

# **2017 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 21<sup>st</sup> 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 11<sup>th</sup> 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.

# **2017 Adopted Budget**



**Rob Hill  
City Manager**



January 3, 2017

Members of the City Council and Citizens of Centralia:

I am pleased to present the Adopted Budget for 2017 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.

In addition, we acknowledge that sustaining quality services and meeting the Council's updated 2017 Strategic Priorities may require changes in the way we have been providing services and, more importantly, how we pay for those new requirements. Additionally we 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 changes and challenges will be highlighted during our discussions on Supplemental Requests.

#### ***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. 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. We have forecasted available city resources to reflect sustained and modest increases in growth.

#### ***Budget Highlights***

Within the core budgets, we highlight the following:

- The general fund budget presented balances ongoing expenses with anticipated ongoing revenue in 2017 with the exception of \$190,000 unreserved fund balance. The \$190,000 is comprised of two items. Community Development needs \$80,000 for a traffic study required to be included in the comprehensive plan update. The street department under the Special Appropriations Department needs \$110,000 for the purchase of equipment.
- The Police Department is presented in an updated format, resulting in three areas (Administration, Field Operations, and Special Operations) allowing for easier tracking and understanding.

- The Electric Department is focusing on process improvements through the acquisition of a new information system (ERP) and on reliability and safety throughout the system with the development of the Salzer Substation.
- The Street Department will continue to improve the condition of Centralia streets with funding provided by the Transportation Benefit District Funds.

### ***Looking Forward***

The City is largely a service organization with its employees being one of its strongest assets. We recognize in the core 2017 budgets the financial impacts of negotiated increases with employee unions and a commensurate 1% COLA for non-represented employees. Changes in health care costs for all employees have been estimated based on our best information. Be mindful that many of these estimates are preliminary and will continue to be refined as actual premium increases become available.

As this adopted 2017 budget continues to reflect the economic challenges that have faced the City for the past several years, we continue to evolve and refine the strategies we are using to continue to deliver quality services while living within our financial resources. Our discussion will progress through both public budget hearings that are planned in November.

Sincerely,

Rob Hill, City Manager

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# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

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-  CITY-WIDE ORGANIZATIONAL CHART
-  MISSION STATEMENT
-  STRATEGIC PRIORITIES FOR 2017
-  ONGOING CITY COUNCIL GOALS 2017-2019

CITY OF CENTRALIA



## CITY OFFICIALS

POSITION	COUNCIL MEMBERS	DISTRICT/AT LARGE	TERM EXPIRES
Mayor	Bonnie Canaday	District #4	Dec. 31, 2017
Mayor Pro-Tem	Lee Coumbs	At Large #2	Dec. 31, 2019
Councilmember	Ron Greenwood	District #1	Dec. 31, 2017
Councilmember	John Elmore	District #2	Dec. 31, 2017
Councilmember	Max Vogt	District #3	Dec. 31, 2017
Councilmember	Joyce Barnes	At Large #1	Dec. 31, 2019
Councilmember	Peter Abbarno	At Large #3	Dec. 31, 2019

### MANAGEMENT TEAM

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

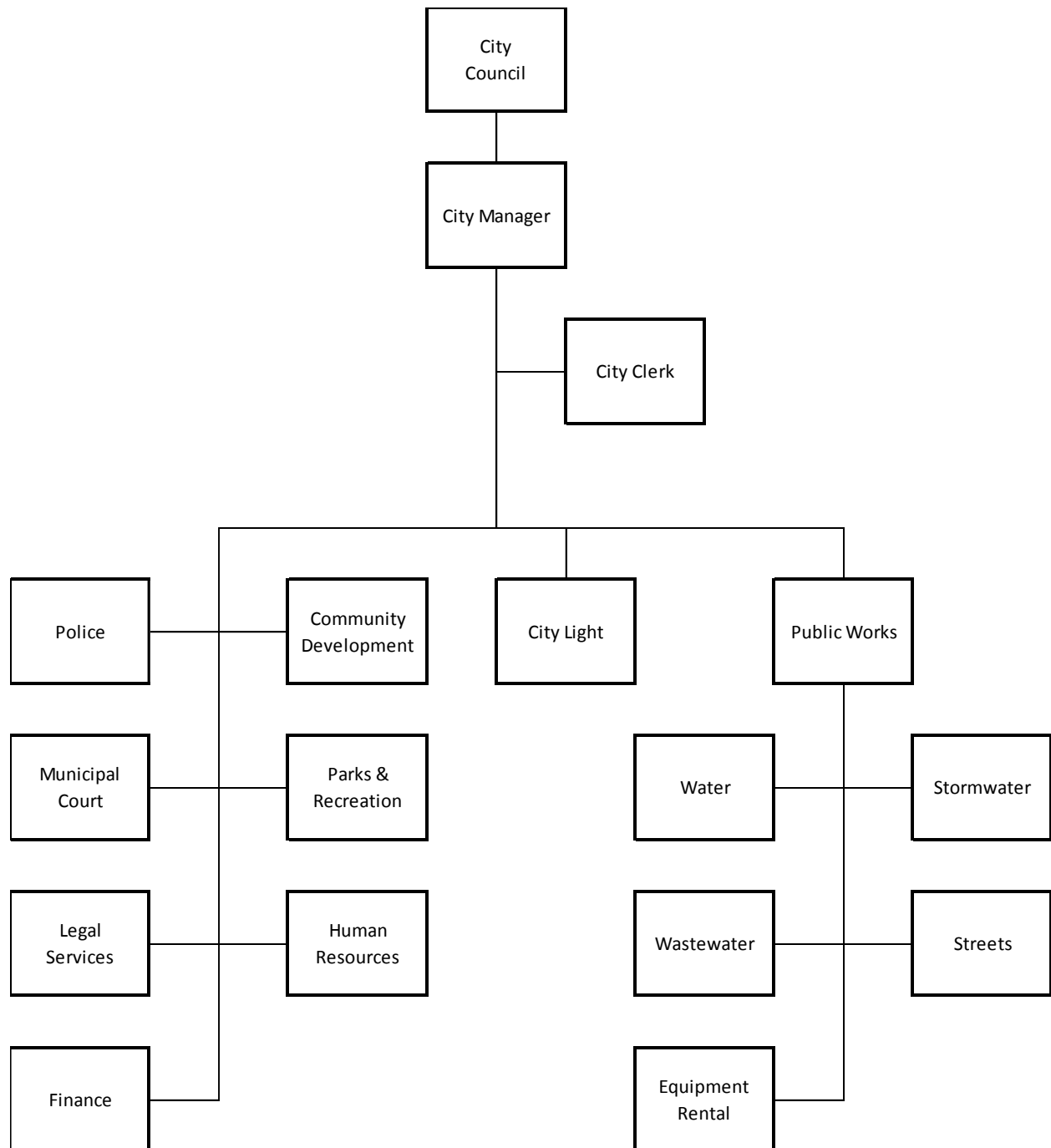
### Address

118 W. Maple Street  
PO Box 609  
Centralia, WA 98531

Phone (360) 330-7671

Website: [www.cityofcentralia.com](http://www.cityofcentralia.com)

## CITY WIDE ORGANIZATIONAL 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 2017

Adopted April 2016

### **Strategic Priority: 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. In 2015, the City Council formed a Transportation Benefit District and then proposed a dedicated .2% sales tax measure to help fund street improvements. The ballot measure was approved and it is anticipated to raise approximately between \$625,000 and \$650,000 annually for streets related projects.

#### ***Proposed Steps:***

- Establish the level of street and sidewalk maintenance, repair and replacement the City can afford on an annual basis.
- Prioritize the street and sidewalk repair and capital projects lists annually.

#### ***Proposed Targets:***

- Complete the street and sidewalk repair and capital projects as established and adopted by City Council.
- Improve the street and sidewalk along North Pearl Street.
- Define options for the Borst Avenue project and work with stakeholders towards approving and constructing the project.

### **Strategic Priority: 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 Steps:***

- 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.

### **Strategic Priority: Protect Critical Aquifers**

Background: Centralia has both surface and ground water rights but currently the City's water is supplied from aquifers. The water is very high quality and a tremendous asset. The City needs to ensure water purity is maintained through strict land use policy, code enforcement in critical areas and implementation of practices that protect water quality and provide alternative sources of water.

#### ***Proposed Steps:***

- Confirm critical protection areas and update maps.
- Review land use and development policies in critical areas, especially those related to septic systems, sanitary sewer and storm and surface water collection conveyance systems.
- Ensure adequate code enforcement in critical areas.
- Implement a ground water early warning monitoring program at strategic locations.
- Review and update the pollution prevention plan actions from the 1999 Wellhead Protection Plan.
- Consider waiving capital facility fees for new hook-ups within the critical aquifer areas of concern.
- Continue to study and consider options for domestic water supply such as recycled water and surface water.

#### ***Proposed Targets:***

- No degradation of ground water quality.
- Extend sanitary sewer and reduce the total number of septic systems in the critical area.
- Develop storm and surface water collection, conveyance, and treatment systems in the critical area.
- Obtain and develop a surface water source from the Skookumchuck River.

### **Strategic Priority: 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. Public agencies and private investors need to communicate effectively to ensure that opportunities are not lost.

#### ***Proposed Steps:***

- 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.
- Develop a stronger working relationship with the Port of Centralia.
- Work in conjunction with WSDOT to improve the community image at the freeway entrances.
- Work closely with Centralia College representatives to ensure a coordinated and mutually beneficial approach to development and expansion of Centralia College facilities within the City.
- Work closely with Centralia Downtown Association representatives to ensure continued support for improvements in the downtown corridor.
- Monitor legislative activity and coordinate with AWC and other cities to ensure that city fiscal and regulatory interests are protected.
- Encourage the development of a technology and computer science training program in conjunction with area partners.
- Support the formation of a Centralia Foundation.
- Support the formation of a Centralia/Chehalis Sports Commission.
- Explore the possibility of apprenticeships in conjunction with the business community.

***Proposed Targets:***

- Identify partners and potential stakeholders and engage in discussions regarding workforce development and investor recruitment by July 2016.

**Strategic Priority: Identify and Develop Strategies for Key Infrastructure Needs**

Background: The condition of Centralia's public infrastructure is intricately tied to its resident's quality of life and the potential for ongoing economic development. There are key components of the community infrastructure that need to be identified and have improvement plans established.

***Proposed Steps:***

- Identify key infrastructure needs including streets, parks, buildings and utilities.
- Review costs and develop financing strategies and timelines for identified needs.
- Review impacts of population thresholds.
- Consider projects that encourage annexation.

***Proposed Targets:***

- Identify critical projects by May 2016.
- Identify financing options for consideration by July 2016.

## **ONGOING CITY COUNCIL GOALS**

### **Maintain a balanced General Fund budget:**

- Structure priorities and resources to maintain a balance between revenues and expenses.

### **Labor Contracts:**

- Negotiate labor contracts that are both equitable and affordable.

### **Improve the quality of residential neighborhoods:**

- Review and amend codes as necessary and increase nuisance code enforcement.

### **Streamline and reduce the cost of building:**

- Ensure that the building and permitting process is both fair and efficient for the customer.

### **Encourage citizen input through good information and multiple outlets:**

- Continue to improve public communications through local media, Channel 3, city website and social media to inform and encourage public participation.
- Ensure that City “successes” are shared with the community.

### **Community Vision Plan:**

- Develop a long range vision plan to guide future establishment of priorities.





### **Pearl Street Pool:**

- Continue to work with community members to restore the Pearl Street Pool and operate continually with minimal general fund subsidy.

# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

# **PROCESS, POLICY AND PLAN**

-  BUDGET SUMMARY OVERVIEW
-  BUDGET STRUCTURE, POLICY & PROCESS
-  CITY REVENUES
-  BEGINNING FUND BALANCES & RESERVES

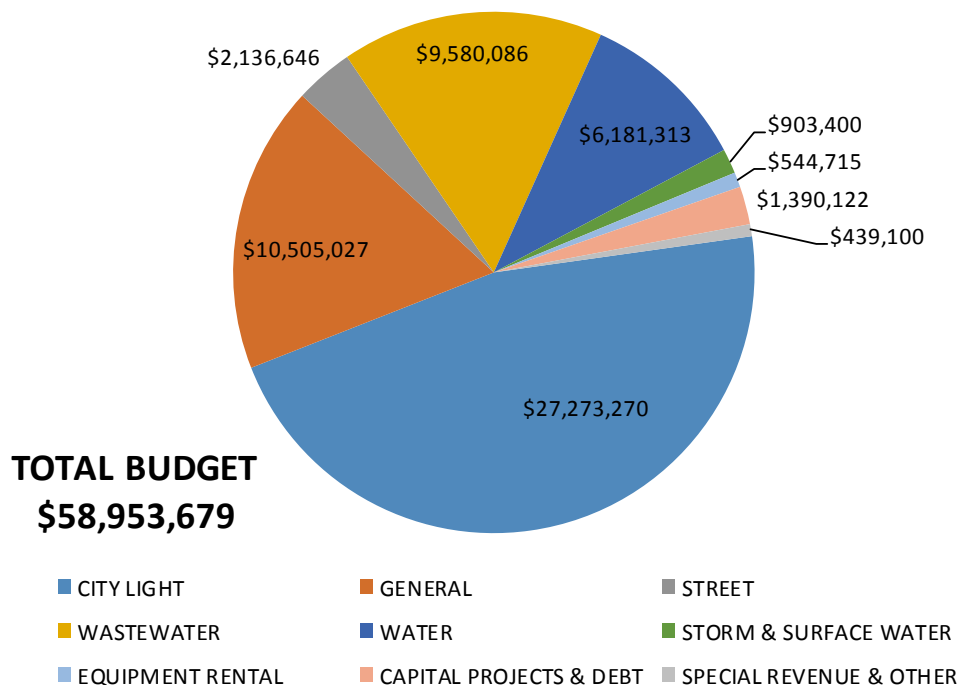


## BUDGET SUMMARY OVERVIEW

### ADOPTED 2017 CITY OF CENTRALIA BUDGET

The 2017 Adopted budget totals \$58,953,679. Compared to the 2016 Adopted Budget, this is an increase of 7% or \$4,055,069. 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 2017 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.

### 2017 Adopted Budget by Major Fund



### The Funds

The City currently has twenty-six 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 2017 Budget includes expenditure appropriations of \$58,953,679. 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.

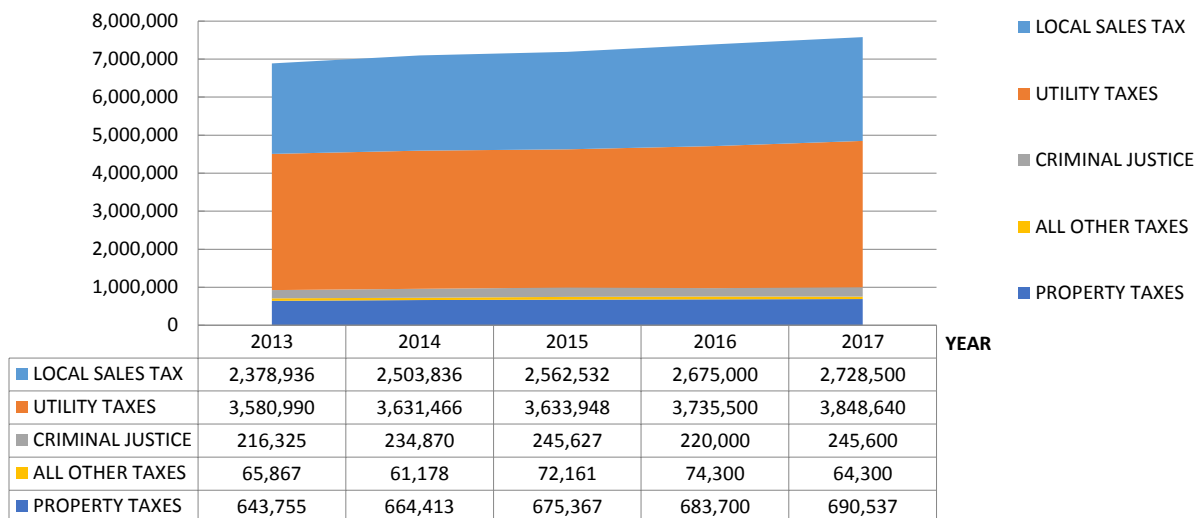
### **General Fund**

The Adopted 2017 General Fund budget is 1.3 % less 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 \$10,315,027. However, this fund also includes a one-time cost to purchase equipment for the street department and a transportation study. The total estimated cost of these purchases is \$190,000. This one-time cost is being financed with drawdown from the General Fund undesignated reserve.

### ***General Fund Revenues    Total \$10,505,027***

Taxes comprise 73% of all revenues, which support the governmental services provided by the General Fund.

### **General Fund Tax Revenues**



### **Tax Revenues by Source**

Sales Taxes: At \$2,728,500, 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

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 \$690,537 was based on the Council approving the 1% increase allowed by law. 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 \$3,848,640 is projected to increase only slightly from 2016 as scheduled rate increases are partially offset by lower demand.

Charges for Services: At \$1,142,070 this second largest revenue source (after taxes) is projected to increase 6.7%. 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 \$795,980, Miscellaneous Revenue including interest at \$114,900, and Licenses/Permits projected at \$423,100. Building permits, which are included in the last category, indicate growth within the City and are expected to increase slightly and steadily.

***General Fund Expenditures                      Total: \$10,505,027***

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 69% of the overall General Fund expenditures.

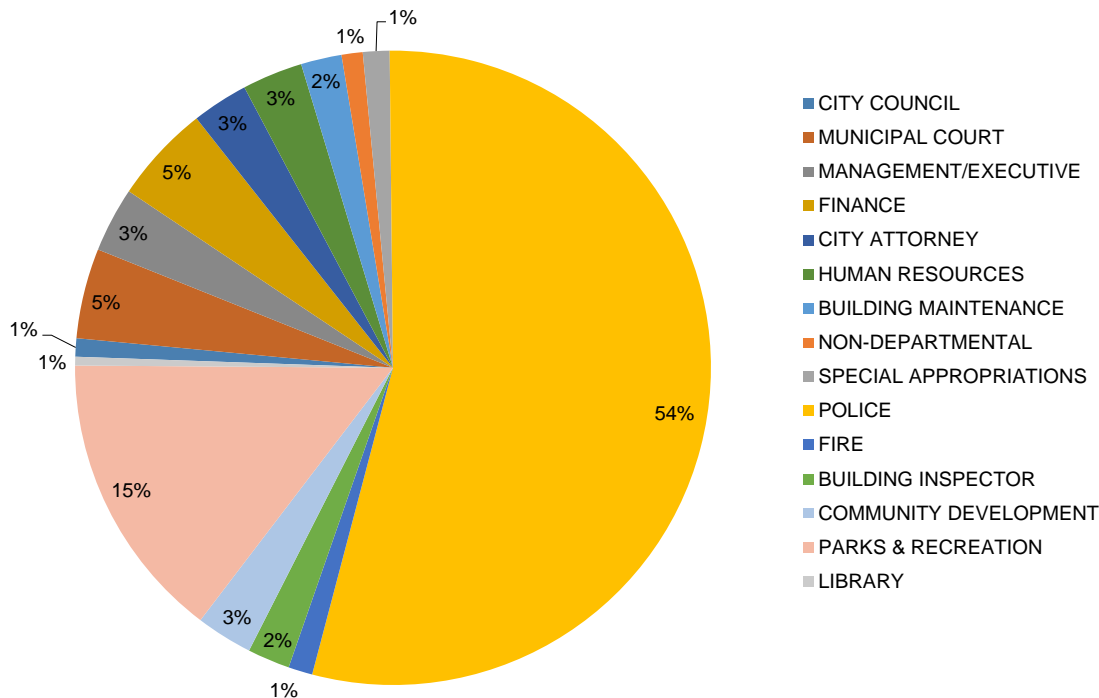
A significant burden that the City continues to struggle with is the rising cost of employee benefits. For 2017, budgets include medical premium increases, workers compensation increases and a 1.49% retirement cost (PERS) increase. The City projects rising health insurance rates and continues to shop 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 increased costs of jail and E-911 services. 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 2016 and 2017. 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.

## General Fund by Department



### 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.

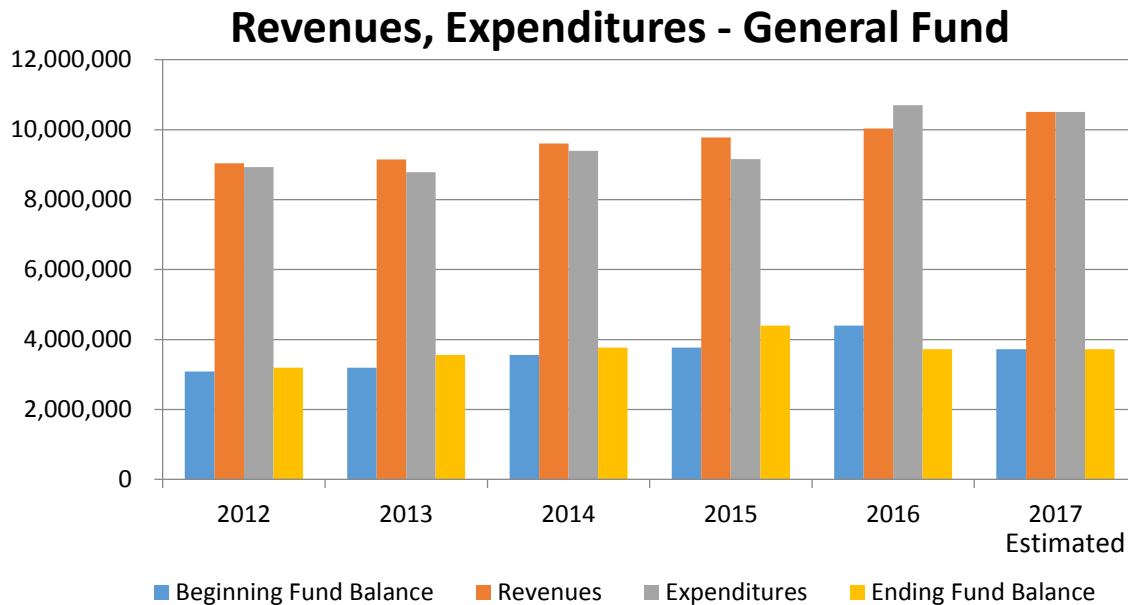
### Reserves

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 2017 to finance the one-time costs of acquisition of street department equipment and a traffic study.

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 - percentage varies

Unreserved cash balance projected as of December 31, 2016 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 2016 General Fund balance is estimated to be \$3,200,000 or approximately 32% of operating expenditures. The Operating reserve is projected to be \$787,000.



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 storm and surface water. 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, 2016. Starting in January of 2017 rate adjustments will be tied to the CPI-U. Funding at these established rates is expected to meet costs of compliance with the storm and surface water permit requirements.

The significant Public Works projects for the year are listed below and more fully described in the Capital Project Section.

• Wastewater:	Treatment plant capacity	\$1,221,000
	Infiltration & inflow reduction	\$500,000
	Motor control center replacement (3 years)	\$100,000
• Water:	Water meter replacements	\$150,000
	Seminary Hill Transmission Main Replacement	\$100,000
	Steel pipe replacement	\$180,000
	Hydro excavation truck	\$425,000
• Storm & Surface Water:	Truck shed	\$100,000
• Streets:	Skid Steer Pavement Patching Package	\$110,000

*City Light:* The City electric utility is the single largest department within the City. As in Public Works, operations are being held at status quo. Rate increases approved in 2013, 2014, 2015 and 2016 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.

• Salzer Substation	\$1,100,000
• Salzer Substation Feeders	\$750,000
• Salzer Substation Transformer	\$330,000
• May Street Substation Transmission Line Reroute	\$100,000
• Diversion Dam Debris Boom	\$100,000
• Canal Liner Improvements	\$300,000
• NISC Enterprise Resources Program	\$350,000

### **Overview Summary**

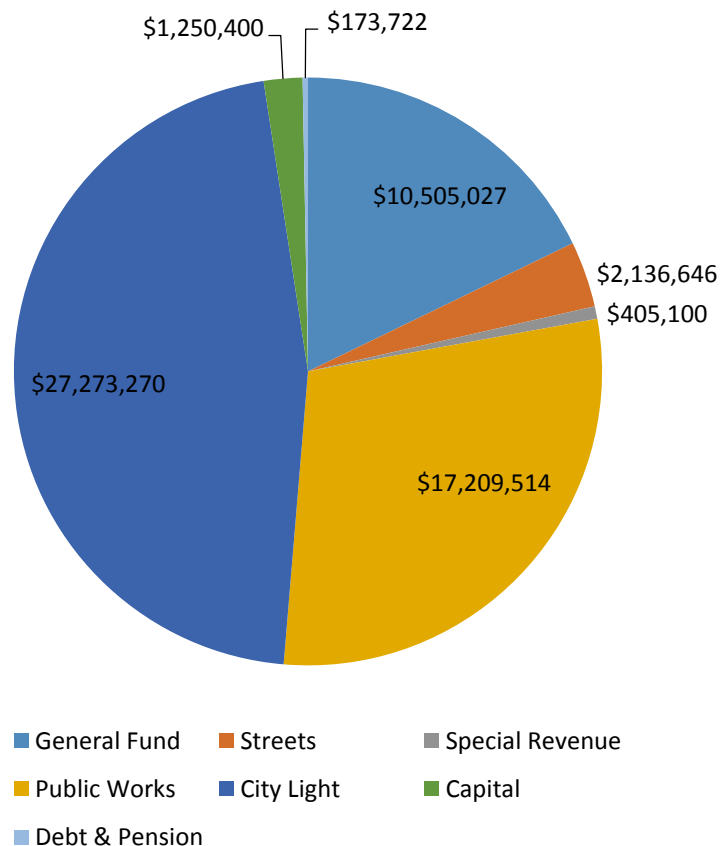
The Adopted Budget complies with the overall City goal to fulfill ongoing costs with ongoing revenues. The General Fund operations are funded with current revenues and are balanced. Use of reserves has been designated only for the purchase of street equipment and development of a traffic study in 2017. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, monies for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2017 as designated. In all, the Adopted Budget is projected to meet the ongoing programs and special projects identified for 2017 for the City of Centralia.

## 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 citywide 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.

### City of Centralia Adopted 2017 Budget Chart



In the following sections, we provide a description of the policies and processes that prevailed as the 2017 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 and 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 unqualified audit reports 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 source 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, generating 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 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 are conservative estimates.
- 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 revenues fund current expenditures.

***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 public and are supported primarily through user fees. The City-owned utilities are enterprise funds: electric, water, wastewater, 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:***

The Fiduciary fund accounts for 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 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**

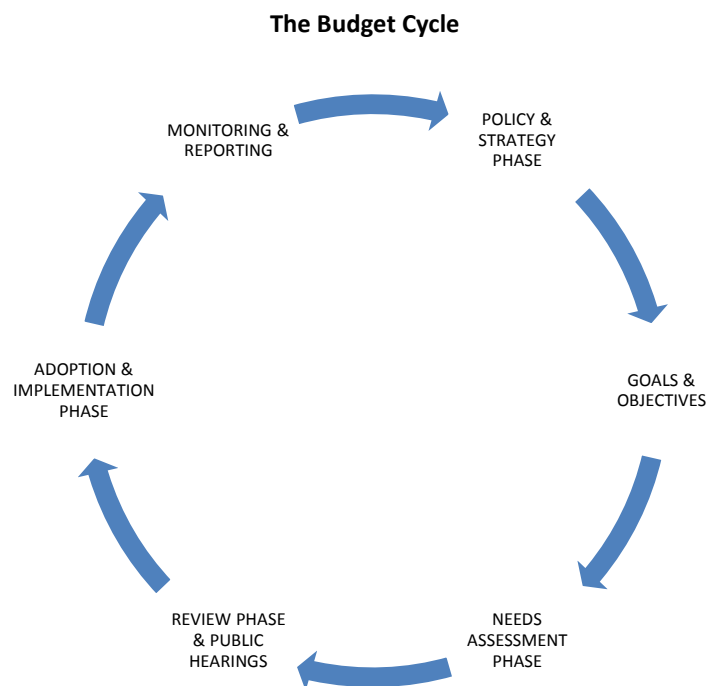
As noted earlier, the budget process itself is meant to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process. Once

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 annually. 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 30<sup>th</sup>.

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.

## **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 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

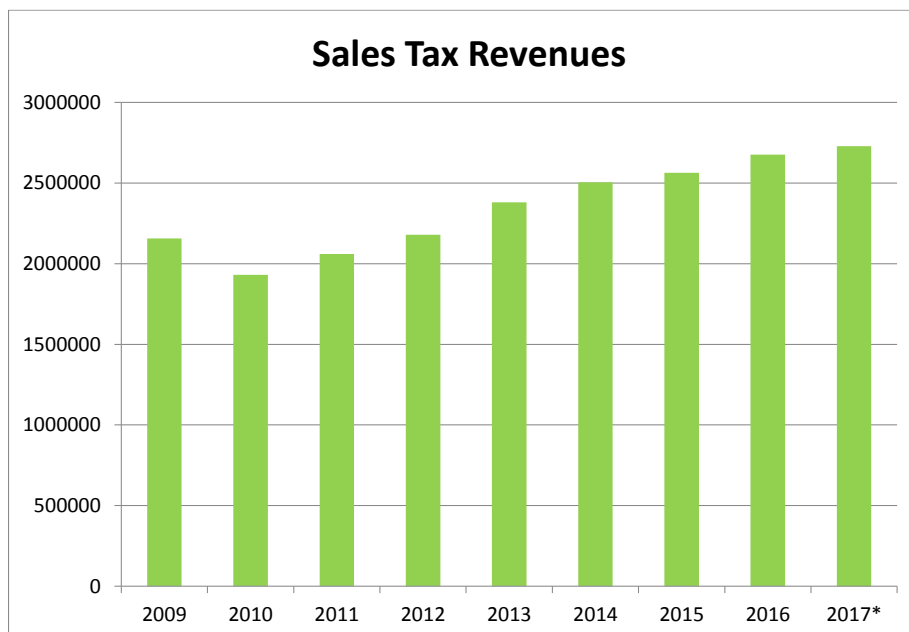
area. The exception to this limit is a “levy lid lift.” Jurisdictions with a tax rate less than their statutory maximum may ask voters to “lift” the levy lid by increasing the rate to some amount equal or less than maximum. The ballot must state the proposed rate and be approved by a simple majority 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.

**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, and 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 2017. 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 35% 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 2017 projection is \$3,846,640, 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 2017.

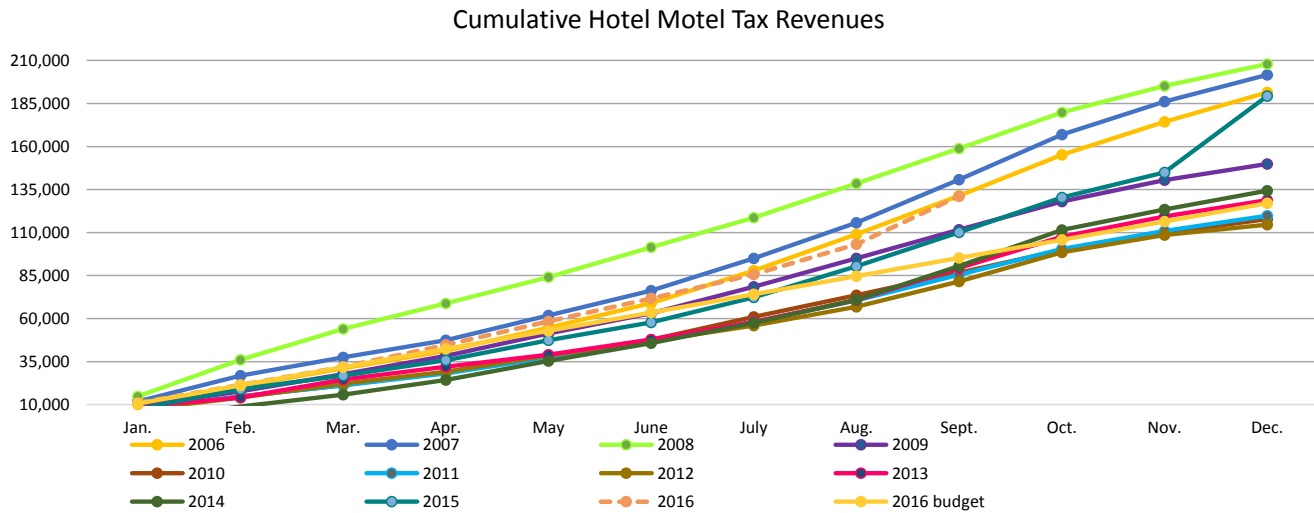
**Real Estate Excise Tax:** Another source of tax revenue for the City is a real estate excise tax, which is levied on each sale of real property within the City at the rate of 0.50% of the selling price. (This is in addition to the real estate excise tax imposed by the State at the rate of 1.28%). The 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 2017 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 \$95,000 in 2017.



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 \$95,000 in 2017.

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 above 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 2017 is \$190,000. 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 \$95,000 for local tourism promotions.

**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 2017 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 benefits, material, supplies, equipment, purchase or condemnation of right-of-way, engineering or any other proper highway or street purpose to include; 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 2017 are projected at \$423,100, the same as the prior year.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$180,000 for 2017.

***Fines and Forfeitures:*** The Centralia Municipal Court assesses fines and charges for infractions committed within its boundaries at amounts established pursuant to state statutes. Portions 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 2017, the same as in 2016.

***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 \$1,142,070 for 2017.

***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 capita basis per the official April 2016 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 2017, the projected revenue from both sources has been budgeted as \$192,073.
- *Criminal Justice revenues*, 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 2017 at \$84,795.

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 70% of all City funds projected in 2017. 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 2016 rate in addition to the 2017 CPI-U increase.

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 2016 for 2016, 2017 and 2018. (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 Schedule of Outstanding Debt in the Appendix of this document.

### **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, portions 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 2016 but came in under expected costs. The 2017 Adopted 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 replace 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 2017 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

## 2017 ADOPTED BUDGET

-  COMPREHENSIVE SUMMARY BY FUND
-  REVENUE & EXPENDITURES FOR ALL FUNDS BY CATEGORY

## COMPREHENSIVE BUDGET BY FUND

### 2017 Adopted Budget

#### COMPREHENSIVE SUMMARY BY FUND

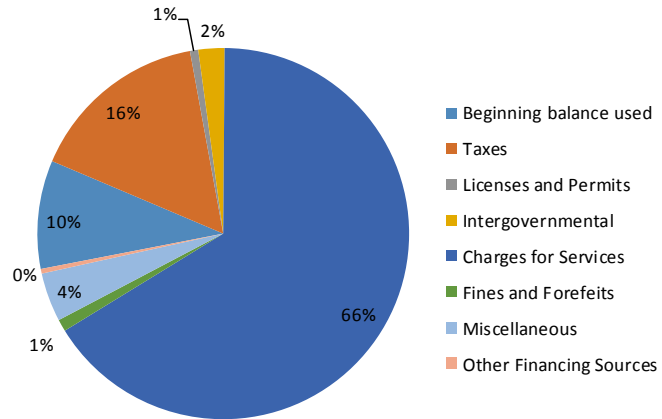
						Difference	
		2014	2015	2016	2017	2017 - 2016	
#	FUND	Actual	Actual	Adopted	Adopted	Amount	% Chg
001	GENERAL FUND	9,393,992	9,156,459	10,699,625	10,505,027	(194,598)	-1.8%
101	STREET FUND	1,980,691	1,777,458	1,191,116	1,486,646	295,530	24.8%
104	PATHS & TRAILS FUND	0	0	11,123	1,740	(9,383)	-84.4%
106	REPAIR & DEMOLITION FUND	436	306	11,767	4,700	(7,067)	-60.1%
108	PARK IMPROVEMENT FUND	0	0	0	0	-	N/A
109	STADIUM FUND	126,713	126,539	127,300	191,060	63,760	50.1%
111	CONFISCATIONS/SEIZURES FUND	101,555	266,010	128,300	145,000	16,700	13.0%
114	INDOOR POOL FUND	0	0	10,000	10,000	-	0.0%
124	BORST PARK CONSTRUCTION FUND	64,856	169,037	146,700	50,600	(96,100)	-65.5%
125	BORST HOME FUND	546	221	5,055	2,000	(3,055)	-60.4%
130	WASH LAWN CEMETERY FUND	0	0	0	0	0	N/A
131	LANDFILL CLOSURE FUND	113,415	194,085	160,445	0	(160,445)	-100.0%
132	LANDFILL OPERATING TRUST FUND	113,415	194,085	160,445	0	(160,445)	-100.0%
140	TRANSPORTATION BENEFIT FUND	0	0	465,000	650,000	185,000	39.8%
201	DEBT SERVICE FUND	152,578	144,214	144,000	139,722	(4,278)	-3.0%
302	CAPITAL PROJECTS FUND	439,799	149,320	200,400	200,400	0	0.0%
303	ENERGY EFFICIENCY CAPITAL PROJECTS	577,926	416,000	130,000	15,000	(115,000)	-88.5%
304	FLOOD CAPITAL PROJECTS	N/A	288,000	980,000	1,035,000	55,000	5.6%
401	CITY LIGHT FUND	27,378,429	24,706,203	23,570,639	27,273,270	3,702,631	15.7%
402	WATER FUND	4,667,769	6,023,616	4,860,669	6,181,313	1,320,644	27.2%
403	WASTEWATER FUND	9,956,848	10,444,438	8,379,063	9,580,086	1,201,023	14.3%
405	STORM & SURFACE WATER FUND	532,623	1,691,031	795,247	903,400	108,153	13.6%
501	EQUIPMENT RENTAL FUND	740,848	772,558	608,240	544,715	(63,525)	-10.4%
611	FIREMEN'S PENSION FUND	14,719	18,743	22,000	34,000	12,000	54.5%
	<b>TOTAL EXPENDITURES</b>	<b>56,357,158</b>	<b>56,538,325</b>	<b>52,807,134</b>	<b>58,953,679</b>	<b>6,146,545</b>	11.6%

## REVENUE & EXPENDITURES FOR ALL FUNDS BY CATEGORY

### ***Financing Sources:***

Beginning balance used	5,564,506
Taxes	9,283,077
Licenses and Permits	423,100
Intergovernmental	1,340,695
Charges for Services	38,979,120
Fines and Forefeits	617,500
Miscellaneous	2,507,841
Other Financing Sources	237,840
<b>Total</b>	<b>58,953,679</b>

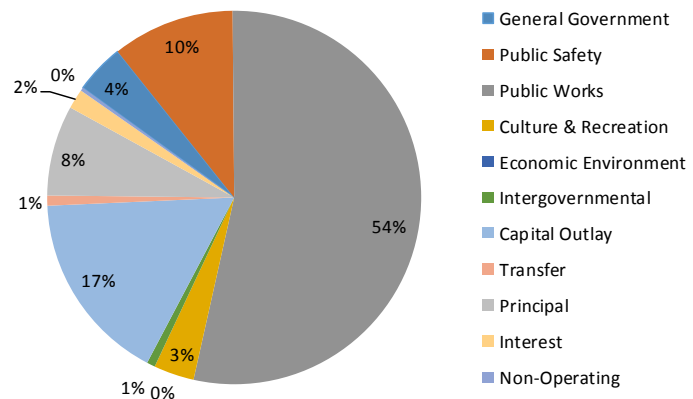
### **Financing Sources by Type**



### ***Expenditures:***






General Government	2,528,849
Public Safety	6,234,333
Public Works	31,615,739
Culture & Recreation	2,060,421
Economic Environment	-
Intergovernmental	425,228
Capital Outlay	9,778,455
Transfer	516,934
Principal	4,613,040
Interest	1,008,707
Non-Operating	171,973
<b>Total</b>	<b>58,953,679</b>

### **Expenditure by Major Function**



# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

















-  GENERAL GOVERNMENTAL FUND
-  OTHER GOVERNMENTAL FUNDS
-  PROPRIETARY FUNDS
-  FIDUCIARY FUND
-  CAPITAL PROJECTS & PROFESSIONAL SERVICES

# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

### **GENERAL GOVERNMENTAL FUND**

GENERAL FUND (001): To track all financial resources except those reported in another fund.

-  CITY COUNCIL
-  MUNICIPAL COURT
-  CITY MANAGER
-  CITY CLERK
-  FINANCE
-  CITY ATTORNEY
-  HUMAN RESOURCES
-  BUILDING MAINTENANCE
-  NON-DEPARTMENTAL
-  SPECIAL APPROPRIATIONS
-  POLICE
-  FIRE
-  BUILDING INSPECTOR
-  COMMUNITY DEVELOPMENT
-  PARKS & RECREATION
-  LIBRARY



## GENERAL FUND

### 2017 ADOPTED BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	2013	2014	2015	2016	2017	Difference	
	Actual	Actual	Actual	Adopted	Adopted	2017 - 2016	% Chg
PROPERTY TAX	643,646	664,412	675,333	683,700	690,537	6,837	1.0%
PROPERTY TAX-EMS	109	1	34	0	0	0	N/A
LOCAL SALES TAX	2,378,936	2,503,836	2,562,532	2,675,000	2,728,500	53,500	2.0%
UTILITY TAX	3,580,990	3,631,466	3,633,948	3,735,500	3,848,640	113,140	3.0%
CRIMINAL JUSTICE	216,325	234,870	245,627	220,000	245,600	25,600	11.6%
ALL OTHER TAXES	65,867	61,178	72,161	74,300	64,300	(10,000)	-13.5%
TAXES	6,885,873	7,095,763	7,189,635	7,388,500	7,577,577	189,077	2.6%
LICENSES	421,286	397,736	533,968	423,700	423,100	(600)	-0.1%
INTERGOVERNMENTAL	322,641	546,872	497,135	756,650	795,980	39,330	5.2%
CHARGES FOR SERVICES	1,118,302	1,156,735	1,138,747	1,065,788	1,142,070	76,282	7.2%
FINES AND FORFEITURES	250,474	251,669	244,283	261,400	261,400	0	0.0%
MISCELLANEOUS	150,727	153,479	178,807	133,000	114,900	(18,100)	-13.6%
OTHER FIN. SOURCES	0	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>9,149,303</b>	<b>9,602,254</b>	<b>9,782,575</b>	<b>10,029,038</b>	<b>10,315,027</b>	285,989	2.9%
RESERVES USED	-		-	-	190,000	190,000	N/A
<b>TOTAL REVENUES</b>	<b>9,149,303</b>	<b>9,602,254</b>	<b>9,782,575</b>	<b>10,029,038</b>	<b>10,505,027</b>	475,989	4.7%

**CITY OF CENTRALIA  
GENERAL FUND  
REVENUE DETAIL**

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2017 ADOPTED
<b>BEGINNING CASH USED</b>	-	-	-	-	190,000
<b>TAXES</b>					
PROPERTY TAXES - REGULAR	643,646	664,412	675,333	683,700	690,537
PROPERTY TAXES - EMS	16	-	29	-	-
PROPERTY TAXES - EMS EQUIP 15%	93	1	5	-	-
SALES TAX - BASIC .5%	1,321,631	1,391,020	1,423,629	1,520,000	1,550,400
SALES TAX - OPTIONAL .4%	1,057,305	1,112,816	1,138,903	1,155,000	1,178,100
NATURAL GAS USE TAX 6%	32,078	35,048	20,884	35,000	22,000
LOCAL CRIMINAL JUSTICE	216,325	234,870	245,627	220,000	245,600
UTILITY TAX - NATURAL GAS 6%	170,090	178,785	167,774	179,000	182,000
UTILITY TAX - ELECTRIC 6%	1,273,467	1,287,090	1,300,968	1,345,300	1,409,000
UTILITY TAX - WATER 10%	457,776	480,348	503,964	487,200	524,100
UTILITY TAX - WASTEWATER 14%	1,065,331	1,094,771	1,110,715	1,135,000	1,135,700
UTILITY TAX - STORM & SURF WATER 10%	52,942	53,131	64,250	60,000	80,000
UTILITY TAX - CABLE 3%	91,305	92,978	96,748	92,000	93,840
UTILITY TAX - TELEPHONE 6%	438,001	409,315	368,645	402,000	402,000
PUNCH BOARDS/PULL TABS/PROFIT	33,405	25,845	33,507	40,000	30,000
BINGOS & RAFFLES	-	-	-	-	-
AMUSEMENT GAMES	341	363	222	300	300
LEASEHOLD TAXES	32,120	34,969	38,425	34,000	34,000
TIMBER TAX	1	1	7	-	-
CARD GAMES	-	-	-	-	-
<b>TAXES</b>	<b>6,885,873</b>	<b>7,095,763</b>	<b>7,189,635</b>	<b>7,388,500</b>	<b>7,577,577</b>
<b>LICENSES AND PERMITS</b>					
FIREWORK PERMITS	400	500	500	500	500
FRANCHISE FEE - SOLID WASTE	67,200	61,600	72,800	67,200	67,200
FRANCHISE FEE - CABLE 5%	151,956	154,286	160,432	155,000	155,000
BUSINESS LICENSES	71,215	71,685	75,605	68,000	68,000
FRANCHISE FEE - US SPRINT	-	-	-	-	-
BUILDING PERMITS	117,801	90,119	210,807	120,000	120,000
FIRE CODE PERMITS	-	-	-	-	-
DOG LICENSES	8,121	6,469	5,355	7,000	7,000
STREET & CURB PERMITS	2,860	12,091	7,151	4,400	4,400
CONCEALED PISTOL LIC - CITY	1,733	986	1,318	1,600	1,000
CONCEALED PISTOL LIC - STATE					
<b>LICENSES AND PERMITS</b>	<b>421,286</b>	<b>397,736</b>	<b>533,968</b>	<b>423,700</b>	<b>423,100</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
USDA-HISTORIC IMPROVEMENT	-	-	-	-	-
USDA-RURAL DEVELOPMENT	-	-	-	-	-
DOJ/DVW	-	-	-	-	-
DOJ/BULLETPROOF VESTS	1,826	-	-	-	-
DOJ/BYRNE/JUSTICE ASSIST	-	-	-	-	-
FEMA-FIREFIGHTERS	-	-	-	-	-
DOJ ASSISTANCE	-	-	-	-	-
DOE/OCDETF REIMBURSEMENTS	3,519	-	-	-	-
HOMELAND SEC/FIREFIGHTERS	-	-	-	-	-
CTED/CDBG/HUD-LOAN PASS-THRU	-	-	-	-	-
DOI/CTED/EDISON DIST	-	-	-	-	-
DOJ/CTED/STOP GRANT	14,305	26,149	20,499	8,000	8,000

<b>REVENUE DETAIL - Continued</b>					
DOT/WASPC/TRAFFIC SAFETY	6,119	6,299	9,641	1,400	1,400
DOT/TRAFFIC SAFETY/WASPC	6,084	-	-	750	750
TRAFFIC SAFETY/SEAT BELT	-	1,872	1,245	-	-
DOJ/TRAFFIC SAFETY/SCHOOL	-	-	-	-	-
DOT/DUE/TRAFFIC EMPHASIS PATROL	-	-	-	-	-
HOMELAND SEC/PUBLIC ASSIST/FEMA	78	-	-	-	-
HOMELAND SEC/HAZARD MITIGATION	-	16,992	-	-	-
HOMELAND SEC/HAZARD MITIG-ELEVATION	-	118,836	-	-	-
HOMELAND SEC/EMG MGT PERFORMANCE	2,274	39,730	3,227	8,000	8,000
HOMELAND SEC/PREDISASTER MITIGATION	-	-	-	-	-
HOMELAND SECURITY/CITIZEN CORP	-	-	-	-	-
CRIM JUST TRNG COM	-	-	-	-	-
OFFICE OF PUBLIC DEFENSE	-	-	-	-	-
FEMA/HOME ELEVATION 3/STATE	-	-	-	-	-
ADMIN OFFICE OF THE COURTS	-	-	-	-	-
WA STATE PATROL	-	-	-	-	-
FEMA/MILITARY/DISASTER	13	2,832	-	-	-
FEMA ELEVATION	-	19,806	85,429	-	-
FEMA HAZARD MITIGATION	-	-	-	-	-
RCO (IAC) Rec & Conserv Commision State Gr	-	-	-	400,000	400,000
TRAFFIC SAFETY COM GRANT	-	-	-	-	-
TRAFFIC SAFETY/SCHOOL ZONE	-	-	-	-	-
DOT/FLOOD CONTROL GRANT	-	-	-	-	-
GROWTH MGMNT GRANT/CTED	-	-	-	-	-
DEPT OF HEALTH/STATE	-	-	-	-	-
WORK STUDY PROGRAM-CENT COLLEGE	1,859	78	-	-	-
WORK STUDY PROGRAM	-	-	-	-	-
CITY ASSISTANCE	25,269	28,824	97,692	42,500	97,962
STREAMLINED SALES TAX MITIGATION	-	-	-	-	-
CRIM JUSTICE-HI CRIME	62,530	65,995	48,497	65,000	48,497
CRIM JUSTICE-POPULATION	19,617	21,965	19,924	22,000	19,924
CRIM JUSTICE-DCD #1	-	-	-	-	-
CRIM JUSTICE-DCD #2	-	-	-	-	-
CRIM JUSTICE-DCD #3	-	-	-	-	-
CRIM JUSTICE-SPECIAL PROGRAMS	14,938	15,816	16,374	15,000	16,374
DUI-CITIES	3,032	2,989	2,534	3,000	3,000
LIQUOR EXCISE TAX	11,179	31,192	45,532	41,000	45,532
LIQUOR BOARD PROFITS	149,999	147,497	146,541	150,000	146,541
INTERLOCAL GRANT	-	-	-	-	-
AMBULANCE, RESCUE & EMERG AID	-	-	-	-	-
<b>INTERGOVERNMENTAL REVENUE</b>	<b>322,641</b>	<b>546,872</b>	<b>497,135</b>	<b>756,650</b>	<b>795,980</b>
<b>CHARGES FOR SERVICES</b>					
MUNI COURT WARRANT FEES	21,551	20,969	16,583	20,000	20,000
SALE OF MAPS ETC.	-	-	-	-	-
CHARGES FOR SVCS/FINANCE	267,083	289,381	293,249	302,000	352,750
CHARGES FOR SVCS/CITY MGR	134,639	134,544	132,050	145,000	132,000
CHARGES FOR SVCS/CITY CLERK	39,483	31,329	32,351	32,800	27,498
MISCELLANEOUS REVENUE	-	-	-	-	-
CHARGES FOR SVCS/COUNCIL	43,114	44,647	45,976	51,000	45,997
SALE OF MDSE-VENDING MACHINES	-	-	-	-	-
PERSONNEL - POLICE/FIRE EXAMS	-	-	-	-	-
OUTDOOR POOL CONCESSION	-	-	-	-	-
PHOTO COPIES	677	1,280	1,068	700	700
CHARGES FOR SVCS/PERSONNEL	101,845	112,002	115,971	97,000	86,200
PK-WASHINGTON LAWN CEMETERY	-	-	250	220	220
MAINTENANCE-PARKS	10,000	12,600	13,236	15,000	15,000
LEGAL SERVICES/COURT	37	23	21	-	-

<b>REVENUE DETAIL - Continued</b>					
CHARGES FOR SVCS/LEGAL	86,313	93,107	94,057	87,500	94,000
CHARGES FOR SERVICES/POLICE	2,369	5,354	4,655	2,988	4,000
TRAFFIC SCHOOL	15,600	21,900	21,150	14,000	14,000
INSPECTION FEES	-	-	-	-	-
EMERGENCY SERVICE FEES	-	-	-	-	-
AMBULANCE/EMERG AID FEES	-	-	-	-	-
OTHER FEES AND CHARGES	-	-	-	-	-
LAW ENFORCEMENT SERVICES	67,657	69,094	52,783	70,380	74,655
ENGINEERING FEES/CHARGES	-	-	-	-	-
FIRE CONTROL SERVICES	90,078	90,078	-	-	-
PROBATION CHARGES	36,819	39,427	47,833	38,000	38,000
MONITORING OF PRISONERS	17,461	29,710	26,502	25,000	25,000
24/7 SOBRIETY PROGRAM	-	2,981	8,396	-	-
REGISTRATION - SAS & SMARTSTART	-	630	480	-	1,000
SMARTSTRAT PROGRAM	-	-	1,502	1,500	36,000
SAFE & SOBER (SAS) PROGRAM	-	-	639	8,500	10,000
FINGERPRINT FEES/LOCAL	1,323	1,227	1,185	650	650
PRE-CONVICTION SUPERVISION COSTS	17,809	18,085	18,840	18,000	18,000
FLOOD PLAIN APPLICATIONS	1,000	350	350	250	250
ANIMAL CONTROL & SHELTER FEES	5,120	4,020	3,970	4,000	4,000
APPLICATIONS FOR VARIANCES	1,690	650	3,100	1,650	1,650
SITE PLAN REVIEW FEES	12,268	1,950	3,300	1,650	2,000
PLAN REVIEWS & CHANGES	41,588	35,949	112,447	32,000	41,000
OTHER PLANNING & DEVELOPMENT	-	-	-	-	-
OUTDOOR POOL-FEES	-	-	-	-	-
EVENT ADMISSIONS -SUMMERFEST	24,201	20,560	19,046	20,000	20,000
REC-ADULT FITNESS	-	-	-	-	-
REC-YOUTH: SPORTS	1,125	1,250	1,365	-	-
REC-YOUTH: TOURNEYS	17,060	8,519	3,931	10,000	10,000
REC-YOUTH: ARTS/CRAFTS	2,515	3,010	3,390	3,000	3,000
REC-YOUTH: ENRICHMENT	-	-	-	-	-
REC-YOUTH: CAMPS	11,448	20,871	8,657	18,000	18,000
REC-ADULT: SPORTS	12,269	20,045	17,793	20,000	20,000
REC-ADULT: TOURNEYS	-	(972)	-	-	-
REC-FAMILY ACTIVITIES-PROGRAM FEES	-	-	101	-	-
OUTDOOR POOL-LESSONS	-	-	-	-	-
OTHER FEES-SUMMERFEST VENDOR	1,586	1,659	1,524	-	1,500
OTHER REC-PLAYER FEES-YOUTH	9,250	1,233	10,225	-	-
OTHER REC-PLAYER FEES-ADULT	23,324	19,273	20,771	25,000	25,000
CHARGES FOR SVCS/CH BLDG	-	-	-	-	-
CHARGES FOR SVCS-COMM DEV	-	-	-	-	-
<b>CHARGES FOR SERVICES</b>	<b>1,118,302</b>	<b>1,156,735</b>	<b>1,138,747</b>	<b>1,065,788</b>	<b>1,142,070</b>
<b>FINES AND FORFEITS</b>					
COURT FINES & FORFEITS	-	-	-	260,000	260,000
OTHER PENALTIES	2,296	1,634	1,211	-	-
TRAFFIC INFRACTIONS	120,693	127,378	107,802	-	-
NON-TRAFFIC INFRACTIONS	1,967	2,382	3,059	-	-
PARKING FINES	165	555	390	-	-
DUI FINES	7,698	6,486	12,202	-	-
OTHER CRIM TRAFFIC MISDEMEANOR	52,439	50,278	55,125	-	-
OTHER CRIMINAL NON-TRAFFIC	21,717	23,007	23,688	-	-
MUN CRT COSTS RECOUPMENTS	-	-	-	-	-
WITNESS COSTS	-	-	-	-	-
PUBLIC DEFENSE REIMBURSEMENT	41,104	38,210	38,804	-	-
COURT INTERPRETER REIMBURSEMENT	29	5	-	-	-
PENALTIES & INTEREST-OTHER TAXES	1	4	2	-	-
PENALTIES ON BUSINESS LICENSES	2,365	1,730	2,000	1,400	1,400

REVENUE DETAIL - Continued					
FALSE ALARM BILLING	-	-	-	-	-
<b>FINES AND FORFEITS</b>	<b>250,474</b>	<b>251,669</b>	<b>244,283</b>	<b>261,400</b>	<b>261,400</b>
<b>MISCELLANEOUS REVENUE</b>					
INTEREST EARNINGS	4,347	3,082	5,852	3,000	14,400
INTEREST ON MUNICIPAL INVEST	-	-	-	-	-
INTEREST EARNINGS-EMS RESERVE	-	-	-	-	-
INTEREST EARNINGS/OTHER RESERVE	725	473	848	500	500
INTEREST - STATE SALES TAX	509	592	1,302	-	-
INTEREST - COURT	12,603	14,224	15,828	10,000	10,000
INTEREST - WILSON HOTEL	-	-	-	-	-
REC-RENT EQUIPMENT	-	-	1,316	1,600	1,600
SOBERLINK DEVICE RENTAL	-	1,675	12,363	-	-
PK-FIELD RENT	25,395	32,782	14,985	16,000	16,000
PK-OTHER RENT(BRST HM, KITCHENS)	35,875	36,550	39,362	28,200	28,200
OTHER RENT - FOX THEATRE	1,200	1,300	6,200	1,200	1,200
ADMIN-LEASE	-	-	-	-	-
PKG LOT SPACE RENTAL	1,566	2,052	883	2,000	2,000
LONG TERM LEASE-TRAIN DEPOT	37,338	34,327	32,517	34,000	34,000
CONCESSIONS-PARK COMPLEX	3,406	2,450	1,843	1,800	1,800
RENTS AND ROYALTIES	-	-	-	-	-
INSURANCE RECOVERIES	-	-	-	-	-
RETURN OF INVEST OF MUNICIPALITY	-	-	-	-	-
PK-MISC DONATIONS	750	-	-	-	-
CONTRIBUTIONS-SUMMERFEST	4,575	2,333	6,213	2,200	2,200
CONTRIBUTIONS - EMS	-	-	-	-	-
GIFTS/PLEDGES/GRANT-OUTDOOR POOL	-	-	-	-	-
CONTRIBUT - BORST XMAS LIGHT SHOW	-	-	-	-	-
SALE OF SCRAP & SALVAGE	2,513	787	2,587	-	-
SALE OF UNCLAIMED PROPERTY	880	1,833	2,661	-	-
JUDGMENTS & SETTLEMENTS	1,333	1,658	1,760	-	-
CASH OVER & SHORT	(8)	(19)	38	-	-
MISC REVENUE/TAXABLE	221	-	-	-	-
MISC REV/COURT	366	345	272	-	-
MISC REV/NON-TAX/NSF	3,140	3,080	2,300	3,000	3,000
MISC REV/L&I REIMBURSE	10,000	10,304	26,447	29,500	-
MISC REV/UNCLAIM/EVID	3,993	3,651	3,230	-	-
<b>MISCELLANEOUS REVENUE</b>	<b>150,727</b>	<b>153,479</b>	<b>178,807</b>	<b>133,000</b>	<b>114,900</b>
<b>OTHER FINANCING SOURCES</b>					
INTERGOVT LOAN PROCEEDS	-	-	-	-	-
SALE OF GENERAL FIXED ASSETS	-	-	-	-	-
INSURANCE RECOVERIES	-	-	-	-	-
OPERATING TRANSFER IN	-	-	-	-	-
INSURANCE RECOVERIES	-	-	-	-	-
G.O. BOND PROCEEDS	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND TOTAL</b>	<b>9,149,303</b>	<b>9,602,254</b>	<b>9,782,575</b>	<b>10,029,038</b>	<b>10,505,027</b>

## GENERAL FUND

### Governmental Funds

#### 2017 ADOPTED BUDGET EXPENDITURE SUMMARY

Department	2013	2014	2015	2016	2017	Difference	
	Actual	Actual	Actual	Adopted	Adopted	2017-2016	% Chg
CITY COUNCIL	73,773	81,561	83,593	96,250	97,824	1,574	1.6%
MUNICIPAL COURT	404,781	396,026	416,988	486,448	482,718	(3,730)	-0.8%
MANAGEMENT/EXECUTIVE	316,616	296,115	300,240	351,447	347,788	(3,659)	-1.0%
FINANCE	363,125	392,433	396,282	814,430	525,920	(288,510)	-35.4%
CITY ATTORNEY	256,523	285,716	285,019	294,280	300,590	6,310	2.1%
HUMAN RESOURCES	269,157	269,949	274,019	311,063	323,090	12,027	3.9%
BUILDING MAINTENANCE	193,713	218,598	207,249	214,193	217,703	3,510	1.6%
NON-DEPARTMENTAL	123,358	107,541	109,634	114,342	112,880	(1,462)	-1.3%
SPECIAL APPROPRIATIONS	31,787	34,722	34,600	267,100	142,100	(125,000)	-46.8%
POLICE	5,161,272	5,615,201	5,488,153	5,606,735	5,699,746	93,011	1.7%
FIRE	212,447	208,025	98,832	129,173	129,173	0	0.0%
BUILDING INSPECTOR	183,790	186,534	193,925	199,075	226,414	27,339	13.7%
COMMUNITY DEVELOPMENT	179,827	270,341	188,991	210,471	302,196	91,725	43.6%
PARKS & RECREATION	971,589	975,844	1,078,934	1,558,123	1,550,390	(7,733)	-0.5%
LIBRARY	40,044	55,386	0	46,495	46,495	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>8,781,802</b>	<b>9,393,992</b>	<b>9,156,459</b>	<b>10,699,625</b>	<b>10,505,027</b>	<b>(194,598)</b>	<b>-1.8%</b>

## 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.  
2<sup>nd</sup> and 4<sup>th</sup> Tuesday of each month  
City Hall – Council Chambers  
118 W. Maple Street



**Peter Abbarno**  
At Large Position No. 3



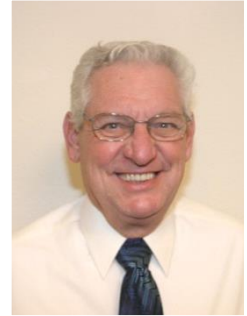
**Bonnie Canaday, Mayor**  
District No. 4



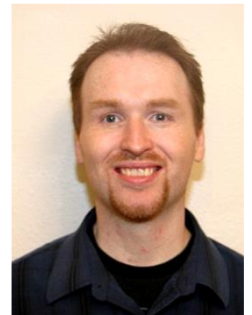
**John Elmore**  
District No. 2



**Joyce Barnes**  
at Large Position No. 1



**Lee Coumbs, Mayor Pro-Tem**  
At large Position No. 2



**Ron Greenwood**  
District No. 1



**Max Vogt**  
District No. 3

## CITY COUNCIL (011)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Charges for Services	\$43,114	\$44,647	\$45,976	\$51,000	<b>\$45,997</b>	-9.8%
Tax/Misc Revenue Required	30,659	36,914	37,617	45,250	<b>51,827</b>	14.5%
<b>TOTAL</b>	<b>\$73,773</b>	<b>\$81,561</b>	<b>\$83,593</b>	<b>\$96,250</b>	<b>\$97,824</b>	<b>1.6%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$16,800	\$19,200	\$19,100	\$19,200	<b>\$19,200</b>	0.0%
Benefits	44,945	47,604	51,136	60,850	<b>61,924</b>	1.8%
Supplies	226	74	260	200	<b>200</b>	0.0%
Other Services & Charges	11,802	14,683	13,097	16,000	<b>16,500</b>	3.1%
<b>TOTAL</b>	<b>\$73,773</b>	<b>\$81,561</b>	<b>\$83,593</b>	<b>\$96,250</b>	<b>\$97,824</b>	<b>1.6%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Mayor	1	1	1	1	<b>1</b>
Mayor Pro-Tem	1	1	1	1	<b>1</b>
Council	5	5	5	5	<b>5</b>
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

CITY COUNCIL: \$97,824

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 the 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. Washington State files over 2 million cases annually. Parking infractions account for 7 of every 8 cases filed in Municipal and District Courts. Through the Court, many citizens encounter 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

## MUNICIPAL COURT (012)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Sales Tax-Criminal Justice	\$86,530	\$93,948	\$98,251	\$88,000	<b>\$98,240</b>	11.6%
Probation Charges	36,819	39,427	47,833	38,000	<b>38,000</b>	0.0%
Monitoring of Prisoners	17,461	29,710	26,502	25,000	<b>25,000</b>	0.0%
Pre-Conviction Supervision	17,809	18,085	18,840	18,000	<b>18,000</b>	0.0%
Court Fines & Forfeits	267,400	269,293	257,674	280,000	<b>280,000</b>	0.0%
Interest	12,603	14,224	15,828	10,000	<b>10,000</b>	0.0%
Tax/Misc Revenue Required	(46,444)	(82,885)	(57,940)	17,448	<b>13,478</b>	-22.8%
<b>TOTAL</b>	<b>\$404,781</b>	<b>\$396,026</b>	<b>\$416,988</b>	<b>\$486,448</b>	<b>\$482,718</b>	<b>-0.8%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$201,710	\$199,771	\$202,508	\$206,895	<b>\$212,791</b>	2.8%
Benefits	81,471	85,886	88,961	93,503	<b>95,977</b>	2.6%
Supplies	3,500	3,652	3,437	4,500	<b>4,500</b>	0.0%
Other Services & Charges	118,100	106,717	122,082	181,550	<b>169,450</b>	-6.7%
Intergovernmental	0	0	0	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$404,781</b>	<b>\$396,026</b>	<b>\$416,988</b>	<b>\$486,448</b>	<b>\$482,718</b>	<b>-0.8%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Municipal Court Judge	0.4	0.4	0.4	0.4	<b>0.4</b>
Court Administrator	1	1	1	1	<b>1</b>
Chief Court Clerk	1	1	1	1	<b>1</b>
Deputy Court Clerk	1	1	1	1	<b>1</b>
<b>Total</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>

MUNICIPAL COURT: \$482,718

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, and 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. Ensures department short and long-term plans consistently express 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 the effective and efficient use of tax dollars and other revenues received by the city to provide the services desired within the community.

## CITY MANAGER (013.513)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Reserves	\$0	\$0	\$0	\$0	<b>\$0</b>	0.0%
Charges for Services	134,639	134,544	132,050	145,000	<b>132,000</b>	-9.0%
Tax/Misc Revenue Required	65,431	52,852	56,590	83,660	<b>84,363</b>	0.8%
<b>TOTAL</b>	<b>\$200,070</b>	<b>\$187,396</b>	<b>\$188,640</b>	<b>\$228,660</b>	<b>\$216,363</b>	<b>-5.4%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$130,115	\$131,950	\$132,732	\$135,385	<b>\$142,740</b>	5.4%
Benefits	42,221	44,356	46,921	50,975	<b>52,823</b>	3.6%
Supplies	737	2,742	1,176	3,700	<b>1,200</b>	-67.6%
Other Services & Charges	26,997	8,348	7,811	38,600	<b>19,600</b>	-49.2%
Interfund	0	0	0	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$200,070</b>	<b>\$187,396</b>	<b>\$188,640</b>	<b>\$228,660</b>	<b>\$216,363</b>	<b>-5.4%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
City Manager	1	1	1	1	<b>1</b>
Administrative Assistant	0	0	0	0	<b>0</b>
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

CITY MANAGER: \$216,363

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 the 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

## CITY CLERK (013.514)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Charges for Services	\$39,483	\$31,329	\$32,351	\$32,800	<b>\$27,498</b>	-16.2%
Business Licenses	36,790	36,708	38,803	34,700	<b>34,700</b>	0.0%
Tax/Misc Revenue Required	40,273	40,683	40,447	55,287	<b>69,227</b>	25.2%
<b>TOTAL</b>	<b>\$116,546</b>	<b>\$108,719</b>	<b>\$111,600</b>	<b>\$122,787</b>	<b>\$131,425</b>	<b>7.0%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$55,276	\$55,005	\$55,332	\$59,183	<b>\$63,012</b>	6.5%
Benefits	24,034	24,766	25,154	26,944	<b>28,763</b>	6.8%
Supplies	2,266	2,629	1,802	3,000	<b>3,000</b>	0.0%
Other Services & Charges	9,346	9,344	9,078	8,660	<b>11,650</b>	34.5%
Intergovernmental	25,624	16,975	20,234	25,000	<b>25,000</b>	0.0%
<b>TOTAL</b>	<b>\$116,546</b>	<b>\$108,719</b>	<b>\$111,600</b>	<b>\$122,787</b>	<b>\$131,425</b>	<b>7.0%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
City Clerk	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

CITY CLERK: \$131,425

The City Clerk budget provides for costs of municipal code updates and business license renewal processes. 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 the 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 compliances 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 utilizations of revenues
- Provide management with accurate and timely information for decisions regarding City operations

### **Ongoing Functions:**

- Budget development, coordination and productions
- 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 annual financial report
- Recording accounting transactions
- Developing financial and accounting procedures
- Working with State Auditor and management
- Financial oversight and assistance with grants

## FINANCE (014)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Charges for Services	\$267,083	\$289,381	\$293,249	\$302,000	<b>\$352,750</b>	16.8%
Tax/Misc Revenue Required	96,042	103,052	103,033	512,430	<b>173,170</b>	-66.2%
<b>TOTAL</b>	<b>\$363,125</b>	<b>\$392,433</b>	<b>\$396,282</b>	<b>\$814,430</b>	<b>\$525,920</b>	<b>-35.4%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$205,191	\$202,132	\$201,579	\$279,585	<b>\$283,020</b>	1.2%
Benefits	78,129	73,150	82,911	117,665	<b>125,920</b>	7.0%
Supplies	3,043	3,489	4,412	4,000	<b>4,000</b>	0.0%
Other Services & Charges	61,828	80,947	71,106	374,680	<b>74,480</b>	-80.1%
Intergovernmental	14,934	32,715	36,274	38,500	<b>38,500</b>	0.0%
<b>TOTAL</b>	<b>\$363,125</b>	<b>\$392,433</b>	<b>\$396,282</b>	<b>\$814,430</b>	<b>\$525,920</b>	<b>-35.4%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Finance Director	1	1	1	1	1
City Accountant	1	1	1	1	1
Financial Analyst	0	0	0	1	1
Accounting Specialist	1	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

FINANCE: \$525,920

The Finance Department budget provides for costs of annual audits by the State Auditor, debt monitoring services, banking services and shared costs of the financial system maintenance.



## CITY ATTORNEY

The City Attorney provides professional legal services to the City Council, staff, boards, and commissioners 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 Preservations Commission on applications for special tax valuation process

## CITY ATTORNEY (015)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Charges for Services	\$86,313	\$93,107	\$94,057	\$87,500	<b>\$94,000</b>	7.4%
Dom Violence/Stop Grant	0	4,288	5,000	5,000	<b>5,000</b>	0.0%
Tax/Misc Revenue Required	170,210	188,321	185,962	201,780	<b>201,590</b>	-0.1%
<b>TOTAL</b>	<b>\$256,523</b>	<b>\$285,716</b>	<b>\$285,019</b>	<b>\$294,280</b>	<b>\$300,590</b>	<b>2.1%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$148,024	\$153,160	\$160,335	\$168,000	<b>\$173,665</b>	3.4%
Benefits	48,107	50,904	53,719	58,270	<b>61,415</b>	5.4%
Supplies	2,664	4,039	5,507	5,500	<b>3,000</b>	-45.5%
Other Services & Charges	57,728	77,613	65,458	62,510	<b>62,510</b>	0.0%
<b>TOTAL</b>	<b>\$256,523</b>	<b>\$285,716</b>	<b>\$285,019</b>	<b>\$294,280</b>	<b>\$300,590</b>	<b>2.1%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
City Attorney	1	1	1	1	1
Legal Secretary	1	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

CITY ATTORNEY: \$300,590

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 recruitments, training, performance, compensation, and benefits for the City's workforce of 156 full time employees. HR staff manages 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 the 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.

### **Ongoing Functions:**

- 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 projection 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.*

## HUMAN RESOURCES (016)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Charges for Services	\$101,845	\$112,002	\$115,971	\$97,000	<b>\$86,200</b>	-11.1%
Tax/Misc Revenue Required	167,312	157,947	158,048	214,063	<b>236,890</b>	10.7%
<b>TOTAL</b>	<b>\$269,157</b>	<b>\$269,949</b>	<b>\$274,019</b>	<b>\$311,063</b>	<b>\$323,090</b>	<b>3.9%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$139,122	\$143,593	\$160,335	\$158,998	<b>\$167,226</b>	5.2%
Benefits	52,848	55,095	53,719	58,505	<b>61,604</b>	5.3%
Supplies	3,247	2,711	5,507	2,500	<b>2,500</b>	0.0%
Other Services & Charges	73,885	68,550	54,458	91,060	<b>91,760</b>	0.8%
Intergovernmental	55	0	0	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$269,157</b>	<b>\$269,949</b>	<b>\$274,019</b>	<b>\$311,063</b>	<b>\$323,090</b>	<b>3.9%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Personnel Director	1	1	1	1	<b>1</b>
Human Resource Analyst	1	1	1	1	<b>1</b>
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

HUMAN RESOURCES                      \$323,090

The Human Resources Department budget includes insurance premiums and contract services for labor consultants. Civil Service Commission costs are funded here.

## **BUILDING MAINTENANCE**

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, provides them indoor maintenance.

The Building Maintenance staff provide facility services for city owned buildings including City Hall, the Train Depot, and the Library. In this position, they are the first response team for routine maintenance and building issues.

## BUILDING MAINTENANCE (018)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Leases	\$38,904	\$36,379	\$33,400	\$36,000	<b>\$36,000</b>	0.0%
Tax/Misc Revenue Required	154,809	182,219	173,849	178,193	<b>181,703</b>	2.0%
<b>TOTAL</b>	<b>\$193,713</b>	<b>\$218,598</b>	<b>\$207,249</b>	<b>\$214,193</b>	<b>\$217,703</b>	<b>1.6%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$40,107	\$45,828	\$45,403	\$46,300	<b>\$46,925</b>	1.3%
Benefits	21,033	22,522	23,459	25,218	<b>26,328</b>	4.4%
Supplies	16,979	16,673	16,170	18,250	<b>18,250</b>	0.0%
Other Services & Charges	109,551	104,078	95,518	102,705	<b>104,480</b>	1.7%
Transfer out	0	22,970	15,773	21,470	<b>21,470</b>	0.0%
Intergovernmental	228	522	258	250	<b>250</b>	0.0%
Capital Outlay	5,815	6,005	10,668	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$193,713</b>	<b>\$218,598</b>	<b>\$207,249</b>	<b>\$214,193</b>	<b>\$217,703</b>	<b>1.6%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Comm Dev/Park Director	0.05	0.05	0.05	0.05	<b>0.05</b>
Maintenance Custodian	1	1	1	1	<b>1</b>
Temp Maintenance	0	0	0	0	<b>0</b>
<b>Total</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

BUILDING MAINTENANCE: \$217,703

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

## NON-DEPARTMENTAL REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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Tax/Misc Revenue Required	\$123,358	\$107,541	\$123,358	\$114,342	<b>\$112,880</b>	-1.3%
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<b>TOTAL</b>	<b>\$123,358</b>	<b>\$107,541</b>	<b>\$123,358</b>	<b>\$114,342</b>	<b>\$112,880</b>	<b>-1.3%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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Supplies	\$2,897	\$0	\$848	\$0	<b>\$0</b>	0.0%
Other Services & Charges	18,779	4,661	8,606	9,462	<b>8,000</b>	-15.5%
Debt Principal	94,925	95,186	82,000	82,000	<b>82,000</b>	0.0%
Debt Interest	5,257	4,994	13,453	18,180	<b>17,886</b>	-1.6%
Interfund Transfers	1,500	2,700	4,727	4,700	<b>4,994</b>	6.3%

<b>TOTAL</b>	<b>\$123,358</b>	<b>\$107,541</b>	<b>\$109,634</b>	<b>\$114,342</b>	<b>\$112,880</b>	<b>-1.3%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
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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
- \$17,886 Annual loan payment to Lewis County for Millard business attraction loan
- \$8,000 Council Chambers Video/Audio operations and supplies
- \$4,994 Transfer to Repair & Demolition Fund to support code enforcement

## SPECIAL APPROPRIATIONS

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Liquor Excise Tax	\$224	\$624	\$911	\$820	<b>\$2,950</b>	259.8%
Liquor Board Profits	3,000	2,950	2,931	3,000	<b>2,931</b>	-2.3%
Tax/Misc Revenue Required	28,563	31,148	30,759	<b>263,280</b>	<b>136,219</b>	-48.3%
<b>TOTAL</b>	<b>\$31,787</b>	<b>\$34,722</b>	<b>\$34,600</b>	<b>\$267,100</b>	<b>\$142,100</b>	<b>-46.8%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Supplies	\$486	\$429	\$0	\$0	<b>\$0</b>	0.0%
Other Services & Charges	6,559	15,000	9,000	24,000	<b>9,000</b>	-62.5%
Intergovernmental	24,742	19,293	13,100	43,100	<b>23,100</b>	-46.4%
Capital Outlay	0	0	0	200,000	<b>110,000</b>	-45.0%
Operating Transfer Out	0	0	12,500	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$31,787</b>	<b>\$34,722</b>	<b>\$34,600</b>	<b>\$267,100</b>	<b>\$142,100</b>	<b>-46.8%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
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SPECIAL APPROPRIATIONS: \$142,100

This budget includes mandated payments and discretionary allocations from the General Fund:

Southwest Clean Air Agency	\$4,900	\$4,900	\$4,976	\$5,150	\$5,150
Economic Development Council	10,000	10,000	10,000	0	10,000
County Alcohol Abatement Program	3,700	3,700	2,950	2,950	2,950
Events/ Downtown Decorations	2,500	2,500	0	12,500	0
Lewis County Historical Museum	1,000	1,000	1,000	1,000	1,000
Senior Center	0	0	5,000	5,000	5,000
Share of Storm Gauge Costs	0	0	6,000	8,000	8,000
	<b>\$22,100</b>	<b>\$22,100</b>	<b>\$29,926</b>	<b>\$34,600</b>	<b>\$32,100</b>



## POLICE

The Mission of the 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. Chapter 2.15 of the Centralia Municipal Code created and authorized the full service department.

Authorized staffing is 30 commissioned officers, 4 limited commission officers, 5 civilian staff and many volunteers, including 10 reserve officers.

Each police commander heads a bureau in the department, Field Operations and Special Operations. 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.



## POLICE - TOTAL (021)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Cash Reserves/CHRP	\$17,100	\$51,509	\$110,652	\$0	<b>\$0</b>	0.0%
Charges for Services	2,369	5,354	4,655	2,988	<b>4,000</b>	33.9%
Sales Tax-Criminal Justice	129,795	140,922	147,376	132,000	<b>147,360</b>	11.6%
Criminal Justice	100,117	106,765	87,329	105,000	<b>87,795</b>	-16.4%
Gambling Taxes	33,405	25,845	33,507	40,000	<b>30,000</b>	-25.0%
Burn/Firework Permits	400	500	500	500	<b>500</b>	0.0%
Business Licenses	36,790	36,708	38,803	34,700	<b>34,700</b>	0.0%
Dog Licenses	8,121	6,469	5,355	7,000	<b>7,000</b>	0.0%
Concealed Pistol License	1,733	986	1,318	1,600	<b>1,000</b>	-37.5%
Grants/Misc Revenue	26,586	34,320	31,385	10,150	<b>10,150</b>	0.0%
Liquor Excise Tax	10,955	30,568	44,621	40,180	<b>44,621</b>	11.1%
Liquor Board Profits	146,999	144,547	143,610	147,000	<b>143,610</b>	-2.3%
School District - SRO	67,657	69,094	52,783	70,380	<b>74,655</b>	6.1%
Traffic School	15,600	21,900	21,150	14,000	<b>14,000</b>	0.0%
Fingerprinting Fees	1,323	1,227	1,185	650	<b>650</b>	0.0%
Pound Fees	5,120	4,020	3,970	4,000	<b>4,000</b>	0.0%
24/7 Sobriety Program Fees	0	0	0	10,000	<b>47,000</b>	370.0%
Tax/Misc Revenue Required	4,557,202	4,934,467	4,759,406	4,986,587	<b>5,048,704</b>	1.2%
<b>TOTAL</b>	<b>\$5,161,272</b>	<b>\$5,615,201</b>	<b>\$5,487,605</b>	<b>\$5,606,735</b>	<b>\$5,699,746</b>	<b>1.7%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$2,961,920	\$3,163,032	\$3,081,410	\$3,217,015	<b>\$3,160,298</b>	-1.8%
Benefits	1,124,439	1,222,449	1,234,493	1,284,698	<b>1,335,738</b>	4.0%
Supplies	152,345	207,148	131,970	149,950	<b>130,450</b>	-13.0%
Other Services & Charges	349,674	589,317	410,901	325,780	<b>427,262</b>	31.2%
Intergovernmental	572,894	433,255	628,831	590,292	<b>645,998</b>	9.4%
Interfund	0	0	0	39,000	<b>0</b>	-100.0%
Operating Transfer Out	0	0	0	0	<b>0</b>	0.0%
Capital Outlay	0	0	0	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$5,161,272</b>	<b>\$5,615,201</b>	<b>\$5,487,605</b>	<b>\$5,606,735</b>	<b>\$5,699,746</b>	<b>1.7%</b>

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

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Deputy Police Chief	0	0	0	0	0
Police Sergeant	5	5	5	5	4
Detective Sergeant	1	1	1	1	2
Detective	3	3	3	3	5
Patrol Officer	18	18	18	18	15
School Resource Officer	1	1	1	1	1
Evidence Property Specialist	1	1	1	1	1
Com Serv Officer	1.7	1.7	1.7	2.7	2.7
Office Assistant (2 p/t)	0	0	0	0	0
Office Manager	0	0	0	0	0
Police Record Technician	5	5	5	4	4
Administration Assistant	1	1	1	1	1
<b>Total</b>	<b>39.7</b>	<b>39.7</b>	<b>39.7</b>	<b>39.7</b>	<b>38.7</b>

## POLICE - ADMIN

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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See Police Total	N/A	N/A	N/A	N/A	N/A	0.0%
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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Salaries	\$378,865	\$318,065	\$306,520	\$446,770	<b>\$440,891</b>	-1.3%
Benefits	298,180	276,241	105,633	343,683	<b>342,123</b>	-0.5%
Supplies	25,704	26,999	31,695	26,500	<b>28,000</b>	5.7%
Other Services & Charges	163,855	394,349	170,234	149,330	<b>206,330</b>	38.2%
Intergovernmental	139,643	70	185,593	154,450	<b>175,450</b>	13.6%
Interfund	0	0	0	0	<b>0</b>	0.0%
Capital Outlay	0	0	0	0	<b>0</b>	0.0%

<b>TOTAL</b>	<b>\$1,006,247</b>	<b>\$1,015,724</b>	<b>\$799,675</b>	<b>\$1,120,733</b>	<b>\$1,192,794</b>	<b>6.4%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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Police Chief	1.0	1.0	1.0	1.0	<b>1</b>
Police Commander	0.7	0.7	0.7	0.5	<b>0</b>
Patrol Officer	0.3	0.3	0.3	0	<b>0</b>
Administrative Assistant	1	1	1	0.8	<b>1</b>
Police Record Technician	2.1	2.1	2.1	1.05	<b>4</b>
Community Services Officer	0	0.25	0.25	1.00	<b>0</b>

<b>Total</b>	<b>4.8</b>	<b>5.1</b>	<b>5.1</b>	<b>4.4</b>	<b>6</b>
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POLIC - ADMIN: \$1,192,794

Provides planning, organizing and directing all activities of the Department within the framework of the Department's mission, to accomplish goals established by the Centralia City Council. This budget also includes the costs of LOEFF 1 police retiree benefits as well as all jail and booking related costs. The oversight of the department's Records Unit, training, as well as the City's emergency services, are now included in this budget.

## POLICE - FIELD OPERATIONS

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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See Police Total	N/A	N/A	N/A	N/A	N/A	0.0%
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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Salaries	\$2,031,737	\$2,334,617	\$2,356,754	\$2,290,565	<b>\$2,193,489</b>	-4.2%
Benefits	641,886	759,640	770,091	743,350	<b>772,324</b>	3.9%
Supplies	99,828	145,402	78,337	93,600	<b>78,600</b>	-16.0%
Other Services & Charges	154,121	161,675	147,472	151,750	<b>196,632</b>	29.6%
Intergovernmental	416,911	419,335	437,037	418,342	<b>455,548</b>	8.9%
Interfund	0	0	0	41,500	<b>0</b>	-100.0%

<b>TOTAL</b>	<b>\$3,344,483</b>	<b>\$3,820,669</b>	<b>\$3,789,691</b>	<b>\$3,739,107</b>	<b>\$3,696,593</b>	<b>-1.1%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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Police Commander	0.75	0.75	0.75	0.6	<b>1</b>
Detective Sergeant	0	5	5	5	<b>1</b>
Detective	3	3	3	3	<b>3</b>
Police Sergeant	5.05	5.05	5.05	5.25	<b>4</b>
Patrol Officer	18.45	18.45	18.45	18.70	<b>15</b>
School Resource Officer	0.25	0.25	0.25	0.25	<b>1</b>
Community Services Officer	0.50	0.50	0.75	0.35	<b>0</b>
Police Record Technician	1.9	1.9	1.7	1.1	<b>0</b>

<b>Total</b>	<b>30.15</b>	<b>34.65</b>	<b>34.65</b>	<b>34.15</b>	<b>25</b>
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POLICE - FIELD OPERATIONS: \$3,696,593

Provides 24/7 law enforcement services throughout our City. In addition to the costs of dispatching services currently being provided by Lewis County E911, and some related IT services, this budget now includes the department's Investigations Unit and traffic enforcement.

## POLICE - SPECIAL OPERATIONS

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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See Police Total	N/A	N/A	N/A	N/A	N/A	0.0%
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
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Salaries	\$551,318	\$510,350	\$470,508	\$479,680	<b>\$525,918</b>	9.6%
Benefits	184,373	186,568	187,600	197,665	<b>221,291</b>	12.0%
Supplies	26,813	34,747	16,971	29,850	<b>23,850</b>	-20.1%
Other Services & Charges	31,698	33,293	31,582	24,700	<b>24,300</b>	-1.6%
Intergovernmental	16,340	13,850	13,830	15,000	<b>15,000</b>	0.0%
Interfund	0	0	0	0	<b>0</b>	0.0%
Operating Transfers Out	0	0	0	0	<b>0</b>	0.0%
Capital Outlay	0	0	0	0	<b>0</b>	0.0%

<b>TOTAL</b>	<b>\$810,542</b>	<b>\$778,808</b>	<b>\$720,491</b>	<b>\$746,895</b>	<b>\$810,359</b>	<b>8.5%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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Police Commander	0.55	0.55	0.55	0.40	<b>1</b>
Detective Sergeant	0	0	0	0	<b>1</b>
Detective	0	0	0	0	<b>2</b>
Police Sergeant	0.95	0.95	0.95	0.75	<b>0</b>
Patrol Officer	2.25	2.25	2.25	2.25	<b>0</b>
Special Services Officer	1.00	1.00	1.00	0	<b>0</b>
School Resource Officer	0.75	0.75	0.75	0.75	<b>0</b>
Evidence Property Specialist	0	0	0	0.00	<b>1</b>
Police Record Technician	1.00	0.50	0.75	0.60	<b>0</b>
Community Services Officer	0.8	1.6	1	3	<b>2.7</b>
<b>Total</b>	<b>7.3</b>	<b>7.6</b>	<b>7.5</b>	<b>7.7</b>	<b>7.7</b>

POLICE - SPECIAL OPERATIONS: \$810,359

Provides services for specialty units and operations within the Police Department. Those services provide support throughout the department and include the Joint Narcotics Enforcement Team (JNET), Crime Prevention, Volunteer Program and Evidence/Property Room.

## FIRE

### REVENUES/EXPENDITURES/STAFFING SUMMARY

<b>REVENUES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg '16-'17</b>
Property Taxes-EMS	\$16	\$0	\$29	\$0	<b>\$0</b>	0.0%
Prop Taxes-EMS (reserved)	93	1	5	0	<b>0</b>	0.0%
Riverside Debt Service Pmt	90,078	90,078	0	0	<b>0</b>	0.0%
Tax/Misc Revenue Required	122,260	117,946	98,832	129,173	<b>129,173</b>	0.0%
<b>TOTAL</b>	<b>\$212,447</b>	<b>\$208,025</b>	<b>\$98,866</b>	<b>\$129,173</b>	<b>\$129,173</b>	<b>0.0%</b>
<b>EXPENDITURES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg '16-'17</b>
Benefits	\$122,369	\$117,947	\$98,832	\$129,173	<b>\$129,173</b>	0.0%
Other Services & Charges	0	0	0	0	<b>0</b>	0.0%
Intergovernmental	0	0	0	0	<b>0</b>	0.0%
Debt Principal	83,298	86,622	0	0	<b>0</b>	0.0%
Debt Interest	6,780	3,456	0	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$212,447</b>	<b>\$208,025</b>	<b>\$98,832</b>	<b>\$129,173</b>	<b>\$129,173</b>	<b>0.0%</b>
<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

FIRE: \$129,173

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.

## BUILDING INSPECTOR

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Building Permits	\$117,801	\$90,119	\$210,807	\$120,000	<b>\$120,000</b>	0.0%
Plan Reviews & Changes	41,588	35,949	112,447	32,000	<b>41,000</b>	28.1%
Tax/Misc Revenue Required	24,401	60,466	(129,329)	47,075	<b>65,414</b>	39.0%
<b>TOTAL</b>	<b>\$183,790</b>	<b>\$186,534</b>	<b>\$193,925</b>	<b>\$199,075</b>	<b>\$226,414</b>	<b>13.7%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$122,982	\$123,605	\$123,826	\$125,685	<b>\$149,970</b>	19.3%
Benefits	51,794	55,543	61,988	57,740	<b>60,794</b>	5.3%
Supplies	2,632	1,880	2,022	4,850	<b>4,850</b>	0.0%
Other Services & Charges	6,382	5,506	6,089	10,800	<b>10,800</b>	0.0%
<b>TOTAL</b>	<b>\$183,790</b>	<b>\$186,534</b>	<b>\$193,925</b>	<b>\$199,075</b>	<b>\$226,414</b>	<b>13.7%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Comm Dev/Park Director	0.2	0.2	0.2	0.2	<b>0.2</b>
Building Official	1	1	1	1	<b>0</b>
Code Enforcement	0	0	0	0	<b>0</b>
Building Inspector	0	0	0	0	<b>1</b>
Office Coordinator	0.7	0.7	0.7	0.7	<b>0.7</b>
<b>Total</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>

BUILDING INSPECTOR: \$226,414

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

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

The staff drafts code amendments and creates new codes that lead to 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, Historic Preservation, and Borst Home Committees.

## COMMUNITY DEVELOPMENT (039)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

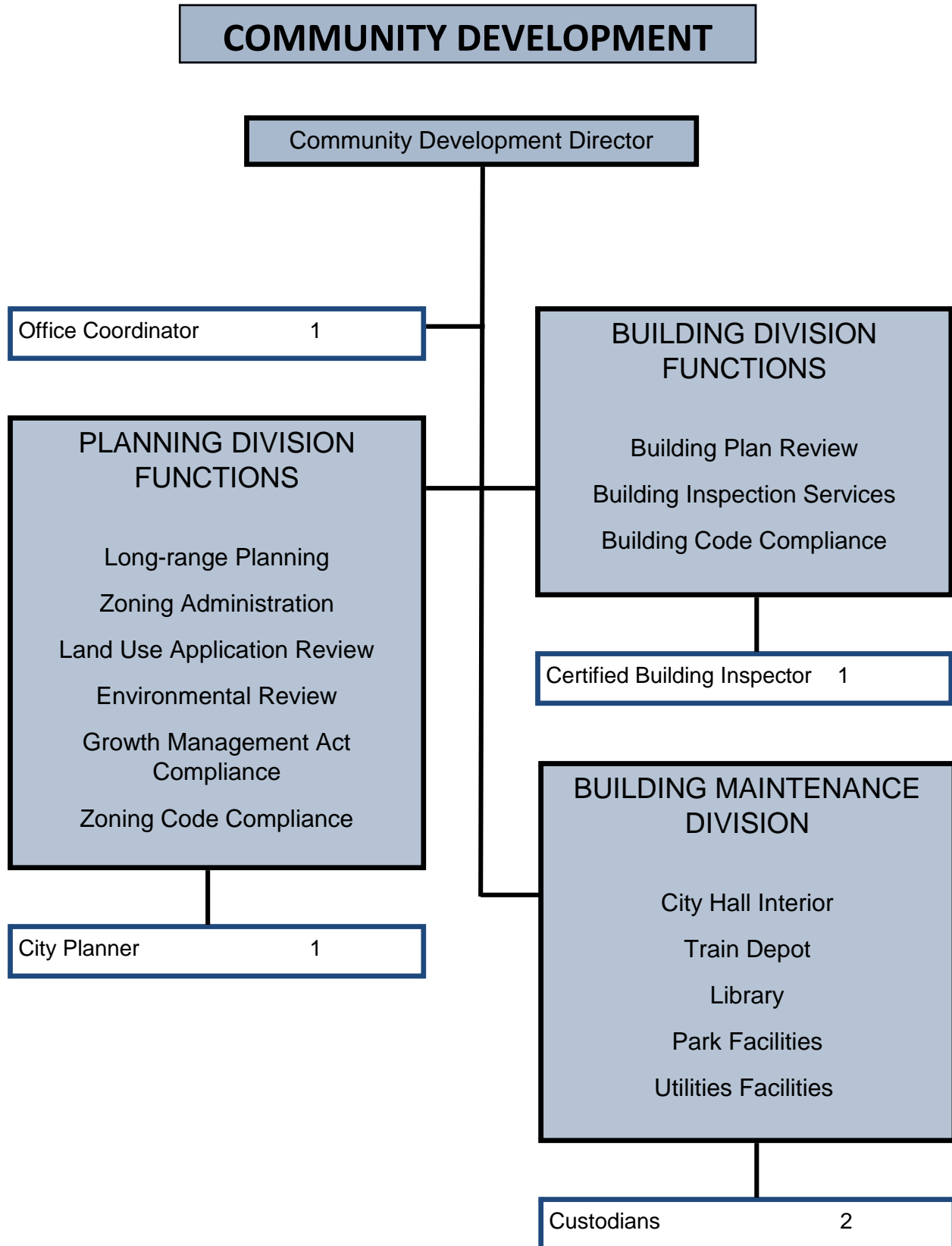
REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Street & Curb Permits	\$2,860	\$12,091	\$7,151	\$4,400	<b>\$4,400</b>	0.0%
CTED Edison Dist Grant	0	0	0	0	<b>0</b>	0.0%
Home Elevation Grant (Fed)	0	135,828	0	0	<b>0</b>	0.0%
Home Elevation Grant (St)	0	19,806	85,429	0	<b>0</b>	0.0%
Flood Plain Applications	1,000	350	350	250	<b>250</b>	0.0%
Applications for Variances	1,690	650	3,100	1,650	<b>1,650</b>	0.0%
Site Plan Review	12,268	1,950	3,300	1,650	<b>2,000</b>	21.2%
Tax/Misc Revenue Required	162,008	99,664	89,661	202,521	<b>293,896</b>	45.1%
<b>TOTAL</b>	<b>\$179,827</b>	<b>\$270,341</b>	<b>\$188,991</b>	<b>\$210,471</b>	<b>\$302,196</b>	<b>43.6%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$117,015	\$118,903	\$114,623	\$116,485	<b>\$121,968</b>	4.7%
Benefits	39,468	41,288	45,432	49,765	<b>52,657</b>	5.8%
Supplies	7,498	4,897	4,801	8,525	<b>8,525</b>	0.0%
Other Services & Charges	15,846	105,253	24,135	35,696	<b>119,046</b>	233.5%
<b>TOTAL</b>	<b>\$179,827</b>	<b>\$270,341</b>	<b>\$188,991</b>	<b>\$210,471</b>	<b>\$302,196</b>	<b>43.6%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Comm Dev/Park Director	0.4	0.4	0.4	0.4	<b>0.4</b>
Associate Planner	1	1	1	1	<b>1</b>
Office Coordinator	0.3	0.3	0.3	0.3	<b>0.3</b>
Office Manager	0	0	0	0	<b>0</b>
<b>Total</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>

COMMUNITY DEVELOPMENT: \$302,196

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 proposals. It investigates citizen complaints and enforces the City's land use and zoning regulations. Staff drafts code amendments, creates new codes and leads the City's efforts required by the State Growth Management Act. It maintains the City's enrollment in the FEMA NFIP CRS program. Staff supports the Planning Commission, Hearing Examiner, Parks Board and committees on Historic Preservation, Borst Home and Skateboard. The 2017 budget includes funding for a traffic study required for the Comprehensive Plan update.



## PARKS & RECREATION



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

<b>REVENUES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg '16-'17</b>
Recreation	\$76,991	\$73,229	\$67,549	\$77,600	<b>\$77,600</b>	0.0%
Outdoor Pool	0	0	0	0	<b>0</b>	0.0%
Park Maintenance	75,426	84,382	69,676	61,220	<b>61,220</b>	0.0%
Summerfest	30,362	24,552	26,783	22,200	<b>23,700</b>	6.8%
Tax/Misc Revenue Required	788,810	793,681	914,926	1,397,103	<b>1,387,870</b>	-0.7%

<b>TOTAL</b>	<b>\$971,589</b>	<b>\$975,844</b>	<b>\$1,078,934</b>	<b>\$1,558,123</b>	<b>\$1,550,390</b>	<b>-0.5%</b>
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<b>EXPENDITURES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg '16-'17</b>
Salaries	\$381,380	\$365,779	\$375,583	\$418,100	<b>\$420,640</b>	0.6%
Benefits	153,098	154,920	177,489	171,040	<b>204,743</b>	19.7%
Supplies	117,772	101,626	108,632	130,125	<b>133,125</b>	2.3%
Other Services & Charges	308,548	298,152	324,593	328,930	<b>350,242</b>	6.5%
Intergovernmental	10,791	21,173	20,640	20,640	<b>20,640</b>	0.0%
Operating Transfer Out	0	21,000	71,980	21,000	<b>21,000</b>	0.0%
Capital Outlay	0	13,194	17	468,288	<b>400,000</b>	-14.6%

<b>TOTAL</b>	<b>\$971,589</b>	<b>\$975,844</b>	<b>\$1,078,934</b>	<b>\$1,558,123</b>	<b>\$1,550,390</b>	<b>-0.5%</b>
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<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
Comm Dev/Park Director	0.35	0.35	0.35	0.35	<b>0.35</b>
Park Supervisor	0	0	0	0	<b>0</b>
Recreation Manager	1	1	1	1	<b>1</b>
Park Mechanic/Technician	1	1	1	1	<b>1</b>
Lead Park Technician	1	1	1	1	<b>1</b>
Park Technician	3	3	1	1	<b>1</b>
Rec Program Asst	0	0	0	0	<b>0</b>

<b>Total</b>	<b>6.35</b>	<b>6.35</b>	<b>4.35</b>	<b>4.35</b>	<b>4.35</b>
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PARKS & RECREATION - TOTAL: \$1,550,390

## PARKS & RECREATION - ADMINISTRATION (103.571.300)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Tax/Misc Revenue Required	\$147,104	\$162,510	\$213,136	\$171,605	<b>\$174,022</b>	1.4%
<b>TOTAL</b>	<b>\$147,104</b>	<b>\$162,510</b>	<b>\$213,136</b>	<b>\$171,605</b>	<b>\$174,022</b>	<b>1.4%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$35,549	\$35,374	\$35,582	\$36,295	<b>\$37,918</b>	4.5%
Benefits	10,969	11,417	11,705	12,380	<b>13,174</b>	6.4%
Supplies	0	0	0	900	<b>900</b>	0.0%
Other Services & Charges	100,586	92,525	99,849	112,030	<b>112,030</b>	0.0%
Intergovernmental	0	0	0	0	<b>0</b>	0.0%
Interfund	0	10,000	66,000	10,000	<b>10,000</b>	0.0%
Operating Transfers Out	0	0	0	0	<b>0</b>	0.0%
Capital Outlay	0	13,194	0	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$147,104</b>	<b>\$162,510</b>	<b>\$213,136</b>	<b>\$171,605</b>	<b>\$174,022</b>	<b>1.4%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Comm Dev/Park Director	0.35	0.35	0.35	0.35	<b>0.35</b>
<b>Total</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>

PARKS & RECREATION - ADMINISTRATION: \$174,022

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.

## PARKS & RECREATION - RECREATION (103.571.400)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Youth Sports	\$1,125	\$1,250	\$1,365	\$0	\$0	0.0%
Youth Tourney	17,060	8,519	3,931	10,000	10,000	0.0%
Youth Arts & Crafts	2,515	3,010	3,390	3,000	3,000	0.0%
Youth Enrichment	0	0	0	0	0	0.0%
Youth Camps	11,448	20,871	8,657	18,000	18,000	0.0%
Adult Sports	12,269	20,045	17,793	20,000	20,000	0.0%
Adult Tourneys	0	(972)	0	0	0	0.0%
Family Activites	0	0	101	0	0	0.0%
Outdoor Pool Lessons	0	0	0	0	0	0.0%
Other Rec-Players Fees	32,574	20,506	30,996	25,000	25,000	0.0%
Equipment Rental		0	1,316	1,600	1,600	0.0%
Tax/Misc Revenue Required	84,374	81,744	77,525	102,305	113,330	10.8%

<b>TOTAL</b>	<b>\$161,365</b>	<b>\$154,973</b>	<b>\$145,175</b>	<b>\$179,905</b>	<b>\$190,930</b>	<b>6.1%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$74,325	\$74,944	\$74,239	\$84,560	\$85,196	0.8%
Benefits	27,694	28,539	28,408	27,995	38,384	37.1%
Supplies	16,147	14,171	12,862	17,200	17,200	0.0%
Other Services & Charges	43,199	37,319	28,148	50,150	50,150	0.0%

<b>TOTAL</b>	<b>\$161,365</b>	<b>\$154,973</b>	<b>\$143,657</b>	<b>\$179,905</b>	<b>\$190,930</b>	<b>6.1%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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Recreation Manager	1	1	1	1	1
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<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
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PARKS & RECREATION - RECREATION: \$190,930

The Recreation Division provides and facilitates a wide variety of recreational activities and special events. These include for youth and adults: softball, fast pitch and baseball leagues and tournaments, soccer, basketball, tennis lessons, and for youth: sport camps, art and crafts. Special events are Arts Jamboree, Summerfest, Annual Tree Lighting Ceremony and Fishing Derby. Support is given for Centralia to Chehalis and Seattle to Portland bike rides.



## PARKS & RECREATION - PEARL STREET FACILITY (103.576.200)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Pool Fees	\$0	\$0	\$0	\$0	<b>\$0</b>	0.0%
Pool Concession	0	0	0	0	<b>0</b>	0.0%
Contributions	0	0	0	0	<b>0</b>	0.0%
Grant Funding	0	0	0	400,000	<b>400,000</b>	0.0%
Tax/Misc Revenue Required	20,065	27,315	34,640	25,640	<b>49,952</b>	94.8%

<b>TOTAL</b>	<b>\$20,065</b>	<b>\$27,315</b>	<b>\$34,640</b>	<b>\$425,640</b>	<b>\$449,952</b>	<b>5.7%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$0	\$0	\$0	\$0	<b>\$0</b>	0.0%
Benefits	0	\$0	\$0	\$0	<b>\$0</b>	0.0%
Supplies	294	548	0	0	<b>3,000</b>	0.0%
Other Services & Charges	9,377	5,987	14,000	5,000	<b>26,312</b>	426.2%
Capital Outlay	0	0	0	400,000	<b>400,000</b>	0.0%
Intergovernmental	10,394	20,780	20,640	20,640	<b>20,640</b>	0.0%

<b>TOTAL</b>	<b>\$20,065</b>	<b>\$27,315</b>	<b>\$34,640</b>	<b>\$425,640</b>	<b>\$449,952</b>	<b>5.7%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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Temporary Full Time	Temp F/T	Temp F/T	Temp F/T	Temp F/T	Temp F/T
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PARKS & RECREATION - PEARL STREET FACILITY: \$449,952

With the 2012 closing of the Outdoor Pool, this budget provides funds to maintain safety items and for planned costs of splash pad.

## 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. The division cleans and repairs the Timberland Regional Library, Train Depot, City Hall, and Borst Home.

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.

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

## PARKS & RECREATION - MAINTENANCE (103.576.800)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Washington Lawn Cemetery	\$0	\$0	\$250	\$220	<b>\$220</b>	0.0%
Maintenance-Light dept	10,000	12,600	13,236	15,000	<b>15,000</b>	0.0%
Field Rent	25,395	32,782	14,985	16,000	<b>16,000</b>	0.0%
Kitchen/Park Rent	35,875	36,550	39,362	28,200	<b>28,200</b>	0.0%
Park Complex Concession	3,406	2,450	1,843	1,800	<b>1,800</b>	0.0%
Donations-Borst Xmas Lights	750	0	0	0	<b>0</b>	0.0%
Tax/Misc Revenue Required	477,053	517,173	618,075	689,253	<b>643,766</b>	-6.6%
<b>TOTAL</b>	<b>\$613,749</b>	<b>\$601,553</b>	<b>\$687,751</b>	<b>\$750,473</b>	<b>\$704,986</b>	<b>-6.1%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Salaries	\$271,506	\$255,461	\$265,762	\$297,245	<b>\$297,526</b>	0.1%
Benefits	114,435	114,964	137,376	130,665	<b>153,185</b>	17.2%
Supplies	99,304	82,712	95,770	109,525	<b>109,525</b>	0.0%
Other Services & Charges	128,504	137,416	182,596	133,750	<b>133,750</b>	0.0%
Intergovernmental	0	0	0	0	<b>0</b>	0.0%
Transfer to Debt Svc	0	11,000	5,980	11,000	<b>11,000</b>	0.0%
Capital Outlay	0	0	17	68,288	<b>0</b>	-100.0%
<b>TOTAL</b>	<b>\$613,749</b>	<b>\$601,553</b>	<b>\$687,501</b>	<b>\$750,473</b>	<b>\$704,986</b>	<b>-6.1%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Park Supervisor	0	0	0	0	<b>0</b>
Park Mechanic/Technician	1	1	1	1	<b>1</b>
Lead Park Technician	1	1	1	1	<b>1</b>
Park Technician	3	3	1	1	<b>1</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>

PARKS & RECREATION - MAINTENANCE: \$704,986

The Parks Maintenance Division is responsible for the operation and maintenance of the City's parks and recreation facilities and buildings. These include 240 acres of grounds and 114,000 square feet of building space. The Timberland Regional Library, Train Depot and City Hall are also Division responsibilities.

## PARKS & RECREATION - SUMMERFEST (103.573.900)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Event Admissions	\$24,201	\$20,560	\$19,046	\$20,000	<b>\$20,000</b>	0.0%
Vendors	1,586	1,659	1,524	0	<b>1,500</b>	0.0%
Contributions	4,575	2,333	6,213	2,200	<b>2,200</b>	0.0%
Tax/Misc Revenue Required	(1,056)	4,941	0	8,300	<b>6,800</b>	-18.1%

<b>TOTAL</b>	<b>\$29,306</b>	<b>\$29,493</b>	<b>\$26,783</b>	<b>\$30,500</b>	<b>\$30,500</b>	<b>0.0%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg '16-'17
Supplies	\$2,027	\$4,195	\$4,330	\$2,500	<b>\$2,500</b>	0.0%
Other Services & Charges	26,882	24,905	25,166	28,000	<b>28,000</b>	0.0%
Intergovernmental	397	393	0	0	<b>0</b>	0.0%

<b>TOTAL</b>	<b>\$29,306</b>	<b>\$29,493</b>	<b>\$29,496</b>	<b>\$30,500</b>	<b>\$30,500</b>	<b>0.0%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
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Total	N/A	N/A	N/A	N/A	N/A
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PARKS & RECREATION - 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

<b>REVENUES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg '16-'17</b>
Tax/Misc Revenue Required	\$40,044	\$55,386	\$40,044	\$46,495	<b>\$46,495</b>	0.0%
<b>TOTAL</b>	<b>\$40,044</b>	<b>\$55,386</b>	<b>\$40,044</b>	<b>\$46,495</b>	<b>\$46,495</b>	<b>0.0%</b>

<b>EXPENDITURES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg '16-'17</b>
Supplies	\$2,384	\$3,847	\$3,631	\$4,000	<b>\$4,000</b>	0.0%
Other Services & Charges	37,660	29,770	32,371	42,385	<b>42,385</b>	0.0%
Intergovernmental	0	129	129	110	<b>110</b>	0.0%
Capital Outlay	0	21,640	<b>0</b>	0	<b>0</b>	0.0%
<b>TOTAL</b>	<b>\$40,044</b>	<b>\$55,386</b>	<b>\$36,131</b>	<b>\$46,495</b>	<b>\$46,495</b>	<b>0.0%</b>

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

## 2017 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 specific purposes.

FUNDS:

-  101 STREET FUND
-  104 PATHS & TRAILS FUND
-  106 REPAIR & DEMOLITION FUND
-  108 PARK IMPROVEMENT FUND
-  109 STADIUM FUND
-  111 CONFISCATIONS & SEIZURES FUND
-  114 INDOOR POOL FUND
-  124 BORST PARK CONSTRUCTION FUND
-  125 BORST HOME FUND
-  130 WASHINGTON LAWN CEMETERY TRUST FUND
-  140 TRANSPORTATION BENEFIT DISTRICT FUND




DEBT SERVICE FUND (2XX): 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 PROJECT 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 FUND
-  303 ENERGY EFFICIENCY CAPITAL PROJECTS FUND
-  304 FLOOD CAPITAL PROJECTS FUND

## OTHER GOVERNMENTAL FUNDS

Special Revenue, Debt Service and Capital Projects Funds

### 2017 ADOPTED BUDGET EXPENDITURE SUMMARY

Department	2013	2014	2015	2016	2017	Difference	
	Actual	Actual	Actual	Budget	Adopted	2017-2016	
						Amount	% Chg
STREET	1,263,439	1,980,691	1,777,458	1,191,116	<b>1,486,646</b>	295,530	24.8%
PATHS & TRAILS	0	0	0	11,123	<b>1,740</b>	(9,383)	-84.4%
REPAIR & DEMOLITION	1,425	436	306	11,767	<b>4,700</b>	(7,067)	-60.1%
PARK IMPROVEMENT	0	0	6,225	13,015	<b>0</b>	(13,015)	-100.0%
STADIUM	126,964	126,713	126,539	127,300	<b>191,060</b>	63,760	50.1%
CONFISCATIONS/SEIZURES	58,768	101,555	266,010	128,300	<b>145,000</b>	16,700	13.0%
LAW ENFORCEMENT GRANT	175,708	0	0	0	<b>0</b>	0	N/A
INDOOR POOL	10,000	0	0	10,000	<b>10,000</b>	0	0.0%
BORST PARK CONSTRUCTION	87,280	64,856	169,037	146,700	<b>50,600</b>	(96,100)	-65.5%
BORST HOME	3,647	546	221	5,055	<b>2,000</b>	(3,055)	-60.4%
WASHINGTON LAWN CEMETERY	0	0	0	0	<b>0</b>	0	N/A
TRANSPORTATION BENEFIT DISTRICT	N/A	N/A	N/A	465,000	<b>650,000</b>	185,000	39.8%
LANDFILL CLOSURE	146,521	113,415	114,009	160,445	<b>0</b>	(160,445)	-100.0%
LANDFILL OPERATING TRUST	146,521	113,321	119,079	160,445	<b>0</b>	(160,445)	-100.0%
DEBT SERVICE FUND	N/A	152,578	144,214	144,000	<b>139,722</b>	(4,278)	-3.0%
CAPITAL PROJECTS	1,267,955	439,799	149,320	200,400	<b>200,400</b>	0	0.0%
ENERGY EFFICIENCY CAP PROJ	698,200	577,926	416,000	130,000	<b>15,000</b>	(115,000)	-88.5%
FLOOD CAPITAL PROJECTS	N/A	N/A	288,000	980,000	<b>1,035,000</b>	55,000	5.6%
<b>TOTAL EXPENDITURES</b>	<b>3,986,428</b>	<b>3,671,836</b>	<b>3,576,419</b>	<b>3,884,666</b>	<b>3,931,868</b>	<b>47,202</b>	<b>1.2%</b>

## SPECIAL REVENUE FUNDS

### STREET FUND

The mission on 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 the traffic control signs and signals are functional and meet the applicable standards and to support community events.

This includes:

- 82 miles of streets
- 3,666 signs
- Pavement markings throughout the city
- Improving streets by wisely using the voter approved transportation benefit funds



## STREET FUND (101)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$18,032	N/A
Sales Tax Optional	264,326	278,550	285,132	301,600	301,000	-0.2%
Franchise Fee Sanitation	177,204	160,026	189,122	174,585	180,000	3.1%
Fed Grants FEMA/DOT	231,836	575,888	495,739	50,000	0	-100.0%
Motor Vehicle Fuel Tax - Unres	344,968	342,419	352,460	344,500	344,500	0.0%
Space & Facility Lease	232,523	224,150	244,578	241,250	224,150	-7.1%
Charges for Services	29,953	13,749	10,688	0	245,100	N/A
Interest Earnings	740	832	1,002	0	600	N/A
Other -		0	207,000	0	0	N/A
Miscellaneous	911	1,738	2,082	0	63,264	N/A
Operating Transfer In	0	0	0	0	110,000	N/A
<b>TOTAL</b>	<b>\$1,282,461</b>	<b>\$1,597,351</b>	<b>\$1,787,802</b>	<b>\$1,111,935</b>	<b>\$1,486,646</b>	<b>33.7%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Salaries	\$404,707	\$452,958	\$447,471	\$446,345	\$436,099	-2.3%
Benefits	182,625	210,746	224,818	236,402	237,282	0.4%
Supplies	158,535	189,177	113,224	142,765	169,530	18.7%
Other Services & Charges	276,757	946,314	283,030	223,000	389,570	74.7%
Operating Transfer Out	0	82,000	93,510	90,000	97,440	8.3%
Interfund	1,725	1,712	1,740	1,725	1,725	0.0%
Capital Outlay	239,090	97,784	613,665	50,879	155,000	204.6%
<b>TOTAL</b>	<b>\$1,263,439</b>	<b>\$1,980,691</b>	<b>\$1,777,458</b>	<b>\$1,191,116</b>	<b>\$1,486,646</b>	<b>24.8%</b>

*Projected 2017 Beginning Fund Balance Available = \$ 120,450*

<b>Beginning Fund Balance</b>	<b>556,260</b>	<b>580,820</b>	<b>203,298</b>	<b>199,631</b>	<b>120,450</b>
Increase (decrease)	24,560	(377,521)	(3,667)	(79,181)	(18,032)
<b>Ending Fund Balance</b>	<b>580,820</b>	<b>203,298</b>	<b>199,631</b>	<b>120,450</b>	<b>102,418</b>

#### Fund Balance Detail

Operating reserves	580,820	203,298	199,631	120,450	102,418
<b>Ending Fund Balance</b>	<b>580,820</b>	<b>203,298</b>	<b>199,631</b>	<b>120,450</b>	<b>102,418</b>

## STREET FUND (101)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
Equipment Operator II	3	3.5	3.5	1.5	<b>0</b>
ST/ER/SW Ops Manager	0	0	0	0.55	<b>0.55</b>
Street/Storm Technician	0	0	0	2.25	<b>4.25</b>
Lead Operator II	1	1	1	1	<b>1</b>
Utilities Administration	1.6	1.48	1.48	0.8	<b>0.77</b>
Civil Engineering	0.2	0.2	0.2	0.2	<b>0.4</b>
<b>Total</b>	<b>5.8</b>	<b>6.18</b>	<b>6.18</b>	<b>6.3</b>	<b>6.97</b>

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

<b>REVENUES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg 17-'16</b>
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	6	5	11	5	0	-100.0%
Operating Transfer In	1,725	1,712	1,740	1,740	1,740	0.0%
<b>TOTAL</b>	<b>\$1,731</b>	<b>\$1,717</b>	<b>\$1,751</b>	<b>\$1,745</b>	<b>\$1,740</b>	<b>-0.3%</b>
<b>EXPENDITURES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg 17-'16</b>
Other Services & Charges	\$0	\$0	\$0	\$11,123	\$1,740	-84.4%
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,123</b>	<b>\$1,740</b>	<b>-84.4%</b>
<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
<b>Beginning Fund Balance</b>	<b>4,196</b>	<b>5,927</b>	<b>7,645</b>	<b>9,396</b>	<b>11,136</b>	
Increase (decrease)	1,731	1,717	1,751	1,740	1,740	
<b>Ending Fund Balance</b>	<b>5,927</b>	<b>7,645</b>	<b>9,396</b>	<b>11,136</b>	<b>12,876</b>	

**Projected 2017 Beginning Fund Balance Available = \$11,136**

PATHS & TRAILS FUND: \$1,740

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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	0	2	6	0	0	N/A
Operating Transfer In	1,500	2,700	4,700	4,700	4,700	0.0%
<b>TOTAL</b>	<b>\$1,500</b>	<b>\$2,702</b>	<b>\$4,706</b>	<b>\$4,700</b>	<b>\$4,700</b>	<b>0.0%</b>
EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	0	0	0	10,767	4,700	-56.3%
Intergovernmental	1,425	436	306	1,000	0	-100.0%
<b>TOTAL</b>	<b>\$1,425</b>	<b>\$436</b>	<b>\$306</b>	<b>\$11,767</b>	<b>\$4,700</b>	<b>-60.1%</b>
STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
<b>Beginning Fund Balance</b>	<b>26</b>	<b>101</b>	<b>2,367</b>	<b>6,767</b>	<b>0</b>	
<b>Increase (decrease)</b>	<b>75</b>	<b>2,265</b>	<b>4,400</b>	<b>(6,767)</b>	<b>10</b>	
<b>Ending Fund Balance</b>	<b>101</b>	<b>2,367</b>	<b>6,767</b>	<b>0</b>	<b>10</b>	

*Projected 2017 Beginning Fund Balance Available = \$0*

REPAIR & DEMOLITION FUND: \$4,700

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.

## PARK IMPROVEMENT FUND (108)

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	14	10	5,785	15	0	-100.0%
Rent/Tennis Court Well	1,000	1,000	1,000	1,000	0	-100.0%
<b>TOTAL</b>	<b>\$1,014</b>	<b>\$1,010</b>	<b>\$6,785</b>	<b>\$1,015</b>	<b>\$0</b>	<b>-100.0%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Supplies	\$0	\$0	\$6,225	\$13,015	\$0	-100.0%
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,225</b>	<b>\$13,015</b>	<b>\$0</b>	<b>-100.0%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>9,812</b>	<b>10,826</b>	<b>11,836</b>	<b>12,396</b>	<b>396</b>
Increase (decrease)	1,014	1,010	560	(12,000)	1,015
<b>Ending Fund Balance</b>	<b>10,826</b>	<b>11,836</b>	<b>12,396</b>	<b>396</b>	<b>1,411</b>

*Projected 2017 Beginning Fund Balance Available = \$396*

PARK IMPROVEMENT FUND: \$0

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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$1,560	N/A
Hotel/Motel Taxes	128,899	134,291	189,383	127,000	189,000	48.8%
Interest Earnings	423	287	534	300	500	66.7%
Trolley Rent	1,481	2,018	0	0	0	N/A
Other Financing Sources	119	161	0	0	0	N/A

<b>TOTAL</b>	<b>\$130,921</b>	<b>\$136,757</b>	<b>\$189,917</b>	<b>\$127,300</b>	<b>\$191,060</b>	<b>50.1%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Salaries	\$610	\$943	\$0	\$0	\$0	N/A
Benefits	140	126	0	0	0	N/A
Other Services & Charges	33,532	33,661	35,407	35,310	97,000	174.7%
Debt Principal	50,000	50,000	50,000	50,000	55,000	10.0%
Debt Interest	42,683	41,983	41,133	41,990	39,060	-7.0%

<b>\$126,964</b>	<b>\$126,713</b>	<b>\$126,539</b>	<b>\$127,300</b>	<b>\$191,060</b>	<b>50.1%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Trolley Operators	Part-time	Part-time	N/A	N/A	N/A
<b>Beginning Fund Balance</b>	<b>282,539</b>	<b>288,944</b>	<b>288,663</b>	<b>365,027</b>	<b>365,027</b>
Increase (decrease)	6,405	(281)	76,364	0	(1,560)
<b>Ending Fund Balance</b>	<b>288,944</b>	<b>288,663</b>	<b>365,027</b>	<b>365,027</b>	<b>363,467</b>

**Projected 2017 Beginning Fund Balance Available = \$365,027**

STADIUM FUND: \$191,060

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 2017, the City proposes to award \$95,000 in lodging tax grants for tourism promotion in addition to funds allocated to pay annual debt service of \$94,060 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

<b>REVENUES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg 17-'16</b>
Beg Fund Balance Used	\$0	\$0	\$80,990	\$36,000	<b>\$70,000</b>	94.4%
Interest Earnings	96	86	100	100	<b>0</b>	-100.0%
Confiscations/Seizures	90,922	123,484	65,000	65,000	<b>75,000</b>	15.4%
<b>TOTAL</b>	<b>\$91,018</b>	<b>\$123,570</b>	<b>\$146,090</b>	<b>\$101,100</b>	<b>\$145,000</b>	43.4%

<b>EXPENDITURES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg 17-'16</b>
Salaries	\$0	\$0	\$27,691	\$5,000	<b>\$5,000</b>	0.0%
Benefits	0	0	1,850	0	<b>0</b>	N/A
Supplies	21,245	53,450	48,297	25,100	<b>8,500</b>	-66.1%
Other Services & Charges	31,147	35,756	48,392	25,000	<b>56,500</b>	126.0%
Capital Outlay	0	0	52,289	73,200	<b>75,000</b>	2.5%
Transfer Out	6,377	12,348	87,492	0	<b>0</b>	N/A
<b>TOTAL</b>	<b>\$58,768</b>	<b>\$101,555</b>	<b>\$266,010</b>	<b>\$128,300</b>	<b>\$145,000</b>	13.0%

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>50,135</b>	<b>82,470</b>	<b>104,408</b>	<b>135,717</b>	<b>70,000</b>
Increase (decrease)	32,335	21,939	31,309	(65,717)	-
<b>Ending Fund Balance</b>	<b>82,470</b>	<b>104,408</b>	<b>135,717</b>	<b>70,000</b>	<b>70,000</b>

**Projected 2017 Beginning Fund Balance Available = \$70,000**

CONFISCATIONS/SEIZURES FUND: \$145,000

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.

## INDOOR POOL FUND (114)

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest	0	1	22	0	0	N/A
Operating Transfer In	10,000	10,000	10,000	10,000	10,000	0.0%
<b>TOTAL</b>	<b>\$10,000</b>	<b>\$10,001</b>	<b>\$10,022</b>	<b>\$10,000</b>	<b>\$10,000</b>	0.0%

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Salaries	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	10,000	0	0	10,000	10,000	0.0%
<b>TOTAL</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	0.0%

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>10,001</b>	<b>20,023</b>	<b>10,023</b>
Increase (decrease)	0	10,001	10,022	(10,000)	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>10,001</b>	<b>20,023</b>	<b>10,023</b>	<b>10,023</b>

*Projected 2017 Beginning Fund Balance Available = \$10,023*

INDOOR POOL FUND: \$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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Other Fees - Banners	500	500	0	0	0	N/A
Interest Earnings	113	66	101	100	100	0.0%
Rental of Facilities	20,732	48,511	71,135	48,000	48,000	0.0%
Contributions - Light Show	9,397	10,771	10,920	500	500	0.0%
Gifts/Pledges/Grants-Private	18,810	10,000	6,500	2,000	2,000	0.0%
Judgements & Settlements	0	750	387	0	0	N/A
Misc Revenue - Other	56	1,111	373	0	0	N/A
Transfer	0	3,550	5,247	0	0	N/A
<b>TOTAL</b>	<b>\$49,607</b>	<b>\$75,258</b>	<b>\$94,664</b>	<b>\$50,600</b>	<b>\$50,600</b>	<b>0.0%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Supplies	\$33,444	\$49,891	\$48,868	\$20,000	\$20,000	0.0%
Other Services & Charges	35,544	11,415	8,097	30,600	30,600	0.0%
Intergovernmental	0	3,550	5,236	0	0	N/A
Capital Outlay	18,292	0	106,836	96,100		-100.0%
<b>TOTAL</b>	<b>\$87,280</b>	<b>\$64,856</b>	<b>\$169,037</b>	<b>\$146,700</b>	<b>\$50,600</b>	<b>-65.5%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>121,126</b>	<b>63,032</b>	<b>74,731</b>	<b>54,628</b>	<b>0</b>
Increase (decrease)	(58,094)	11,699	(20,104)	(54,628)	0
<b>Ending Fund Balance</b>	<b>63,032</b>	<b>74,731</b>	<b>54,628</b>	<b>0</b>	<b>0</b>

*Projected 2017 Beginning Fund Balance Available = \$0*

BORST PARK CONSTRUCTION FUND: \$50,600

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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$1,445	N/A
Interest Earnings	5	1	3	5	5	0.0%
Borst Home Concessions	0	80	0	50	50	0.0%
Gifts/Pledges/Grants-Private	338	820	1,645	500	500	0.0%
Transfer	0	0	0	0	0	N/A

<b>TOTAL</b>	<b>\$343</b>	<b>\$901</b>	<b>\$1,649</b>	<b>\$555</b>	<b>\$2,000</b>	<b>260.4%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Supplies	\$209	\$539	\$121	\$5,055	\$1,000	-80.2%
Other Services & Charges	3,438	0	100	0	1,000	N/A
Intergovernmental	0	6	0	0	0	N/A

<b>TOTAL</b>	<b>\$3,647</b>	<b>\$546</b>	<b>\$221</b>	<b>\$5,055</b>	<b>\$2,000</b>	<b>-60.4%</b>
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STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>4,582</b>	<b>1,104</b>	<b>1,459</b>	<b>2,886</b>	<b>2,886</b>
Increase (decrease)	(3,478)	355	1,428	-	(1,445)
<b>Ending Fund Balance</b>	<b>1,104</b>	<b>1,459</b>	<b>2,886</b>	<b>2,886</b>	<b>1,441</b>

**Projected 2017 Beginning Fund Balance Available = \$2,886**

BORST HOME FUND: \$2,000

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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	3	2	4	0	0	N/A
<b>TOTAL</b>	<b>\$3</b>	<b>\$2</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>2,341</b>	<b>2,344</b>	<b>2,346</b>	<b>2,350</b>	<b>2,350</b>
Increase (decrease)	3	2	4	0	0
<b>Ending Fund Balance</b>	<b>2,344</b>	<b>2,346</b>	<b>2,350</b>	<b>2,350</b>	<b>2,350</b>

*Projected 2017 Beginning Fund Balance Available = \$2,350*

WASHINGTON LAWN CEMETERY TRUST FUND: \$0

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)

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Grants	0	0	0	0	0	N/A
Miscellaneous	0	0	0	0	0	N/A
Operating Transfer In	146,521	113,415	194,085	160,445	0	-100.0%
<b>TOTAL</b>	<b>\$146,521</b>	<b>\$113,415</b>	<b>\$194,085</b>	<b>\$160,445</b>	<b>\$0</b>	<b>-100.0%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Salaries	\$71,340	\$58,505	\$99,420	\$83,600	\$0	-100.0%
Benefits	28113	22045	42360	40320	0	
Supplies	4045	3413	4770	9770	0	
Other Services & Charges	38504	23448	27285	26505	0	
Intergovernmental	188	199	250	250	0	
Interfund	0	0	0	0	0	
Capital Outlay	4331	5805	20000	0	0	N/A
	<b>\$146,521</b>	<b>\$113,415</b>	<b>\$194,085</b>	<b>\$160,445</b>	<b>\$0</b>	<b>-100.0%</b>

RETIRES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Remote Systems Technician	1	1	1	1	0
Utilities Adminstration	0.35	0.37	0.23	0.23	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Increase (decrease)	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Projected 2017 Beginning Fund Balance Available = \$0**

LANDFILL CLOSURE FUND: \$0

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 the post closure activities is through the Landfill Closure Trust. The City Public Works Director oversees the monitoring operations at the landfill, currently the city is in the process of transitioning this activity back to the county.

**LANDFILL OPERATING TRUST FUND (132)**  
**REVENUE/EXPENDITURE/STAFFING SUMMARY**

<b>REVENUES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg 17-'16</b>
Beg Fund Balance Used	\$0	\$0	\$49,085	\$15,445	\$0	-100.0%
Lewis County Disposal Dist	170,000	145,000	145,000	145,000	0	-100.0%
Interest Earnings	333	231	0	0	0	N/A
<b>TOTAL</b>	<b>\$170,333</b>	<b>\$145,231</b>	<b>\$194,085</b>	<b>\$160,445</b>	<b>\$0</b>	<b>-100.0%</b>

<b>EXPENDITURES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>	<b>% Chg 17-'16</b>
Other Services & Charges	146,521	113,415	194,085	160,445	0	-100.0%
	<b>\$146,521</b>	<b>\$113,415</b>	<b>\$194,085</b>	<b>\$160,445</b>	<b>\$0</b>	<b>-100.0%</b>

<b>RETIREEES</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>167,755</b>	<b>191,567</b>	<b>223,383</b>	<b>174,298</b>	<b>158,853</b>
Increase (decrease)	23,812	31,816	(49,085)	(15,445)	-
<b>Ending Fund Balance</b>	<b>191,567</b>	<b>223,383</b>	<b>174,298</b>	<b>158,853</b>	<b>158,853</b>

**Projected 2017 Beginning Fund Balance Available = \$158,853**

LANDFILL OPERATING TRUST FUND: \$0

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. With the many changes to pension standards, staff plans to have actuarial study of the plan completed in 2017.

## TRANSPORTATION BENEFIT DISTRICT FUND (140)

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Sales Tax	0	0	0	465,000	650,000	39.8%
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$465,000</b>	<b>\$650,000</b>	<b>39.8%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Other Services & Charges	\$0	\$0	\$0	\$465,000	\$650,000	39.8%
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$465,000</b>	<b>\$650,000</b>	<b>39.8%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	-	-	-	-	120,000
Increase (decrease)	-	-	-	120,000	-
<b>Ending Fund Balance</b>	-	-	-	120,000	120,000

*Projected 2017 Beginning Fund Balance Available = \$120,000*

TRANSPORTATION BENEFIT DISTRICT: \$650,000

Funds collected for the Transportation Benefit Fund are used to improve the streets within the city limits of Centralia. The .2% sales tax was approved by voters in the November 2015 General Election with a ten year sunset provision.

## DEBT SERVICE FUND (201)

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Bond Subsidy	\$0	36,759	32,956	32,600	28,322	-13.1%
Interest	0	12	19	0	0	N/A
Transfers In	0	115,970	115,263	111,400	111,400	0.0%
<b>TOTAL</b>	<b>\$0</b>	<b>\$152,741</b>	<b>\$148,238</b>	<b>\$144,000</b>	<b>\$139,722</b>	<b>-3.0%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Debt Principal	0	\$110,000	\$110,000	\$110,000	\$110,000	0.0%
Debt Interest	0	42,578	34,214	34,000	29,722	-12.6%
<b>TOTAL</b>	<b>\$0</b>	<b>\$152,578</b>	<b>\$144,214</b>	<b>\$144,000</b>	<b>\$139,722</b>	<b>-3.0%</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>163</b>	<b>4,187</b>	<b>4,187</b>
Increase (decrease)	0	163	4,024	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>163</b>	<b>4,187</b>	<b>4,187</b>	<b>4,187</b>

***Projected 2017 Beginning Fund Balance Available = \$4,187***

DEBT SERVICE FUND: \$139,722

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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	<b>\$0</b>	N/A
Real Estate Excise Tax	100,221	108,051	122,218	100,000	<b>100,000</b>	0.0%
Real Estate Excise Tax	100,221	108,051	122,218	100,000	<b>100,000</b>	0.0%
Mitigation Fees	0	211,690	0	0	<b>0</b>	N/A
Interest Earnings	383	326	917	400	<b>400</b>	0.0%
Sale of Assets	96,967	183,288	39,485	0	<b>0</b>	N/A
General Obligation Bonds	1,116,592	0	0	0	<b>0</b>	N/A
<b>TOTAL</b>	<b>\$1,414,384</b>	<b>\$611,406</b>	<b>\$284,837</b>	<b>\$200,400</b>	<b>\$200,400</b>	0.0%

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Capital Projects:						
Mellen St I-5 Interchange	\$302	\$137	0	0	<b>0</b>	N/A
Land and Improvements	0	289,764	0	47,015	<b>47,015</b>	0.0%
Debt Principal	1,220,000	129,067	131,065	137,790	<b>137,790</b>	0.0%
Debt Interest	47,653	20,831	18,255	15,595	<b>15,595</b>	0.0%
<b>TOTAL</b>	<b>\$1,267,955</b>	<b>\$439,799</b>	<b>\$149,320</b>	<b>\$200,400</b>	<b>\$200,400</b>	0.0%

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>235,741</b>	<b>353,726</b>	<b>525,332</b>	<b>660,848</b>	<b>693,321</b>
Increase (decrease)	117,985	171,606	135,517	32,473	47,015
<b>Ending Fund Balance</b>	<b>353,726</b>	<b>525,332</b>	<b>660,848</b>	<b>693,321</b>	<b>740,336</b>

**Projected 2017 Beginning Fund Balance Available \$693,321**

#### CAPITAL PROJECTS FUND: \$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.

Capital projects, yet to be determined, will be funded by REET revenues in excess of debt service and by proceeds of the sale of City properties which have been accumulated in this fund.



## ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303)

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Bond Proceeds Used	\$1,100,000	\$0	\$0	\$0	\$15,000	N/A
Energy Conservation Grant	0	423,508	0	0	0	N/A
Conservation Rebate	0	162,819	0	0	0	N/A
Interest	755	379	487	0	0	N/A
<b>TOTAL</b>	<b>\$1,100,755</b>	<b>\$586,706</b>	<b>\$487</b>	<b>\$0</b>	<b>\$15,000</b>	<b>N/A</b>
EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Other Services & Charges	\$0	\$0	\$0	\$15,000	\$15,000	0.0%
Capital Outlay	698,200	577,926	416,000	115,000	0	-100.0%
<b>TOTAL</b>	<b>\$698,200</b>	<b>\$577,926</b>	<b>\$416,000</b>	<b>\$130,000</b>	<b>\$15,000</b>	<b>-88.5%</b>
STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	
<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
<b>Beginning Fund Balance</b>	<b>0</b>	<b>1,093,942</b>	<b>412,026</b>	<b>194,640</b>	<b>135,640</b>	
Increase (decrease)	1,093,942	(681,916)	(217,386)	(59,000)	(15,000)	
<b>Ending Fund Balance</b>	<b>1,093,942</b>	<b>412,026</b>	<b>194,640</b>	<b>135,640</b>	<b>120,640</b>	

**Projected 2017 Beginning Fund Balance Available = \$135,640**

ENERGY EFFICIENCY CAPITAL PROJECTS FUND: \$15,000

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 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
State Mitigation Monies	N/A	N/A	\$288,000	\$80,000	\$0	-100.0%
Interest			0	0	0	N/A
RCO Grant			0	900,000	1,035,000	15.0%
<b>TOTAL</b>			\$288,000	\$980,000	\$1,035,000	5.6%

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Capital Outlay	N/A	N/A	\$288,000	\$980,000	\$1,035,000	5.6%
<b>TOTAL</b>			\$288,000	\$980,000	\$1,035,000	5.6%

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
<b>Total</b>	N/A	N/A	N/A	N/A	N/A
<b>Beginning Fund Balance</b>	N/A	N/A	0	26,908	26,908
Increase (decrease)			26,908	0	0
<b>Ending Fund Balance</b>			<b>26,908</b>	<b>26,908</b>	<b>26,908</b>

***Projected 2017 Beginning Fund Balance Ava \$26,908***

FLOOD CAPITAL PROJECTS FUND: \$1,035,000

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. The city has since received a second Washington State Recreation and Conservation Office grant for Phase 2 planning and permitting for the China Creek Project.





# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

### PROPRIETARY FUNDS

**ENTERPRISE FUNDS (4XX):** To account for the operations (a) normally financed and operated in a manner similar to private business enterprises. If an activity's principal revenue source meets any of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by the pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

**FUNDS:**

-  401 CITY LIGHT
-  402 WATER UTILITY
-  403 WASTEWATER UTILITY
-  405 STORM & SURFACE WATER UTILITY

**INTERNAL SERVICE FUND (5XX):** To account for 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

### 2017 ADOPTED BUDGET EXPENDITURE SUMMARY

Department						Difference	
	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Adopted	2017-2016 Amount	% Chg
CITY LIGHT	24,278,067	27,378,429	24,706,203	23,570,639	<b>27,273,270</b>	3,702,631	15.7%
WATER	4,618,655	4,667,769	6,023,616	4,860,669	<b>6,181,313</b>	1,320,644	27.2%
WASTEWATER	7,865,284	9,956,848	10,444,438	8,379,063	<b>9,580,086</b>	1,201,023	14.3%
STORM & SURFACE WATER	475,107	532,623	1,691,031	795,247	<b>903,400</b>	108,153	13.6%
EQUIPMENT RENTAL	638,977	740,848	772,558	608,240	<b>544,715</b>	(63,525)	-10.4%
<b>TOTAL EXPENDITURES</b>	<b>37,876,090</b>	<b>43,276,517</b>	<b>43,637,847</b>	<b>38,213,858</b>	<b>44,482,784</b>	<b>6,268,926</b>	<b>16%</b>

## ENTERPRISE FUNDS

### CITY LIGHT

The City of Centralia established Centralia City Light (CCL) in 1895. CCL owns and operates a complete electrical system consisting of the Yelm Hydro Project (YHP), a transmission system, and a citywide distribution system. The YHP was built in 1929-1930 and consists of a diversion dam, 9.1-mile canal, two 7-foot diameter penstocks, a powerhouse equipped with three hydroelectric generation turbines, a step-up substation, and a 26.2-mile, 69-kilovolt (kV) transmission line. The project is capable of producing nearly 12 megawatts (MW) of clean and green hydropower.

The power is generated at 2.4-kV and stepped up to 69-kV for transmission to the City's newest substation, the May Street Substation. Five substations, with over 25 distribution feeders, distribute power to over 10,000 customers in and around the City. The YHP supplied over 28% of the City's power requirements in the most recent complete year, 2015. Bonneville Power Administration (BPA) and Northwest Energy Management Services (NEMS) supply the remainder of the City's requirements. The budgets of CCL and the YHP are budgeted and reported separately for federal accounting purposes.

#### **2016 Accomplishments**

- Replaced 69 priority poles (and related cross-arms) through June 2016. This brings the two-and-a-half-year total to 413. There are approximately 400 poles remaining.
- Completed the decommissioning of the old B-Street Substation. The applicable equipment and transformers in the B-Street Substation have been declared surplus and will be removed in September 2016. Some of the equipment will be retained as spares and be relocated to various substations or holding areas.
- Completed the upgrade of the Centralia-Alpha to Profitt Road single-phase distribution line to three-phase, for better load balancing and increased reliability in the eastern Salzer Valley. Several priority poles were replaced during this rebuild.
- Received a favorable settlement from CenturyLink when they agreed that CCL was attached to only 312 of their poles not the 625 that CenturyLink claimed. As part of this settlement, CCL settled yearly charges that accumulated with CenturyLink for the past five years for the sum of only \$7,800. Contract negotiations with CenturyLink are ongoing.
- Selected a highly qualified engineering firm, Electric Power Systems, Inc. (EPS), to design the new earthquake-resistant Salzer Substation. They have experience with earthquake resistant designs and plan to incorporate them in the new substation. They are also assisting CCL with other projects.
- The contract to complete second half of the CCL storage building has been awarded and the construction is expected to be completed by October 2016.
- The YHP, with all three turbines operating at full capability, again averaged over 8 million kWh per month January through April for the second year-in-a-row.
- Yelm passed the five-year FERC inspection with many good comments, particularly about the improved building maintenance and painting completed inside the powerhouse.

- The newly installed Supervisory Control and Data Acquisition Systems (SCADA) have proved their worth in 2016 for CCL and YHP. They have improved the safety and reliability of operating the City electrical system and the Yelm hydro project. The contract to complete the outside preservation of Yelm Hydro Project Penstock #1 has been awarded. The work is expected to be completed by the end of September 2016.

## **2017 Goals**

### **Safety**

- Require the highest commitment to safety by City Light and Yelm employees at all times.
- The safety of the public shall be given the highest priority during all phases of operation.
- Excellent equipment and training will be provided to support employees' safe work practices.
- Continue to utilize the newly upgraded City Light and Yelm SCADA systems to improve employee and public safety.
- Implement a mobile mapping system to enhance employee safety.

### **Reliability**

- Continue to replace cross-arms and distribution and transmission poles that are exhibiting excessive wear and are likely to fail.
- Maintain a regular and successful tree-trimming program.
- Promote the proper installation and use of additional protective devices to isolate faulted lines, minimizing customer outages.
- Continue to utilize the newly upgraded SCADA systems at City Light and Yelm to improve overall system reliability.
- Design and construct the Salzer Substation and supporting lines over the next two years in the southeast section of Centralia. The new substation will provide main and backup power to the new Centralia Station development and many other critical loads; including the hospital.

### **Customer Service**

- Strive to provide the highest quality customer service and work example in all interactions with the public in the City and at Yelm.

### **Fiscal Responsibility**

- Effectively manage all resources to provide the safest, lowest cost, highest quality electrical service possible.
- Enhance employee efficiency and productivity by implementing a new enterprise resource program that will better integrate all electric utility functions.

## CITY LIGHT FUND - TOTAL (401)

### REVENUES/EXPENDITURES/SUMMARY

	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
<b>REVENUES</b>						
Bond Proceeds Used	\$0	\$0	\$0	\$0	\$0	N/A
Beginning Fund Balance Used	0	0	0	1,388,926	3,177,670	128.8%
Grants	17,909	338,602	87,841	150,000	150,000	0.0%
Charges For Services	21,230,902	21,467,558	21,669,874	22,186,190	22,959,300	3.5%
Fines & Forfeits	202,180	199,171	185,849	215,000	215,000	0.0%
Interest Earnings	22,267	12,615	21,425	9,000	19,000	111.1%
Bond Subsidy	171,694	170,894	168,588	132,630	161,000	21.4%
Miscellaneous Revenue	870,919	372,741	439,989	298,700	298,500	-0.1%
Space/Facilities Rent	0	106,839	114,718	85,000	92,800	9.2%
Other Financing Sources	0	11,298	12,500	0	0	N/A
Contributed Capital	319,185	772,218	62,915	200,000	200,000	0.0%
<b>TOTAL</b>	<b>\$22,835,056</b>	<b>\$23,451,936</b>	<b>\$22,763,699</b>	<b>\$24,665,446</b>	<b>\$27,273,270</b>	<b>10.6%</b>
<b>EXPENDITURES</b>						
Salaries	\$3,103,753	\$3,271,939	\$3,313,255	\$3,076,904	\$3,686,140	19.8%
Benefits	1,158,810	1,230,107	1,329,765	1,128,870	1,419,165	25.7%
Supplies	9,202,117	9,451,594	9,600,101	9,283,850	9,475,460	2.1%
Other Services & Charges	3,881,744	3,972,311	4,057,661	3,979,530	4,387,275	10.2%
Intergovernmental	26,913	31,066	30,102	30,500	32,500	6.6%
Interfund	382,642	415,271	409,033	429,185	393,030	-8.4%
Debt Principal	1,510,000	1,570,000	1,640,005	1,720,000	1,862,970	8.3%
Debt Interest	1,308,642	1,240,707	1,168,232	1,079,300	821,090	-23.9%
Capital Outlay	3,703,446	6,195,435	3,158,050	2,842,500	5,195,640	82.8%
<b>TOTAL</b>	<b>\$24,278,067</b>	<b>\$27,378,429</b>	<b>\$24,706,203</b>	<b>\$23,570,639</b>	<b>\$27,273,270</b>	<b>15.7%</b>
<b>Beginning Fund Balance</b>	<b>14,859,546</b>	<b>14,265,327</b>	<b>12,115,935</b>	<b>12,410,888</b>	<b>12,116,769</b>	
Increase (decrease)	(594,219)	(2,149,392)	294,953	(294,119)	(3,177,670)	
<b>Ending Fund Balance</b>	<b>14,265,327</b>	<b>12,115,935</b>	<b>12,410,888</b>	<b>12,116,769</b>	<b>8,939,099</b>	
<b>Fund Balance Detail</b>						
Customer Deposits	430,086	445,918	451,887	451,887	451,887	
Debt Reserves	3,041,572	3,041,381	2,732,392	2,732,392	2,732,392	
Capital Reserves	8,769,669	7,319,345	7,289,609	7,102,490	3,924,820	
Operating Reserves	2,024,000	1,309,291	1,937,000	1,830,000	1,830,000	
<b>Ending Fund Balance</b>	<b>14,265,327</b>	<b>12,115,935</b>	<b>12,410,888</b>	<b>12,116,769</b>	<b>8,939,099</b>	

## CITY LIGHT FUND - TOTAL (401)

### STAFFING SUMMARY

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actuals 2014</b>	<b>Actuals 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
General Manager	1	1	1	1	1
Line Technician	4	4	4	4	6
Line Tech Apprentice	1	1	1	2	0
Line Service Technician	1	1	1	1	1
Line Foreman	1	2	2	2	2
Generation & Sys Ops Mgr	1	1	1	1	1
Line Superintendent	1	1	1	1	1
Light Warehouseman	1	1	1	1	1
Groundman	1	1	1	0	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
Powerhouse Operator	2	2	2	2	2
Apprentice Pwrhse Operator	0	0	1	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	1	1
Canal Maint Supervisor	1	1	1	1	1
Light Hydro Maintenance Tech	0	0	0	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	1.25
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	1.02	1.02	1.02
Utilities Administration	1.92	2.32	2.32	3.09	3.28
<b>Total</b>	<b>37.32</b>	<b>38.72</b>	<b>40.06</b>	<b>41.08</b>	<b>40.82</b>



## CITY LIGHT FUND - YELM HYDRO (401.010)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
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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 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
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Salaries	\$1,004,117	\$916,618	\$876,182	\$934,705	<b>\$1,009,465</b>	8.0%
Benefits	348,546	307,948	333,732	343,086	<b>376,115</b>	9.6%
Supplies	334,271	223,435	186,402	151,850	<b>201,730</b>	32.8%
Other Services & Charges	667,965	692,823	689,508	816,595	<b>800,855</b>	-1.9%
Intergovernmental	26,584	30,735	29,602	30,000	<b>30,000</b>	0.0%
Interfund	93,153	100,668	98,955	0	<b>0</b>	N/A
Debt Principal	599,100	625,375	657,395	691,220	<b>738,370</b>	6.8%
Debt Interest	370,153	340,345	303,002	269,160	<b>207,430</b>	-22.9%
Capital Outlay	2,444,379	3,720,361	1,004,035	892,500	<b>695,000</b>	-22.1%

<b>TOTAL</b>	<b>\$5,888,268</b>	<b>\$6,958,308</b>	<b>\$4,178,813</b>	<b>\$4,129,116</b>	<b>\$4,058,965</b>	-1.7%
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STAFFING	Actual 2013	Actuals 2014	Actual 2015	Adopted 2016	Adopted 2017
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General Manager	0.33	0.33	0.33	0.33	<b>0.3</b>
Powerhouse Operator	2	2	2	2	<b>2</b>
Apprentice Pwrhse Operator	0	0	1	1	<b>1</b>
Chief Powerhouse Operator	1	1	1	1	<b>1</b>
Instrument & Control Tech	1	1	1	1	<b>1</b>
Dam Technician	1	1	1	1	<b>1</b>
Canal Technician	2	2	2	1	<b>1</b>
Canal Maint Supervisor	1	1	1	1	<b>1</b>
Generation & Sys Ops Mgr	0.5	0.7	0.7	0.8	<b>0.9</b>
Civil Engineering					<b>0.75</b>
Light Hydro Maintenance Tech				1	<b>1</b>
Utilities Administration	0.24	0.24	0.24	0.55	<b>0.6</b>

<b>Total</b>	<b>9.07</b>	<b>9.27</b>	<b>10.27</b>	<b>10.68</b>	<b>11.55</b>
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## CITY LIGHT FUND - CENTRALIA ELECTRIC SYSTEM (401.020)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
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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 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
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Salaries	\$2,099,636	\$2,355,321	\$2,437,073	\$2,142,199	<b>\$2,676,675</b>	24.9%
Benefits	810,264	922,159	996,033	785,784	<b>1,043,050</b>	32.7%
Supplies	8,867,846	9,228,158	9,413,699	9,132,000	<b>9,273,730</b>	1.6%
Other Services & Charges	3,213,779	3,271,506	3,368,152	3,162,935	<b>3,586,420</b>	13.4%
Intergovernmental	329	331	500	500	<b>2,500</b>	400.0%
Interfund	289,489	314,603	310,078	429,185	<b>393,030</b>	-8.4%
Debt Principal	910,900	944,625	982,610	1,028,780	<b>1,124,600</b>	9.3%
Debt Interest	938,489	900,363	865,230	810,140	<b>613,660</b>	-24.3%
Capital Outlay	1,259,067	1,139,009	2,154,015	1,950,000	<b>4,500,640</b>	130.8%

<b>TOTAL</b>	<b>\$18,389,799</b>	<b>\$19,076,074</b>	<b>\$20,527,390</b>	<b>\$19,441,523</b>	<b>\$23,214,305</b>	19.4%
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STAFFING	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017
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General Manager	0.67	0.67	0.67	0.67	<b>0.7</b>
Line Technician	4	4	4	4	<b>6</b>
Line Tech Apprentice	1	1	1	2	<b>0</b>
Line Service Technician	1	1	1	1	<b>1</b>
Line Foreman	1	2	2	2	<b>2</b>
Generation & Sys Ops Mgr	0.5	0.3	0.3	0.2	<b>0.1</b>
Line Superintendent	1	1	1	1	<b>1</b>
Light Warehouseman	1	1	1	1	<b>1</b>
Groundman	1	1	1	0	<b>0</b>
Line Equipment Operator	1	1	1	1	<b>1</b>
Electrical Engineering Mgr	1	1	1	1	<b>1</b>
Electrical Engineering Tech II	1	1	1	1	<b>1</b>
Electrical Engineering Tech IV	1	1	1	1	<b>1</b>
Engineering Technical Assistant	1	1	1	1	<b>1</b>
Chief Substation Operator	1	1	1	1	<b>1</b>
Substation Operator	1	1	1	1	<b>1</b>
Warehouse Supervisor	1	1	1	1	<b>1</b>
Light Meter Tech Foreman	1	1	1	1	<b>1</b>
Light Meter Tech	1	1	1	1	<b>1</b>
Civil Engineering	1.7	1.7	1.7	1.7	<b>0.5</b>
Customer Service	2.68	2.68	2.68	2.93	<b>2.93</b>
Maintenance Custodian	0.34	0.34	0.34	0.34	<b>0.34</b>
Information Technology	0.68	0.68	1.02	1.02	<b>1.02</b>
Utilities Administration	1.68	2.08	2.08	2.54	<b>2.68</b>

<b>Total</b>	<b>28.25</b>	<b>29.45</b>	<b>29.79</b>	<b>30.4</b>	<b>29.27</b>
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## WATER UTILITY

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 produced 752 million gallons of clean drinking water in 2015. 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

The metered distribution system services 7000 customers. Chlorination and fluoridation treatments occur at active wells. The City also has fire hydrants used by Riverside Fire Authority.

## WATER UTILITY (402)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$832,613	N/A
Charges For Services	4,587,386	4,805,583	5,037,944	4,870,600	5,261,900	8.0%
Fines & Forfeits	55,877	55,296	56,426	59,000	56,800	-3.7%
Grants	0	0	5,947	0	0	N/A
Contributed Capital	42,098	87,339	101,976	0	30,000	N/A
Interest Earnings	7,498	5,757	10,609	6,100	0	-100.0%
Equip Rent	14,488	10,149	12,044	0	0	N/A
Miscellaneous	22,566	12,079	88,752	30,000	-	-100.0%
<b>TOTAL</b>	<b>\$4,729,913</b>	<b>\$4,976,203</b>	<b>\$5,313,700</b>	<b>\$4,965,700</b>	<b>\$6,181,313</b>	<b>24.5%</b>
EXPENDITURES	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Salaries	\$1,136,805	\$1,208,750	\$1,167,329	\$1,233,539	\$1,385,930	12.4%
Benefits	469,776	515,585	501,053	512,781	591,172	15.3%
Supplies	167,698	181,446	256,896	255,860	328,385	28.3%
Other Services & Charges	1,743,663	1,214,722	2,036,553	1,508,841	1,983,570	31.5%
Intergovernmental	27,752	9,382	0	36,000	36,000	0.0%
Interfund	105,726	105,719	112,807	114,135	120,036	5.2%
Interfund Loan to Storm	0	0	175,000	0	0	N/A
Debt Principal	635,213	443,043	439,647	435,260	435,780	0.1%
Debt Interest	93,698	56,371	44,482	36,210	30,340	-16.2%
Capital Outlay	238,323	932,750	1,289,850	728,043	1,270,100	74.5%
Contributions to Reserves	0	-	-	-	-	N/A
<b>TOTAL</b>	<b>4,618,655</b>	<b>\$4,667,769</b>	<b>\$6,023,616</b>	<b>\$4,860,669</b>	<b>\$6,181,313</b>	<b>27.2%</b>
<b>Beginning Fund Balance</b>	<b>5,208,391</b>	<b>5,872,594</b>	<b>6,895,234</b>	<b>6,912,420</b>	<b>7,017,451</b>	
<b>Increase (decrease)</b>	<b>664,203</b>	<b>1,022,640</b>	<b>17,185</b>	<b>105,031</b>	<b>(832,613)</b>	
<b>Ending Fund Balance</b>	<b>5,872,594</b>	<b>6,895,234</b>	<b>6,912,420</b>	<b>7,017,451</b>	<b>6,184,838</b>	
<b>Fund Balance Detail</b>						
Customer Deposits	13,950	14,870	14,270	14,270	14,270	
Debt Reserves	228,147	229,292	221,271	221,271	221,271	
Capital Reserves	5,200,497	6,221,072	6,246,879	6,351,910	5,519,297	
Operating Reserves	430,000	430,000	430,000	430,000	430,000	
<b>Ending Fund Balance</b>	<b>5,872,594</b>	<b>6,895,234</b>	<b>6,912,420</b>	<b>7,017,451</b>	<b>6,184,838</b>	

## WATER UTILITY (402)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

	Actual 2013	Actuals 2014	Actuals 2015	Adopted 2016	Adopted 2017
<b>STAFFING</b>					
Meter Reader	0.5	0.5	0.5	0.5	<b>0.5</b>
Operations Manager	1	1	1	1	<b>1</b>
Water Technician	4	4	4	4	<b>4</b>
Lead Remote System Tech	1	1	1	1	<b>1</b>
Remote System Tech	1	1	1	1	<b>2</b>
Lead Water Technician	1	1	1	1	<b>1</b>
Water Quality Specialist	1	1	1	1	<b>1</b>
Lead Water CS Technician	1	1	1	1	<b>1</b>
Civil Engineering	1.25	1.25	1.25	1.25	<b>1.5</b>
Maintenance Custodian	0.33	0.33	0.33	0.33	<b>0.33</b>
Information Technology	0.66	0.66	0.66	0.99	<b>0.99</b>
Customer Service	1.66	1.66	1.82	1.82	<b>1.82</b>
Utilities Administration	2.09	1.94	1.49	1.49	<b>1.66</b>
<b>Total</b>	<b>16.49</b>	<b>16.34</b>	<b>16.05</b>	<b>16.38</b>	<b>17.8</b>

## WASTEWATER UTILITY

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
- Manage 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.

## WASTEWATER UTILITY (403)

### REVENUES/EXPENDITURES SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Beg Fund Balance Used	\$0	\$0	\$0	\$267,693	<b>\$1,261,386</b>	371.2%
Charges For Services	7,611,567	7,821,172	7,938,985	7,901,900	<b>8,112,100</b>	2.7%
Fines & Forfeits	85,545	54,248	78,894	82,470	<b>74,600</b>	-9.5%
Grants	503,032	44,011	12,464	0	<b>0</b>	N/A
Loans	82,000	82,000	82,481	82,000	<b>82,000</b>	0.0%
Other Financing Sources	299,410	33,275	20,921	0	<b>0</b>	N/A
Contributed Capital	61,156	81,993	43,458	5,000	<b>50,000</b>	900.0%
Interest Earnings	13,466	10,977	14,970	10,000	<b>0</b>	-100.0%
Miscellaneous	39,926	38,117	9,726	30,000	<b>0</b>	-100.0%
<b>TOTAL</b>	<b>\$8,696,102</b>	<b>\$8,165,793</b>	<b>\$8,201,899</b>	<b>\$8,379,063</b>	<b>\$9,580,086</b>	14.3%
EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Salaries	\$1,242,122	\$1,304,527	\$1,325,451	\$1,474,520	<b>\$1,482,770</b>	0.6%
Benefits	513,891	559,642	604,458	622,270	<b>648,310</b>	4.2%
Supplies	441,341	453,846	386,946	543,575	<b>520,175</b>	-4.3%
Other Services & Charges	1,089,340	2,097,248	2,172,101	2,743,250	<b>2,698,305</b>	-1.6%
Intergovernmental	1,067,835	2,956	2,273	3,000	<b>3,000</b>	0.0%
Interfund	156,075	160,549	165,553	170,575	<b>187,346</b>	9.8%
Debt Principal	1,937,051	2,125,899	2,031,532	1,882,150	<b>2,008,450</b>	6.7%
Debt Interest	118,564	93,695	79,040	128,460	<b>71,430</b>	-44.4%
Capital Outlay	1,299,065	3,158,487	3,677,084	811,263	<b>1,960,300</b>	141.6%
Contributions to Reserves	0	-	-	-	<b>-</b>	N/A
<b>TOTAL</b>	<b>\$7,865,284</b>	<b>\$9,956,848</b>	<b>\$10,444,438</b>	<b>\$8,379,063</b>	<b>\$9,580,086</b>	14.3%
<b>Beginning Fund Balance</b>	<b>5,405,602</b>	<b>7,674,702</b>	<b>8,046,335</b>	<b>7,390,935</b>	<b>7,123,242</b>	
Increase (decrease)	2,269,100	371,632	(655,400)	(267,693)	<b>(1,261,386)</b>	
<b>Ending Fund Balance</b>	<b>7,674,702</b>	<b>8,046,335</b>	<b>7,390,935</b>	<b>7,123,242</b>	<b>5,861,856</b>	
<b>Fund Balance Detail</b>						
Debt Reserves	2,107,200	2,145,972	2,184,744	2,184,744	<b>2,184,744</b>	
Capital Reserves	5,117,502	5,450,363	4,756,191	4,488,498	<b>3,227,112</b>	
Operating Reserves	450,000	450,000	450,000	450,000	<b>450,000</b>	
<b>Ending Fund Balance</b>	<b>7,674,702</b>	<b>8,046,335</b>	<b>7,390,935</b>	<b>7,123,242</b>	<b>5,861,856</b>	

## WASTEWATER UTILITY (403)

### STAFFING SUMMARY

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
Meter Reader	0.5	0.5	0.5	0.5	<b>0.5</b>
Operations Manager	1	1	1	1	<b>1</b>
Lead Operator	1	1	1	1	<b>1</b>
Treatment Plant Operator	2	2	2	3	<b>3</b>
Lead Collection System Tech	1	1	1	1	<b>1</b>
Collection System Tech	2	2	2	2	<b>3</b>
Instrument & Controls Tech	1	1	1	1	<b>1</b>
Process Analyst	1	1	1	1	<b>1</b>
Environmental Specialist	1	1	1	1	<b>1</b>
Farm Operator (EO II)	1	1	1	1	<b>1</b>
Composter	0	1	1	0	<b>0</b>
Civil Engineering	1.3	1.3	1.3	1.3	<b>1.3</b>
Customer Service	1.66	1.66	1.62	1.62	<b>1.62</b>
Maintenance Custodian	0.33	0.33	0.33	0.33	<b>0.33</b>
Information Technology	0.66	0.66	0.99	0.99	<b>0.99</b>
Utilities Administration	2.26	2.11	1.84	1.84	<b>2.46</b>
<b>Total</b>	<b>18.71</b>	<b>19.56</b>	<b>19.58</b>	<b>19.58</b>	<b>20.2</b>



## STORM & SURFACE WATER UTILITY

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 Storm & Surface Water Permit

## STORM AND SURFACE WATER UTILITY (405)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Beg Fund Balance Used	\$0	\$20,000	\$27,926	\$0	\$0	N/A
Charges For Services	529,418	538,193	824,146	797,800	893,700	12.0%
Fines & Forfeits	6,490	0	0	9,400	9,700	3.2%
Grants	11,388	140,543	314,160	0	0	N/A
Loans	5,450	0	0	0	0	N/A
Interest Earnings	216	212	460	0	0	N/A
Contributed Capital	0	0	0	0	0	N/A
Miscellaneous	4,000	300	200	0	0	N/A
<b>TOTAL</b>	<b>\$556,962</b>	<b>\$699,248</b>	<b>\$1,166,892</b>	<b>\$807,200</b>	<b>\$903,400</b>	<b>11.9%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Salaries	\$168,891	\$131,651	\$193,471	\$167,730	\$192,151	14.6%
Benefits	76,557	65,091	89,997	84,180	101,278	20.3%
Supplies	25,818	26,779	23,916	30,705	37,080	20.8%
Other Services & Charges	158,082	151,595	153,568	271,465	254,120	-6.4%
Intergovernmental	0	0	0	5,000	5,000	0.0%
Interfund	38,065	36,071	39,496	37,765	38,121	0.9%
Debt Principal	0	4,940	2,904	2,980	3,050	2.3%
Debt Interest	2,405	1,886	1,620	1,550	1,470	-5.2%
Capital Outlay	5,289	114,610	1,186,060	193,872	100,800	-48.0%
Contributions to Reserves	0	0	0	0	170,330	N/A
<b>TOTAL</b>	<b>\$475,107</b>	<b>\$532,623</b>	<b>\$1,691,031</b>	<b>\$795,247</b>	<b>\$903,400</b>	<b>13.6%</b>

<b>Beginning Fund Balance</b>	<b>136,113</b>	<b>216,078</b>	<b>280,702</b>	<b>(29,772)</b>	<b>282,511</b>
Increase (decrease)	79,965	64,623	(310,474)	312,283	170,330
<b>Ending Fund Balance (Deficit)</b>	<b>216,078</b>	<b>280,702</b>	<b>(29,772)</b>	<b>282,511</b>	<b>452,841</b>

<b>Fund Balance Detail</b>					
Debt Reserves	0	905	1,809	2,714	3,619
Capital Reserves	188,078	251,797	-	251,797	421,222
Operating Reserves	28,000	28,000	(31,582)	28,000	28,000
<b>Ending Fund Balance (Deficit)</b>	<b>216,078</b>	<b>280,702</b>	<b>(29,772)</b>	<b>282,511</b>	<b>452,841</b>

## STORM AND SURFACE WATER UTILITY (405)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

<b>STAFFING</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adopted 2016</b>	<b>Adopted 2017</b>
Stormwater Permit Tech	1	0	0	0	0
Operations Manager	0	0	0.25	0.25	0.25
Equipment Operator II	1	0.5	0.5	0.5	0
SW/ST Maintenance Tech	0	0	0.75	0.75	0.75
Customer Service	0	0	0.13	0.13	0.13
Civil Engineering	0.55	0.55	0.55	0.55	0.55
Utilities Administration	0.28	0.28	0.28	0.28	0.28
<b>Total</b>	<b>2.83</b>	<b>1.33</b>	<b>2.46</b>	<b>2.46</b>	<b>1.96</b>

## INTERNAL SERVICE FUND

### EQUIPMENT RENTAL

The Mission of the Equipment Rental Department is to maintain City vehicles so that the employees may perform their daily tasks, 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 the new replacement vehicles
- Retrofit vehicles to meet specific functional requirements
- Maintain and update vehicle registrations and vital records
- Administer vehicle replacement reserves and schedule

## EQUIPMENT RENTAL (501)

### REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Beg Fund Balance Used	\$0	\$224,515	\$0	\$93,000	\$0	-100.0%
Interest Earnings	1,711	915	1,271	1,200	0	-100.0%
Other Financing Sources	152	3,790	22,057	0	0	N/A
Interfund Charges/Services	391,053	503,382	543,071	515,240	536,075	4.0%
Equipment Replacement Fee	3,480	121,140	4,466	7,700	8,640	12.2%

<b>TOTAL</b>	<b>\$396,396</b>	<b>\$853,742</b>	<b>\$570,865</b>	<b>\$617,140</b>	<b>\$544,715</b>	<b>-11.7%</b>
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EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 16'-17'
Salaries	\$177,493	\$195,504	\$202,257	\$201,910	\$219,020	8.5%
Benefits	88,325	110,388	111,319	120,680	128,357	6.4%
Supplies	73,142	237,329	119,629	117,350	122,760	4.6%
Other Services & Charges	73,510	91,686	90,107	65,800	56,835	-13.6%
Intergovernmental	0	0	0	1,500	1,500	0.0%
Capital Outlay	226,507	105,941	249,247	101,000	14,600	-85.5%
Ending Fund Balance	0	0	0	8,900	1,643	-81.5%

<b>TOTAL</b>	<b>\$638,977</b>	<b>\$740,848</b>	<b>\$772,558</b>	<b>\$617,140</b>	<b>\$544,715</b>	<b>-11.7%</b>
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<b>Beginning Fund Balance</b>	<b>1,319,413</b>	<b>1,108,384</b>	<b>928,688</b>	<b>720,188</b>	<b>627,188</b>
Increase (decrease)	(211,029)	(179,696)	(208,500)	(93,000)	1,643
<b>Ending Fund Balance</b>	<b>1,108,384</b>	<b>928,688</b>	<b>720,188</b>	<b>627,188</b>	<b>628,831</b>

<b>Fund Balance Detail</b>					
Equip Replace - Street	621,278	748,632	571,429	513,429	506,429
Equip Replace - Engineering	81,387	76,658	83,998	56,698	65,341
Equip Replace - Landfill Clos	17,797	12,218	6,538	0	0
Other Reserves	332,647	27,235	3,363	3,363	3,363
Operating Fund	55,275	63,946	54,860	53,698	53,698
<b>Ending Fund Balance</b>	<b>1,108,384</b>	<b>928,688</b>	<b>720,188</b>	<b>627,188</b>	<b>628,831</b>

STAFFING	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Mechanic	1	1	1	2	2
Fleet Maintenance Technician	1	1	1	1	0
Mechanic Assistant	0	1	1	0	0
Lead Mechanic	0	0	0	0	1
Street Operations Manager	0	0	0.2	0.2	0.2
Utilities Administration	0.5	0.5	0.27	0.27	0.27
<b>Total</b>	<b>2.5</b>	<b>3.5</b>	<b>3.47</b>	<b>3.47</b>	<b>3.47</b>

# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

### **FIDUCIARY FUND**

FIDUCIARY FUND (6XX): To account for assets held by a governmental unit in trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

FUND:



611 FIREMEN'S PENSION TRUST FUND

## FIREMEN'S PENSION TRUST FUND

### REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$11,800	N/A
Property Taxes	0	0	0	0	0	N/A
Fire Insurance Premium Tax	19,610	21,716	21,197	21,200	21,000	-0.9%
Interest Earnings	1,264	843	1,448	800	1,200	50.0%
Transfer	0	0	0	0	0	N/A
<b>TOTAL</b>	<b>\$20,874</b>	<b>\$22,559</b>	<b>\$22,645</b>	<b>\$22,000</b>	<b>\$34,000</b>	<b>54.5%</b>

EXPENDITURES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017	% Chg 17-'16
Pension Benefits	\$17,552	\$14,719	\$18,743	\$16,000	\$22,000	37.5%
Other Services & Charges	0	0	0	6,000	12,000	100.0%
	<b>\$17,552</b>	<b>\$14,719</b>	<b>\$18,743</b>	<b>\$22,000</b>	<b>\$34,000</b>	<b>54.5%</b>

RETIREES	Actual 2013	Actual 2014	Actual 2015	Adopted 2016	Adopted 2017
Duty Disability	3	3	3	3	3
Service	9	9	9	9	8
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>11</b>
<b>Beginning Fund Balance</b>	<b>923,500</b>	<b>926,783</b>	<b>934,470</b>	<b>938,681</b>	<b>938,681</b>
Increase (decrease)	3,283	7,687	4,210	-	(11,800)
<b>Ending Fund Balance</b>	<b>926,783</b>	<b>934,470</b>	<b>938,681</b>	<b>938,681</b>	<b>926,881</b>

**Projected 2017 Beginning Fund Balance Available = \$938,681**

FIREMEN'S PENSION TRUST FUND: \$34,000

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. With the many changes to pension standards, staff plans to have actuarial study of the plan completed in 2017.

# CITY OF CENTRALIA

## 2017 ADOPTED BUDGET

### **CAPITAL PROJECTS & PROFESSIONAL SERVICES**

-  BORST PARK CONSTRUCTION
-  CITY LIGHT:
  -  YELM HYDRO ELECTRIC SYSTEM
  -  CENTRALIA ELECTRIC SYSTEM
  -  INFORMATION TECHNOLOGY
-  PUBLIC WORKS:
  -  STREET
  -  WATER
  -  WASTEWATER
  -  STORM & SURFACE WATER
  -  EQUIPMENT RENTAL



## BORST PARK CONSTRUCTION

### **2017 Borst Park Construction (BPC) and Park Improvement Fund (PIF) Projects:**

The Community Development Department and the Parks and Recreation Division staff recommend the following projects as priorities for the City's 2017 Budget. Projects recommended in this budget were identified in the Centralia's Park and Recreation Master Plan adopted in 2014 (see for additional projects) and is part of the 2007 Centralia Comprehensive Plan. The Parks and Recreation Committee and department staff identified the improvements.

The proposed projects 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: 2017-2020  
Estimated Cost: \$2,000  
Funding Source: BPC Revenues and reserves  
Priority: Low
2. ***Wheeler Field Repairs/Improvements:*** Wheeler Field and the restrooms in the facility are aging and in need of repair and replacement. The aging nets and the fencing need 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 needed for Wheeler improvements depends on donations from community groups and individuals.  
Project Status: Estimated construction in 2017-2020  
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: BPC 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: BPC Revenues and reserves  
Priority: Medium

4. ***Borst Trail System Maintenance:*** From normal wear and tear, vegetation removal 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: BPC Revenues and reserves  
Priority: Medium
5. ***Pioneer Soccer Fields Irrigation Repair:*** The irrigation system and water pressure is inadequate for the little soccer fields. New lines and irrigation heads need to be added to improve proper coverage.  
Project Status: 2017-2020  
Estimated Cost: \$6,000  
Funding Source: BPC Revenues and reserves  
Priority: Medium
6. ***Restroom Building:*** Construct a new restroom facility in the area of the Wheeler batting cage to reduce the need for portable restrooms. As part of the facility, build additional storage facilities.  
Project Status: 2017-2020  
Estimated Cost: \$90,000  
Funding Source: BPC Revenues and reserves  
Priority: Low/Medium
7. ***Enclose a 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: 2017-2020  
Estimated Cost: \$3,000  
Funding Source: BPC 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: 2017-2020  
Estimated Cost: \$2,000  
Funding Source: BPC Revenues and reserves  
Priority: Very Low
9. ***Borst Park and Hayes Lake Trails:*** Construct a trail from Mellen Street to the Skookumchuck River. Also, construct or rebuild the trail around Borst Lake.  
Project Status: 2017-2020  
Estimated Cost: \$200,000  
Funding Source: BPC/PIF Revenues and reserves, Grants  
Priority: Medium

10. **Field 4 Remodel:** Field 4 is used for softball and the chain-link is bent and out of shape. To improve the looks of the fields and to improve the ball complex and make it match with Fields 3 and 5 we are going to replace the existing chain-link with black-vinyl coated and the backstops will have netting. The dugouts will be rebuilt and new stem walls added around field dirt areas.  
Project Status: 2017-2020  
Estimated Cost: \$30,000  
Funding Source: BPC Revenues and reserves  
Priority: Medium
11. **Develop a New Water Source for Borst Park:** Look at attaching to existing well or drill new well for watering the ball fields and adding fresh water to Borst Lake.  
Project Status: 2017-2020  
Estimated Cost: \$25,000  
Funding Source: BPC Revenues and reserves  
Priority: High
12. **Develop a Splash/Spray Park in Borst Park:** Develop a small splash pad in Borst Park where the old wading pool was located.  
Project Status: 2017-2020  
Estimated Cost: \$20,000+  
Funding Source: BPC Revenues and reserves  
Priority: Low
13. **Develop a Par-course Fitness System in Borst Park:** Install the existing Par-course Fitness Equipment that was purchased in 2006 in Borst Park behind Wheeler Field by the new trail system.  
Project Status: 2017-2020  
Estimated Cost: \$10,000  
Funding Source: BPC Revenues and reserves  
Priority: High
14. **Playgrounds:** Install new playground equipment (swings, playground toys, etc.) at Logan Park.  
Project Status: 2017-2020  
Estimated Cost: \$36,000  
Funding Source: PIF Revenues and reserves  
Priority: Medium
15. **Fort Borst Restoration:** Repair and restoration of the Fort at Borst Park.  
Project Status: 2017-2020  
Estimated Cost: \$60,000  
Funding Source: BPC Revenues and reserves  
Priority: Medium-High

16. **Unforeseen/Miscellaneous:** This includes repairs, priority upgrades, etc. that come up throughout the year.

Project Status: Annual

Estimated Cost: \$20,000

Funding Source: BPC and/or PIF Revenues and reserves

Priority: High/Medium

## CITY LIGHT YELM HYDRO ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2017 capital budget. All proposed items will be funded through existing or anticipated 2017 revenue and cash reserves.

### Other Improvements – Object 630:

1. **Yelm – May Street Substation Transmission Line Reroute:** The existing transmission line from Yelm to the new May Street Substation has seen numerous pole replacements along its 26.25 mile route in the past three years. These have enhanced its reliability. This project will replace and reroute the line along B Street. This will enhance the reliability of the 69-kV line to the Yelm Hydro Project.  
Estimated Cost: \$100,000  
Project Status: New for 2016  
Funding Source: Revenues
2. **Yelm – Canal Liner Improvements (FERC):** The lining of the most critical sections of the canal has been an on-going upgrade that improves the reliability and addresses concerns that FERC has voiced. An ultrasonic survey of the canal is also planned for late 2016 to aid in identifying any leaks or voids. The results of this survey will be reviewed by GeoEngineers to identify the section of the canal that poses the next highest risk and plan a project to line that section so that its potential for failure is greatly reduced.  
Estimated Cost: \$300,000  
Project Status: Carried over from 2016  
Funding Source: Revenues
3. **Remote Spill-gate Operation via Fiber Optics (FERC):** The reduction of the response time to a canal breach is one of the FERC goals that the Yelm Hydro Project is seeking to improve. The remote operation of the spill-gates has been an ongoing effort that has seen improvements made to the power supplies and mechanisms that operate the gates. The next step is to enable the operators to activate the spill-gates remotely from the powerhouse via a fiber optic cable to the spill-gate controls.  
Estimated Cost: \$30,000  
Project Status: New for 2017  
Funding Source: Revenues

4. ***Diversion Dam Debris Boom:*** Winter runoff deposits debris at the dam and fish ladder, if heavy enough, the debris can force a cleanup operation. The installation of an improved debris boom, that will redirect a substantial amount of the river debris away from the fish ladder and other points where it accumulates year round, will reduce the need for a cleanup operation.

Estimated Cost: \$100,000Project

Status: New for 2017

Funding Source:Revenues

5. ***Design Fore-bay Stationary Rack Raker:*** The fore bay is located above the powerhouse at the termination of the 9.1-mile canal that runs from the diversion dam. When the canal is operating, debris, in the form of branches and leaves, is picked up and transported to the fore bay. An automated conveyor removes much of the debris, but the remaining debris can accumulate on the racks that help filter the canal water. A rack raker needs to be designed, manufactured, and installed to enhance the safety of the crew when cleaning the stationary racks. This project will finance that design.

Estimated Cost: \$50,000

Project Status: New for 2017

Funding Source:Revenues

#### **Machinery and Equipment – Object 640:**

6. ***Brush Hog – Transmission and Distribution Line ROW Clearing:*** Vegetation frequently clogs the rights-of-way for the transmission line and distribution lines. Normal and emergency access to the lines requires clearing the vegetation. The transmission line that passes along Johnson Creek between Centralia and Tenino are particularly difficult to maintain. This machine will be used to provide this access.

Estimated Cost: \$100,000

Project Status: New for 2017

Funding Source:Revenues

7. ***iRider Mower at Diversion Dam:*** The mower at the diversion dam has reached the end of its useful life and is in need of replacement. The previous mower was not included in the equipment reserve fund. The new mower will be added to the equipment reserves, so that its replacement can be funded from that source. The mower will be sized to cut the grass areas around the diversion dam.

Estimated Cost: \$15,000

Project Status: New for 2017

Funding Source:Revenues

## **CENTRALIA ELECTRIC SYSTEM**

Centralia City Light management recommends the following projects, professional services, and other items for the 2017 capital budget. All proposed items will be funded through existing or anticipated 2017 revenue and cash reserves.

### **Buildings and Structures – Object 620:**

1. ***System Operations Center and Monitors:*** This project will remodel and upgrade the System Operations Center to match the capabilities of the recently upgraded SCADA systems at City Light and Yelm, the capabilities of the present relays, and other new monitoring devices around the system.  
Estimated Cost: \$75,000  
Project Status: New for 2017  
Funding Source: Revenues
2. ***Customer Service Center – Roof and Window Upgrade:*** This project will upgrade portions of the roof and several windows at the Customer Service Center building that are in need of replacement.  
Estimated Cost: \$18,000  
Project Status: New for 2017  
Funding Source: Revenues

### **Other Improvements – Object 630**

3. ***Salzer Substation:*** This budget item will provide for the completion of design work associated with the substation. Plans include completing foundation and site preparation work necessary to address the special earthquake resistant design criteria that includes potential site liquefaction. Funds may also be used to upgrade the metal switchgear from 2,000-amp to 3,000-amp capacity needed to carry the capacity of a 50 MVA transformer. The final disposition of the switchgear and transformer equipment will be determined when the design is completed.  
Estimated Cost: \$1,100,000  
Project Status: Continued from 2016  
Funding Source: Revenues
4. ***Salzer Substation – Transformer:*** This budget item consists of completing the 50 MVA transformer (final size to be determined when the design is complete) specification and bidding process to procure it. The selected unit will require a down payment towards its manufacturing, testing, and delivery. Final payment will be required when delivery and on site testing are completed sometime in 2018.  
Estimated Cost: \$330,000  
Project Status: Continued from 2016  
Funding Source: Revenues
5. ***Salzer Substation – Distribution Feeder Upgrades:*** The goal of this budget item is to rebuild three distribution feeders along routes where existing lines have very small conductors. The upgraded lines will be along the following streets: Summa-Gold-Floral, S. Silver-Woodland-Alder-Long Road, and Gold-Spruce-Cherry. These projects will be connected to the main feeder circuits out of the Salzer Substation. These lines will enhance the power transfer capability in normal and emergency situations from the new substation to the station development and other critical and important load centers.  
Estimated Cost: \$750,000  
Project Status: Continued from 2016  
Funding Source: Revenues

6. **Salzer Substation – Transmission Line Construction:** This project finalizes the design, land and material procurement, construction, and miscellaneous costs of the transmission line from the BPA source line to the substation site along Salzer Valley Road. The line will include five self-supporting transmission line structures that will be used at the angle points along the route.  
Estimated Cost: \$1,000,000  
Project Status: Continued from 2016  
Funding Source: Revenues
7. **NISC – Enterprise Resource Program:** After an extensive demonstration and evaluation period that included wide-ranging work with City Finance and Public Works, City Light has selected NISC to replace the Eden and Incode Programs from Tyler Technologies and several other programs from various manufacturers. The project will consist of a phased approach involving the implementation of NISC modules for Customer Information Technology, Analysis and Engineering programs, and document storage. City Light entered the contract phase in the summer of 2016; implementation will follow in 2017. City Finance is planning to continue to use the Tyler programs and Public Works is planning to continue to use Lucy.  
Estimated Cost: \$350,000  
Project Status: Carried over from 2013-2016  
Funding Source: Revenues
8. **SCADA – Supervisory Control and Data Acquisition:** This project will continue to broaden the scope and expand the use of the Supervisory Control and Data Acquisition System (SCADA) that has been installed at City Light. The system aids in determining outage causes and locations and provides critical remote monitoring of substations and Yelm Hydro status.  
Estimated Cost: \$30,000  
Project Status: Continued from 2016  
Funding Source: Revenues
9. **Distribution Line Improvements:** In late 2013, City Light hired Osmose to evaluate the condition of the wood poles around the system. Approximately 4,500 poles were evaluated and over 800 proved to be priority poles in need of replacement. In the two and a half years, since that evaluation was completed over 420 poles have been replaced. This budget item will continue that process. It will also be used to address miscellaneous pole improvements and related work.  
Estimated Cost: \$100,000  
Project Status: Continued from 2016  
Funding Source: Revenues

10. **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, and providing protection to the greatest number of customers.  
Estimated Cost: \$25,000  
Project Status: Continued from 2016  
Funding Source: Revenues
11. **Fiber Optics to Two Line Re-closers:** This project will install fiber optic cable to each of two line re-closers, one on feeder M-4 near 4th Street and one on feeder M-2 near Lakeshore Drive. These feeders are the heaviest loaded ones on the system. The re-closers position will maximize the number of customers whose power remains on in the event of a fault. The fiber optic cable will transfer information from the re-closer to the SCADA system located at the Headquarters Control Room.  
Estimated Cost: \$50,000  
Project Status: New for 2017  
Funding Source: Revenues

## INFORMATION TECHNOLOGY

Centralia City Light and Public Works management recommend the following projects, professional services, and other items for the 2017 capital budget for Information Technology. All proposed items will be funded through existing or anticipated 2017 revenue from City Light, water and wastewater funds and charges for services.

### Other Improvements – Object 630:

1. **Tipping Point 2200T Intrusion Prevention System:** This is a new intrusion prevention system (IPS) for the City of Centralia's core network. This would be a replacement/upgrade unit to include all related licenses. It would improve network security.  
Estimated Cost: \$93,810  
Project Status: New for 2017  
Funding Source: Revenues
2. **Event Tracker Security System Software:** This product is a one-time purchase that includes a perpetual license for a system-wide event tracking and security center package. Purchase of this product would enable the City to collect logs from all the computer systems and perform workstation, server, and equipment monitoring on-site and in real-time. This product is an important security enhancement as it aggregates all system logs into one location and allows easy pattern matching and traffic analysis across all systems.  
Estimated Cost: \$36,210  
Project Status: New for 2017  
Funding Source: Revenues
3. **FortiSandbox 1000D Security Analyzer:** This item is a device that works with the current firewall to help isolate or "sandbox" traffic to analyze and detect known and zero-day (unknown) threats. The device is



highly recommended and has been top-rated by several industry groups as a premier breach detection unit.

Estimated Cost: \$44,640

Project Status: New for 2017

Funding Source: Revenues

4. ***FortiTester Performance Evaluation System:***

This product is designed to work along with the existing “next generation” firewall suite. The product would enable the IS staff to check and verify traffic throughput in a variety of scenarios. This device would also help diagnose any potential issues and run audits against vendors to ensure the City network meets the performance metrics that are being paid for.

Estimated Cost: \$17,250

Project Status: New for 2017

Funding Source: Revenues

5. ***AirWatch Device Monitoring System:*** This product is a device monitoring system used to help ensure full software and patch compliance with devices used in the field. These devices would include cell phones and tablets that use either Android or the Apple iOS.

Estimated Cost: \$56,010

Project Status: New for 2017

Funding Source: Revenues

## PUBLIC WORKS

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2017 Capital Budget.

## STREET

### **Machinery and Equipment – Object 640:**

1. ***Skid Steer Pavement Patching Package:*** We are requesting purchase of a skid steer with four attachments: 24 inch asphalt planer, V-notched asphalt patching paver, stump grinder and a one yard bucket. The planer and paver will allow the department to grind and patch wheel paths that are cracking and settling before they start developing potholes. We currently rent a stump grinder each year. The one yard bucket will pick up asphalt and tree stump grinding leftovers and during general street construction.

Estimated Cost: \$110,000

Project Status: New for 2017

Funding Source: Special Appropriation from General Fund

2. ***Replace Traffic Controller – Main and Washington:*** The traffic controller at this intersection is old and repair parts are getting hard to find. We contract with WSDOT for signal control maintenance and they have requested we replace it as soon as possible. When this controller fails at this busy intersection, the city

provides traffic control flaggers or police officers until WSDOT can respond and repair the controller.

Estimated Cost: \$30,000  
Project Status: New for 2017  
Funding Source: Street revenue and cash

3. **Covered Storage for Sand:** This project will provide a covered storage area for street sanding sand. Without storage, the sand gets wet and during cold weather when it is needed it freezes when loaded into the sanding truck. The driver has to stop and attempt to break up the sand before he can continue sanding. Dry sand will solve this problem.

Estimated Cost: \$15,000  
Project Status: New for 2017  
Funding Source: Street revenue and cash

## WATER

### Buildings and Structures – Object 620:

1. **Customer Service Center Roof Repair:** The Utilities Customer Service Center roof needs to be repaired. The cost is split between City Light, Water, Wastewater and Storm & Surface Water funds.

Estimated Cost: \$10,000  
Project Status: New for 2017  
Funding Source: Rate Revenue

2. **Pave North End Shop Parking Lot:** This project will complete the paving at the North End Shop on Tower Avenue. Paving the parking area will provide year-round parking and eliminate dry season nuisance dust issues with neighboring homes and businesses. City employees will do the storm & surface water drainage system and parking lot grading. The paving will be contracted out.

Estimated Cost: \$35,000  
Project Status: New for 2017  
Funding Source: Rate Revenue

3. **North End Shop Storage Shed Repair:** The vinyl faced fiberglass insulation at the North End shop that was installed years ago has failed and needs to be replaced. We will cover the new insulation with plywood to prevent recurrence of the problem. We plan to contract this project out.

Estimated Cost: \$20,000  
Project Status: New for 2017  
Funding Source: Rate Revenue

4. **North End Shop Roll up Doors:** Framing and installing roll-up doors at the Water Department North Tower Avenue shop. This project will enclose the Water Department North end truck parking and spare parts storage shop. This will keep our spare water system parts clean from bird droppings, and keep out rain

and frost during winter months. There are eight 12' shop bays open to the outside that need to be framed for roll-up doors and the new doors will need to be installed. The work will be contracted out.

Estimated Cost: \$60,000  
Project Status: New for 2017  
Funding Source: Rate Revenue

**Other Improvements – Object 630:**

1. ***Annual Steel Pipe Replacement Program:*** Every summer the Water Department replaces priority sections of failing, undersized steel water mains. These Public Works projects maintain and extend the life of our water distribution system and improve the quantity and quality of water provided to our customers.

Water Department employees complete these projects.

Estimated Cost: \$180,000  
Project Status: ongoing  
Funding Source: Rate Revenue

2. ***Fire Hydrant Replacement Program:*** There are aging fire hydrants on the City water system that are no longer reliable. Water Department staff will replace between five and ten hydrants with these funds. The Water Department is making replacement of aged fire hydrants an annual program much like our steel pipe replacement program. The hydrant replacement program will ensure replacement of our fire hydrants when necessary to remain in reliable working condition.

Estimated Cost: \$40,000  
Project Status: ongoing  
Funding Source: Rate Revenue

3. ***Large Valve Replacement Program:*** The Water Department typically identify two or three critical large valves each year that need to be replaced because they are leaking or do not operate properly. This maintenance program extends the life of our distribution system and allows us to isolate sections of the water distribution system when there are leaks. This minimizes the number of customers affected during a water main repair. Valves are replaced by Water Department employees.

Estimated Cost: \$15,000  
Project Status: ongoing  
Funding Source: Rate Revenue

4. ***Gravity Line Relocation:*** A portion of the City's old 18-inch gravity line water main, which still feeds the eastern part of the City and Little Hannaford Valley, is within the construction area of the China Creek Flood Retention Pond project and it needs to be relocated. Water Department employees will complete this project.

Estimated Cost: \$30,000  
Project Status: New for 2017  
Funding Source: Rate Revenue

5. ***Phase 1 Seminary Hill Transmission Main Replacement:*** This Seminary Hill transmission main is a critical link between the water distribution system and the Seminary Hill reservoir. This 16" Asbestos Cement water main needs to be replaced because of its age, location, and the crucial water service connection it

provides. Phase 1 will consist of designing and replacing the most difficult section of pipe that runs from the Seminary Hill reservoir down the hill to E. Locust Street. This will be challenging due to the steep slopes and homes adjacent to the water main. City engineering staff will complete the design but the actual construction will be contracted out.

Estimated Cost: \$100,000  
Project status: New for 2017  
Funding Source: Water rate revenue

6. **Improve Seminary Hill Storm Drain:** While draining the Seminary Hill reservoir for maintenance and during heavy rainfall, the S. Berry Street storm & surface water drain plugs cannot sufficiently handle the water flowing off the hill. An angled debris guard and larger storm & surface water catch basin would solve this problem. Water Department employees will complete the project.

Estimated Cost: \$5,000  
Project status: New for 2017  
Funding Source: Water rate revenue

7. **Water Meter Replacements:** Water Meters for new installations and replacement of faulty meters.

Estimated Cost: \$150,000  
Project Status: ongoing  
Funding Source: Rate Revenue

8. **Scheduled Replacement of Service Truck:** Scheduled replacement of the service truck used by the remote systems technicians to maintain production wells and water reservoirs. This replacement includes a service style truck bed to carry tools and spare parts to remote locations.

Estimated Cost: \$60,000  
Project status: New for 2017  
Funding Source: Water rate revenue

9. **Scheduled Replacement of Duty Truck:** Scheduled replacement of the duty truck used by the after-hours on-call duty staff. The current duty truck's useful life has outlived expectations and remained in use an additional two years. It is now necessary to replace this vehicle knowing it will be in use daily.

Estimated Cost: \$35,000  
Project status: New for 2017  
Funding Source: Water rate revenue

10. **Purchase 2011 Pickup from Landfill Fund:** Lewis County Solid Waste has determined that they do not need the 2011 Chevrolet Silverado (vehicle # 31050) when they assume operations at the Landfill January 2017 because they already have pickups available for their staff's use. Since vehicle #31050 was purchased with Landfill funds, it is a Landfill asset. However, the same remote system tech that operates the closed landfill also participates in the daily operations and maintenance of the Water

Department wells and reservoirs. For this reason, the Water Department proposes to purchase vehicle #31050 from the Landfill fund at market value.

Estimated Cost:	\$17,600
Project status:	New for 2017
Funding Source:	Water rate revenue

11. ***Purchase Hydro Excavation Truck:*** The Water Dept. currently shares a jointly purchased hydro-excavation truck with City light and the Street Department. The current truck was purchased six years ago, used, and has proven to be a good investment. Pot holing and digging with vacuum technology helps eliminate manual excavation, which reduces the risk of injuries to employees. It also eliminates the risk of striking/breaking other underground utilities, which can stop work and result in expensive repairs. Now that we rely upon using it multiple times a week, often to repair unpredictable water system leaks, sharing a hydro-excavation truck has become somewhat impractical bringing the Water Department to the point of requesting its own truck. The water industry in general is embracing hydro excavation as the preferred alternative due to the increased efficiency and employee safety it provides. When digging water service lines, repairing water leaks, repairing hydrants & valves, these machines require less man power and result in faster dig times. This saves labor on every project. While using hydro excavation we have noticed a 40% to 50% reduction in time and labor versus using the traditional method of a backhoe and manual labor. This labor savings has allowed us to perform projects more efficiently, allowing us to do more water system maintenance projects in a given amount of time. This efficiency will allow us to keep up with the water system growth without hiring as many additional employees in the future.

Estimated Cost:	\$425,000
Project status:	New for 2017
Funding Source:	Water rate revenue

## WASTEWATER

### **Buildings and Structures – Object 620:**

1. ***Customer Service Center Roof Repair:*** The Utilities Customer Service Center roof needs to be repaired. The cost is split between City Light, Water, Wastewater and Storm & Surface Water funds.

Estimated Cost:	\$10,000
Project Status:	New for 2017
Funding Source:	Rate Revenue

### **Other Improvements – Object 630:**

2. ***Wastewater Treatment Plant Capacity:*** The 12 year old WWTP is approaching capacity for organic loading. This will limit our ability to accept new customers. We propose to add two new systems that will enhance treatment efficiency and add organic loading capacity. These would be a mixed liquor recirculation system

and aerated solids storage tank. These systems were not installed when the facility was built as a cost reduction measure.

Estimated Cost: \$1,221,000  
Project Status: New for 2017  
Funding Source: Wastewater Capital Facility Reserves

3. ***Infiltration and Inflow Reduction:*** We attempt to budget for sewer main repairs each year to reduce clean groundwater inflow into the sanitary sewer system. We want to try several alternatives for repairing leaky sewer mains in place to determine if this is a viable and cost effective method of repair.

Estimated Cost: \$500,000  
Project Status: New for 2017  
Funding Source: Wastewater rate revenue

4. ***Motor Control Center Replacement:*** The WWTP motor control centers are out of date and the manufacturer no longer has replacement parts. We plan to replace the motor control centers in three phases. This way we can spread the cost out over several years. Parts of replaced controllers will be salvaged to keep the remaining controllers working until they can be replaced.

Estimated Cost: \$100,000/year for 3 years  
Project Status: New for 2017  
Funding Source: Wastewater Rate Revenue

5. ***Replace Farm Dump Truck with Used Dump Truck:*** This 1970 era truck was purchased used and it is worn to the point where it is not safe to drive. We need this equipment to maintain our composting production. The truck will normally be used on site so we can get by with a quality used replacement truck.

Estimated Cost: \$43,000  
Project Status: New for 2017  
Funding Source: Equipment Replacement Cash Reserves

## **STORM & SURFACE WATER**

### **Buildings and Structures – Object 620:**

1. ***Truck Shed:*** We currently store the Storm & Surface Water Vactor truck and street sweeper in the new shop during wet and cold weather. The new shop is always full of equipment so the mechanics are not able to use the shop as intended.

Estimated Cost: \$100,000  
Project Status: New for 2017  
Funding Source: Rate Revenue

2. ***Customer Service Center Roof Repair:*** The Utilities Customer Service Center roof needs repair. The cost is split between City Light, Water, Wastewater and Storm & Surface Water funds.

Estimated Cost: \$800  
Project Status: New for 2017  
Funding Source: Rate Revenue



## EQUIPMENT RENTAL

### **Machinery and Equipment – Object 640:**









1. ***Replacement of #3360 Paint Striper:*** Replacement paint striper for the Street Department. The current striping machine is old and unreliable.  
Estimated Cost: \$7,000  
Project Status: New for 2017  
Funding Source: Equipment Replacement Cash Reserves
  
2. ***TIG Welder:*** Replacement welder for the ERR shop. TIG welders provide more flexibility for fabrication allowing us to complete projects in house rather than contracting them out.  
Estimated Cost: \$7,600  
Project Status: New for 2017  
Funding Source: ERR Maintenance Fees

# CITY OF CENTRALIA

## 2017 PROPOSED BUDGET

-  BUDGET ORDINANCE
-  SALARY SCHEDULE FOR 2017

UTILITY ALLOCATED COSTS: (Expenditures & Staffing)

-  UTILITIES ADMINISTRATIVE DIVISION
-  CUSTOMER SERVICE CENTER DIVISION
-  CIVIL ENGINEERING DIVISION
-  INFORMATION TECHNOLOGY DIVISION
  
-  SUMMARY OF OUTSTANDING DEBT
-  POPULATION HISTORY
-  PROPERTY TAX HISTORY
-  GLOSSARY



## BUDGET ORDINANCE ORDINANCE NO. \_\_\_\_\_

### AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON, ADOPTING THE BUDGET OF THE CITY OF CENTRALIA, WASHINGTON, FOR THE YEAR 2017, 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 2017, as fixed and determined in the Proposed Budget for the year 2017 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 2017. 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 2017 as set forth below:

<b>Fund No.</b>	<b>FUND NAME</b>	<b>Estimated Revenues</b>	<b>Appropriations</b>
001	GENERAL FUND	\$10,505,027	\$10,505,027
101	STREET FUND	1,486,646	1,486,646
104	PATHS & TRAILS FUND	1,740	1,740
106	REPAIR & DEMOLITION FUND	4,700	4,700
107	ELECTRIC UTILITY REVOLVING FUND	0	0
108	PARK IMPROVEMENT FUND	0	0
109	STADIUM FUND	191,060	191,060
111	CONFISCATIONS/SEIZURES FUND	145,000	145,000
112	LAW ENFORCEMENT GRANT FUND	0	0
114	INDOOR POOL FUND	10,000	10,000
124	BORST PARK CONSTRUCTION FUND	50,600	50,600
125	BORST HOME FUND	2,000	2,000
130	WASH LAWN CEMETERY FUND	0	0
131	LANDFILL CLOSURE FUND	0	0
132	LANDFILL OPERATING TRUST FUND	0	0
140	TRANSPORTATION BENEFIT FUND	650,000	650,000
201	DEBT SERVICE FUND	139,722	139,722
302	CAPITAL PROJECTS FUND	200,400	200,400
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	15,000	15,000
304	FLOOD CAPITAL PROJECTS	1,035,000	1,035,000
401	CITY LIGHT FUND	27,273,270	27,273,270
402	WATER FUND	6,181,313	6,181,313
403	WASTEWATER FUND	9,580,086	9,580,086
405	STORM & SURFACE WATER FUND	903,400	903,400
501	EQUIPMENT RENTAL FUND	544,715	544,715
611	FIREMEN'S PENSION FUND	34,000	34,000
	<b>TOTAL APPROPRIATIONS</b>	<b>\$58,953,679</b>	<b>\$58,953,679</b>

**Section 2**

The 2017 budgeted staffing level, as indicated on the Proposed 2017 Salary Schedule, is decreased by one Full-Time Equivalent position in the following classification: Police Officer.

**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, 2017.

**Section 7**

PASSED by the City Council of the City of Centralia, Washington for the **first reading** on the 9th day of November, 2016 and the second and **final reading** on the 22nd day of November, 2016.

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MAYOR

ATTEST:

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City Clerk

APPROVED AS TO FORM:

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City Attorney

# CITY OF CENTRALIA

## SALARY SCHEDULE 2017

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

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		<u>Minimum</u>	<u>Maximum</u>	
<b>COUNCIL (011)</b>				
MAYOR	ELECTED OFFICIAL	n/a	4,800	1
MAYOR PRO TEM	ELECTED OFFICIAL	n/a	2,400	1
COUNCIL MEMBER	ELECTED OFFICIAL	n/a	2,400	5
<b>MUNICIPAL COURT (012)</b>				
JUDGE (.40 FTE)	NON-REPRESENTED	n/a	58,891	0.4
COURT ADMINISTRATOR	NON-REPRESENTED	53,292	65,196	1
CHIEF COURT CLERK	TEAMSTER CLERICAL	43,896	53,760	1
DEPUTY COURT CLERK	TEAMSTER CLERICAL	38,328	46,980	1
<b>CITY MANAGER (013)</b>				
CITY MANAGER	NON-REPRESENTED	n/a	136,738	1
<b>CITY CLERK (013)</b>				
CITY CLERK	NON-REPRESENTED	53,292	65,196	1
<b>FINANCE (014)</b>				
FINANCE DIRECTOR	NON-REPRESENTED	91,512	112,128	1
FINANCIAL ANALYST	NON-REPRESENTED	65,196	79,944	1
CITY ACCOUNTANT	TEAMSTER CLERICAL	57,528	70,224	1
ACCOUNTING SPECIALIST	TEAMSTER CLERICAL	43,896	53,760	1
<b>CITY ATTORNEY (015)</b>				
CITY ATTORNEY	NON-REPRESENTED	104,724	128,652	1
LEGAL SECRETARY	NON-REPRESENTED	43,428	53,292	1
<b>HUMAN RESOURCES (016)</b>				
HUMAN RESOURCE ANALYST	NON-REPRESENTED	53,292	65,196	1
HUMAN RESOURCES DIRECTOR	NON-REPRESENTED	85,512	104,724	1

**COM DEV/BUILDING (018/024/039)**

BUILDING INSPECTOR/PERMIT TECHNICIAN	NON-REPRESENTED	53,292	65,196	1
BUILDING MAINTENANCE TECHNICIAN	NON-REPRESENTED	33,180	40,680	1
BUILDING OFFICIAL	NON-REPRESENTED	60,972	74,676	0
COM DEVELOPMENT/PARK DIRECTOR	NON-REPRESENTED	97,944	120,108	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	38,328	46,980	1
PLANNER	NON-REPRESENTED	53,292	65,196	1

**POLICE (021/112)**

ADMINISTRATIVE ASSISTANT*	NON-REPRESENTED	49,776	60,972	1
CHIEF OF POLICE	NON-REPRESENTED	104,724	128,652	1
COMMUNITY SERVICE OFFICER	TEAMSTERS POLICE CLERICAL	29,304	35,880	2
DETECTIVE	TEAMSTERS POLICE	63,036	74,916	3
DETECTIVE SERGEANT	TEAMSTERS POLICE	n/a	87,912	1
PATROL OFFICER	TEAMSTERS POLICE	63,036	74,916	18
POLICE COMMANDER OPERATIONS	NON-REPRESENTED	91,512	112,128	1
POLICE COMMANDER SERVICES	NON-REPRESENTED	91,512	112,128	1
POLICE EVIDENCE TECHNICIAN*	TEAMSTERS POLICE CLERICAL	38,496	46,416	1
POLICE RECORDS TECHNICIAN	TEAMSTERS POLICE CLERICAL	38,496	46,416	4
POLICE SERGEANT	TEAMSTERS POLICE	n/a	87,912	5
SCHOOL RESOURCE OFFICER	TEAMSTERS POLICE	63,036	74,916	1

**PARKS & RECREATION (103)**

LEAD PARK TECHNICIAN	TEAMSTERS STREET/PARKS	57,616	70,533	1
PARK MECHANIC/TECHNICIAN	TEAMSTERS STREET/PARKS	50,315	61,693	1
PARK TECHNICIAN	TEAMSTERS STREET/PARKS	47,008	57,616	1
RECREATION SUPERVISOR	NON-REPRESENTED	53,292	65,196	1

**PUBLIC WORKS/CITY LIGHT ADMINISTRATION \*\***

**(401, 402, 403, 405, 101, 131 & 501)**

ADMINISTRATIVE SERVICES MANAGER	NON-REPRESENTED	69,828	85,512	1
IT MANAGER	NON-REPRESENTED	85,512	104,724	1
IT SPECIALIST	NON-REPRESENTED	49,776	60,972	1
IT TECHNICIAN	NON-REPRESENTED	37,992	46,524	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	38,328	46,980	3
PROGRAM SPECIALIST	TEAMSTERS CLERICAL	46,980	57,528	1
PUBLIC WORKS DIRECTOR	NON-REPRESENTED	104,724	128,652	1
RECORDS MAINTENANCE COORDINATOR	TEAMSTERS CLERICAL	38,328	46,980	1
UTILITIES FINANCIAL OFFICER	NON-REPRESENTED	65,196	79,944	1

\*\* Various allocations to Electric, Water, Wastewater, Storm & Surface Water,  
Streets, Landfill and Equipment Rental

**MAINTENANCE (401, 402, 403)**

MAINTENANCE CUSTODIAN	NON-REPRESENTED	28,992	35,472	1
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**ENGINEERING (101, 401, 402, 403 & 405)**

CITY ENGINEER	NON-REPRESENTED	91,512	112,128	1
CIVIL ENGINEER	NON-REPRESENTED	74,676	91,512	1
ENGINEER TECHNICIAN II	IBEW W/WW/ENGINEERING	55786**	61901**	1
ENGINEER TECHNICIAN IV	IBEW W/WW/ENGINEERING	63773**	70866**	1
GIS/CAD COORDINATOR	IBEW W/WW/ENGINEERING	68224**	75774**	1

**UTILITY CUSTOMER SERVICE CENTER (401, 402 & 403)**

ACCOUNTING ASSISTANT SENIOR	TEAMSTERS CLERICAL	38,328	46,980	0
CUSTOMER SERVICE REPRESENTATIVE	TEAMSTERS CLERICAL	38,328	46,980	5.5
CUSTOMER SERVICE SUPERVISOR	NON-REPRESENTED	57,000	69,828	1

**STREETS FUND (101)**

LEAD STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	57,616	70,533	1
STREET & STORMWATER OPS MGR	NON-REPRESENTED	69,828	85,512	1
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	47,008	57,616	3

**CITY LIGHT (401)**

CANAL MAINTENANCE SUPERVISOR	IBEW LIGHT	n/a	74,464	1
CANAL TECHNICIAN	IBEW LIGHT	n/a	60,736	1
CHIEF POWERHOUSE OPERATOR	IBEW LIGHT	n/a	104,874	1
CHIEF SUBSTATION OPERATOR	IBEW LIGHT	n/a	104,874	1
DAM TECHNICIAN	IBEW LIGHT	n/a	60,736	1
ELECTRICAL ENGINEERING MANAGER	NON-REPRESENTED	91,512	112,128	1
ELECTRICAL ENGINEERING TECH III	IBEW LIGHT	n/a	72,155	1
ELECTRICAL ENGINEERING TECH IV	IBEW LIGHT	n/a	77,126	1
GENERAL MANAGER	NON-REPRESENTED	104,724	128,652	1
GENERATION & SYSTEMS OPS MANAGER	NON-REPRESENTED	91,512	112,128	1
GROUNDSMAN	IBEW LIGHT	n/a	54,725	0
HYDRO MAINTENANCE TECHNICIAN	IBEW LIGHT	n/a	54,787	1
INSTRUMENT & CONTROL TECHNICIAN	IBEW LIGHT	n/a	91,998	1
LIGHT METER TECHNICIAN	IBEW LIGHT	n/a	91,998	1
LIGHT METER TECHNICIAN FOREMAN	IBEW LIGHT	n/a	104,874	1

LIGHT WAREHOUSEMAN	IBEW LIGHT	n/a	64,563	1
LINE EQUIPMENT OPERATOR	IBEW LIGHT	n/a	74,464	1
LINE FOREMAN	IBEW LIGHT	n/a	104,874	2
LINE SERVICE TECHNICIAN	IBEW LIGHT	n/a	91,998	1
LINE SUPERINTENDENT	NON-REPRESENTED	85,512	104,724	1
LINE TECHNICIAN	IBEW LIGHT	n/a	91,998	5
LINE TECHNICIAN APPRENTICE	IBEW LIGHT	68,078	87,402	1
POWERHOUSE OPERATOR	IBEW LIGHT	n/a	91,998	2
POWERHOUSE OPERATOR APPRENTICE	IBEW LIGHT	68,078	87,402	1
SUBSTATION OPERATOR	IBEW LIGHT	n/a	91,998	1
TECHNICAL ASSISTANT II	IBEW LIGHT	n/a	58,614	1
WAREHOUSE SUPERVISOR	IBEW LIGHT	n/a	68,786	1

#### **METER READERS (402 & 403)**

WATER METER READER	IBEW W/WW/ENGINEERING	46987**	52250**	1
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#### **WATER FUND (402)**

LEAD REMOTE SYSTEMS TECH	IBEW W/WW/ENGINEERING	65998**	73320**	1
LEAD WATER CUSTOMER SERVICE TECHNICIAN	IBEW W/WW/ENGINEERING	61651**	68515**	1
LEAD WATER TECHNICIAN	IBEW W/WW/ENGINEERING	61651**	68515**	1
REMOTE SYSTEMS TECHNICIAN	IBEW W/WW/ENGINEERING	57616**	64064**	2
WATER OPERATIONS MANAGER	NON-REPRESENTED	69,828	85,512	1
WATER QUALITY SPECIALIST	IBEW W/WW/ENGINEERING	53893**	59883**	1
WATER TECHNICIAN	IBEW W/WW/ENGINEERING	53893**	59883**	4

#### **WASTEWATER FUND (403)**

COLLECTION SYSTEM LEAD TECHNICIAN	IBEW W/WW/ENGINEERING	62878**	69888**	1
COLLECTION SYSTEM TECHNICIAN	IBEW W/WW/ENGINEERING	54974**	61110**	2
ENVIRONMENTAL SPECIALIST	IBEW W/WW/ENGINEERING	53894**	59883**	1
EQUIPMENT OPERATOR II (FARM OPERATOR)	TEAMSTERS STREET/PARKS	47,008	57,616	1
INSTRUMENT & CONTROLS TECHNICIAN	IBEW W/WW/ENGINEERING	n/a	86091**	1
MAINTENANCE TECHNICIAN	IBEW W/WW/ENGINEERING	58760**	65374**	1
PROCESS ANALYST	IBEW W/WW/ENGINEERING	54974**	61110**	1
TREATMENT PLANT LEAD OPERATOR	IBEW W/WW/ENGINEERING	62878**	69888**	1
W/W OPERATIONS MANAGER	NON-REPRESENTED	69,828	85,512	1
W/W TREATMENT PLANT OPERATOR	IBEW W/WW/ENGINEERING	54974**	61110**	3

**STORM & SURFACE WATER FUND (405)**

STORMWATER/STREET MAINTENANCE TECHNICIAN*	TEAMSTERS STREET/PARKS	47,008	57,616	1
STREET/STORMWATER MAINTENANCE TECHNICIAN*	TEAMSTERS STREET/PARKS	47,008	57,616	1

**EQUIPMENT RENTAL FUND (501)**

ER & R LEAD MECHANIC	TEAMSTERS STREET/PARKS	53,872	65,936	1
MECHANIC	TEAMSTERS STREET/PARKS	50,315	61,693	2

**TOTAL AUTHORIZED FTEs**

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**158.9**

\*Title/Classification Change

\*\*Unsettled IBEW W/WW/Engineering contract for 2017, will expire 12-31-16.

# UTILITY ALLOCATED COSTS

## UTILITIES ADMINISTRATIVE DIVISION

### EXPENDITURES/STAFFING SUMMARY

	STREETS	YELM	LIGHT	WATER	WASTE WATER	STORM WATER	EQUIP RENTAL	TOTAL
<b>EXPENDITURES</b>	<b>9%</b>	<b>6%</b>	<b>30%</b>	<b>23%</b>	<b>25%</b>	<b>4%</b>	<b>3%</b>	<b>100%</b>
Salaries	\$60,270	\$37,010	\$164,285	\$131,305	\$138,145	\$24,080	\$17,890	\$572,985
Benefits	24,425	18,115	80,790	52,745	55,415	9,115	8,235	248,840
Supplies	0	0	11,740	11,740	11,740	0	0	35,220
Other Services & Charges	0	0	22,220	22,220	22,220	0	0	66,660
<b>TOTAL</b>	<b>\$84,695</b>	<b>\$55,125</b>	<b>\$279,035</b>	<b>\$218,010</b>	<b>\$227,520</b>	<b>\$33,195</b>	<b>\$26,125</b>	<b>\$923,705</b>
	STREETS	YELM	LIGHT	WATER	WASTE WATER	STORM WATER	EQUIP RENTAL	TOTAL
<b>STAFFING</b>	<b>15%</b>	<b>7%</b>	<b>30%</b>	<b>18%</b>	<b>19%</b>	<b>6%</b>	<b>5%</b>	<b>100%</b>
Office Coordinator	0.3	0.21	0.96	0.66	0.66	0.09	0.12	3
Admin. Services Manager	0.07	0.1	0.48	0.11	0.19	0.03	0.02	1
Public Works Director	0.16	0	0	0.37	0.37	0.07	0.03	1
ST/ER/SW Ops Manager	0.55	0	0	0	0	0.25	0.2	1
Utilities Financial Officer	0.04	0.15	0.6	0.08	0.08	0.03	0.02	1
Program Specialist	0.1	0.07	0.32	0.22	0.22	0.03	0.04	1
Archivist	0.1	0.07	0.32	0.22	0.22	0.03	0.04	1
<b>Total</b>	<b>1.32</b>	<b>0.6</b>	<b>2.68</b>	<b>1.66</b>	<b>1.74</b>	<b>0.53</b>	<b>0.47</b>	<b>9</b>



## CUSTOMER SERVICE CENTER DIVISION

### EXPENDITURES/STAFFING SUMMARY

	LIGHT	WATER	WASTE WATER	STORM WATER	TOTAL
<b>EXPENDITURES</b>	<b>45%</b>	<b>28%</b>	<b>25%</b>	<b>2%</b>	<b>100%</b>
Salaries	\$129,895	\$80,830	\$72,165	\$5,770	<b>\$288,660</b>
Benefits	82,660	51,430	45,920	3,675	<b>183,685</b>
Supplies	7,155	4,455	3,975	325	<b>15,910</b>
Other Services & Charges	145,175	90,325	80,650	6,460	<b>322,610</b>
Capital Outlay	18,000	11,200	10,000	800	<b>40,000</b>
<b>TOTAL</b>	<b>\$382,885</b>	<b>\$238,240</b>	<b>\$212,710</b>	<b>\$17,030</b>	<b>\$850,865</b>
	LIGHT	WATER	WASTE WATER	STORM WATER	TOTAL
<b>STAFFING</b>	<b>45%</b>	<b>28%</b>	<b>25%</b>	<b>2%</b>	<b>100%</b>
Customer Service Supervisor	0.45	0.28	0.25	0.02	<b>1</b>
Accounting Assistant Senior	0.45	0.28	0.25	0.02	<b>0</b>
Customer Service Representative	2.03	1.26	1.12	0.09	<b>5.5</b>
<b>Total</b>	<b>2.93</b>	<b>1.82</b>	<b>1.62</b>	<b>0.13</b>	<b>6.5</b>

## CIVIL ENGINEERING DIVISION

### EXPENDITURES/STAFFING SUMMARY

	STREETS	YELM	LIGHT	WATER	WASTE WATER	STORM WATER	TOTAL
EXPENDITURES	8%	15%	10%	30%	26%	11%	100%
Salaries	\$32,880	\$61,650	\$41,105	\$121,660	\$106,855	\$45,210	\$409,360
Benefits	13,559	25,425	16,940	50,850	44,080	18,640	169,494
Supplies	2,460	4,630	3,080	9,240	8,005	3,385	30,800
Other Services & Charges	6,240	11,705	7,790	23,400	20,270	8,575	77,980
<b>TOTAL</b>	<b>\$55,139</b>	<b>\$103,410</b>	<b>\$68,915</b>	<b>\$205,150</b>	<b>\$179,210</b>	<b>\$75,810</b>	<b>\$687,634</b>

	STREETS	YELM	LIGHT	WATER	WASTE WATER	STORM WATER	TOTAL
STAFFING	8%	15%	10%	30%	26%	11%	100%
City Engineer	0.08	0.15	0.10	0.30	0.26	0.11	1
GIS/CAD Coordinator	0.08	0.15	0.10	0.30	0.26	0.11	1
Civil Engineer	0.08	0.15	0.10	0.30	0.26	0.11	1
Engineering Tech III	0.16	0.30	0.20	0.60	0.52	0.22	2
<b>Total</b>	<b>0.40</b>	<b>0.75</b>	<b>0.50</b>	<b>1.50</b>	<b>1.30</b>	<b>0.55</b>	<b>5.00</b>

## INFORMATION TECHNOLOGY DIVISION

### EXPENDITURES/STAFFING SUMMARY

	LIGHT	WATER	WASTE WATER	TOTAL
<b>EXPENDITURES</b>	<b>34%</b>	<b>33%</b>	<b>33%</b>	<b>100%</b>
Salaries	\$70,755	\$68,670	\$68,670	<b>\$208,095</b>
Benefits	30,585	29,690	29,690	<b>89,965</b>
Supplies	32,255	32,250	32,255	<b>96,760</b>
Other Services & Charges	1,005,310	100,530	100,530	<b>1,206,370</b>
Capital Outlay	166,890	168,875	168,875	<b>504,640</b>
<b>TOTAL</b>	<b>\$1,305,795</b>	<b>\$400,015</b>	<b>\$400,020</b>	<b>\$2,105,830</b>

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

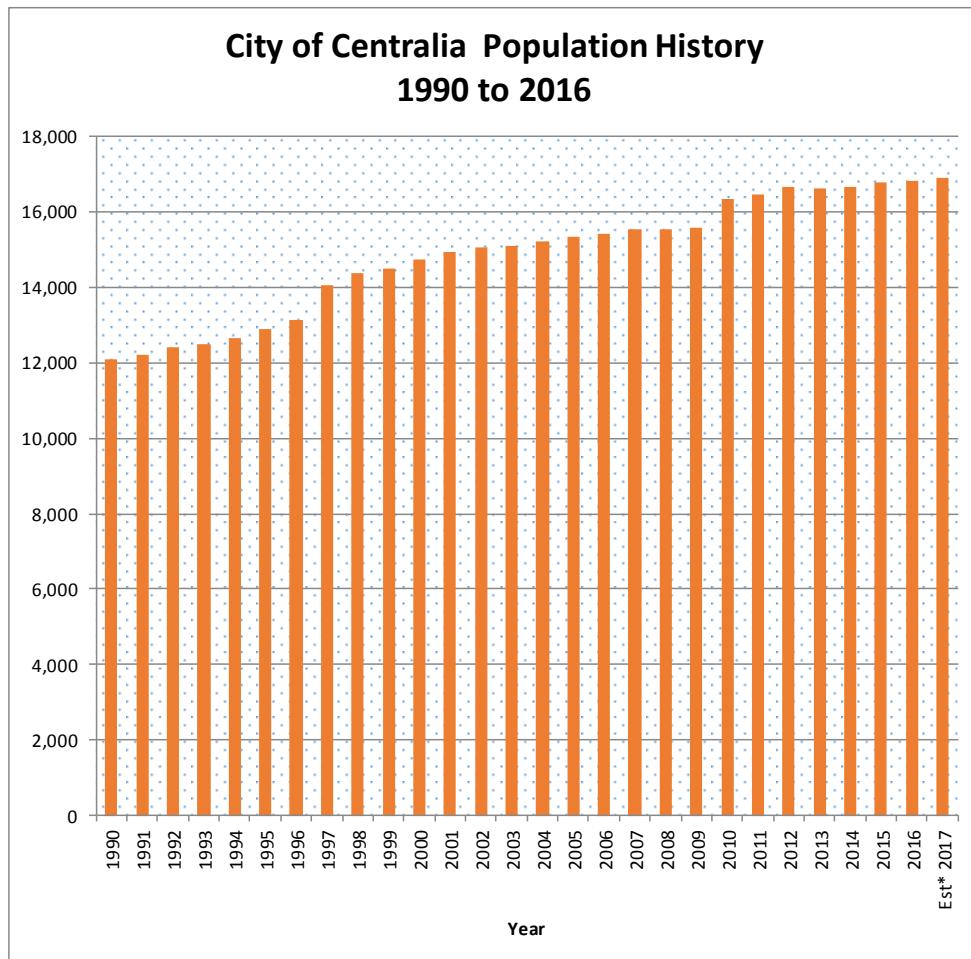
# SUMMARY OF OUTSTANDING DEBT

## City of Centralia Summary of Outstanding Debt As of January 1, 2017

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2017 Principal Outstanding	2017 Principal	2017 Interest	Dec 2017 Principal Outstanding	Maturity
<b>General Fund</b>							
<b>Distressed Counties Loan</b>							
Millard Business Attraction - .09 Funds	7/9/2010	\$ 300,000	\$ 205,943	\$ 14,004	\$ 4,176	\$ 191,940	12/1/2029
<b>Centralia School District</b>							
HVAC-Indoor Swimming Pool	5/15/2013	\$ 207,690	\$ 134,999	\$ 20,769	\$ -	\$ 114,230	6/1/2023
<b>Stadium Fund (Hotel/Motel)</b>							
<b>General Obligation Bond</b>							
Sports Complex	8/10/2010	\$ 1,225,000	\$ 940,000	\$ 55,000	\$ 39,058	\$ 885,000	12/1/2030
<b>Debt Service Fund</b>							
<b>General Obligation Bond</b>							
Energy Efficiency	7/30/2013	\$ 1,100,000	\$ 770,000	\$ 110,000	\$ 29,722	\$ 660,000	8/1/2023
<b>Capital Projects Fund</b>							
<b>General Obligation Bond</b>							
Streetscape Refunding Bond	4/30/2013	\$ 1,116,592	\$ 718,674	\$ 138,961	\$ 12,854	\$ 579,713	5/1/2021
<b>Electric Fund</b>							
<b>Revenue Bonds</b>							
2007 Revenue Bonds (refunded in 2015)	3/1/2007	\$ 17,275,000	\$ 865,000	\$ 865,000	\$ 34,600	\$ -	12/1/2017
2007 Refunding Bonds	3/1/2007	4,530,000	1,585,000	510,000	63,400	1,075,000	12/1/2019
2010 Revenue Bonds	10/7/2010	11,055,000	9,420,000	425,000	494,089	8,995,000	12/1/2030
2015 Revenue Refunding Bonds	12/3/2015	9,684,433	9,621,717	62,960	228,997	9,558,757	12/1/2026
<b>Total Electric Fund</b>		<b>\$ 42,544,433</b>	<b>\$ 21,491,717</b>	<b>\$ 1,862,960</b>	<b>\$ 821,086</b>	<b>\$ 19,628,757</b>	
<b>Water Fund</b>							
<b>Revenue Bonds</b>							
2013 Refunding Bonds	4/30/2013	\$ 1,128,964	\$ 640,101	\$ 159,127	\$ 11,099	\$ 480,974	5/1/2021
<b>Public Works Trust Fund Loans</b>							
Cooks Hill Water	7/30/2002	2,316,356	768,696	128,116	7,687	640,580	6/1/2022
<b>State Revolving Fund Loans</b>							
Ham Hill Water	10/1/2002	624,240	229,983	32,855	2,300	197,128	10/1/2023
Port North Ext	8/11/2005	2,197,866	925,417	115,677	9,254	809,740	10/1/2024
<b>Total Water Fund</b>		<b>\$ 6,267,426</b>	<b>\$ 2,564,197</b>	<b>\$ 435,775</b>	<b>\$ 30,340</b>	<b>\$ 2,128,422</b>	
<b>Wastewater Fund</b>							
<b>Public Works Trust Fund Loans</b>							
Swanson Heights	4/18/2002	\$ 1,307,382	\$ 207,337	\$ 41,467	\$ 4,147	\$ 165,869	7/1/2021
Maple Hansen	7/31/2002	280,098	49,804	8,301	498	41,504	7/1/2022
Cooks Hill Sewer	7/4/2004	1,192,500	503,500	62,938	2,518	440,563	7/1/2024
<b>State Revolving Fund Loans</b>							
Basin 4 Phase II	5/12/1997	814,088	83,496	41,748	-	41,748	9/10/2018
Wastewater Treatment Plant A	11/1/2005	33,009,836	13,542,497	1,692,812	-	11,849,685	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	303,562	30,356	-	273,206	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	2,541,039	130,819	63,041	2,410,220	12/31/2032
<b>Total Wastewater Fund</b>		<b>\$ 40,198,900</b>	<b>\$ 17,231,235</b>	<b>\$ 2,008,441</b>	<b>\$ 70,203</b>	<b>\$ 15,222,794</b>	
<b>Storm &amp; Surface Water Fund</b>							
<b>State Revolving Fund Loan</b>							
I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 59,287	\$ 3,052	\$ 1,471	\$ 56,235	12/31/2032
<b>TOTAL OUTSTANDING DEBT</b>		<b>\$ 93,030,108</b>	<b>\$ 44,116,053</b>	<b>\$ 4,648,962</b>	<b>\$ 1,008,909</b>	<b>\$ 39,467,090</b>	

## POPULATION HISTORY

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	16,336
2011	16,440
2012	16,670
2013	16,600
2014	16,640
2015	16,790
2016	16,820
Est* 2017	16,896



During the past twenty-five years, the population of the City of Centralia has increased by 4,419. The 2017 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.

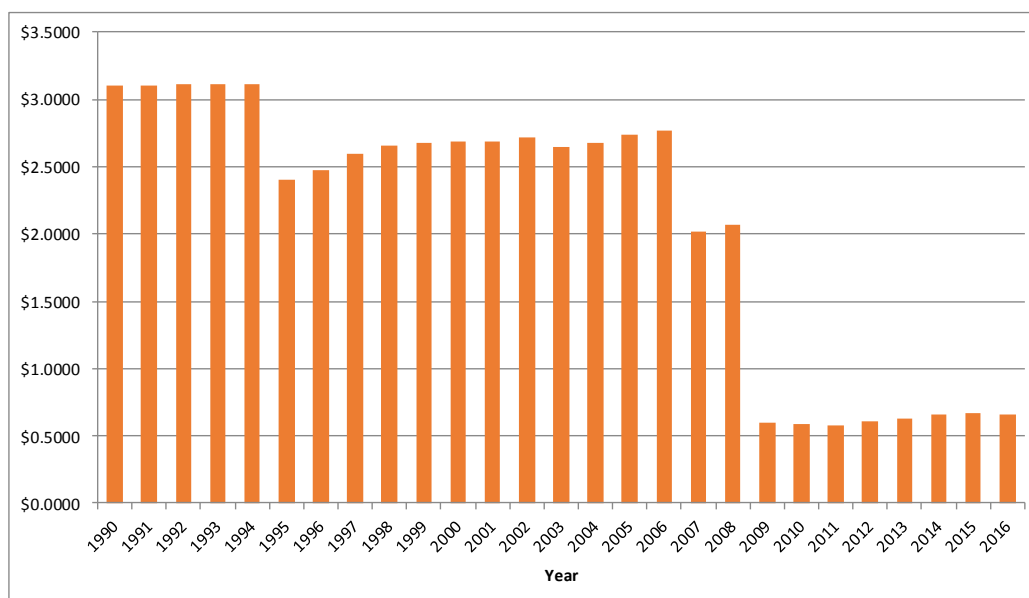
## PROPERTY TAX HISTORY

### REGULAR PROPERTY TAX

<http://lewiscountywa.gov/assessor/tax-summary>

Year	Levy Rate per \$1,000	Change	Property Tax Levy	Change	Assessed Value	Change
1990	\$3.1000		\$864,531		\$278,880,323	
1991	3.1000	0.00%	933,324	7.96%	301,072,429	7.96%
1992	3.1106	0.34%	957,487	2.59%	307,814,344	2.24%
1993	3.1150	0.14%	984,694	2.84%	316,113,451	2.70%
1994	3.1146	-0.01%	1,016,364	3.22%	326,322,653	3.23%
1995	2.4068	-22.73%	1,077,348	6.00%	447,626,673	37.17%
1996	2.4760	2.88%	1,141,965	6.00%	461,213,339	3.04%
1997	2.5999	5.00%	1,286,915	12.69%	494,986,527	7.32%
1998	2.6578	2.23%	1,350,707	4.96%	508,205,050	2.67%
1999	2.6776	0.74%	1,591,504	17.83%	594,379,663	16.96%
2000	2.6859	0.31%	1,625,064	2.11%	605,041,069	1.79%
2001	2.6859	0.00%	1,668,576	2.68%	621,240,877	2.68%
2002	2.7163	1.13%	1,721,128	3.15%	633,633,067	1.99%
2003	2.6479	-2.52%	1,834,501	6.59%	692,806,121	9.34%
2004	2.6722	0.92%	1,870,722	1.97%	700,078,235	1.05%
2005	2.7380	2.46%	1,916,882	2.47%	700,096,424	0.00%
2006	2.7685	1.11%	1,970,317	2.79%	711,691,383	1.66%
2007	2.0142	-27.24%	2,051,875	4.14%	1,018,693,500	43.14%
2008	2.0706	2.80%	2,123,328	3.48%	1,025,481,485	0.67%
2009	0.5940	-71.31%	627,717	-70.44%	1,056,773,377	3.05%
2010	0.5870	-1.17%	629,384	0.27%	1,072,135,903	1.45%
2011	0.5816	-0.92%	630,298	0.15%	1,083,701,516	1.08%
2012	0.6130	5.39%	645,844	2.47%	1,053,650,942	-2.77%
2013	0.6255	2.05%	651,014	0.80%	1,040,770,478	-1.22%
2014	0.6605	5.60%	660,996	1.53%	1,000,820,368	-3.84%
2015	0.6669	0.97%	672,260	1.70%	1,007,975,532	0.71%
2016	0.6582	-1.30%	672,260	0.00%	1,021,334,776	1.33%

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



## GLOSSARY

**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, and 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 that 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 CONSTRUCTION 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. In addition, 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 contributions are 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, and 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). In addition, 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 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, 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:**

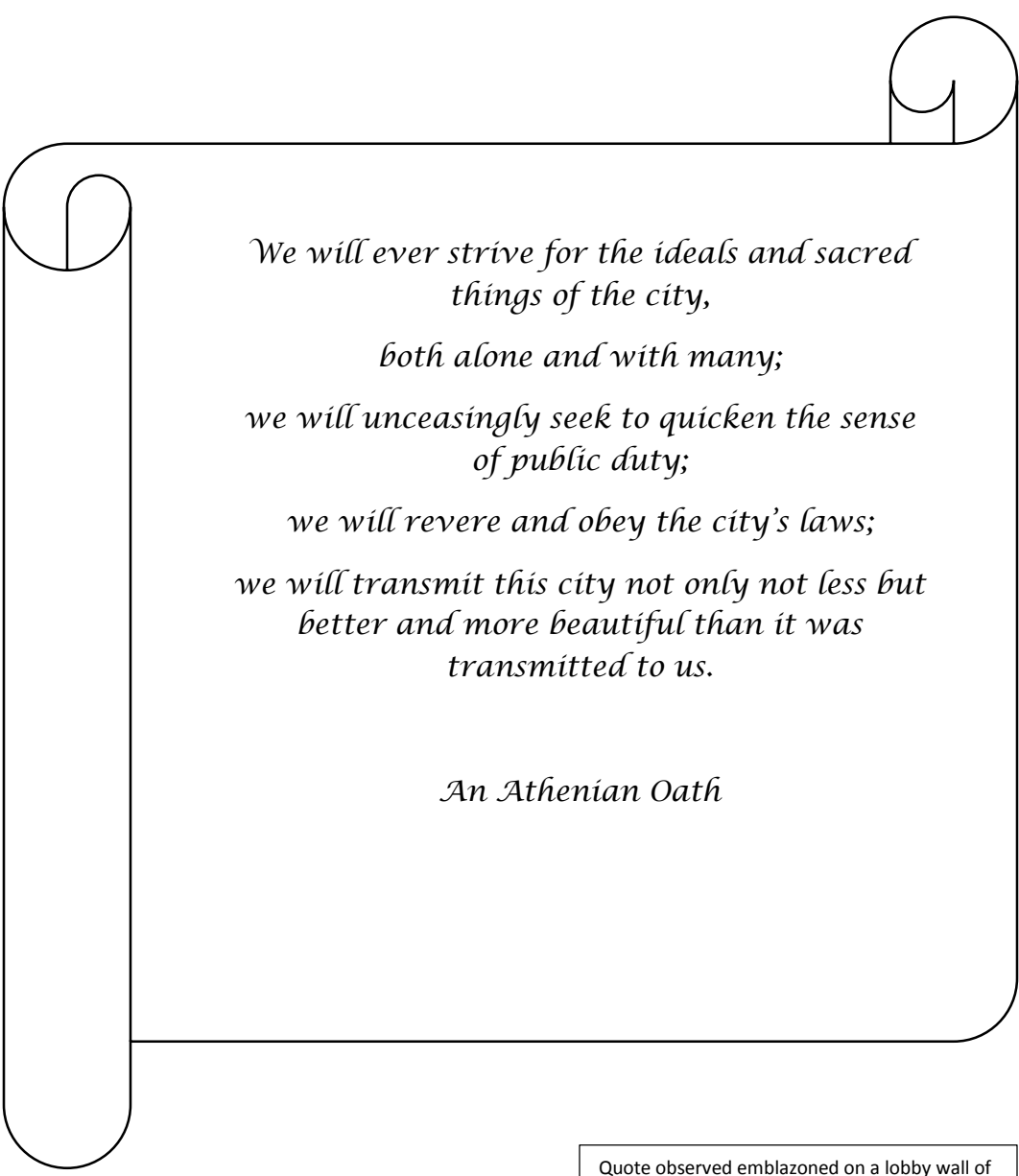
Washington Administrative Code.

**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 coverage.

**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