>	<u>10,826</u>	<u>11,836</u>	<u>12,851</u>	<u>12,851</u>

Projected 2016 Beginning Fund Balance Available = \$12,851

PARK IMPROVEMENT \$13,015

The Park Improvement Fund was created in 1997 to consolidate numerous funds. Revenues received are used solely for park improvements.

STADIUM FUND (109)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$3,879	\$0	\$0	\$6,000	\$0	-100.0%
Hotel/Motel Taxes	114,567	128,899	134,291	120,000	127,000	5.8%
Interest Earnings	549	422	287	200	300	50.0%
Trolley Rent	2,593	1,481	2,018	1,500	0	-100.0%
Other Financing Sources	0	119	161	0	0	0.0%
TOTAL	\$121,588	\$130,921	\$136,757	\$127,700	\$127,300	-0.3%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$1,009	\$610	\$943	\$1,500	\$0	-100.0%
Benefits	179	141	126	380	0	-100.0%
Supplies	1,233	0	0	300	310	3.3%
Other Services & Charges	25,985	33,530	33,500	33,530	35,000	4.4%
Debt Principal	50,000	50,000	50,000	50,000	50,000	0.0%
Debt Interest	43,183	42,683	41,983	41,990	41,990	0.0%
Capital Outlay	0	0	161	0	0	0.0%
	\$121,588	\$126,964	\$126,713	\$127,700	\$127,300	-0.3%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Trolley Operators	Part-time	Part-time	Part-time	N/A	N/A
Beginning Fund Balance	286,277	282,397	286,354	296,398	296,398
Increase (decrease)	(3,879)	3,957	10,044	-	-
Ending Fund Balance	282,397	286,354	296,398	296,398	296,398

Projected 2016 Beginning Fund Balance Available = \$296,398

STADIUM FUND \$127,300

The Stadium Fund receives both the 2% basic and 2% special hotel/motel tax. The funds may be used for tourism promotion, including funding the operation of special events and festivals designed to attract tourists, for the acquisition of tourism-related facilities and the operation of tourism-related facilities that are owned by a public entity or nonprofit organization. Annual accountability reports on the use of funds are required for festivals, special events, and tourism-related facilities owned by 501(c)(3) or 501(c)(6) nonprofit organizations. The authorizing legislation was updated in 2013 and preserved most prior uses.

For 2016, the City proposes to award \$35,000 in lodging tax grants for tourism promotion in addition to funds allocated to pay annual debt service of \$91,985 on the 2010 Limited General Obligation bonds issued for the City's portion of the Lewis County Sports Complex. This fund retains a minimum of two years' debt service requirements due to the volatile nature of hotel/motel taxes.

CONFISCATIONS/SEIZURES FUND (111)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$9,074	\$0	\$0	\$80,990	\$36,000	-55.6%
Interest Earnings	91	96	86	100	100	0.0%
Confiscations/Seizures	<u>22,490</u>	<u>90,922</u>	<u>123,484</u>	<u>65,000</u>	<u>65,000</u>	0.0%
TOTAL	\$31,655	\$91,018	\$123,570	\$146,090	\$101,100	-30.8%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$0	\$0	\$0	\$5,000	\$5,000	0.0%
Benefits	0	0	0	550	0	-100.0%
Supplies	8,259	12,532	53,449	14,000	25,100	79.3%
Other Services & Charges	23,396	46,236	35,755	39,000	25,000	-35.9%
Capital Outlay	0	0	0	0	45,000	N/A
Transfer Out	0	0	12,346	21,500	0	-100.0%
Ending Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,040</u>	<u>1,000</u>	-98.5%
TOTAL	\$31,655	\$58,768	\$101,550	\$146,090	\$101,100	-30.8%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	57,814	48,740	80,990	103,010	36,000
Increase (decrease)	(9,074)	32,250	\$22,020	(67,010)	-
Ending Fund Balance	48,740	80,990	103,010	36,000	36,000

Projected 2016 Beginning Fund Balance Available = \$36,000

CONFISCATIONS/SEIZURES

\$101,100

Confiscated or seized funds are restricted exclusively for expansion of law enforcement activity related to controlled substances. They must be accounted for separately and may not be used to supplant existing funding sources. The State receives 10% of such seizure funds.

LAW ENFORCEMENT GRANT FUND (112)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$137	\$0	\$0	\$0	\$0	N/A
COPS Hiring Grant (2 officers)	145,933	0	0	0	0	N/A
JAG Grant (vehicles)	0	0	0	0	0	N/A
Byrne JAG Grant	0	0	0	0	0	N/A
Interest	0	0	0	0	0	N/A
Operating Transfer In	<u>51,509</u>	<u>175,708</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$197,579	\$175,708	\$0	\$0	\$0	N/A

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$149,202	\$130,899	\$0	\$0	\$0	0.0%
Benefits	48,377	44,809	0	0	0	0.0%
Supplies	0	0	0	0	0	0.0%
Other Services & Charges	0	0	0	0	0	0.0%
Capital Outlay	0	0	0	0	0	0.0%
Operating Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$197,579	\$175,708	\$0	\$0	\$0	0.0%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Patrol Officer - JAG	0	0	0	0	0	0.0%
Patrol Officer - COPS	<u>2</u>	<u>1.5</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
Total	2	1.5	0	0	0	0.0%

Beginning Fund Balance	137	0	0	0	0
Increase (decrease)	(137)	0	0	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Projected 2016 Beginning Fund Balance Available = 0

LAW ENFORCEMENT GRANT \$0

This fund was established to account for the grant expenditures and reimbursements of the COPS Hiring Recovery Program (CHRP). The grant funding expired September 2012 and the City's continued obligation to maintain staffing for one year thereafter ended December 2013. The City moved the officers to the General Fund Police budget. This fund is no longer needed beyond 2013.

INDOOR POOL FUND (114)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	0.0%
Operating Transfer In	<u>4,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%
TOTAL	\$4,973	\$10,000	\$10,000	\$10,000	\$10,000	0.0%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
Benefits	0	0	0	0	0	0.0%
Supplies	0	0	0	0	0	0.0%
Other Services & Charges	<u>4,973</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	0.0%
TOTAL	\$4,973	\$10,000	\$0	\$10,000	\$10,000	0.0%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
	N/A	N/A	N/A	N/A	N/A

Beginning Fund Balance	0	0	0	10,000	0
Increase (decrease)	0	0	10,000	(10,000)	0
Ending Fund Balance	0	0	10,000	0	0

Projected 2016 Beginning Fund Balance Available = 0

INDOOR POOL \$10,000

Per a Cooperative Operations Agreement for the Community Indoor Swimming Pool, both the City of Centralia and the Centralia School District are required annually to appropriate \$10,000 into their indoor pool funds. The funds are available to cover necessary capital building and equipment costs and replacements.

Thorbeckes, the operator of the pool, is responsible for all maintenance and for capital equipment and building costs up to \$10,000 per year. Any capital expenses beyond \$10,000 are shared equally by the City and School District, provided the expenses are reasonably necessary for the continued operation of the indoor pool.

BORST PARK CONSTRUCTION FUND (124)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$10,956	\$0	\$0	\$96,100	\$96,100	0.0%
WSDOT Mitigation	7,500	0	0	0	0	0.0%
Other	550	555	2,361	0	0	0.0%
Interest Earnings	213	113	66	100	100	0.0%
Rental of Facilities	32,761	20,732	48,511	24,000	48,000	100.0%
Contributions - Light Show	10,144	9,397	10,771	10,000	500	-95.0%
Gifts/Pledges/Grants-Private	2,010	18,810	10,000	2,000	2,000	0.0%
Transfer	<u>0</u>	<u>0</u>	<u>3,550</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$64,133	\$49,607	\$75,259	\$132,200	\$146,700	11.0%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Supplies	\$45,993	\$33,328	\$49,891	\$16,100	\$20,000	24.2%
Other Services & Charges	18,063	35,660	11,267	20,000	30,600	53.0%
Intergovernmental	78	0	3,698	0	0	0.0%
Capital Outlay	<u>0</u>	<u>18,292</u>	<u>0</u>	<u>96,100</u>	<u>96,100</u>	0.0%
TOTAL	\$64,133	\$87,280	\$64,856	\$132,200	\$146,700	11.0%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
	N/A	N/A	N/A	N/A	N/A

Beginning Fund Balance	110,709	99,753	96,100	74,731	96,100
Increase (decrease)	(10,956)	(37,673)	(21,369)	21,369	0
Ending Fund Balance	99,753	96,100	74,731	96,100	96,100

Projected 2016 Beginning Fund Balance Available = \$96,100

BORST PARK CONSTRUCTION

\$146,700

The Borst Park Construction Fund is supported by user fees from community sport groups and through a lease arrangement with Thorbeckes. Contributions for the Borst Park Christmas Light Show allow purchase of displays.

BORST HOME FUND (125)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$256	\$3,305	\$0	\$760	\$4,500	492.1%
Interest Earnings	8	4	1	0	5	N/A
Borst Home Resale	45	0	80	0	50	N/A
Gifts/Pledges/Grants-Private	277	338	820	0	500	N/A
Transfer	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$586	\$3,647	\$2,401	\$760	\$5,055	565.1%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Supplies	\$582	\$3,647	\$539	\$4,760	\$5,055	6.2%
Other Services & Charges	0	0	0	0	0	0.0%
Intergovernmental	<u>4</u>	<u>0</u>	<u>6</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$586	\$3,647	\$545	\$4,760	\$5,055	6.2%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	4,662	4,407	1,104	1,459	2,459
Increase (decrease)	(256)	(3,303)	355	1,000	-
Ending Fund Balance	4,407	1,104	1,459	2,459	2,459

Projected 2016 Beginning Fund Balance Available = \$2,459

BORST HOME FUND \$5,055

The historic Borst Home is maintained by donations from the community. The Borst Home and one-room schoolhouse are open to the public for tours.

Donations are also held in this account to support relocation of the Fort Borst Blockhouse near the Borst Home.

WASHINGTON LAWN CEMETERY TRUST FUND (130)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$2,340	\$0	\$2,340	\$2,342	0.1%
Interest Earnings	<u>4</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>3</u>	N/A
TOTAL	\$4	\$2,343	\$2	\$2,340	\$2,345	0.2%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,340</u>	<u>\$2,345</u>	0.2%
TOTAL	\$0	\$0	\$0	\$2,340	\$2,345	0.2%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A

Beginning Fund Balance	2,337	2,340	2,340	2,342	2,342
Increase (decrease)	<u>4</u>	<u>3</u>	<u>2</u>	<u>-</u>	<u>3</u>
Ending Fund Balance	<u>2,340</u>	<u>2,343</u>	<u>2,342</u>	<u>2,342</u>	<u>2,345</u>

Projected 2016 Beginning Fund Balance Available = \$2,342

WASHINGTON LAWN CEMETERY \$2,345

Washington Lawn Cemetery, which is located at the corner of Washington and Maple Streets, is operated and maintained by the Centralia Parks Department. There are no new lots being sold, but maintenance and opening and closing activities continue throughout the year.

LANDFILL CLOSURE FUND (131)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	0.0%
Grants	944	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0	0.0%
Operating Transfer In	<u>140,395</u>	<u>146,521</u>	<u>113,415</u>	<u>194,085</u>	<u>160,445</u>	-17.3%
TOTAL	\$141,339	\$146,521	\$113,415	\$194,085	\$160,445	-17.3%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$76,240	\$71,340	\$58,505	\$99,420	\$83,600	-15.9%
Benefits	30,945	28,113	22,045	42,360	40,320	-4.8%
Supplies	3,521	4,045	3,413	4,770	9,770	104.8%
Other Services & Charges	23,817	38,504	23,448	27,285	26,505	-2.9%
Intergovernmental	235	188	199	250	250	0.0%
Interfund	6,580	0	0	0	0	0.0%
Capital Outlay	<u>0</u>	<u>4,331</u>	<u>5,805</u>	<u>20,000</u>	<u>0</u>	-100.0%
TOTAL	\$141,339	\$146,521	\$113,415	\$194,085	\$160,445	-17.3%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Remote Systems Technician	1	1	1	1	1
Utilities Administration	<u>0.35</u>	<u>0.35</u>	<u>0.37</u>	<u>0.23</u>	<u>0.23</u>
Total	1.35	1.35	1.37	1.23	1.23
Beginning Fund Balance	0	0	0	0	0
Increase (decrease)	0	0	0	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Projected 2016 Beginning Fund Balance Available = \$0 (Funded by transfers from Fund 132)

LANDFILL CLOSURE FUND: \$160,445

The Landfill Closure Fund was established to account for the expenditures of the closure and post closure care of the Centralia Landfill which closed and was covered in 1994. The financing for these post closure activities is the transfer from the Landfill Closure Trust. The City Public Works Director oversees the monitoring operations at the landfill. The budget requirements are reviewed per agreement by the Landfill Closure Group comprised of several local governments.

LANDFILL OPERATING TRUST FUND (132)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$49,085	\$15,445	-68.5%
Lewis County Disposal Dist	190,000	170,000	145,000	145,000	145,000	0.0%
Interest Earnings	<u>370</u>	<u>333</u>	<u>231</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$190,370	\$170,333	\$145,231	\$194,085	\$160,445	-17.3%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Operating Transfer Out	<u>\$ 140,395</u>	<u>\$ 146,521</u>	<u>\$ 113,415</u>	<u>\$ 194,085</u>	<u>\$ 160,445</u>	-17.3%
TOTAL	\$140,395	\$146,521	\$113,415	\$194,085	\$160,445	-17.3%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	\$117,780	\$167,755	\$202,652	\$236,593	\$187,508
Increase (decrease)	49,975	23,812	33,941	(49,085)	(15,445)
Ending Fund Balance	<u>\$167,755</u>	<u>\$202,652</u>	<u>\$236,593</u>	<u>\$187,508</u>	<u>\$172,063</u>

Projected 2016 Beginning Fund Balance Available = \$187,508

LANDFILL OPERATING TRUST FUND: \$160,445

This fund was established to account for monies received from the Lewis County Disposal District pursuant to an Interlocal Agreement regarding the closure of the Centralia Landfill. Annually a transfer is made to the Landfill Closure Fund to cover actual expenses of remedial

DEBT SERVICE FUND (201)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used			\$0	\$0	\$0	0.0%
Bond Subsidy			36,759	39,610	32,600	-17.7%
Interest			12	0	0	0.0%
Transfers In			<u>115,970</u>	<u>112,970</u>	<u>111,400</u>	-1.4%
TOTAL			\$152,741	\$152,580	\$144,000	-5.6%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Debt Principal			\$110,000	\$110,000	\$110,000	0.0%
Debt Interest			<u>42,578</u>	<u>42,580</u>	<u>34,000</u>	-20.2%
TOTAL			\$152,578	\$152,580	\$144,000	-5.6%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total			N/A	N/A	N/A
Beginning Fund Balance			0	163	163
Increase (decrease)			<u>163</u>	<u>0</u>	<u>0</u>
Ending Fund Balance			<u>163</u>	<u>163</u>	<u>163</u>

Projected 2016 Beginning Fund Balance Available = \$163

DEBT SERVICE FUND \$144,000

This fund was established to account for debt payment transactions on the \$1.1 million of 2013 Limited Tax General Obligation Bonds issued as partial funding for the City's Energy Efficiency projects.

The debt will be covered by transfers in from the departments and funds which achieve the energy cost savings resulting from the projects. Since the issue was for Qualified Energy Conservation Bonds with a maturity of ten years, this debt is partially subsidized by a federal interest credit. The first payment was paid in February 2014; the debt matures in August 2023.

CAPITAL PROJECTS FUND (302)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	0.0%
Real Estate Excise Tax	84,933	100,221	108,051	95,000	100,000	5.3%
Real Estate Excise Tax	84,933	100,221	108,051	95,000	100,000	5.3%
Grants	256,715	0	0	0	0	0.0%
Mitigation Fees	0	0	211,690	0	0	0.0%
Interest Earnings	529	383	325	500	400	-20.0%
Sale of Assets	0	96,967	183,288	0	0	0.0%
TOTAL	\$427,109	\$297,792	\$611,405	\$190,500	\$200,400	5.2%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Capital Projects:						
Mellen St I-5 Interchange	\$1,928	\$0	\$0	Projects	Projects	
Reynolds/Harrison/Galvin	28,443	0	0	to be	to be	
Rock St Alley W Bridge	34,304	0	0	determined	determined	
Land and Improvements	197	0	289,902	40,600	47,015	15.8%
Debt Principal	105,000	110,000	129,067	129,070	137,790	6.8%
Debt Interest	67,604	41,364	20,831	20,830	15,595	-25.1%
TOTAL	\$237,476	\$151,364	\$439,800	\$190,500	\$200,400	5.2%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	17,665	207,298	294,700	466,305	466,305
Increase (decrease)	189,633	146,428	171,605	0	0
Ending Fund Balance	207,298	294,700	466,305	466,305	466,305

Projected 2016 Beginning Fund Balance to be Used = \$0

CAPITAL PROJECTS

\$200,400

The real estate excise tax that is levied on the sale of real property within the City of Centralia was first established by Ordinance #1623. The rate of tax imposed is 1/4 of 1% (REET 1) of the selling price of the real property. The monies collected must be spent solely on capital projects that are listed in the capital facilities plan element of the City's Comprehensive Plan. In 1996 the City Council added an additional 1/4 of 1% (REET 2) excise tax that may only be levied by cities that are required to or choose to plan under the Growth Management Act. Like REET 1 revenues, REET 2 revenues must be spent solely on capital projects that are listed in the capital facilities plan element of the City's comprehensive plan.

A portion of these funds have been committed to retiring the bonds used for the Downtown Streetscape Project. In 2013, the original 2001 Limited General Obligation Bonds were refinanced at lower interest rates and the commitment to debt service continues. The refunding bonds mature in December 2021. Several years debt service is maintained due to the volatility of REET revenues.

ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Bond Proceeds Used		\$1,100,000	\$0	\$416,000	\$130,000	-68.8%
Energy Conservation Grant		0	423,508	0	0	0.0%
Conservation Rebate		0	162,819	0	0	0.0%
Interest		<u>755</u>	<u>376</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL		\$1,100,755	\$586,703	\$416,000	\$130,000	-68.8%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Other Services & Charges		\$0	\$0	\$0	\$15,000	N/A
Capital Outlay		<u>698,200</u>	<u>577,926</u>	<u>416,000</u>	115,000	-72.4%
TOTAL		\$698,200	\$577,926	\$416,000	\$130,000	-68.8%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Total		N/A	N/A	N/A	N/A
Beginning Fund Balance		0	402,554	412,026	130,000
Increase (decrease)		402,554	9,472	(282,026)	(15,000)
Ending Fund Balance		<u>402,554</u>	<u>412,026</u>	<u>130,000</u>	<u>115,000</u>

Projected 2016 Beginning Fund Balance Available = \$130,000

ENERGY EFFICIENCY CAPITAL PROJECTS FUND \$ 130,000

This fund was established to account for the transactions on the Energy Efficiency Projects: improvements at the Train Depot, at Borst Park, and street lights throughout the City of Centralia. Under the street light replacement portion of the project, over 1600 lights were changed to LED bulbs. The project was funded with a grant from the Department of Enterprise Services (DES), from rebates projected from Bonneville Power Authority and from proceeds of the \$1.1 million issue of Limited General Obligation bonds. As Qualified Energy Conservation Bonds (QECB), this bond issue receives an interest credit subsidy from the federal government.

Completion of the projects in 2015 will initiate a two year monitoring and evaluation of the energy savings process. Thereafter the fund is scheduled to be discontinued.

FLOOD CAPITAL PROJECTS FUND (304)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
State Mitigation Monies				\$288,000	\$80,000	-72.2%
Interest				0	0	0.0%
RCO Grant				0	900,000	
TOTAL				\$288,000	\$980,000	240.3%

EXPENDITURES	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Capital Outlay				<u>\$288,000</u>	<u>\$980,000</u>	240.3%
TOTAL				\$288,000	\$980,000	240.3%

STAFFING	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	Adopted 2016
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Total				N/A	N/A
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Beginning Fund Balance

Increase (decrease)

Ending Fund Balance

0	0
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Projected 2016 Beginning Fund Balance Available = \$0

FLOOD CAPITAL PROJECTS FUND

This fund was established to account for the transactions on future Flood Capital Projects which will be identified to utilize a portion of the mitigation monies due to the City from the Department of Transportation relating to the I-5 interchange construction. The City has until June 2016 to complete its projects with this source of financing. The major project was for design of the China Creek Project.

In October 2015 the City Council authorized acceptance of a \$900,000 grant from the Washington State Recreation and Conservation Office for the construction of Phase 1 of the China Creek Flood Reduction and Fish Habitat Enhancement Project.

CITY OF CENTRALIA

2016 ADOPTED BUDGET

PROPRIETARY FUNDS

Enterprise Funds (4XX) – to account for operations (a) that are normally financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Funds:

- 401 – City Light
- 402 – Water
- 403 – Wastewater
- 405 – Storm & Surface Water

Internal Service Funds (5XX) – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or other governmental units, on a cost-reimbursement basis.

Fund:

- 501 – Equipment Rental

PROPRIETARY FUNDS

Enterprise and Internal Services Funds

2016 ADOPTED BUDGET EXPENDITURE SUMMARY

FUND	2012 Actual	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Difference Amount	2016-2015 % Change
CITY LIGHT	22,219,598	22,835,056	25,267,538	24,072,015	24,974,646	902,631	3.7%
WATER	4,029,522	4,729,913	4,081,946	5,320,177	5,125,700	(194,477)	-3.7%
WASTEWATER	8,784,079	8,696,102	7,845,428	9,461,378	8,544,375	(917,003)	-9.7%
STORM & SURFACE WATER	621,931	556,962	502,952	1,356,100	842,200	(513,900)	-37.9%
EQUIPMENT RENTAL	346,715	396,396	690,129	663,820	617,140	(46,680)	-7.0%
TOTAL EXPENDITURES	36,001,845	37,214,429	38,387,993	40,873,490	40,104,061	(769,429)	-2.0%

CENTRALIA CITY LIGHT

The City of Centralia established City Light in 1895. It owns and operates a complete electrical system consisting of a hydro-electric generating plant, transmission system and distribution system. The Yelm hydro-project, built in 1929-1930, consists of a diversion dam on the Nisqually River, near the towns of McKenna and Yelm and a 9-mile canal that crosses the Yelm Prairie to supply the powerhouse containing three hydroelectric generators capable of producing nearly 12 megawatts. Two 7-foot diameter penstocks, a step-up substation and a 26-mile, 69 kilovolt transmission line complete the Yelm system.

The voltage of the generated power is stepped up from 2.4 to 69 kV and then sent via a 26-mile transmission line to the May Street Substation in the City of Centralia. Five substations with over 25 feeder lines distribute power to approximately 10,000 customers. The Yelm hydro-project can generate nearly 12 megawatts of power during peak flows, and supplies over 25% of the City's needs. The rest of the City's power requirements are supplied by Bonneville Power Association (Tier 1) and a Power Purchase Agreement (Tier 2) through the Northwest Energy Management Services.



Yelm Diversion Dam in May

2016 Goals

SAFETY

- Require the highest commitment to safety from City Light and Yelm employees at all times
- Operate system to maintain the highest degree of safety at all times for the public
- Provide excellent equipment and training to support employee safe work practices
- Improve accuracy of mapping information for field staff working near energized lines
- Use upgraded SCADA system to improve both employee and public safety

RELIABILITY

- Aggressively replace transmission and distribution poles that are likely to fail. Test and treat poles to extend effective life
- Promote the proper installation and use of additional protective devices to better isolate faulted lines, minimizing customer outages
- Maintain a regular tree trimming program to minimize vegetation-caused outages
- Utilize newly upgraded SCADA systems to improve reliability of generation, transmission and distribution systems

CUSTOMER SERVICE

- Commit to the highest quality of customer service and work example in all public interactions

FISCAL RESPONSIBILITY

- Effectively manage resources to ensure customers are receiving the lowest cost and highest quality service possible
- Improve efficiency by implementing new Enterprise Resource Program that integrates GIS mapping, customer data, inventory, work order tracking, staking, and system analysis

CITY LIGHT FUND - TOTAL (401)
REVENUES/EXPENDITURES/SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Bond Proceeds Used	\$550,986	\$0	\$0	\$0	\$0	0.0%
Beginning Fund Balance Used	-	-	-	468,895	\$1,388,926	196.2%
Grants	334,636	17,909	338,602	230,000	150,000	-34.8%
Charges For Services	20,470,823	21,230,902	21,470,133	22,425,500	22,495,390	0.3%
Fines & Forfeits	-	202,180	199,171	213,000	215,000	0.9%
Interest Earnings	28,300	22,267	12,615	19,000	9,000	-52.6%
Bond Subsidy	186,523	171,694	170,894	132,630	132,630	0.0%
Miscellaneous Revenue	530,936	870,919	402,328	297,990	298,700	0.2%
Space/Facilities Rent	66,374	-	85,975	85,000	85,000	0.0%
Other Financing Sources	1,350	-	3,032.00	-	-	0.0%
Contributed Capital	49,670	319,185	796,432	200,000	200,000	0.0%
TOTAL	\$22,219,598	\$22,835,056	\$23,479,182	\$24,072,015	\$24,974,646	3.7%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$2,943,345	\$3,103,753	\$3,271,939	\$3,410,970	\$3,599,864	5.5%
Benefits	1,051,203	1,158,810	1,230,107	1,350,345	1,382,872	2.4%
Supplies	7,680,387	9,202,117	9,451,592	9,599,415	9,315,875	-3.0%
Other Services & Charges	1,432,060	4,264,386	4,379,600	4,485,570	4,669,155	4.1%
Intergovernmental	2,005,005	26,913	31,066	25,500	30,500	19.6%
Interfund	392,758	-	-	-	-	0.0%
Debt Principal	1,050,000	1,510,000	1,570,000	1,640,010	1,720,000	4.9%
Debt Interest	1,364,964	1,308,642	1,240,708	1,168,190	1,079,300	-7.6%
Capital Outlay	4,299,875	3,703,446	4,092,526	2,392,015	3,177,080	32.8%
TOTAL	\$22,219,598	\$24,278,067	\$25,267,538	\$24,072,015	\$24,974,646	3.7%

Beginning Fund Balance	15,723,837	14,859,546	14,265,327	12,115,935	11,647,040
Increase (decrease)	(864,291)	(594,219)	(2,149,392)	(468,895)	(1,388,926)
Ending Fund Balance	14,859,546	14,265,327	12,115,935	11,647,040	10,258,114

Fund Balance Detail					
Customer Deposits	418,865	430,086	445,918	445,918	445,918
Debt Reserves	3,042,200	3,041,572	3,041,381	3,041,381	3,041,381
Bond Const. Fund 2010	2,823,720	-	-	-	-
Equipment Replacement	1,367,750	1,301,101	1,563,421	1,563,421	1,563,421
System replacement	4,461,002	6,309,549	4,765,553	4,296,658	2,907,732
Capital Contingency	957,572	1,159,019	990,371	990,371	990,371
Operating Reserves	1,788,437	2,024,000	1,309,291	1,309,291	1,309,291
Ending Fund Balance	14,859,546	14,265,327	12,115,935	11,647,040	10,258,114

CITY LIGHT FUND - TOTAL (401)
STAFFING SUMMARY

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
General Manager	1	1	1	1	1
Line Technician	4	4	4	4	4
Line Tech Apprentice	1	1	1	1	2
Line Service Technician	1	1	1	1	1
Line Foreman	1	1	2	2	2
Generation & Sys Ops Mgr	1	1	1	1	1
Line Superintendent	1	1	1	1	1
Utility Worker	1	0	0	0	0
Light Warehouseman	1	1	1	1	1
Groundman	1	1	1	1	0
Line Equipment Operator	1	1	1	1	1
Electrical Engineering Mgr	1	1	1	1	1
Electrical Engineering Tech II	1	1	1	1	1
Electrical Engineering Tech IV	1	1	1	1	1
Engineering Technical Assistant	0	1	1	1	1
Chief Substation Operator	1	1	1	1	1
Substation Operator	1	1	1	1	1
Warehouse Supervisor	1	1	1	1	1
Powerhouse Operator	2	2	2	2	2
Apprentice Powerhouse Operator	1	0	0	1	1
Chief Powerhouse Operator	0	1	1	1	1
Instrument & Control Technician	1	1	1	1	1
Dam Technician	1	1	1	1	1
Canal Technician	2	2	2	2	1
Canal Maint Supervisor	1	1	1	1	1
Light Hydro Maintenance Tech	0	0	0	0	1
Light Meter Tech Foreman	1	1	1	1	1
Light Meter Tech	0	1	1	1	1
Civil Engineering	1.7	1.7	1.7	1.7	1.7
Customer Service	2.68	2.68	2.68	2.93	2.93
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34
Information Technology	0.68	0.68	0.68	1.02	1.02
Utilities Administration	<u>1.92</u>	<u>1.92</u>	<u>2.32</u>	<u>3.09</u>	<u>3.09</u>
Total	37.32	37.32	38.72	41.08	41.08

CENTRALIA CITY LIGHT

YELM HYDROELECTRIC PLANT

2015 Accomplishments

- Operated all 3 turbines at capacity January to April generating over 8 million kWh per month
- Supported Nisqually Tribe's request to save salmon habitat by curtailing operations early in August due to low river flow and high water temperature; restored generation in late September
- Replaced eleven transmission line poles during the drought-related outage
- Upgraded SCADA to improve operating safety and reliability of hydro-project
- Completed outside preservation of Penstock #2 at Yelm Hydro Plant and installation of automated strainer for turbine Unit #3.
- Generated over 26% of our overall City power requirements for 2015

Penstocks at Yelm Hydro Generation Plant (at right)



Hydro-turbine governor and shaft



Yelm Power House



Yelm Trash Racks at Forebay

CITY LIGHT FUND - YELM HYDRO (401.010)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
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See City Light Fund Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
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Salaries	\$796,584	\$1,004,117	\$916,618	\$985,940	\$967,260	-1.9%
Benefits	279,601	348,546	307,948	361,635	359,086	-0.7%
Supplies	119,083	334,271	223,435	166,350	151,850	-8.7%
Other Services & Charges	688,130	761,118	793,491	807,340	816,595	1.1%
Intergovernmental	17,966	26,584	30,735	25,000	30,000	20.0%
Interfund	95,635	-	-	-	-	0.0%
Debt Principal	488,340	599,100	625,375	657,400	691,220	5.1%
Debt Interest	395,931	370,153	340,345	302,960	269,160	-11.2%
Capital Outlay	<u>912,718</u>	<u>2,444,379</u>	<u>2,953,517</u>	<u>238,000</u>	<u>892,500</u>	275.0%

TOTAL	\$3,793,987	\$5,888,268	\$6,191,464	\$3,544,625	\$4,177,671	17.9%
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STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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General Manager	0.33	0.33	0.33	0.33	0.33
Powerhouse Operator	2	2	2	2	2
Apprentice Pwrhse Operator	0	0	0	1	1
Chief Powerhouse Operator	1	1	1	1	1
Instrument & Control Tech	1	1	1	1	1
Dam Technician	1	1	1	1	1
Canal Technician	2	2	2	2	1
Canal Maint Supervisor	1	1	1	1	1
Generation & Sys Ops Mgr	0.5	0.5	0.7	0.7	0.8
Light Hydro Maintenance Tech					1
Utilities Administration	<u>0.24</u>	<u>0.24</u>	<u>0.24</u>	<u>0.55</u>	<u>0.55</u>

Total	9.07	9.07	9.27	10.58	10.68
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CENTRALIA CITY LIGHT

ELECTRIC SYSTEM

2015 Accomplishments

- Commissioned May Street Substation and shifted distribution circuits from old B-Street Substation; de-energized all distribution and most of transmission portions of B-Street Substation
- Refurbished underground cables and equipment in the Harrison Avenue commercial area to improve reliability and upgrade capacity
- Determined to use original site for the Salzer Substation after exploring other potential sites
- Established timeline for completion of the transmission line from BPA to the Salzar site, completion of distribution line upgrades and construction of the substation
- Completed the demonstration and research portion of the Enterprise Resource Program search and selected NISC for City Light and Springbrook for City Finance
- Replaced over 120 priority distribution and transmission poles



Bucket Truck Demonstration at Ford's Prairie



CITY OF CENTRALIA ADOPTED BUDGET 2016



May Street Substation (above)

12.5-kV Motor-operated distribution line switch (Top Left)

Distribution line at Alder railroad crossing (Bottom Left)

CITY LIGHT FUND - CENTRALIA ELECTRIC SYSTEM (401.020)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
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See City Light Fund Total	N/A	N/A	N/A	N/A	N/A	N/A
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EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
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Salaries	\$2,146,761	\$2,099,636	\$2,355,321	\$2,437,073	\$2,632,604	8.0%
Benefits	771,602	810,264	922,159	996,033	1,023,786	2.8%
Supplies	7,561,304	8,867,846	9,228,157	9,413,699	9,164,025	-2.7%
Other Services & Charges	743,930	3,503,268	3,586,109	3,678,230	3,852,560	4.7%
Intergovernmental	1,987,040	329	331	500	500	0.0%
Interfund	297,124	-	-	-	-	0.0%
Debt Principal	561,660	910,900	944,625	982,610	1,028,780	4.7%
Debt Interest	969,033	938,489	900,363	865,230	810,140	-6.4%
Capital Outlay	<u>3,387,157</u>	<u>1,259,067</u>	<u>1,139,009</u>	<u>2,154,015</u>	<u>2,284,580</u>	6.1%

TOTAL	\$18,425,611	\$18,389,799	\$19,076,074	\$20,527,390	\$20,796,975	1.3%
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STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
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General Manager	0.67	0.67	0.67	0.67	0.67
Line Technician	4	4	4	4	4
Line Tech Apprentice	1	1	1	1	2
Line Service Technician	1	1	1	1	1
Line Foreman	1	1	2	2	2
Generation & Sys Ops Mgr	0.5	0.5	0.3	0.3	0.2
Line Superintendent	1	1	1	1	1
Light Warehouseman	1	1	1	1	1
Groundman	1	1	1	1	0
Line Equipment Operator	1	1	1	1	1
Electrical Engineering Mgr	1	1	1	1	1
Electrical Engineering Tech II	1	1	1	1	1
Electrical Engineering Tech IV	1	1	1	1	1
Engineering Technical Assistant	1	1	1	1	1
Chief Substation Operator	1	1	1	1	1
Substation Operator	1	1	1	1	1
Warehouse Supervisor	1	1	1	1	1
Light Meter Tech Foreman	1	1	1	1	1
Light Meter Tech	1	1	1	1	1
Civil Engineering	1.7	1.7	1.7	1.7	1.7
Customer Service	2.68	2.68	2.68	2.93	2.93
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34
Information Technology	0.68	0.68	0.68	1.02	1.02
Utilities Administration	<u>1.68</u>	<u>1.68</u>	<u>2.08</u>	<u>2.54</u>	<u>2.54</u>

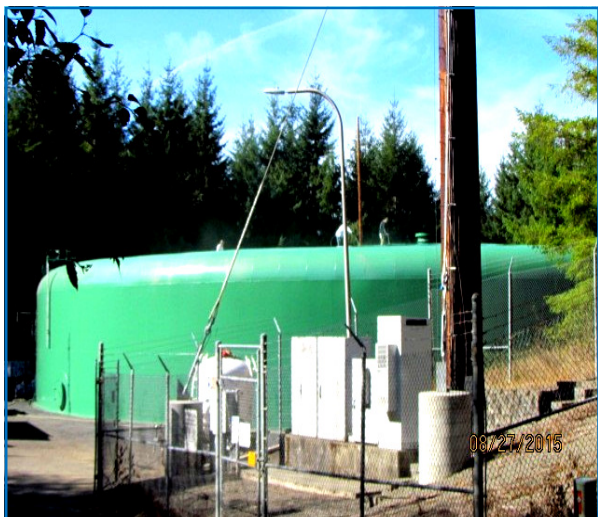
Total	28.25	28.25	29.45	30.5	30.4
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WATER DEPARTMENT

The Mission of the Centralia Water Department is to protect public health and ensure economic viability by providing clean and adequate supplies of potable water and fire flow for all residential, commercial and industrial customers. It produces 752 million gallons of clean drinking water. It operates and maintains:

- 4 reservoirs
- 9 wells
- 2 treatment facilities
- 7 booster pump stations
- 124 miles of distribution pipes sized from 2 to 16 inches in diameter

Services are provided to 7,000 customers on the metered distribution system. Chlorination and fluoridation treatments are provided at active wells. The City also has fire hydrants used by Riverside Fire Authority.



Newly Coated Water Reservoir at Davis Hill

2015 Accomplishments

- Produced 752 million gallons of drinking water
- Installed disinfection/fluoridation systems at K Street well to serve as backup water supply
- Completed Cooks Hill and River Heights water main loop to meet fire flow requirements
- Completed steel pipe replacement project on Centralia Avenue and Grove Street
- Connected a Group A small water system as part of a consolidation project
- Sandblasted and recoated exterior of Davis Hill Reservoir

2016 Goals

- Map installation dates of all 135 miles of water mains
- Prepare end-of-life replacement schedule for aging asbestos/concrete water mains
- Design replacement for 16 inch asbestos/concrete transmission main on Seminary Hill
- Complete upgrades at north end Water Department shop
- Install 4 valves on 18 inch asbestos/concrete gravity line to assist with outages



Water Towers at Ham Hill

WATER UTILITY (402)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$457,877	\$160,000	-65.1%
Charges For Services	4,543,523	4,587,386	4,805,583	4,743,000	4,846,000	2.2%
Fines & Forfeits	0	55,877	55,296	58,200	59,000	1.4%
Grants	34,192	0	0	0	0	0.0%
Contributed Capital	81,527	42,098	87,339	30,000	30,000	0.0%
Interest Earnings	8,530	7,498	5,758	6,100	6,100	0.0%
Equip Rent	20,414	14,488	10,149	0	0	0.0%
Miscellaneous	14,857	22,566	12,078	25,000	24,600	-1.6%
TOTAL	\$4,703,044	\$4,729,913	\$4,976,203	\$5,320,177	\$5,125,700	-3.7%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$1,078,671	\$921,412	\$1,208,750	\$1,221,052	\$1,233,539	1.0%
Benefits	433,544	378,829	515,585	534,596	512,781	-4.1%
Supplies	188,900	138,106	181,446	433,110	255,860	-40.9%
Other Services & Charges	465,607	1,233,372	1,320,442	1,594,140	1,622,976	1.8%
Intergovernmental	668,397	27,752	9,382	35,000	36,000	2.9%
Interfund	169,869	4,093	0	0	0	0.0%
Interfund Loan to Storm	0	0	0	0	0	0.0%
Debt Principal	610,213	635,213	443,043	439,650	435,260	-1.0%
Debt Interest	135,882	93,698	56,371	42,160	36,210	-14.1%
Capital Outlay	278,438	226,372	346,927	964,345	722,550	-25.1%
Contributions to Reserves	0	0	0	56,124	270,524	382.0%
TOTAL	\$4,029,522	3,658,847	\$4,081,946	\$5,320,177	\$5,125,700	-3.7%

Beginning Fund Balance	4,517,327	5,208,391	5,872,594	6,895,234	6,437,357
Increase (decrease)	691,064	664,203	1,022,640	(457,877)	235,524
Ending Fund Balance	5,208,391	5,872,594	6,895,234	6,437,357	6,672,881

Fund Balance Detail

Customer Deposits	13,960	13,950	14,870	14,870	14,870
Debt Reserves	448,135	228,147	229,292	229,292	229,292
Capital Reserves	4,316,296	5,200,497	6,221,072	5,763,195	5,998,719
Operating Reserves	430,000	430,000	430,000	430,000	430,000
Ending Fund Balance	5,208,391	5,872,594	6,895,234	6,437,357	6,672,881

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Meter Reader	0.5	0.5	0.5	0.5	0.5
Operations Manager	1	1	1	1	1
Water Technician	4	4	4	4	4
Lead Remote System Tech	1	1	1	1	1
Remote System Tech	1	1	1	1	1
Lead Water Technician	1	1	1	1	1
Water Quality Specialist	1	1	1	1	1
Lead Water CS Technician	1	1	1	1	1
Civil Engineering	1.25	1.25	1.25	1.25	1.25
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33
Information Technology	0.66	0.66	0.66	0.99	0.99
Customer Service	1.66	1.66	1.66	1.82	1.82
Utilities Administration	<u>2.09</u>	<u>2.09</u>	<u>1.94</u>	<u>1.49</u>	<u>1.49</u>
Total	16.49	16.49	16.34	16.38	16.38

WASTEWATER DEPARTMENT

The Mission of the Centralia Wastewater Department is to protect public health by:

- Maintaining and improving the sanitary sewer system
- Effectively and efficiently capturing and conveying wastewater to the treatment facility
- Treating 800 million gallons of sewage annually to eliminate pathogens and nutrients before discharge
- Managing all water, air and solid waste by-products in compliance with state and federal permit requirements

It operates and maintains 24 sewage lift stations, 86 miles of sewer lines and the treatment plant.



Sewer treatment plant clarifier

2015 Accomplishments

- Passed the SECAA and DOE surprise compliance inspections for biosolids
- Started full time composting (with no RDP lime stabilization); began public sale of product that passed all required salmonella tests for Class A biosolids
- Cleaned 38,000 linear feet (7+ miles) and video-inspected 8,000 linear feet of sanitary sewer lines
- Constructed new wastewater decant station at Goodrich Road site
- Coated Mt. Vista and Military pump stations and the Salzar Valley valve vault with Ravens 405
- Coated four manholes and channeled bottom
- Completed demolition of headworks and secondary clarifier at old treatment plant
- Remained in full compliance with all regulatory requirements over 99% of the time
- Implemented Lucity software modules for work orders and assets to track maintenance on system components

2016 GOALS

2

- Document safety and productivity of biosolids compost
- Clean and camera 30,000 linear feet of sewer system in Basin IV
- Install pump guide rails, upgrade electrical systems and coat wet wells at pump stations at Galvin, Scheuber, and Eshom
- Train staff on Lucity web and complete work orders for sewer assets from the field

WASTEWATER UTILITY (403)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$1,371,128	\$433,005	-68.4%
Charges For Services	7,496,981	7,611,567	7,823,625	7,864,900	7,901,900	0.5%
Fines & Forfeits	0	85,545	54,248	88,350	82,470	-6.7%
Grants	586,808	503,032	0	0	0	0.0%
Loans	965,973	82,000	82,000	82,000	82,000	0.0%
Other Financing Sources	0	299,410	44,011	0	0	0.0%
Contributed Capital	37,022	61,156	81,993	15,000	5,000	-66.7%
Interest Earnings	14,937	13,466	10,977	10,000	10,000	0.0%
Miscellaneous	<u>42,618</u>	<u>39,926</u>	<u>68,939</u>	<u>30,000</u>	<u>30,000</u>	0.0%
TOTAL	\$9,144,339	\$8,696,102	\$8,165,793	\$9,461,378	\$8,544,375	-9.7%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$1,196,993	1,242,122	\$1,304,526	\$1,406,362	\$1,474,520	4.8%
Benefits	477,074	513,891	559,642	617,536	622,270	0.8%
Supplies	512,629	441,341	453,846	604,080	543,575	-10.0%
Other Services & Charges	617,816	1,245,415	2,257,797	2,678,100	2,743,250	2.4%
Intergovernmental	1,220,162	1,067,835	2,956	2,500	3,000	20.0%
Interfund	260,495	0	0	0	0	0.0%
Debt Principal	1,937,051	1,937,051	2,125,899	2,031,540	1,882,150	-7.4%
Debt Interest	18,054	118,564	93,695	79,915	128,460	60.7%
Capital Outlay	2,543,805	1,299,065	1,047,067	1,784,845	805,550	-54.9%
Contributions to Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>256,500</u>	<u>341,600</u>	33.2%
TOTAL	\$8,784,079	7,865,284	\$7,845,428	\$9,461,378	\$8,544,375	-9.7%

Beginning Fund Balance	5,761,958	5,405,602	7,674,702	8,046,335	6,931,707
Increase (decrease)	(356,356)	2,269,100	371,633	(1,114,628)	(91,405)
Ending Fund Balance	<u>5,405,602</u>	<u>7,674,702</u>	<u>8,046,335</u>	<u>6,931,707</u>	<u>6,840,302</u>

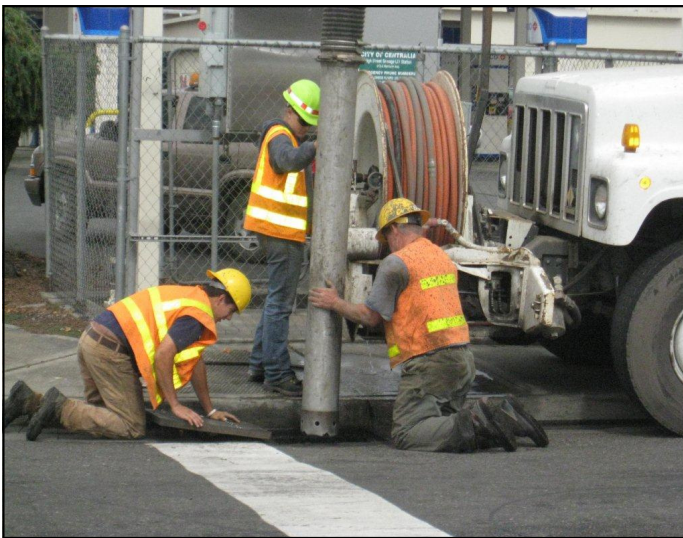
Fund Balance Detail					
Debt Reserves	2,107,199	2,107,200	2,145,972	2,145,972	2,145,972
Capital Reserves	2,848,403	5,117,502	5,450,363	4,335,735	4,244,330
Operating Reserves	450,000	450,000	450,000	450,000	450,000
Ending Fund Balance	<u>5,405,602</u>	<u>7,674,702</u>	<u>8,046,335</u>	<u>6,931,707</u>	<u>6,840,302</u>

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Meter Reader	0.5	0.5	0.5	0.5	0.5
Operations Manager	1	1	1	1	1
Lead Operator	1	1	1	1	1
Treatment Plant Operator	2	2	2	2	3
Lead Collection System Tech	1	1	1	1	1
Collection System Tech	2	2	2	2	2
Instrument & Controls Tech	1	1	1	1	1
Process Analyst	1	1	1	1	1
Instrument & Controls Tech	1	1	1	1	1
Environmental Specialist	1	1	1	1	1
Farm Operator (EO II)	1	1	1	1	1
Composter	0	0	1	1	0
Civil Engineering	1.3	1.3	1.3	1.3	1.3
Customer Service	1.66	1.66	1.66	1.62	1.62
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33
Information Technology	0.66	0.66	0.66	0.99	0.99
Utilities Administration	<u>2.26</u>	<u>2.26</u>	<u>2.11</u>	<u>1.84</u>	<u>1.84</u>
Total	18.71	18.71	19.56	19.58	19.58

STORM WATER DEPARTMENT

The Mission of the Storm and Surface Water Department is to

- Maintain and improve 22 miles of the surface water drainage system
- Maintain and clean 1900 catch basins and manholes of the drainage system
- Prevent, capture and remove sources of pollution into state waters
- Comply with minimum requirements of the federal/state Phase 2 Stormwater Permit



Crew cleaning a storm water catch basin



Car wash kits are available to assist in keeping gallons of soapy polluted water from the storm drains.

2015 Accomplishments

- Completed construction of stormwater decant station
- Completed all maintenance, management and reporting actions required under Phase 2 Stormwater Permit.

2016 Goals

- Maintain compliance with 2013-2018 requirements of Phase 2 Stormwater Permit
- Complete stormwater code update
- Complete 1-2 small stormwater system improvements



Rain garden at Center Street

STORM AND SURFACE WATER UTILITY (405)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$28,237	\$0	\$0	\$35,000	\$35,000	0.0%
Charges For Services	536,336	529,418	532,196	689,400	797,800	15.7%
Fines & Forfeits	0	6,490	6,296	6,500	9,400	44.6%
Grants	59,326	11,388	140,544	545,000	0	-100.0%
Interest Earnings	194	216	212	200	0	-100.0%
Contributed Capital	0	0	20,000	80,000	0	-100.0%
Miscellaneous	<u>26,828</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$651,931	\$556,962	\$699,248	\$1,356,100	\$842,200	-37.9%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$222,711	\$168,891	\$131,651	\$171,675	\$167,730	-2.3%
Benefits	107,541	76,557	65,091	89,065	84,180	-5.5%
Supplies	29,991	25,818	26,779	27,580	30,705	11.3%
Other Services & Charges	90,496	196,147	186,825	170,120	309,230	81.8%
Intergovernmental	67,045	0	0	5,000	5,000	0.0%
Interfund	56,592	0	0	0	0	0.0%
Debt Principal	28,251	0	4,940	2,910	2,980	2.4%
Debt Interest	1,840	2,405	1,886	1,620	1,550	-4.3%
Capital Outlay	47,465	5,289	85,780	853,900	191,455	-77.6%
Contributions to Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,230</u>	<u>49,370</u>	44.2%
TOTAL	\$651,931	\$475,107	\$502,952	\$1,356,100	\$842,200	-37.9%

Beginning Fund Balance	73,024	136,113	216,078	280,702	279,932
Increase (decrease)	63,089	79,965	64,624	(770)	14,370
Ending Fund Balance	<u>136,113</u>	<u>216,078</u>	<u>280,702</u>	<u>279,932</u>	<u>294,302</u>

Fund Balance Detail

Debt Reserves	0	0	905	1,810	2,715
Capital Reserves	114,614	188,078	251,797	250,122	263,587
Operating Reserves	21,499	28,000	28,000	28,000	28,000
Ending Fund Balance	<u>136,113</u>	<u>216,078</u>	<u>280,702</u>	<u>279,932</u>	<u>294,302</u>

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Stormwater Permit Tech	1	1	0	0	0
ST/ERR/SW Ops Manager	0	0	0	0.25	0.25
Equipment Operator II	1	1	0.5	0.5	0.5
SW/ST Maintenance Tech	0	0	0.0	0.75	0.75
Customer Service	0	0	0	0.13	0.13
Civil Engineering	0.55	0.55	0.55	0.55	0.55
Utilities Administration	<u>0.3</u>	<u>0.3</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
Total	2.83	2.83	1.33	2.46	2.46

EQUIPMENT RENTAL

The Mission of the Equipment Rental Department is to maintain City vehicles so that employees may perform their daily tasks; we do that by providing mechanical support, repair and fleet acquisition for various types of vehicles and equipment with timely, cost effective and professional service.

ONGOING FUNCTIONS

- Maintain all 200+ vehicles of the City fleet
- Assist departments with purchase of new replacement vehicles
- Retrofit vehicles to meet specific functional requirements
- Maintain and update vehicle registrations and vital records
- Administer vehicle replacement reserves and schedule



New 3-Bay storage building protects high-value vehicles and permits maintenance during inclement conditions. Critical for storing sanding trucks and hydro-excavator in winter.



2015 Accomplishments

- Purchased and equipped mechanic's service truck
- Installed large lift hoist in shop for large equipment
- Built oil storage room
- Sponsored specialized truck training required to work on City Light trucks; training attended by 12 staff from other agencies which shared costs of program
- Increased preventative maintenance work orders for various vehicles by 26%

2016 Goals

- Continue providing timely vehicle service to all City fleet vehicles
- Purchase new chip sealing equipment for Street Department (funding dependent)
- Purchase new asphalt roller (funding dependent)

EQUIPMENT RENTAL (501)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$165,000	\$93,000	-43.6%
Interest Earnings	2,276	1,711	915	1,500	1,200	-20.0%
Other Financing Sources	0	152	3,790	0	0	0.0%
Interfund Charges/Services	390,819	391,053	503,382	489,520	515,240	5.3%
Equipment Replacement Fee	<u>2,940</u>	<u>3,480</u>	<u>345,655</u>	<u>7,800</u>	<u>7,700</u>	-1.3%
TOTAL	\$396,036	\$396,396	\$853,742	\$663,820	\$617,140	-7.0%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Salaries	\$131,762	\$177,493	\$195,504	\$194,370	\$201,910	3.9%
Benefits	65,802	88,325	110,389	115,920	120,680	4.1%
Supplies	57,887	73,142	237,329	83,600	117,350	40.4%
Other Services & Charges	73,196	73,510	91,686	81,880	65,800	-19.6%
Intergovernmental	68	0	0	1,500	1,500	0.0%
Interfund	18,000	0	0	0	0	0.0%
Capital Outlay	0	226,507	55,221	165,000	101,000	-38.8%
Contributions to Reserves	0	0	0	7,800	7,700	-1.3%
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,750</u>	<u>1,200</u>	-91.3%
TOTAL	\$346,715	\$638,977	\$690,129	\$663,820	\$617,140	-7.0%

Beginning Fund Balance	\$1,250,059	\$1,319,413	\$1,108,384	\$928,688	\$771,488
Increase (decrease)	69,354	(211,029)	(179,696)	(157,200)	(84,100)
Ending Fund Balance	\$1,319,413	\$1,108,384	\$928,688	\$771,488	\$687,388

Fund Balance Detail

Equip Replace - Street	\$608,628	\$621,278	\$748,632	\$583,632	\$525,632
Equip Replace - Engineering	66,441	81,387	76,658	84,458	57,158
Equip Replace - Landfill Clos	9,260	17,797	12,218	12,218	12,218
Other Reserves	0	332,647	66,180	66,180	67,380
Operating Fund	635,084	55,275	25,000	25,000	25,000
Ending Fund Balance	\$1,319,413	\$1,108,384	\$928,688	\$771,488	\$687,388

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Mechanic	1	1	1	1	2
Fleet Maintenance Technician	1	1	1	1	1
Mechanic Assistant	0	0	1	1	0
Lead Mechanic	0	0	0	0	TBD
ST/ERR/SW Operations Manager	0	0	0	0.2	0.2
Utilities Administration	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.27</u>	<u>0.27</u>
Total	2.5	2.5	3.5	3.47	3.47

CITY OF CENTRALIA

2016 ADOPTED BUDGET

FIDUCIARY FUND

Fiduciary Fund (6XX) – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fund:

611 – Firemen's Pension

FIREMEN'S PENSION TRUST FUND (611)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Beg Fund Balance Used	\$3,247	\$0	\$0	\$15,800	\$0	-100.0%
Fire Insurance Premium Tax	17,697	19,610	21,716	20,000	21,200	6.0%
Interest Earnings	1,631	1,264	843	1,200	800	-33.3%
Transfer	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	0.0%
TOTAL	\$22,575	\$22,374	\$24,059	\$37,000	\$22,000	-40.5%

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	% Chg 16-'15
Pension Benefits	\$22,575	\$17,552	\$14,719	\$27,000	\$16,000	-40.7%
Other Services & Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>6,000</u>	-40.0%
	\$22,575	\$17,552	\$14,719	\$37,000	\$22,000	-40.5%

RETIREES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Pre-LOEFF	0	0	0	0	0
Duty Disability	4	4	4	4	4
Service	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
Total	12	12	12	12	12
Beginning Fund Balance	925,367	922,120	926,000	933,840	918,040
Increase (decrease)	(3,247)	4,822	7,840	(15,800)	-
Ending Fund Balance	<u>922,120</u>	<u>926,000</u>	<u>933,840</u>	<u>918,040</u>	<u>918,040</u>

Projected 2016 Beginning Fund Balance Available = \$918,040

FIREMEN'S PENSION FUND

\$22,000

The Firemen's Relief & Pension Fund was established to pay the City's portion of benefits to retired firefighters. On March 1, 1970 the Washington Law Enforcement Officers' and Firefighters' System (LEOFF) was established. However, every city maintaining a Firemen's Pension Fund retained the responsibility for all benefits payable to members who retired prior to that date. In addition, each city retained the responsibility for a portion of the benefits payable to members who were active on that date. These members are entitled to benefits under either the city's pension or the LEOFF, whichever is greater. If a city benefit is greater, the city must meet the cost of the excess of the city benefit over the LEOFF benefit.

Per RCW 41.16.060, the city is required, as part of its annual tax levy, to levy and place in the fund a tax of twenty-two and one half cents per thousand dollars of assessed value against all the taxable property of the city. However, if a report by a qualified actuary on the condition of the fund establishes that the whole or any part of said dollar rate is not necessary to maintain the actuarial soundness of the fund, the levy may be omitted or the whole or any part of said dollar rate may be levied and used for any other municipal purpose. Per the actuarial study dated January 1, 2000, contributions of \$131,000 and \$166,000 were made to the Pension Fund in 2000.

CITY OF CENTRALIA

2016 ADOPTED BUDGET

CAPITAL PROJECTS & PROFESSIONAL SERVICES

Borst Park Construction Fund
City Light—Yelm Hydro-Electric System
City Light—Electric System
Public Works—Equipment Rental
Public Works—Street
Public Works—Storm & Surface Water
Public Works—Water
Public Works—Wastewater
Public Works—Information Services

2016 BORST PARK CONSTRUCTION FUND NARRATIVES

The Community Development Department and the Parks and Recreation Division staff recommend the following Projects as priorities for the City's 2016 Budget. Projects recommended were identified in the Centralia's Park and Recreation Master Plan adopted in 2014 which is part of the 2007 Centralia Comprehensive Plan. Improvements were identified by the Parks and Recreation Committee and department staff. The projects being proposed may or may not be completed based on the actual Borst Park Construction funds available, weather, or time availability. Projects on Wheeler Field are usually public/public or public/private partnerships and costs will be adjusted accordingly.

1. Borst Field #5 Irrigation Repair

Several areas of Field #5 have insufficient water coverage. To correct this, additional lines and irrigation heads need to be added.

Project Status:	2016-2019
Estimated Cost:	\$2,000
Funding Source:	Revenues and reserves
Priority:	Very Low

2. Wheeler Field Repairs/Improvements

Wheeler Field and the restrooms in the facility are aging and in need of repair and replacement. The nets are getting aged and the fencing needs to be replaced. With the assistance of community groups, turf is being considered to upgrade the facility as well as new outfield fencing and netting. The amount of money for Wheeler improvements depends on donations from community groups and individuals.

Project Status:	Estimated construction in 2016-2019
Estimated Cost :	\$ 3,000 restrooms \$15,000 fencing \$ 4,000 netting \$40,000 field improvements \$ 2,000 power and water \$ 64,000
Funding Source:	Revenues and reserves
Priority:	Low/Medium

3. Borst Park Christmas Lights and Displays

New Christmas Lights and displays at Borst Park for the drive-thru lighting display.

Project Status:	Annual
Estimated Cost:	\$5,000
Funding Source:	Revenues and reserves
Priority:	Medium

4. Borst Trail System Maintenance

From normal wear and tear, vegetation removal due to flood damage and vandalism, an attempt is made to keep the trails repaired and in top shape.

Project Status:	Annual
Estimated Cost:	\$6,000
Funding Source:	Revenues and reserves
Priority:	Low

5. Pioneer Soccer Fields Irrigation Repair

The irrigation system and water pressure is inadequate for the soccer fields. New lines and irrigation heads need to be added to improve proper coverage.

Project Status: 2016-2019
Estimated Cost: \$6,000
Funding Source: Revenues and reserves
Priority: Low

6. Restroom/Storage Building

Construct a new restroom and storage facility in the area of the Wheeler Field batting cage to reduce the need for portable restrooms. Build additional storage as part of facility.

Project Status: 2016-2019
Estimated Cost: \$90,000
Funding Source: Revenues and reserves
Priority: Low/medium

7. Enclose Part of the Storage Building by the Boat Ramp

Enclose a few bays at the storage building by the boat ramp to increase storage capacity for equipment and supplies and to keep them off the ground during flood events.

Project Status: 2016-2019
Estimated Cost: \$3,000
Funding Source: Revenues and reserves
Priority: Very Low

8. Borst Park Ball Field Complex

Install stainless steel sinks in these facilities to reduce maintenance costs. It will also reduce vandalism.

Project Status: 2016-2019
Estimated Cost: \$ 2,000
Funding Source: Revenues and reserves
Priority: Very Low

9. Borst Park Trails

Construct a trail from Mellen Street to the Skookumchuck River. Also construct or rebuild the trail around Borst Lake.

Project Status: 2016-2019
Estimated Cost: \$120,000
Funding Source: Revenues and reserves
Priority: Medium

10. Field 4 Remodel

Field 4 is used for softball. The chain link is bent and out of shape. To improve the looks of the field and make it match with Fields 3 and 5, we plan to replace the existing chain link with black-vinyl coated chain link and the backstops will have netting. The dugouts will also be rebuilt as well as new stem walls added around dirt areas.

Project Status: 2016-2019
Estimated Cost: \$30,000
Funding Source: Revenues and reserves
Priority: Medium

11. Develop New Water Source for Borst Park

Investigate attaching to the existing well or drilling a new well for watering the ball fields and adding fresh water to Borst Lake

Project Status:	2016-2019
Estimated Cost:	\$25,000
Funding Source:	Revenues and reserves
Priority:	High

12. Develop a Splash/Spray Park in Borst Park

Develop a small splash pad where the old wading pool was located

Project Status:	2016-2019
Estimated Cost:	\$20,000+
Funding Source:	Revenues and reserves
Priority:	Medium

13. Develop a Par-course Fitness System in Borst Park

Install the existing Par-course fitness equipment, purchased in 2006, behind Wheeler Field by the new trail system

Project Status:	2015-2016
Estimated Cost:	\$10,000
Funding Source:	Revenues and reserves
Priority:	High

14. Playgrounds

Install new playground equipment (swings, toys, etc.) at Riverside and Logan Parks

Project Status:	2016-2019
Estimated Cost:	\$66,000
Funding Source:	Revenues and reserves
Priority:	Medium

15. Unforeseen /Miscellaneous

This includes repairs, priority upgrades, etc. that come up throughout the year

Project Status:	Annual
Estimated Cost:	\$20,000
Funding Source:	Revenues and reserves
Priority:	High/Medium

2016 YELM PROJECT NARRATIVES

BUILDINGS AND STRUCTURES - Object 620

1. Remove Old House / Add Modular

Two existing homes are located adjacent to the Yelm Power Plant where on-site operators were able to live. Modern electronic communication and monitoring systems now allow the operators to live within 30 minutes of the site. Remodeling costs to turn an existing home into an office exceeded the worth of the house. This project removes the house and replaces it with a modern modular that is set up as an office.

Estimated Cost:	\$250,000
Project Status:	New for 2016
Funding Source:	Revenues

OTHER IMPROVEMENTS - Object 630

1. Penstock #1 - External Preservation

Preserving the exterior of Penstock #1 is required to remain in compliance with the Federal Energy Regulatory Commission (FERC) pursuant to a report that assessed exterior conditions. This project allows the Yelm crew to monitor the penstock for leaks and seepage around rivets, flanges, and slip joints. External preservation of Penstock #2 was completed in 2015.

Priority:	A1
Estimated Cost:	\$180,000
Project Status:	Carryover from 2015
Funding Source:	Revenues

2. Secondary Switchgear Upgrade (480V)

A portion of the existing 480V switchgear that is located at the Power House and receives the output from the three hydro-turbines was installed in 1930 and is in need of an upgrade.

Priority:	A1
Estimated Cost:	\$50,000
Project Status:	New for 2016
Funding Source:	Revenues

3. Transformer Relay & Temperature Controller

The temperature sensor on the existing transformer at the Yelm Substation has failed and must be replaced. The new unit incorporates up-to-date technology and will provide additional capability to better monitor the status of the transformer winding and oil temperatures via the SCADA system.

Priority:	A1
Estimated Cost:	\$20,000
Project Status:	New for 2016
Funding Source:	Revenues

4. Canal Liner Improvements

Lining the most critical sections of the canal has been an on-going upgrade that improves the reliability and addresses concerns that FERC has voiced. Yelm staff has worked closely with GeoEngineers to identify the canal section that poses the next highest risk. This project plans to line that section so that its potential for failure is greatly reduced.

Priority:	A1
Estimated Cost:	\$300,000
Project Status:	New for 2016
Funding Source:	Revenues

5. Repair Void at Powerhouse

The Yelm Power House lies at the bottom of the hill that the penstocks traverse to provide water to the hydro turbines. The hill is subject to water drainage and the water has formed a void near the main entrance to the Power House. Approximately 18 months ago the Yelm crew attempted to fill the void, but the void has reappeared. In order for heavy equipment and personnel to safely enter the Power House, this void needs to have a permanent engineered solution.

Priority:	A1
Estimated Cost:	\$40,000
Project Status:	New for 2016
Funding Source:	Revenues

6. Headcover Liner Unit #1

The headcover liner of hydro-turbine #1 has exhibited the effects of scouring by dirt particles that are carried down the penstocks to the runner's chamber at the bottom of the turbine. This scouring of the liner, should it become severe enough, can affect the integrity of the headcover, leading to its failure and the need to shut down the unit. This new liner is scour resistant and will address the problem.

Priority:	A2
Estimated Cost:	\$40,000
Project Status:	New for 2016
Funding Source:	Revenues

PROFESSIONAL SERVICES - Object 410

1. Diversion Dam Apron Condition Assessment

The diversion dam apron allows water to seep by because of its present condition. This project will allow divers to assess the condition of the apron so that a proper course of action can be pursued.

Priority:	A1
Estimated Cost:	\$10,000
Project Status:	New for 2016
Funding Source:	Revenues

2. Penstock Inspection and Video

This project to check the preservation of the insides of Penstocks #1 and #2 is needed to remain in compliance with the FERC.

Priority:	A1
Estimated Cost:	\$2,500
Project Status:	New for 2016
Funding Source:	Revenues

2016 CENTRALIA CITY LIGHT PROJECT NARRATIVES

Centralia City Light management recommends the following projects, professional services, and other items for the 2016 Capital Budget. All proposed items will be funded through existing or anticipated 2016 revenues and cash reserves.

BUILDINGS AND STRUCTURES – Object 620

1. Covered Storage Completion

This project will complete construction of the covered storage building. The first half of the construction was completed in 2014. Completion of the building will provide improved material security and complete protection from the elements for the electrical materials that are subject to outdoor degradation.

Priority:	A1
Estimated Cost:	\$180,000
Project Status:	New for 2016
Funding Source:	Revenues

OTHER IMPROVEMENTS – Object 630

1. SCADA Upgrades – Centralia

This project will provide continued technical support for the installation of an upgraded SCADA (Supervisory Control and Data Acquisition) software program and control room redesign. This program will enhance the safety and reliability of the electrical system. Support is needed to configure the software to identify tags, develop tags, and write logic codes for the operation of the distribution system. A consultant will be used to work with substation operators to identify inputs, develop Graphical User Interfaces (GUI's), convert current logic codes to Wonderware, troubleshoot and test the program, and set up a tablet computer for remote monitoring.

Priority:	A1
Estimated Cost:	\$70,000
Project Status:	New for 2016
Funding Source:	Revenues

2. Salzer Substation

This project will provide for the preliminary design, site clearing, and site work needed to begin construction of the new substation on property owned by City Light at 201 East Summa Street. The plan is to make this substation earthquake resistant in preparation for the predicted Cascadia Earthquake. The transformer and other substation equipment will be sufficiently sized to carry the entire expected load of the City should that event occur and other substations be damaged. The distribution and transmission line improvements, the completion of the substation construction and commissioning is expected to take up to 2.5 years.

Priority:	A1
Estimated Cost:	\$250,000
Project Status:	New for 2016
Funding Source:	Revenues

3. Salzer Substation Feeders

This project will construct the conduit system for four feeders that will exit the new substation. Three of these feeders will need to cross under the railroad tracks by means of a boring project. The project will include construction of a new overhead distribution line along south Silver Street and a small section of overhead double-circuit distribution line along west Summa Street. Another project will reconstruct an existing distribution line from the new substation site to east Cherry Street. This project will support the

connection of the main feeder circuits out of the new substation to the existing distribution infrastructure; improving area reliability and the ability to address the load requirements of the new Centralia Station.

Priority:	A1
Estimated Cost:	\$500,000
Project Status:	New for 2016
Funding Source:	Revenues

4. ERP Solution

After an extensive demonstration and evaluation period, City Light, City Finance and Public Works have settled on an approach to replace the 32-bit based Eden and Incode Programs from Tyler Technologies. The project will consist of a phased approach implementing 64-bit based Springbrook for City Finance and selected 64-bit modules of NISC for City Light. The phased approach and implementation have not been finalized. City Finance and Light are working with Accent Business Services to complete the contracts and implementation plan.

Priority:	A1
Estimated Cost:	\$400,000
Project Status:	Carryover from 2015
Funding Source:	Revenues and Reserves

5. Salzer Substation Transmission Design

This project will be an exploratory geotechnical review of soils along the transmission line route between Centralia-Alpha Road and the new Salzer Substation site. It will include all engineering required to design self-supporting caisson foundations for approximately five transmission line structures along the route. These foundations will anchor the self-supporting steel transmission poles that will be used at angle points along the new line.

Priority:	A1
Estimated Cost:	\$75,000
Project Status:	New for 2016
Funding Source:	Revenues

6. Distribution System Improvements

Projects in this category will be designed to improve system reliability, reduce system electrical losses, reinforce feeder interties between substations, improve system looping capabilities, improve voltage in areas with significant voltage drop, replace degraded poles and cross-arms, and resolve issues associated with the operation of the distribution system.

Priority:	A2
Estimated Cost:	\$100,000
Project Status:	New for 2016
Funding Source:	Revenues

7. System Protection Equipment

This project is intended to increase system reliability through the installation and coordination of fused cutouts and line re-closers. This coordination should reduce system outages by: limiting interruptions to the smallest possible portion of the distribution system, giving faults the opportunity to be temporary, thus providing protection to the greatest number of customers.

Priority:	A3
Estimated Cost:	\$25,000
Project Status:	New for 2016
Funding Source:	Revenues

8. GIS Field Validation

This project is needed to improve the accuracy of electrical system mapping on the City's GIS system. Accurate maps are critical to the safe operation of the electrical distribution system. The City depends on these maps to develop accurate and reliable switching procedures that provide for line crew safety. This project will hire a contractor to verify field data within the current GIS system. Corrections to this data will be made by the contractor and the City.

Priority:	A4
Estimated Cost:	\$100,000
Project Status:	Carryover from 2015
Funding Source:	Revenues

9. Salzer Valley Distribution: Centralia Alpha to Proffitt Road

This project will install a single-phase conductor along Salzer Valley Road from Centralia Alpha Road to Proffitt Road. The project converts a two phase section to three phase. The project will result in better load allocation among the phases and improved reliability through fuse coordination along Salzer Valley Road. Several existing poles will be replaced.

Priority:	A5
Estimated Cost:	\$100,000
Project Status:	Carryover from 2015
Funding Source:	Revenues

10. Harrison Avenue Feeder Replacement

This is a multi-year project designed to replace aging underground feeder cables with new, more reliable, higher capacity cables. The cable replacements will be made along Harrison Avenue and Eckerson Road. Completion of this project will allow loads to be transferred between the Zimmerman and May Street Substations, enhancing the reliability of both substations and improving the reliability of power to all the customers along Harrison Avenue.

Priority:	A6
Estimated Cost:	\$150,000
Project Status:	New for 2016
Funding Source:	Revenues

MACHINERY AND EQUIPMENT – Object 640

1. Distribution Transformers

Distribution transformers are needed to connect new customers to the City's electric system and replace old, deteriorating equipment that has exceeded its useful life. This is an on-going expense to the utility.

Priority:	A1
Estimated Cost:	\$105,000
Project Status:	New for 2016
Funding Source:	Fee Revenues (reimbursed by customers)

2. Electric Revenue Meters

Revenue meters are needed to connect new customers to the electric system and serve as the cash registers for the utility. As revenue meters age or fail, they must be replaced with new. These meters are for all revenue classes (residential, commercial, and industrial). This is an on-going expense to the utility.

Priority:	A1
Estimated Cost:	\$38,000
Project Status:	Estimated for customer work in 2016
Funding Source:	Fee Revenues (reimbursed by customers)

3. CT's and PT's

Current Transformers (CT's) and Potential Transformers (PT's) are used to reduce high currents and voltages into more manageable quantities for customer metering. They work in conjunction with the City's meters to provide service to new and existing customers. This is an on-going expense to the utility.

Priority:	A1
Estimated Cost:	\$5,000
Project Status:	Estimated for customer work in 2016
Funding Source:	Fee Revenues (reimbursed by customers)

4. Disconnect Collars

Disconnect collars are used to remotely disconnect or reconnect the City's electric meters. These are also used to support the pre-pay system and provide tamper detection capabilities. These collars are used on new and existing meters. Purchasing additional collars is expected to support existing manpower requirements by alleviating the need to move existing collars from one meter to another. This is an on-going expense to the utility.

Priority:	A1
Estimated Cost:	\$50,000
Project Status:	Estimated for customer work in 2016
Funding Source:	Fee Revenues (reimbursed by customers)

5. Butler Pole Trailer #71200

The existing pole trailer is scheduled to be replaced in 2016. A new trailer is needed to haul distribution poles and larger transmission poles. The current trailer does not have sufficient load capacity or the capability to legally transport longer length poles (75 foot or taller). The new trailer will be able to accomplish that task. This new tandem-axle pole trailer will have an extended reach of 50 feet, will be able to carry multiple poles, and will carry a maximum length pole of 75 feet.

Priority:	A1
Estimated Cost:	\$30,000
Project Status:	New for 2016
Funding Source:	Equipment Replacement Cash Reserves

6. Test Equipment: Low Resistance Micro Ohm Meter

This unit is used to measure contact resistance in circuit breakers and re-closers. It will also measure the bonding resistance and equipment grounding to the ground grid in substations. These measurements are critical to personnel safety and proper equipment operation.

Priority:	A2
Estimated Cost:	\$6,000
Project Status:	New for 2016
Funding Source:	Equipment Replacement Cash Reserves

7. Vehicle #71280

This Meter Department vehicle is scheduled to be replaced in 2016 with a pickup truck.

Priority:	A1
Estimated Cost:	\$35,000
Project Status:	New for 2016
Funding Source:	Equipment Replacement Cash Reserves

INFORMATION SERVICES (IS) - (Included in City Light Budget)

The City's information system network requires periodic equipment replacement and upgrades to maintain a robust and secure city network. The following items are proposed for 2016. The City Light share of total costs is shown below:

1. Dell Switches – Dell switches allow IS to match the current switches at our disaster recovery (DR) site with those being used at the primary site. This upgrade is needed to ensure we have adequate bandwidth at the DR site (City Hall) in the event system failover is required.
2. Exchange Server Upgrade – This item allows IS to upgrade our current Exchange installation to the current version being supported by Microsoft.
3. Fiber Card Upgrades – The fiber card upgrades will provide speed upgrades for Water North End, Water Port Well and the Street Shop networks.
4. Fortinet 300 – This firewall provide a newer firewall that is compatible with our current infrastructure at City Hall.
5. VDI – Virtual Desktop Infrastructure (VDI) will help IS prepare for the new CCL/PW training room that is being built in the CCL/PW building. This will allow IS to quickly prepare virtual desktops for training sessions on-demand.
6. Virtual Server Upgrades – This item allows IS to fully utilize the hardware capabilities of the latest generation of virtual hardware we currently have installed.

Estimated Cost:	\$65,550
Funding Source:	Light Rate Revenue

2016 PUBLIC WORKS PROJECT NARRATIVES

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2016 Capital Budget.

EQUIPMENT RENTAL FUND - 501

BUILDINGS AND STRUCTURES - Object 620

1. Enclose Ceiling in New Shop

Heat is added to the building so mechanics can work on equipment. Without enclosing the ceiling, heating costs would be too great.

Estimated Cost:	\$8,000
Funding Source:	ERR rental rates

EQUIPMENT VEHICLES – Object 640

1. ENGINEERING – Replacement for #32020, a 1999 Ford Ranger Pickup

This pickup is past its useful life and will be declared surplus and sold at auction.

Estimated Cost:	\$35,000
Funding Source:	Equipment Replacement Cash Reserves

2. STREET – Replacement of #33190 Striping Machine

The existing machine is old and low quality, producing wavy center and fog lines. The replacement will fit inside a vehicle bed and be safer, more efficient and provide high quality results.

Estimated Cost:	\$50,000
Funding Source:	Equipment Replacement Cash Reserves

3. STREET – Replacement of Riding Lawnmower

The existing mower is under-powered, requires multiple passes to cut turf, and does not pick up wet grass.

Estimated Cost:	\$8,000
Funding Source:	Equipment Replacement Cash Reserves

STREET FUND - 101

1. Traffic Control Intersection at Yew and Main Carryover from 2014 and 2015

Estimated Cost	\$50,000
Funding Source	Federal STP and Local Share

2. Other projects to be funded under the Transportation Benefit District by the voters' approved increase of two- tenths of one percent sales tax increase. Projects to be prioritized by TBD Governing Board.

STORM & SURFACE WATER FUND - 405

EQUIPMENT VEHICLES – Object 640

1. Scheduled Replacement of #36040 2004 Dodge Truck

The truck will be repurposed for use by the Street and Stormwater departments.

Estimated Cost:	\$35,000
Funding Source:	Equipment Replacement Cash Reserves

WATER DEPARTMENT - 402

LAND AND IMPROVEMENTS - Object 610

1. Purchase of Seminary Hill Site

Purchase of parcel of land next to the Seminary Hill pressure tank provides for a future small standpipe reservoir. Currently, water is supplied to the area by a pressure boosting pump. During winter, it is common to lose power leaving customers without water because Seminary Hill Road has many trees.

Estimated Cost:	\$30,000
Funding Source:	Water rate Revenue

BUILDINGS – Object 620

1. Decommission Downing Well

The well casing broke in the 2001 Nisqually earthquake so the well is unusable and has never produced water quality that meets State standards.

Estimated Cost:	\$7,000
Funding Source:	Water rate revenue

2. Concrete North End Shop Floor

A concrete floor in the remaining half of the Water Department shop will improve all-weather operations.

Estimated Cost:	\$20,000
Funding Source:	Water rate revenue

3. Shop Insulation and Plywood Covering at North End Shop

Vinyl faced insulation at the north end shop that was installed years ago has failed and needs to be removed and replaced. New insulation will be covered with plywood to prevent future problems.

Estimated Cost:	\$15,000
Funding Source:	Water rate revenue

4. Renovation of Water Department Breakroom (carryover from 2015)

Estimated Cost:	\$125,000
Funding Source:	Reserves

OTHER IMPROVEMENTS – Object 630

1. Steel Pipe Replacement

Material to replace old steel pipes that leak, have reduced flow due to corrosion or are undersized. This improves flow to customers, extends life of system and reduces emergency leak repairs. This is an ongoing system maintenance project.

Estimated Cost:	\$125,000
Funding Source:	Water rate revenue

2. Security Upgrades

These upgrades will ensure the safety of our drinking water and the protection of critical infrastructure.

Estimated Cost:	\$10,000
Funding Source:	Water rate revenue

3. Valve Replacement

This project replaces the 18 inch valve on the gravity line.

Estimated Cost:	\$15,000
Funding Source:	Water rate revenue

4. Pave Parking Lot at North End Shop

Paving the current gravel parking lot will eliminate dust and provide a better surface for operations.

Estimated Cost:	\$70,000
Funding Source:	Water rate revenue

5. Fencing and Gates at North End Shop

Estimated Cost:	\$25,000
Funding Source:	Water rate revenue

6. Design Replacement for Asbestos-Cement Water Line on Locust Street

The 16" water transmission main on Locust Street is being replaced because of its aging AC material and crucial water transmission for the distribution system. Design will be done with in-house engineering staff.

Estimated Cost:	\$10,000
Funding Source:	Water rate revenue

MACHINERY AND EQUIPMENT – Object 640

1. Washington Street Well Hypochlorite and Fluoride Treatment System

This equipment will make it possible to use this well without a boil water order to address water supply vulnerabilities during emergencies.

Estimated Cost:	\$20,000
Funding Source:	Water rate revenue

2. Replace Service Truck #64140

This 2007 Chevrolet Colorado service truck has proved to be a "lemon" and we are planning to replace it one year prior to its scheduled replacement year of 2017. The vehicle will be declared surplus and sold.

Estimated Cost:	\$35,000
Funding Source:	Equipment Replacement Cash Reserves

3. Water Meter Replacements

Replacing meters is quicker than replacing failed batteries on location for the radio-read meters, installed in the early 2000's. Upgraded meters are placed into service as an ongoing system maintenance project.

Estimated Cost:	\$150,000
Funding Source:	Water rate revenue

WASTEWATER - 403

OTHER IMPROVEMENTS – Object 630

1. Pump Station Improvements

This project rebuilds and re-channels the bottom of the Galvin and Scheuber pump station wet well, installs new pumps and guide rails, provides necessary electrical upgrades, and wet well lining. The Eshom pump station wet well lining will be replaced as will the electrical panel.

Estimated Cost:	\$210,000
Funding Source:	Wastewater rate revenue

2. Centralia Station/South Centralia Sewer Design

An evaluation of how best to service the Centralia Station project and this area of town was performed as part of our General Sewer Plan update in 2014. Two alternatives were evaluated. Alternative 2 is preferred as it has the lowest overall cost, provides the necessary capacity the proposed Centralia Station development requires, and sets the stage for future sewer improvements. This \$180,000 represents the City's half of the estimated cost to design a new sewer system necessary to serve Centralia Station and allow future improvements to the south Centralia sewer system.

Estimated Cost:	\$180,000
Funding Source:	Wastewater rate revenue

3. WWTP Process Improvements

Based on the Office of Financial Management population forecast, it is estimated that the wastewater treatment facility (WWTP) treatment capacity could be reached as early as 2019. Based on actual year 2014 population and historical population growth, reaching the capacity could be delayed until as late as 2025. The City is required to begin planning for ways to increase treatment capacity years before we reach our current capacity limit. This project will begin facility planning/design in 2016 followed by implementation of new WWTP facilities in subsequent years. The proposal is to implement new WWTP facilities in two phases: Phase 1, construction of mixed liquor recirculation pumps and an aerated solids holding tank; Phase 2, construction of a third aeration basin. Phase 1 facilities maximize the capacity of the existing facilities and, if approved and financed, the new facilities could be on line by year 2019. Phase 1 is also necessary before the City can begin to reclaim wastewater for possible augmentation of City water supplies. Phase 2 improvements (a third aeration basin) would be constructed prior to the need for additional capacity based on actual service population growth. If we do not plan for capacity, the City may be forced to implement restrictions to new connections (connection moratorium) to avoid overloading the WWTP if growth occurs before new capacity is on line.

Estimated Cost:	\$350,000
Funding Source:	Wastewater rate revenue

INFORMATION SERVICES (Included in both Water and Wastewater Budgets) - Object 640

The City's information system network requires periodic equipment replacement and upgrades to maintain a robust and secure city network. The following items are proposed for 2016. The share of total costs shown below as \$65,550 will be for each department Water and Wastewater:

1. Dell Switches – Dell switches allow IS to match the current switches at our DR site with those being used at the primary site. This upgrade is needed to ensure we have adequate bandwidth at the DR site (City Hall) in the event system failover is required.

2. Exchange Server Upgrade – This item allows IS to upgrade our current Exchange installation to the current version being supported by Microsoft.

3. Fiber Card Upgrades – The fiber card upgrades will provide speed upgrades for Water North End, Water Port Well and the Street Shop networks.

4. Fortinet 300 – This provides a newer firewall that is compatible with current infrastructure at City Hall.

5. VDI – Virtual Desktop Infrastructure (VDI) will help IS prepare for the new CCL/PW training room that is being built in the CCL/PW building. This will allow IS to quickly prepare virtual desktops for training sessions on-demand.

6. Virtual Server Upgrades – This item allows IS to fully utilize the hardware capabilities of the latest generation of virtual hardware we currently have installed.

Estimated Cost:	\$65,550
Funding Source:	Water and Wastewater Rate Revenue

APPENDIX

2016 ADOPTED BUDGET

Adopted Budget Ordinance No. 2356

Adopted Salary Schedule 2016

Utility Allocated Costs (Expenditures & Staffing)

- Administration
- Customer Service
- Civil Engineering
- Information Services

Summary of Outstanding Debt

Population History

Property Tax Data

Glossary of Budget Terms

ORDINANCE NO. 2356

**AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON,
ADOPTING THE BUDGET OF THE CITY OF CENTRALIA,
WASHINGTON, FOR THE YEAR 2016, AND PROVIDING FOR THE
EFFECTIVE DATE HEREOF**

THE CITY COUNCIL OF THE CITY OF CENTRALIA, WASHINGTON, DO ORDAIN AS
FOLLOWS:

Section 1

The Annual Budget of the City of Centralia, Washington, for the year 2016, as fixed and determined in the Proposed Budget for the year 2016 and as revised by the City Council after public hearings thereon, is hereby adopted as the Budget of the City of Centralia, Washington, for the year 2016. The estimated resources for each separate fund and aggregate expenditures for all such funds of the City of Centralia are set forth in a summary form below and are hereby appropriated for expenditure at the fund level during the year 2016 as set forth below:

Fund No.	FUND NAME	Estimated Revenues	Appropriations
001	GENERAL FUND	\$10,173,875	\$10,173,875
101	STREET FUND	1,163,935	1,163,935
104	PATHS & TRAILS FUND	11,123	11,123
106	REPAIR & DEMOLITION FUND	11,767	11,767
107	ELECTRIC UTILITY REVOLVING FUND	0	0
108	PARK IMPROVEMENT FUND	13,015	13,015
109	STADIUM FUND	127,300	127,300
111	CONFISCATIONS/SEIZURES FUND	101,100	101,100
112	LAW ENFORCEMENT GRANT FUND	0	0
114	INDOOR POOL FUND	10,000	10,000
124	BORST PARK CONSTRUCTION FUND	146,700	146,700
125	BORST HOME FUND	5,055	5,055
130	WASH LAWN CEMETERY FUND	2,345	2,345
131	LANDFILL CLOSURE FUND	160,445	160,445
132	LANDFILL OPERATING TRUST FUND	160,445	160,445
201	DEBT SERVICE FUND	144,000	144,000
302	CAPITAL PROJECTS FUND	200,400	200,400
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	130,000	130,000
304	FLOOD CAPITAL PROJECTS	980,000	980,000
401	CITY LIGHT FUND	24,974,646	24,974,646
402	WATER FUND	5,125,700	5,125,700
403	WASTEWATER FUND	8,544,375	8,544,375
405	STORM & SURFACE WATER FUND	842,200	842,200
501	EQUIPMENT RENTAL FUND	617,140	617,140
611	FIREMEN'S PENSION FUND	22,000	22,000
	TOTAL APPROPRIATIONS	\$53,667,566	\$53,667,566

Section 2

The 2016 budgeted staffing level, as indicated on the Proposed 2016 Salary Schedule, is increased by one Full-Time Equivalent position in the following classification: Financial Analyst. Range is

Section 3

That the provisions of this ordinance are declared to be severable and in the event a court of competent jurisdiction declares any portion of this ordinance invalid, the remaining provisions shall be unaffected thereby.

Section 4

That any previously enacted ordinance, or part thereof in conflict herewith be and the same hereby is repealed to the extent of such conflict.

Section 5

The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor's Office and to the Municipal Research & Services Center of Washington.

Section 6

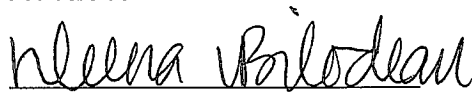
The effective date of this Ordinance shall be the 1st day of January, 2016.

Section 7

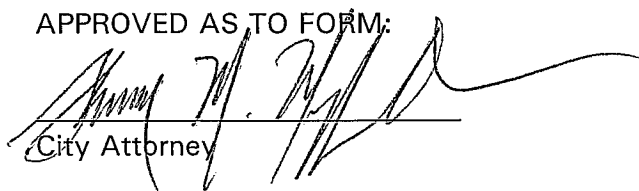
PASSED by the City Council of the City of Centralia, Washington for the **first reading** on the 13th day of October, 2015 and the second and **final reading** on the 27th day of October, 2015.


MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM:


City Attorney

CITY OF CENTRALIA

2016 AUTHORIZED STAFFING LEVEL & 2016 DRAFT SALARY SCHEDULE (Base pay only)

Does **not** include longevity, educational or other premiums, overtime or holiday pay.

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
COUNCIL (011)			
MAYOR	n/a	4,800	1
MAYOR PRO TEM	n/a	2,400	1
COUNCIL MEMBER	n/a	2,400	5
MUNICIPAL COURT (012)			
JUDGE (.40 FTE)	n/a	58,308	0.4
COURT ADMINISTRATOR	52,764	64,548	1
CHIEF COURT CLERK	43,464	53,232	1
DEPUTY COURT CLERK	37,944	46,512	1
CITY MANAGER (013)			
CITY MANAGER	n/a	135,384	1
CITY CLERK (013)			
CITY CLERK	46,068	56,436	1
FINANCE (014)			
FINANCE DIRECTOR	90,600	111,012	1
FINANCIAL ANALYST	69,132	84,660	1
CITY ACCOUNTANT	56,964	69,528	1
ACCOUNTING SPECIALIST	43,464	53,232	1
CITY ATTORNEY (015)			
CITY ATTORNEY	103,692	127,380	1
LEGAL SECRETARY	42,996	52,764	1
HUMAN RESOURCES (016)			
HUMAN RESOURCES DIRECTOR	84,660	103,692	1
HUMAN RESOURCE ANALYST	46,068	56,436	1
COM DEV/BUILDING (018/024/039)			
COM DEVELOPMENT/PARK DIRECTOR	84,660	103,692	1
BUILDING OFFICIAL	60,372	73,932	1
PLANNER*	52,764	64,548	1
OFFICE COORDINATOR	37,944	46,512	1
BUILDING MAINTENANCE TECHNICIAN*	32,856	40,272	1

2016 DRAFT SALARY SCHEDULE (Base pay only)

Does **not** include longevity, educational or other premiums, overtime or holiday pay.

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		<u># of FTEs</u>
	<u>Minimum</u>	<u>Maximum</u>	
POLICE (021/112)			
CHIEF OF POLICE	103,692	127,380	1
POLICE COMMANDER OPERATIONS	90,600	111,012	1
POLICE COMMANDER SERVICES	90,600	111,012	1
ADMINISTRATIVE ASSISTANT	42,996	52,764	1
POLICE RECORDS TECHNICIAN	38,112	45,960	4
COMMUNITY SERVICE OFFICER	29,016	35,520	3
DETECTIVE SERGEANT	n/a	87,024	1
DETECTIVE	62,412	74,160	3
POLICE SERGEANT	n/a	87,024	5
SCHOOL RESOURCE OFFICER	62,412	74,160	1
PATROL OFFICER	62,412	74,160	18
PARKS & RECREATION (103)			
RECREATION SUPERVISOR	52,764	64,548	1
LEAD PARK TECHNICIAN	56,763	69,493	1
PARK MECHANIC/TECHNICIAN	49,566	60,778	1
PARK TECHNICIAN	46,322	56,763	1
PUBLIC WORKS/CITY LIGHT ADMINISTRATION * (401, 402, 403, 405, 101, 131 & 501)			
PUBLIC WORKS DIRECTOR	103,692	127,380	1
IT MANAGER	84,660	103,692	1
ADMINISTRATIVE SERVICES MANAGER	69,132	84,660	1
UTILITIES FINANCIAL OFFICER	64,548	79,152	1
PROGRAM SPECIALIST	46,512	56,964	1
IT SPECIALIST	49,284	60,372	1
IT TECHNICIAN	37,620	46,068	1
RECORDS MAINTENANCE COORDINATOR	37,944	46,512	1
OFFICE COORDINATOR	37,944	46,512	3
* Various allocations to Electric, Water, Wastewater, Storm & Surface Water, Streets, Landfill and Equipment Rental			
MAINTENANCE (401, 402, 403)			
MAINTENANCE CUSTODIAN	28,704	35,124	1
ENGINEERING (101, 401, 402, 403 & 405)			
CITY ENGINEER	90,600	111,012	1
CIVIL ENGINEER	73,932	90,600	1
GIS/CAD COORDINATOR	68,224	75,774	1
ENGINEER TECHNICIAN IV	68,224	75,866	1
ENGINEER TECHNICIAN II**	55,786	61,901	1

2016 DRAFT SALARY SCHEDULE (Base pay only)

Does not include longevity, educational or other premiums, overtime or holiday pay.

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
UTILITY CUSTOMER SERVICE CENTER (401, 402 & 403)			
CUSTOMER SERVICE SUPERVISOR	56,436	69,132	1
ACCOUNTING ASSISTANT SENIOR	37,944	46,512	5.5
STREETS FUND (101)			
STREET & STORMWATER OPS MGR	69,132	84,660	1
LEAD STREET/STORMWATER MAINTENANCE TECHNI	56,763	69,493	1
STREET/STORMWATER MAINTENANCE TECHNICIAN	46,322	56,763	3
CITY LIGHT (401)			
GENERAL MANAGER	103,692	127,380	1
GENERATION & SYSTEMS OPS MANAGER	90,600	111,012	1
ELECTRICAL ENGINEERING MANAGER	90,600	111,012	1
LINE SUPERINTENDENT	84,660	103,692	1
LINE FOREMAN	n/a	100,443	2
LIGHT METER TECHNICIAN FOREMAN	n/a	100,443	1
CHIEF SUBSTATION OPERATOR	n/a	100,443	1
CHIEF POWERHOUSE OPERATOR	n/a	100,443	1
SUBSTATION OPERATOR	n/a	88,109	1
POWERHOUSE OPERATOR	n/a	88,109	2
LINE TECHNICIAN	n/a	88,109	4
LINE SERVICE TECHNICIAN	n/a	88,109	1
LIGHT METER TECHNICIAN	n/a	88,109	1
INSTRUMENT & CONTROL TECHNICIAN	n/a	88,109	1
LINE TECHNICIAN APPRENTICE	65,208	83,699	2
POWERHOUSE OPERATOR APPRENTICE	65,208	83,699	1
ELECTRICAL ENGINEERING TECH IV	n/a	75,608	1
HYDRO MAINTENANCE TECHNICIAN**	n/a	53,706	1
LINE EQUIPMENT OPERATOR	n/a	73,008	1
CANAL MAINTENANCE SUPERVISOR	n/a	73,008	1
ELECTRICAL ENGINEERING TECH III	n/a	70,741	1
WAREHOUSE SUPERVISOR	n/a	67,434	1
LIGHT WAREHOUSEMAN	n/a	63,294	1
DAM TECHNICIAN	n/a	59,550	1
CANAL TECHNICIAN	n/a	59,550	1
TECHNICAL ASSISTANT II	n/a	57,470	1
METER READERS (402 & 403)			
WATER METER READER	46,987	52,250	1

2016 DRAFT SALARY SCHEDULE (Base pay only)

Does **not** include longevity, educational or other premiums, overtime or holiday pay.

DEPARTMENT & POSITION TITLE	SALARY RANGE		# of FTEs
	Minimum	Maximum	
WATER FUND (402)			
WATER OPERATIONS MANAGER	69,132	84,660	1
LEAD REMOTE SYSTEMS TECH	65,998	73,320	1
LEAD WATER CUSTOMER SERVICE TECHNICIAN	61,651	68,515	1
LEAD WATER TECHNICIAN	61,651	68,515	1
REMOTE SYSTEMS TECHNICIAN	57,616	64,064	1
WATER QUALITY SPECIALIST	53,893	59,883	1
WATER TECHNICIAN	53,893	59,883	4
WASTEWATER FUND (403)			
W/W OPERATIONS MANAGER	69,132	84,660	1
INSTRUMENT & CONTROLS TECHNICIAN	n/a	86,091	1
TREATMENT PLANT LEAD OPERATOR	62,878	69,888	1
COLLECTION SYSTEM LEAD TECHNICIAN	62,878	69,888	1
MAINTENANCE TECHNICIAN	58,760	65,374	1
W/W TREATMENT PLANT OPERATOR	54,974	61,110	3
PROCESS ANALYST	54,974	61,110	1
COLLECTION SYSTEM TECHNICIAN	54,974	61,110	2
ENVIRONMENTAL SPECIALIST	53,894	59,883	1
EQUIPMENT OPERATOR II (FARM OPERATOR)	46,322	56,763	1
STORM & SURFACE WATER FUND (405)			
STREET/STORMWATER MAINTENANCE TECHNICIAN*	46,322	56,763	1
STORMWATER/STREET MAINTENANCE TECHNICIAN*	46,322	56,763	1
EQUIPMENT RENTAL FUND (501)			
ER & R LEAD MECHANIC**	53,082	64,958	1
MECHANIC	49,566	60,778	2
LANDFILL CLOSURE FUND (623)			
REMOTE SYSTEMS TECHNICIAN	57,616	64,064	1
TOTAL AUTHORIZED FTEs			159.9

*Title Change

**Title/Classification Change

UTILITIES ADMINISTRATIVE DIVISION
EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	STREETS 9%	YELM 6%	LIGHT 30%	WATER 20%	WASTE WATER 26%	STORM WATER 3%	EQUIP RENTAL 3%	LAND FILL 2%	TOTAL 100%
Salaries	\$54,945	\$32,555	\$150,920	\$98,615	\$135,920	\$20,760	\$16,340	\$12,150	\$522,205
Benefits	23,705	16,000	74,010	43,850	55,300	8,425	7,820	6,525	235,635
Supplies	0	0	9,860	9,860	9,860	0	0	0	29,580
Other Services & Charges	0	0	20,460	20,460	20,460	0	0	0	61,380
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$78,650	\$48,555	\$255,250	\$172,785	\$221,540	\$29,185	\$24,160	\$18,675	\$848,800

STAFFING	STREETS	YELM	LIGHT	WATER	WASTE WATER	STORM WATER	EQUIP RENTAL	LAND FILL	TOTAL
Office Coordinator	0.30	0.21	0.96	0.60	0.60	0.09	0.12	0.12	3
Admin. Services Manager	0.07	0.10	0.47	0.11	0.19	0.03	0.02	0.01	1
Public Works Director	0.16	0	0	0.27	0.46	0.07	0.03	0.01	1
ST/ER/SW Ops Manager	0.55	0	0	0	0	0.25	0.20	0	1
Utilities Financial Officer	0.07	0.10	0.47	0.11	0.19	0.03	0.02	0.01	1
Program Specialist	0.10	0.07	0.32	0.20	0.20	0.03	0.04	0.04	1
Records Maint Coordinator	0.10	0.07	0.32	0.20	0.20	0.03	0.04	0.04	1
Total	1.35	0.55	2.54	1.49	1.84	0.53	0.47	0.23	9

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	%Chg 16-'15
Salaries	\$376,281	\$390,597	\$526,864	\$597,370	\$522,205	-12.6%
Benefits	151,672	165,287	217,644	252,210	235,635	-6.6%
Supplies	20,443	23,559	21,310	33,150	29,580	-10.8%
Other Services & Charges	49,256	35,264	45,742	55,820	61,380	10.0%
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>0</u>	-100.0%
Total	\$597,652	\$614,707	\$811,560	\$947,550	\$848,800	-10.4%

CUSTOMER SERVICE CENTER DIVISION
EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	LIGHT 45%	WATER 28%	WASTE WATER 25%	STORM WATER 2%	TOTAL 100%
Salaries	\$137,930	\$85,825	\$76,630	\$6,135	\$306,520
Benefits	82,760	51,480	45,975	3,675	183,890
Supplies	6,140	3,820	3,410	280	13,650
Other Services & Charges	134,665	83,785	74,810	6,000	299,260
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$361,495	\$224,910	\$200,825	\$16,090	\$803,320

STAFFING	LIGHT 45%	WATER 28%	WASTE WATER 25%	STORM WATER 2%	TOTAL 100%
Customer Service Supervisor	0.45	0.28	0.25	0.02	1
Accounting Assistant Senior	0.90	0.56	0.50	0.04	2
Customer Service Representative	<u>1.58</u>	<u>0.98</u>	<u>0.87</u>	<u>0.07</u>	<u>3.5</u>
Total	2.93	1.82	1.62	0.13	6.5

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	%Chg 16-'15
Salaries	\$283,675	\$273,311	\$297,096	\$304,440	\$306,520	0.7%
Benefits	142,999	144,740	166,765	171,080	183,890	7.0%
Supplies	17,370	19,391	13,729	17,040	13,650	-24.8%
Other Services & Charges	151,313	140,397	213,262	252,390	299,260	15.7%
Capital Outlay	<u>44,313</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total	\$639,670	\$577,839	\$690,852	\$744,950	\$803,320	7.3%

CIVIL ENGINEERING DIVISION
EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	STREETS 4%	LIGHT 34%	WATER 25%	WASTE WATER 26%	STORM WATER 11%	TOTAL 100%
Salaries	\$16,120	\$136,990	\$100,720	\$104,760	\$44,315	\$402,905
Benefits	6,735	57,340	42,145	43,825	18,540	168,585
Supplies	965	8,025	5,905	6,130	2,595	23,620
Other Services & Charges	<u>2,770</u>	<u>23,585</u>	<u>17,345</u>	<u>18,035</u>	<u>7,625</u>	69,360
TOTAL	\$26,590	\$225,940	\$166,115	\$172,750	\$73,075	\$664,470

STAFFING	STREETS 4%	LIGHT 34%	WATER 25%	WASTE WATER 26%	STORM WATER 11%	TOTAL 100%
City Engineer	0.04	0.34	0.25	0.26	0.11	1
GIS/CAD Coordinator	0.04	0.34	0.25	0.26	0.11	1
Civil Engineer	0.04	0.34	0.25	0.26	0.11	1
Engineering Tech IV	0.04	0.34	0.25	0.26	0.11	1
Engineering Tech II	<u>0.04</u>	<u>0.34</u>	<u>0.25</u>	<u>0.26</u>	<u>0.11</u>	1
Total	0.20	1.70	1.25	1.30	0.55	5

EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	%Chg 16-'15
Salaries	\$104,963	\$99,855	\$119,350	\$405,300	\$402,905	-0.6%
Benefits	42,321	42,875	52,066	177,030	168,585	-4.8%
Supplies	21,506	44,619	16,263	26,120	23,620	-9.6%
Other Services & Charges	39,926	30,095	31,042	139,050	69,360	-50.1%
Capital Outlay	<u>7,075</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0%
Total	\$215,791	\$217,444	\$218,721	\$747,500	\$664,470	-11.1%

Other salaries & benefits shown as costs in capital projects.

INFORMATION TECHNOLOGY DIVISION
EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	LIGHT 34%	WATER 33%	WASTE WATER 33%	TOTAL 100%
Salaries	\$64,565	\$62,670	\$62,670	\$189,905
Benefits	25,960	25,185	25,185	76,330
Supplies	8,000	7,975	7,975	23,950
Other Services & Charges	81,730	81,735	81,735	245,200
Capital Outlay	<u>65,580</u>	<u>65,550</u>	<u>65,550</u>	<u>196,680</u>
TOTAL	\$245,835	\$243,115	\$243,115	\$732,065

2016 STAFFING	LIGHT 34%	WATER 33%	WASTE WATER 33%	TOTAL 100%
Information Technology Manager	0.34	0.33	0.33	1
Information Technology Specialist	0.34	0.33	0.33	1
Information Technology Technician	<u>0.34</u>	<u>0.33</u>	<u>0.33</u>	<u>1</u>
Total	1.02	0.99	0.99	3

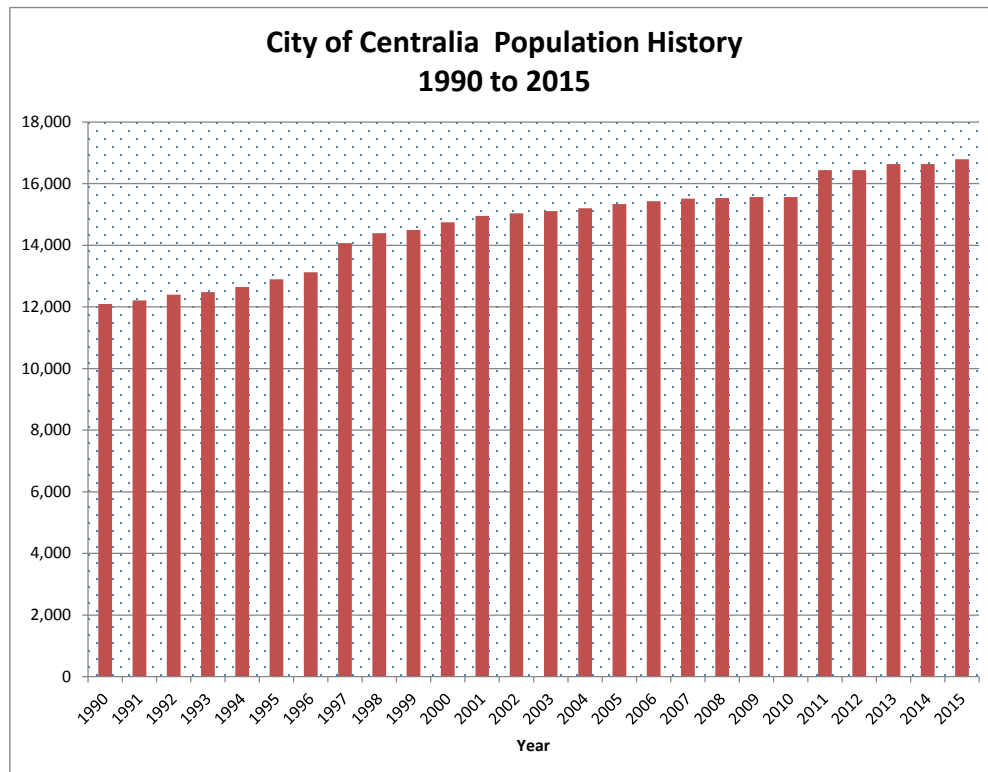
EXPENDITURES	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016	%Chg 14-'15
Salaries	\$130,712	\$130,130	\$128,599	\$144,950	\$189,905	31.0%
Benefits	42,330	42,195	47,556	55,211	76,330	38.3%
Supplies	47,416	61,494	29,605	16,450	23,950	45.6%
Other Services & Charges	42,723	74,836	87,776	221,560	245,200	10.7%
Capital Outlay	63,930	159,579	73,704	155,535	196,680	26.5%
Total	\$327,111	\$468,234	\$367,240	\$593,706	\$732,065	23.3%

STAFFING	Actual 2012	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Information Technology Manager	1	1	1	1	1
Information Technology Specialist	1	1	1	1	1
Information Technology Technician	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total	2	2	2	3	3

City of Centralia
Summary of Outstanding Debt
As of January 1, 2016

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2016 Principal Outstanding	2016 Principal	2016 Interest	Dec 2016 Principal Outstanding	Maturity
General Fund							
Distressed Counties Loan							
Millard Business Attraction - .09 Funds	7/9/2010	\$ 300,000	\$ 219,657	\$ 13,714	\$ 4,466	\$ 205,943	12/1/2029
Centralia School District							
HVAC-Indoor Swimming Pool	5/15/2013	\$ 207,690	\$ 155,768	\$ 20,769	\$ -	\$ 134,999	5/15/2023
Stadium Fund (Hotel/Motel)							
General Obligation Bond							
Sports Complex	8/10/2010	\$ 1,225,000	\$ 990,000	\$ 50,000	\$ 40,283	\$ 940,000	12/1/2030
Debt Service Fund							
General Obligation Bond							
Energy Efficiency	7/30/2013	\$ 1,100,000	\$ 880,000	\$ 110,000	\$ 33,968	\$ 770,000	8/1/2023
Capital Projects Fund							
General Obligation Bond							
Streetscape Refunding Bond	4/30/2013	\$ 1,116,592	\$ 856,460	\$ 137,786	\$ 15,594	\$ 718,674	5/1/2021
Electric Fund							
Revenue Bonds							
2007 Revenue Bonds	3/1/2007	\$ 17,275,000	\$ 11,275,000	\$ 820,000	\$ 482,688	\$ 10,455,000	12/1/2026
2007 Refunding Bonds	3/1/2007	4,530,000	2,045,000	480,000	89,800	1,565,000	12/1/2019
2010 Revenue Bonds	10/7/2010	11,055,000	9,840,000	420,000	506,815	9,420,000	12/1/2030
Total Electric Fund		\$ 32,860,000	\$ 23,160,000	\$ 1,720,000	\$ 1,079,303	\$ 21,440,000	
Water Fund							
Revenue Bonds							
2013 Refunding Bonds	4/30/2013	\$ 1,128,964	\$ 798,709	\$ 158,608	\$ 14,244	\$ 640,101	5/1/2021
Public Works Trust Fund Loans							
Cooks Hill Water	7/30/2002	2,248,992	896,811	128,116	10,202	768,696	7/1/2022
State Revolving Fund Loans							
Ham Hill Water	10/1/2002	624,240	262,838	32,855	2,628	229,983	10/1/2023
Port North Ext	8/11/2005	2,197,866	1,041,094	115,677	10,411	925,417	10/1/2024
Total Water Fund		\$ 6,200,062	\$ 2,999,453	\$ 435,256	\$ 37,485	\$ 2,564,197	
Wastewater Fund							
Public Works Trust Fund Loans							
Swanson Heights	4/18/2002	\$ 1,307,382	\$ 248,804	\$ 41,467	\$ 4,976	\$ 207,337	7/1/2021
Maple Hansen	7/31/2002	280,098	58,105	8,301	581	49,804	7/1/2022
Cooks Hill Sewer	7/4/2004	1,192,500	566,438	62,938	2,832	503,500	7/1/2024
State Revolving Fund Loans							
Basin 4 Phase II	5/12/1997	814,088	125,244	41,748	-	83,496	9/10/2018
Wastewater Treatment Plant A	11/1/2005	33,009,836	15,235,309	1,692,812	-	13,542,497	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	333,918	30,356	-	303,562	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	2,668,632	127,593	66,268	2,541,039	12/31/2032
Total Wastewater Fund		\$ 40,198,900	\$ 19,236,450	\$ 2,005,215	\$ 74,657	\$ 17,231,235	
Storm & Surface Water Fund							
State Revolving Fund Loan							
I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 62,264	\$ 2,977	\$ 1,546	\$ 59,287	12/31/2032
TOTAL OUTSTANDING DEBT		\$ 83,278,311	\$ 48,560,052	\$ 4,495,716	\$ 1,287,301	\$ 44,064,335	

Year	Population
1990	12,101
1991	12,206
1992	12,401
1993	12,478
1994	12,651
1995	12,898
1996	13,123
1997	14,068
1998	14,390
1999	14,493
2000	14,742
2001	14,950
2002	15,040
2003	15,110
2004	15,200
2005	15,340
2006	15,430
2007	15,520
2008	15,540
2009	15,570
2010	15,570
2011	16,440
2012	16,440
2013	16,640
2014	16,640
2015	16,790
2015	16,790



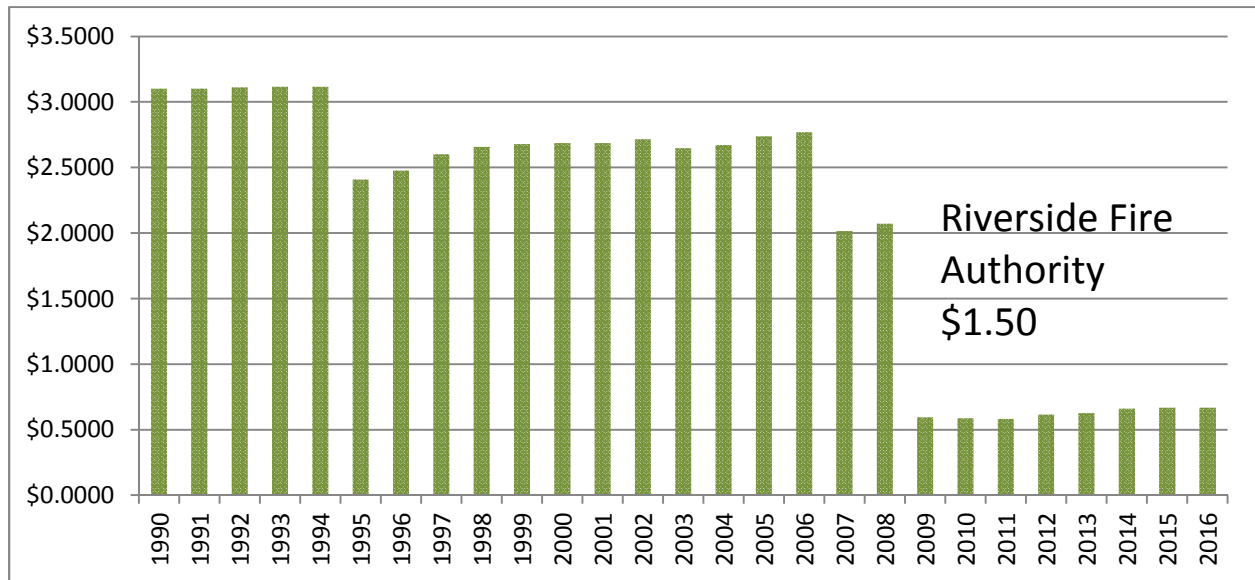
During the past twenty-five years, the population of the City of Centralia has increased by 4689. The 2016 displayed number is an estimate until the OFM provides the official estimate.

RCW 43.62.030 states that the Office of Financial Management (OFM) shall annually determine the April 1 populations of all cities and towns of the state. OFM population estimates for cities and towns are used in state program administration and in the allocation of selected state revenues .

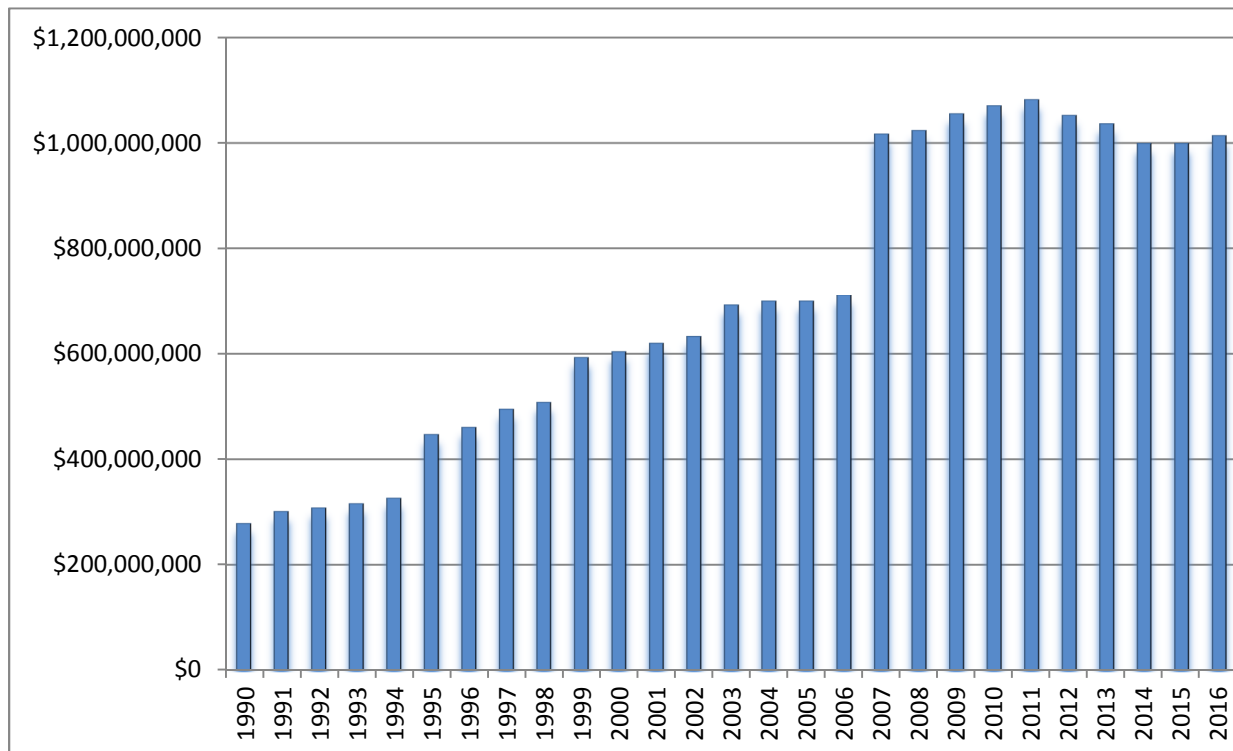
HISTORY OF PROPERTY TAX RATES & ASSESSED VALUES

CENTRALIA 1990 to 2016

Regular Property Tax Rate per \$1,000 of Assessed Value

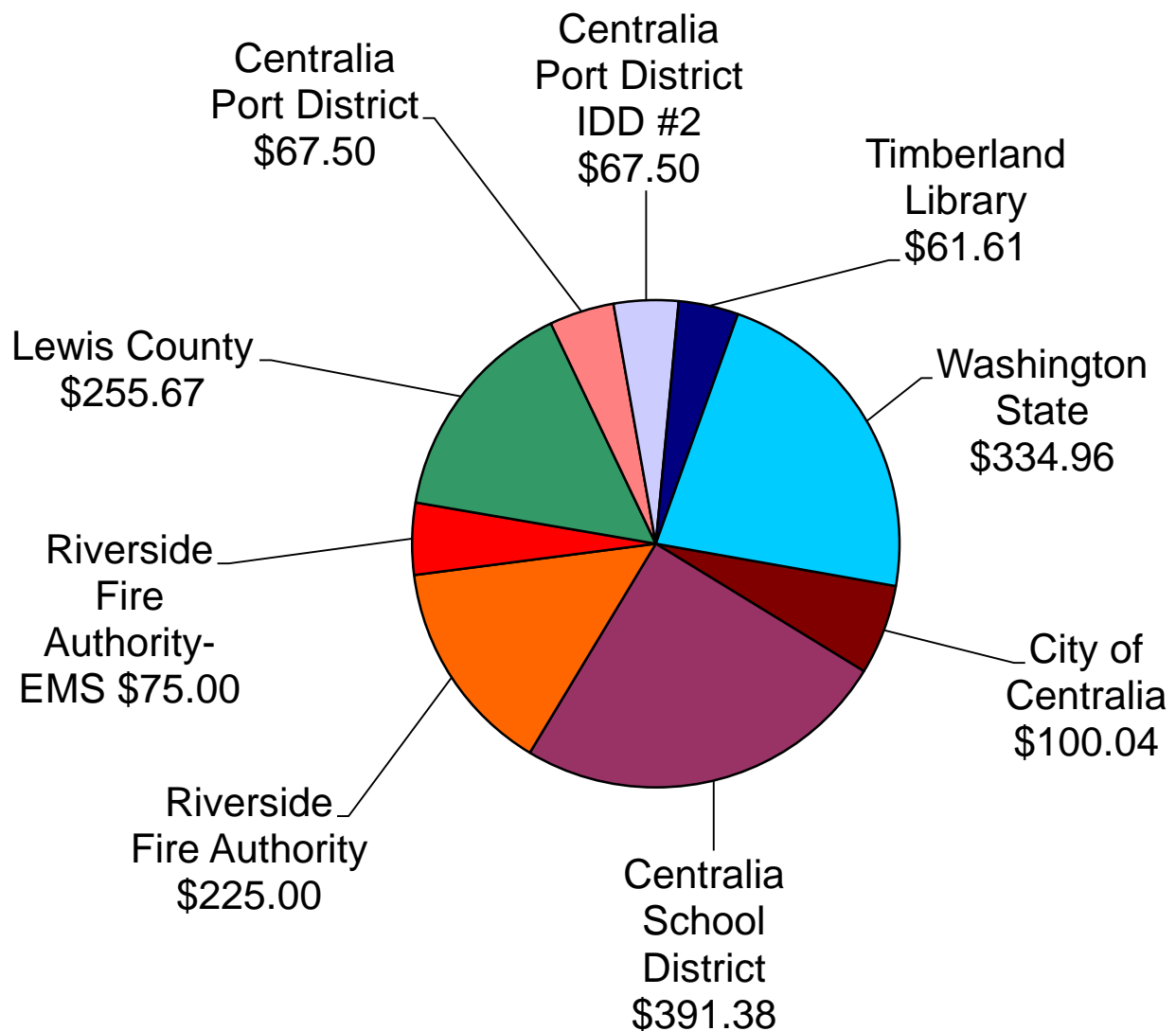


Assessed Values Chart



Where Do Your Property Tax Dollars Go?

(\$150,000 home = \$1,639.84 property tax in [2015](#))



ACCOUNTING PERIOD:

A period at the end of which and for which financial statement are prepared.

ACCOUNTING SYSTEM:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE:

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE:

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS OF ACCOUNTING:

Under this accounting method, revenues and expenditures are recorded in the periods in which these transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid. Enterprise and Internal Services Funds use the accrual basis of accounting.

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADVANCE REFUNDING BONDS:

Bonds which are issued to refinance an outstanding bond issue before the date at which the outstanding bonds become due.

AGENCY FUND:

A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

AMORTIZATION:

The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. Also, the reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for principal and interest on all bonds then outstanding, but excluding any outstanding term bonds, and payments into any Sinking Fund Account for the amortization of outstanding bonds.

ANNUAL FINANCIAL REPORT:

The official annual report of a government.

APPROPRIATION:

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE:

The official enactment by the City Council establishing the legal authority for city officials to obligate and expend resources.

ASSESSED VALUATION (AV):

The estimated value placed upon real and personal property by a government as the basis for levying property taxes.

ASSESSMENT:

The process of making the official valuation of property for purposes of taxation; the valuation placed upon property as a result of this process.

ASSETS:

Property owned or held by a government, which has monetary value. Assets are long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Assets can include equipment, computers, furniture, buildings, improvements other than buildings, land, plant and vehicles.

ASSIGNED RESOURCES:

Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

AUDIT:

An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

AUDITOR'S REPORT:

A statement by the auditor describing the scope of the audit and the auditing standards applied in the examination and setting forth the auditor's opinion on the fairness of the presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

As a rule, the report would include: a statement of the scope of the audit, explanatory comments or findings (if any) concerning exceptions by the auditor, opinions, financial statements and schedules, and sometimes statistical tables, comments and recommendations.

BALANCED BUDGET:

A budget is balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BARS: An acronym meaning the Budgeting, Accounting, Reporting System manual which is

prescribed by the state of Washington for all governmental entities in the state of Washington.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIC FINANCIAL STATEMENTS:

Those financial statements, including notes thereto, that are necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP.

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BEGINNING FUND BALANCE:

A revenue account used to record resources available from the previous fiscal year.

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

BOND ANTICIPATION NOTES:

Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

BOND COSTRUCTION FUNDS

Unspent cash proceeds from bonds issued for specific purposes.

BOND REGISTRAR:

The fiscal agency of the state of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on a principal of (and any premium pursuant to call on) the bonds.

BUDGET:

A plan of financial operation displaying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the city and its departments operate.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the city follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the city Manager and Finance Department and supporting staff for the City Council which represents the financial plan and programs proposed for the next fiscal year.

The budget document usually consists of two parts. The first part contains a message from the City Manager, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

BUDGET MESSAGE:

The general discussion or summary of the proposed budget as presented in writing by the City Manager to the City Council and the public.

The budget message contains an explanation of the principal budget items, an outline of the city's experience during the past period and its financial status at the time of the message and the recommendations regarding the financial policy for the coming period

CAPITAL ASSETS:

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Facilities Plan.

CAPITAL FACILITIES PLAN (CFP):

A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY:

Expenditures, which result in the acquisition of or additions to assets. Examples include land, buildings, machinery and equipment, and construction projects, all of which must meet the capitalization threshold of \$5000 and have a life expectancy that exceeds two years.

CAPITAL PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or

otherwise. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the full resources estimated to be available to finance the projected public facilities.

CAPITAL PROJECTS:

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than ten years.

CAPITAL RESERVES:

Funds set aside for capital improvements such as infrastructure replacement projects of unplanned (emergency) repairs.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COLA:

Cost of Living Allowance.

COMMUNITY PARK:

Those parks so designated in the City of Centralia Parks and Recreation plan.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver particular services.

COUNCILMANIC BONDS:

Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Council manic bonds must not exceed 1.5% of the assessed valuation, and voted bonds 2.5%.

CPI:

Consumer Price Index is a measure of the changes in prices over time for a fixed market basket of goods and services as provided by the U.S. Department of Labor.

CUSTOMER DEPOSITS:

Cash collected from customers as a security; for utility customers, to secure payment of final bill.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, notes and accounts payable.

DEBT LIMITS:

The maximum amount of gross or net debt, which is legally permitted.

DEBT RESERVE:

Cash held as security and required by creditors to make final debt payments or accumulated to make debt payments when they are due.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the city's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT:

The excess of an entity's liabilities over its assets . Also, the excess of expenditures or expenses over revenues during a single accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. The unpaid balance continues to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEMAND DEPOSIT:

A deposit of monies where the monies are payable by the bank upon demand.

DEPARTMENT:

The basic organizational unit of city government responsible for carrying out specific functions assigned.

DEPRECIATION:

Expiration in the service life of capital assets attributable to wear and tear, deterioration, impact of physical elements, inadequacy or obsolescence. Also, that portion of the cost of a capital asset which is charged as an expense during a particular period.

The cost of a capital asset, less any salvage value, is prorated over its estimated service life and each period is charged with a portion of the cost. In this process, the entire cost of the asset is charged off as an expense.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that created additional demand and need for public facilities.

DOUBLE BUDGETING:

The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditure (one to buy the service and the other to add the resources to its budget so they have something to sell). This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice: once in each

fund's budget. The revenue side of both funds is similarly inflated.

ENCUMBRANCES:

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENDING FUND BALANCE:

The estimated amount of cash and investments that have not been appropriated, or the actual amount that has not been spent at the end of a budget, or the amount held in reserve for future years.

ENTERPRISE FUND:

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EQUIPMENT REPLACEMENT FUNDS:

Funds set aside for the scheduled replacement of vehicles and other equipment.

EXPENDITURES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FEE IN LIEU OF:

Charges which are contributions made by developers toward future improvements of city facilities resulting from the additional demand on the city's facilities generated from the development.

FINES & FORFEITURES:

This revenue category includes court, traffic and parking fines and forfeitures.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For Centralia, the fiscal year is the same as the calendar year (also called budget year).

FLOAT:

The amount of money represented by checks outstanding and in the process of collection.

FRANCHISE:

A special privilege granted by the City which permits the long-term continuing use of public property. A franchise usually involves a monopoly and is regulated by the City. An example of a franchise is the cable television industry.

FULL FAITH & CREDIT:

A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

FULL-TIME EQUIVALENT EMPLOYEE (FTE):

A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year of full-time employment is defined as 2,080 hours. A position that has been budgeted to work half-time for a full year, or full-time for only six (6) months, is a .50 FTE.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE:

The difference between assets and liabilities reported in a governmental fund. A negative fund balance is sometimes called a deficit.

GAAFR:

The acronym for *Governmental Accounting, Auditing, and Financial Reporting*, a publication of the Government Finance Officers Association to provide guidance for the application of accounting principles for governments. Also known as the *Blue Book*.

GAAP:

The acronym for *Generally Accepted Accounting Principles*, the uniform minimum standards and guidelines used for accounting and reporting used for both private industry and governments. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

GASB:

The Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS:

Capital assets that are not a part of any fund, but the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

GENERAL FUND:

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. This Fund is used to account for and report all financial resources not accounted for and reported in another fund.

GENERAL OBLIGATION BONDS:

Bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, grants are made to local governments.

from the State and Federal governments, usually for specified purposes.

GUARANTY FUND:

A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues. Normally used for local improvement districts (LID).

IMPACT FEES:

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTERFUND PAYMENTS:

Expenditures made to other funds for services rendered.

INTERGOVERNMENTAL COSTS:

Costs or expense paid from one government to another government for services. These include but are not limited to such things as: jail services, animal control services, audit and voter costs.

INTERGOVERNMENT REVENUE:

Are funds received (revenues) from either the federal, state or any other government source in the form of grants, shared revenues and payments in lieu of taxes.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERLOCAL AGREEMENT:

A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials is obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND:

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

INVESTMENT:

Assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.

IPD: Implicit Price Deflator.

LAPSING APPROPRIATION:

An appropriation made for a certain period of time, generally for the fiscal or budget year. At the end of the specified period, any unencumbered balance lapses or ends, unless otherwise provided by law.

LATECOMER FEES:

Fees paid by developers or future service users for their share of past improvements financed by others.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the city at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY:

- (1) To impose taxes, special assessments or service charges for the support of government activities.
- (2) The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This does not include encumbrances.

LID:

Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LIMITED TAX GENERAL OBLIGATION BONDS (LTGO):

Non-voted bonds which are secured by the full faith and credit of the city and subject to an annual tax levy.

MANAGEMENT TEAM:

The city's administrative body consisting of the City Manager and all Department Heads.

MATURITIES:

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MITIGATION FEES:

Contributions made by developers toward future improvements of city facilities resulting from the

additional demand on the city's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

Basis of accounting in which (a) revenues are recognized in the accounting period they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET REVENUE:

The revenue of the system less the cost of maintenance and operation of the system.

NOTES TO THE FINANCIAL STATEMENTS:

The disclosures required for a fair presentation of the financial statement of government in conformity with GAAP and not included on the face of the financial statements themselves.

OBJECT:

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, and materials and supplies.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING RESERVES:

Funds held for the support of current operating expenses. For utility services, the targeted level is based on a specific number of days of operating expenses to pay outstanding cost in the event of revenue shortage.

ORDINANCE:

A formal legislative act by the City Council which has the full force and effect of law within the city limits.

OTHER SERVICES AND CHARGES:

A basic classification for services, other than personnel services, which are needed by the city. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, equipment rental, insurance, public utility services, repairs and maintenance.

PARITY BOND:

Any and all water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

PERS:

Public Employees Retirement System provided for governmental employees other than Police and Fire by the State of Washington.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employees. These costs can be terms and conditions required by law or employment contracts.

PRELIMINARY BUDGET:

The recommended, unapproved, budget for the ensuing fiscal year submitted by the Finance Department to the City Manager.

PROCLAMATION:

An official act by the Mayor made through a public forum.

PROGRAM:

Group activities, operations or organizational units directed to attaining specific purposes or objectives

PROGRAM ENHANCEMENT:

Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM REVENUE:

Revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenue dedicated to a specific use (i.e. grants taxes or debt funds).

PROPERTY TAX LEVY-REGULAR:

The amount of property tax allowable under law which the city may levy without approval by the voters.

PROPERTY TAX LEVY-EXCESS:

The amount of property tax in excess of the "regular levy" and which must be voted upon by the voters.

PROPRIETARY FUND TYPES:

Funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. These funds focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC FACILITIES:

The capital owned or operated by the city or other governmental entities.

PUBLIC FACILITIES DISTRICT (PFD):

A public facilities district is a municipal corporation, an independent taxing "authority" which may levy taxes upon majority approval of voters of the PFD. Its powers and authorities are enumerated in RCW 36.100. and thereafter.

PUBLIC HEARING:

A public hearing is a specifically designated time, place and opportunity for citizens, community groups, businesses, and other stakeholders to address the City Council on a particular issue. It allows interested parties to express their opinions and the City Council and/or staff to hear their concerns and advice.

PUBLIC WORKS TRUST FUND (PWTF):

A low-interest revolving loan fund which helps local governments finance critical public works needs including streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Eligible applicants must be a local government entity, with a long-term plan for financing public works needs. If a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvements of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

RCW:

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REAL ESTATE EXCISE TAX (REET):

A tax upon the sale of real property from one person or company to another.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A special or temporary order of the legislative body (City Council) requiring less legal formality than an ordinance or statute; may include statements of decisions or opinions.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the city.

REVENUE:

Income received by the city in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE BONDS:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

STP: Surface Transportation Program.

SALARIES & WAGES: See PERSONNEL COSTS.

SERVICE MEASURES:

Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SINKING FUND ACCOUNT:

An account created in the bond fund to amortize the principal of term bonds.

SPECIAL ASSESSMENT:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes other than debt service or capital projects.

STATE REVOLVING FUND (SRF)

Also called Drinking Water State Revolving Fund (DWSRF). This fund gives low-interest loans to local governments and communities for drinking water infrastructure improvements to help community water systems return to, or maintain compliance with drinking water standards. These loans are affordable infrastructure funding for smaller systems that are likely to be hit hardest by the cost of complying with Safe Drinking Water Act (SDWA) requirements. They allow for interest rates as low as 0%, loan terms up to 30 years, and forgiveness of some of the loan principal.

SUPPLEMENTAL APPROPRIATION:

An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, ammunitions, inventory or resale items, and small tools and equipment.

SURETY BOND:

Any letter of credit, insurance policy, surety bond or other equivalent credit facility or any combination thereof issued to the city to satisfy all or part of the amount required to be maintained in the Reserve Account to make such payments of principal and interest as the same become due at maturity or on any mandatory redemption date.

TAX:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TAX LEVY ORDINANCE:

An ordinance through which taxes are levied.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TERM BONDS:

Any parity bonds designated by the Council as "term bonds" pursuant to an ordinance which authorizes the issuance of parity bonds and provides for mandatory payments into a sinking fund account established for the term bonds so designated and provides for mandatory redemption of such term bonds from such sinking fund account.

TRANSPORTATION IMPROVEMENT ACCOUNT (TIA)

Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD (TIB):

The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

TRUST FUND:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID):

Created only for improvements to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

WAC:

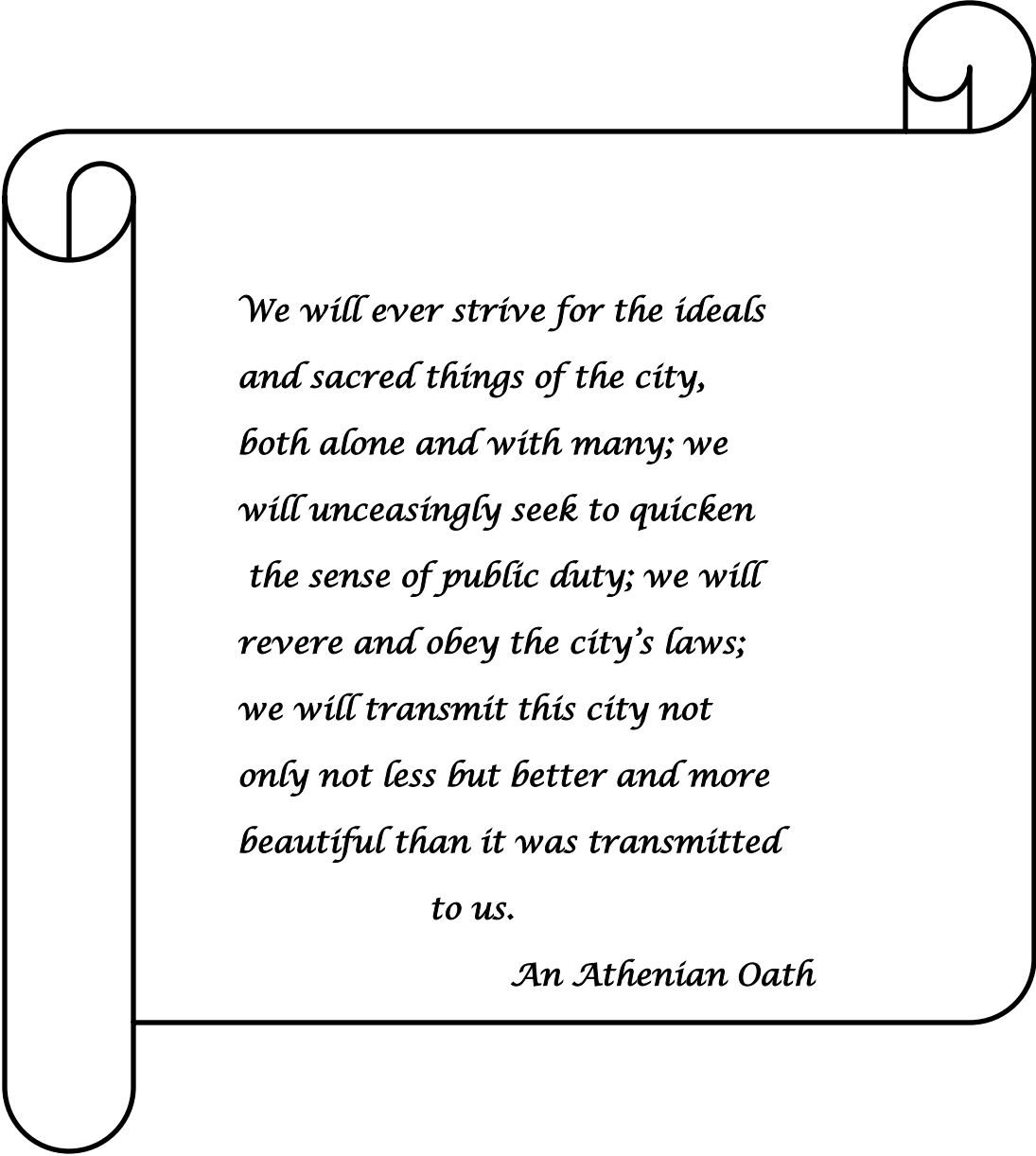
Washington Administrative Code.

WCIA:

Washington Cities Insurance Authority is a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance coverages.

YIELD:

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investments.



*We will ever strive for the ideals
and sacred things of the city,
both alone and with many; we
will unceasingly seek to quicken
the sense of public duty; we will
revere and obey the city's laws;
we will transmit this city not
only not less but better and more
beautiful than it was transmitted
to us.*

An Athenian Oath

Quote observed emblazoned on a lobby wall of a city hall in Washington – used with appreciation, attribute unknown.

