

CITY OF CENTRALIA



Celebrating Our
George Washington

2018 ADOPTED BUDGET

PRIVILEGED CENTRALIA A Preamble to Centralia's 2007 Comprehensive Plan

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

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

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

AFFIRMED THIS 11th DAY OF SEPTEMBER, 2007

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

2018

Adopted Budget



Rob Hill
City Manager



January 2, 2018

Members of the City Council and Citizens of Centralia:

I am pleased to present the Approved Budget for 2018 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 2018 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. 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 balances ongoing expenses with anticipated ongoing revenue in 2018.

The Information Services Department internal service fund is created in this proposed budget.

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 2018 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 2018 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 OFFICIALS

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

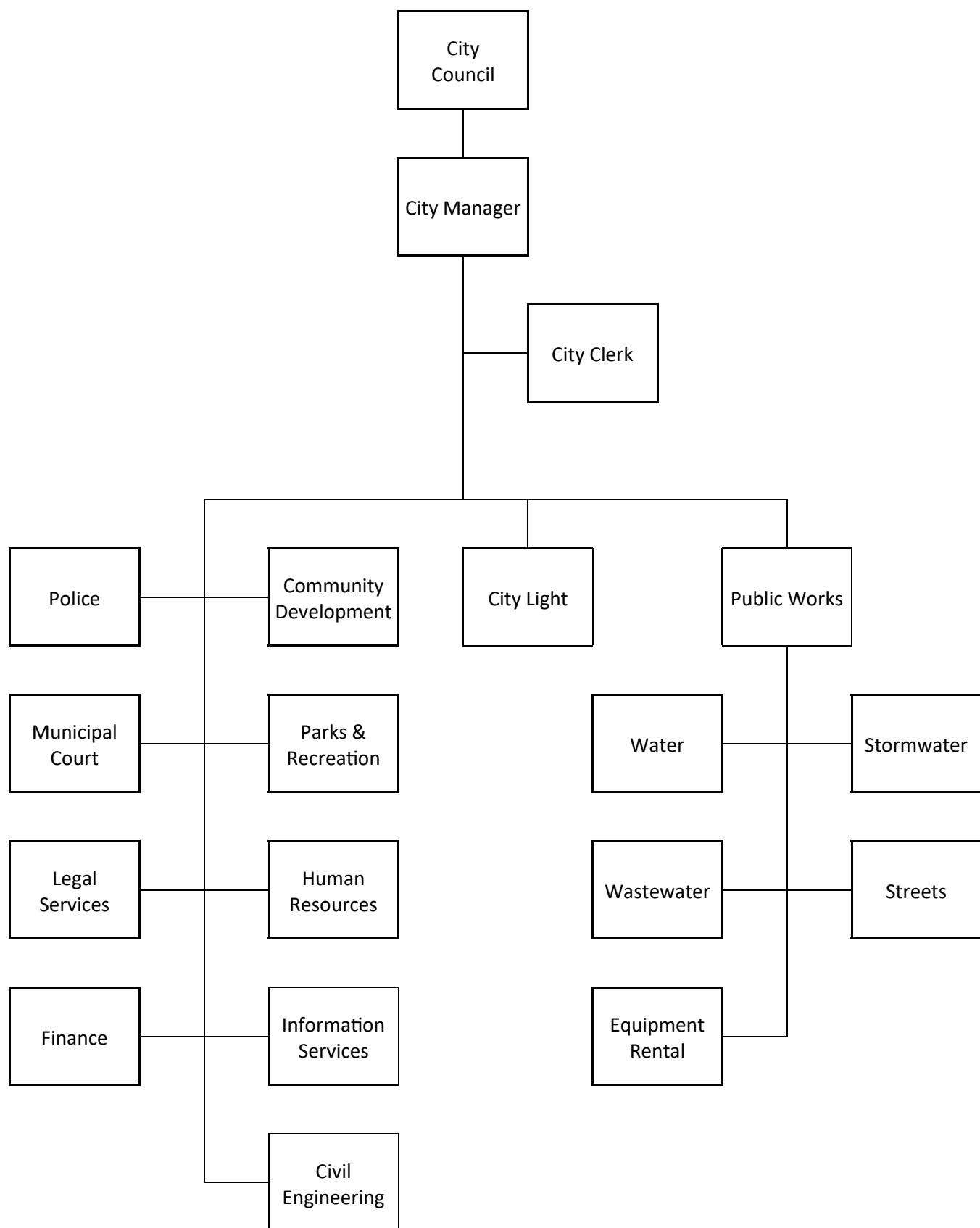
MANAGEMENT TEAM

STAFF	POSITION
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
Kim Ashmore	Public Works Director
James Buzzard	Municipal Court Judge
Marc Baine	Information Services Director

Address

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

CITY 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

CITY COUNCIL STRATEGIC PRIORITIES

Adopted September 2017

Strategic Priority: Improve the Condition of Centralia's Streets

Background: This is a continuation of previous discussions and action. 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 .02% 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.
- Consider alternative financing options including loans and use of reserves to fund needed projects.
- Place additional emphasis on sidewalk repair and alternatives to sidewalks in appropriate situations.

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.
- Finalize options and plans 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 previous discussions and action. 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:

- Significantly reduce the risk of flooding in predetermined areas of Centralia.

Proposed Targets:

- Complete Phase I of the China Creek Project in 2018.
- Seek funding for Phase II of the China Creek Project and complete construction by 2020.

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 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.
- Consider hook-up incentives for residents in the City and UGA.

- 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-water collection, conveyance, and treatment systems in the critical area.
- Obtain and develop a surface water source from the Skookumchuck River.

Strategic Priority: Economic Development

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 stronger working relationships with the Port of Centralia and Chamber of Commerce.

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.

Continue to support the Centralia Community Foundation.

Explore the possibility of apprenticeships and labor training in conjunction with the business community and Olympia Master Builders.

Continue to support the efforts of community partners to address the growing homelessness issues within Lewis County.

Explore the possibility of developing community promotional videos to encourage business relocation.

Adopt a strategy to rehabilitate vacant commercial properties on North Tower Ave.

Continue to support efforts to improve the Centralia Farmers Market.

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.

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.

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PROCESS, POLICY AND PLAN

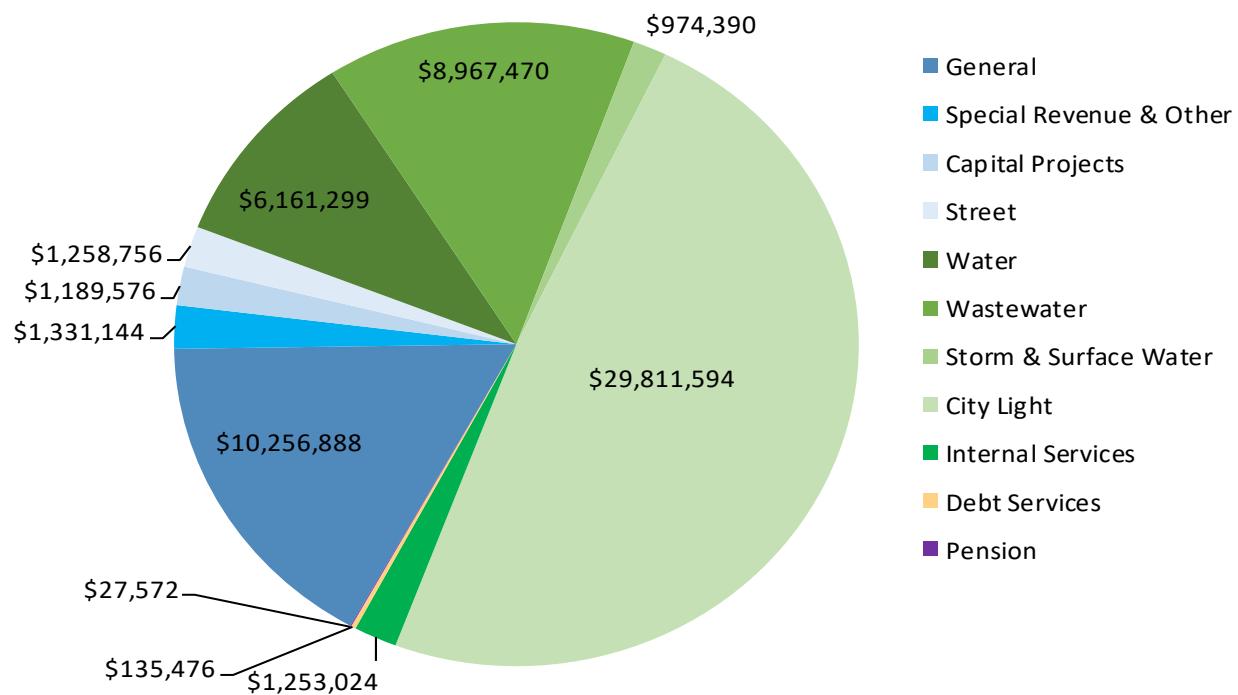
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BUDGET SUMMARY OVERVIEW

ADOPTED 2018 CITY OF CENTRALIA BUDGET

The 2018 Adopted Budget totals \$61,367,189. Compared to the 2017 Adopted Budget, this is an increase of 4% or \$240,8510. 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 2018 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.

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 2018 an Internal Services Fund for Information Services was created to maintain the communication and technology equipment, previously this service was an internal division. 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). In 2018 we will add one fund, Information Services (502).

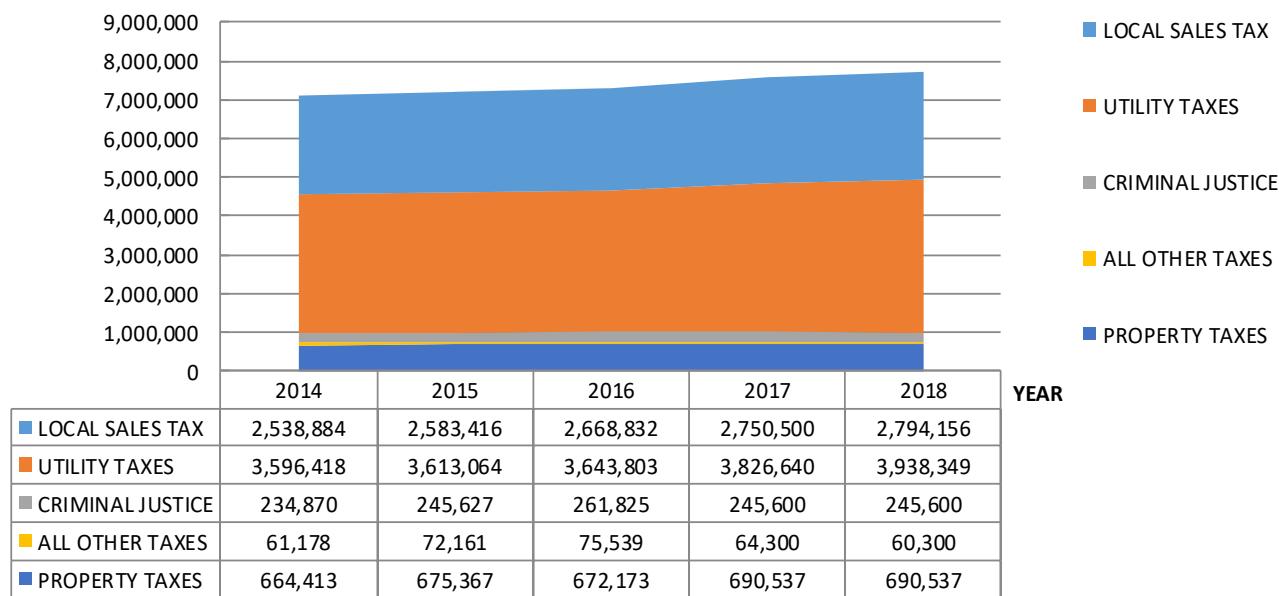
The adopted 2018 Budget includes expenditure appropriations of \$61,367,189. Financing of these requests is provided primarily from on-going revenue sources (taxes, fees, etc.) The included one-time funding sources are grants that are currently authorized, unspent bond proceeds, and planned drawdown of designated reserves.

GENERAL FUND

The adopted 2018 General Fund budget is 5.1 % 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 \$10,273,180.

GENERAL FUND REVENUES TOTAL \$10,273,180

General Fund Tax Revenues



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

TAX REVENUES BY SOURCE

SALES TAXES: At \$2,794,156 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. 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 recovered its pre-recession levels and is estimating growth of 10% more 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 9%.

UTILITY TAXES: This major revenue source of \$3,938,349 is projected to increase only slightly from 2017 as scheduled rate increases are partially offset by lower demand.

CHARGES FOR SERVICES: At \$1,279,029 this second largest revenue source (after taxes) is projected to increase 12%. 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 \$261,500, Inter-governmental Revenues of \$424,400, Miscellaneous Revenue including interest at \$134,609, and Licenses/Permits projected at \$444,700 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: \$10,251,888

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.

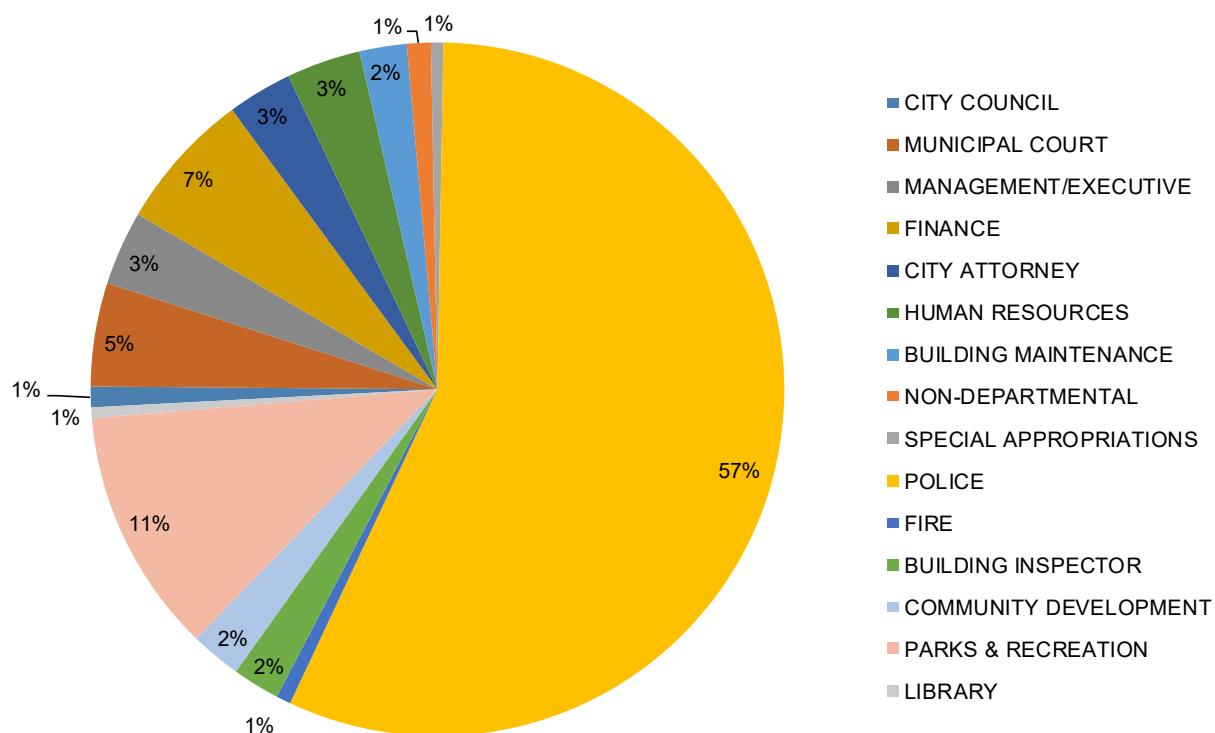
A significant burden that the City continues to struggle with is the rising cost of employee benefits. For 2018, budgets include medical premium increases, workers compensation increases. The City projects rising health insurance rates and continues to shop plans in an attempt to stem some of these increased costs.

SERVICES

General Fund priorities will continue to focus on Public Safety. The Police Department increase reflects labor contract costs and 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 since 2016. The result is reduced attention for some of the satellite parks and facilities within the City. Employees continue to focus on the Borst Park Sports Complex during the summer to ensure that it receives adequate attention as it has the most used facilities in the City. Use of seasonal workers has contributed to keeping these facilities in prime condition.

General Fund Budget by Department



SUMMARY

The overreaching 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.

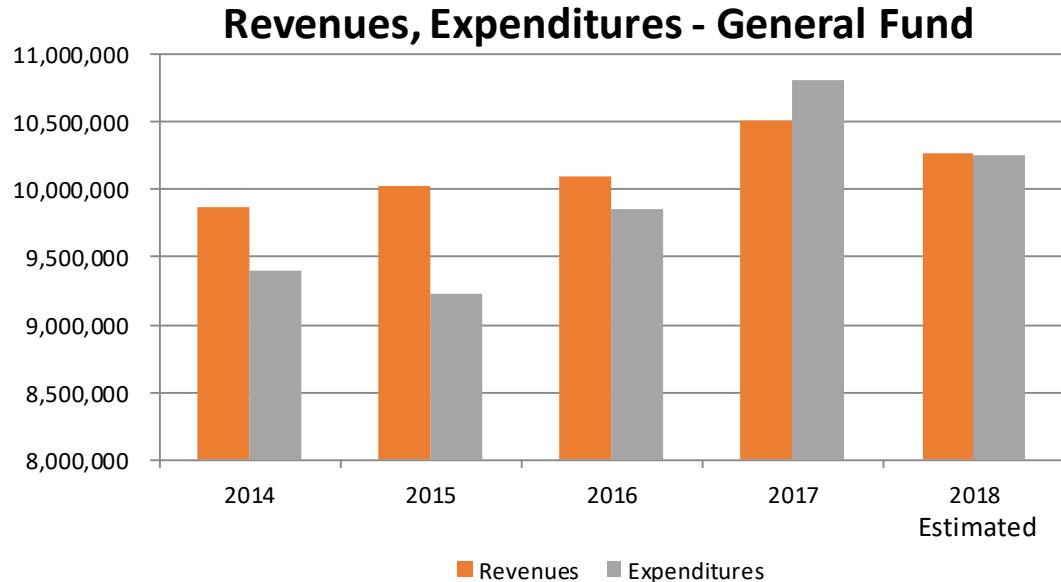
RESERVES:

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).

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

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

Unreserved cash balance projected as of December 31, 2017 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 2017 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, waste-water and storm-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. Starting in January of 2018 Stormwater rate adjustments are tied to the Urban Consumer Price Index (CPI-U). Funding at these established rates is expected to meet costs of compliance with the storm-water permit requirements.

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

Wastewater	I&I Projects	\$500,000
	Infrastructure Replacement & Improvements	\$200,000
	Scheduled Vehicle & Equipment Replacements	\$839,000
Water	Building & Well Improvements	\$90,000
	Infrastructure Replacement Programs	\$1,275,000
	Scheduled Vehicle & Equipment Replacements	236,000

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.

Light	Yelm—Building & Structure Improvements	\$55,000
	Yelm—Infrastructure Replacement & Improvements	\$800,000
	Centralia—Infrastructure Replacement & Improvements	
	Substation Construction	\$2,500,000
	Substation Transformer	\$870,000
	Substation Distribution Feeder	\$800,000
	Salzer Valley Transmission Line	\$1,000,000
	Distribution System Upgrades	\$425,000
	Infrastructure Replacement Programs	\$150,000
	Centralia—Vehicle & Equipment Replacements	\$227,000

OVERVIEW SUMMARY

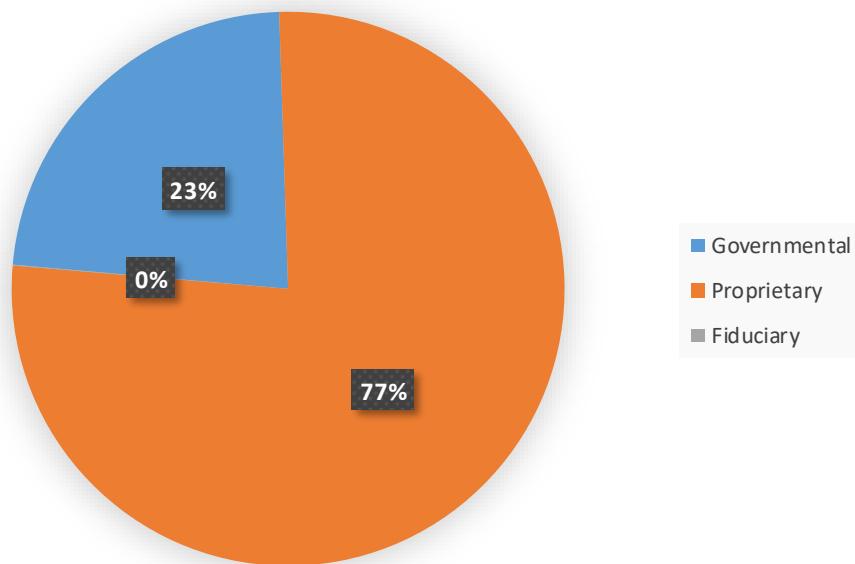
The Adopted Budget complies with the overall City goal to fulfill ongoing costs with ongoing revenues. The General Fund operations are funded with current revenues and are balanced without the use of its reserves. Use of reserves has been designated only for the purchase of street equipment and development of a traffic study in 2017. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, moneys for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2018 as designated. In all, the Adopted Budget is projected to meet the ongoing programs and special projects identified for 2018 for the City of Centralia.

BUDGET STRUCTURE, POLICY & PROCESS

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

The many funds that comprise the city-wide budget are used to separate the primary functions and activities. Funds can be grouped by type: **Governmental** which includes the General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds, **Proprietary** which includes Enterprise Funds (utilities) and the Internal Service Fund (equipment rental, information services), 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.

Budgeted Expenditures by Fund Type



In the following sections, we provide a description of the policies and processes that prevailed as the 2018 Budget was developed. We also describe the format or structure of the information it contains. Ultimately, the mission of the budget process itself is to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process.

Budget Background and Overview

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

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

The City of Centralia reports financial activity using the revenue and expenditure classifications, statements, and schedules prescribed in the Washington State Auditor’s Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. The financial statements of the City of Centralia are subject to audit by the State Auditor’s Office on an annual basis. The City has successfully received unqualified audit reports for 2011—2015.

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 more specific actions within each major policy area.

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

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

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

Current expenditures will be funded with current revenues.

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

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

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

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

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

Long term debt will not be used for current operations.

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

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

Budget Structure - Fund Accounting

The City's accounting and budgeting systems are organized and operated on the basis of funds, each of which is considered a sepa-

rate accounting entity. Each fund is a self-balancing set of accounts that comprise its cash, investments, revenues and expenditures. The City's resources are allocated to and accounted for in these individual funds.

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

GOVERNMENTAL FUND TYPES:

General Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Fund (201)

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

Capital Projects Funds (302 , 303 and 304)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (401-405)

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

Internal Services Fund (501, 502)

These funds accounts for the maintenance and acquisition services provided to the other departments of the City on a cost reimbursement basis. Internal Service funds include the Equipment Rental Fund and the Information Services Fund.

FIDUCIARY FUND TYPES:

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

Pension Trust Fund (611)

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

Agency Funds (801 & 803)

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

Basis of Accounting

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

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

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

Budgets

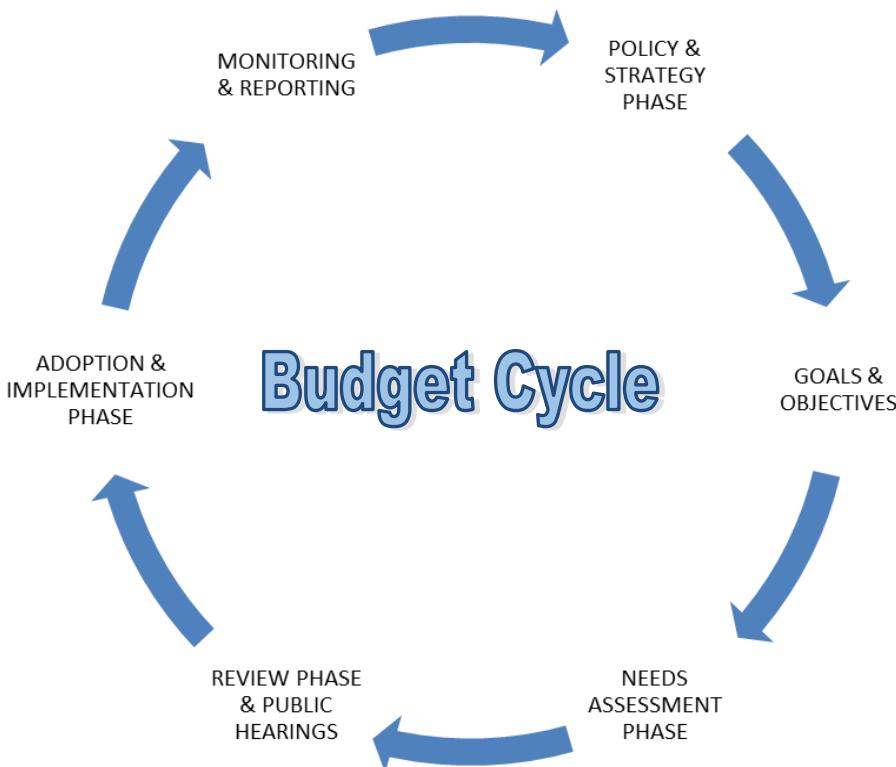
The City adopts annual budgets for the general, special revenue, debt service, capital projects, enterprise, internal service and pension trust funds. Appropriated at the fund level, the budget constitutes the legal authority for expenditures at the fund level. Annual appropriations for these expenditures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

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

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

Budget Process

As noted earlier, the budget process itself is meant to help decision makers make in-formed choices about the provision of services and capital assets and to pro-mote citizen and stakeholder participation in the process. Once adopted, the budget becomes the formal expression of the City's objectives and priorities for the forthcoming year and how the resources



will be used to meet those objectives. The process generally unfolds in the following phases:

Policy Phase

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

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

Needs Assessment Phase

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

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

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

Review Phase

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

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

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

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

Adoption and Implementation Phase

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

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

CITY REVENUES

TAXES

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

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

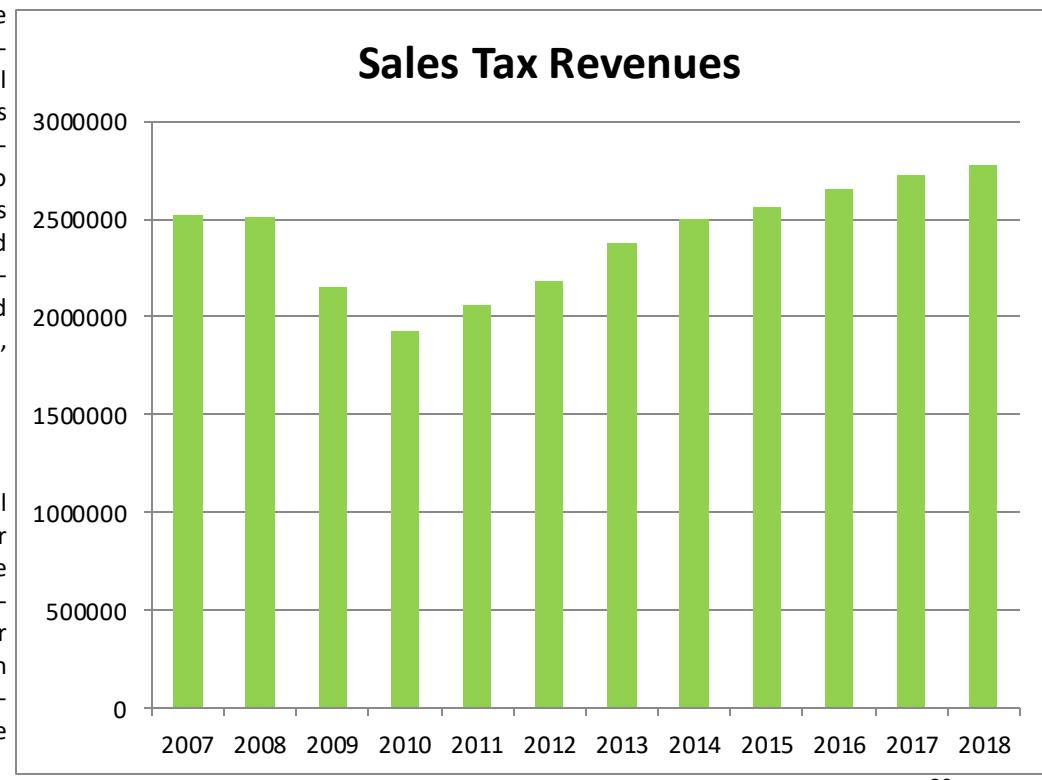
The limitations are those which reduce the maximum levy rate, such as annexation to a library district, and those which establish ceiling (a lid) for the amount of tax revenue that may increase each year. Statutes currently limit the levy increase to 1% or the growth in the implicit price deflator, other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

Since the regular property tax increase limitation applies to the total 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, 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.

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 2018 projection is \$3,938,349 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 2018.

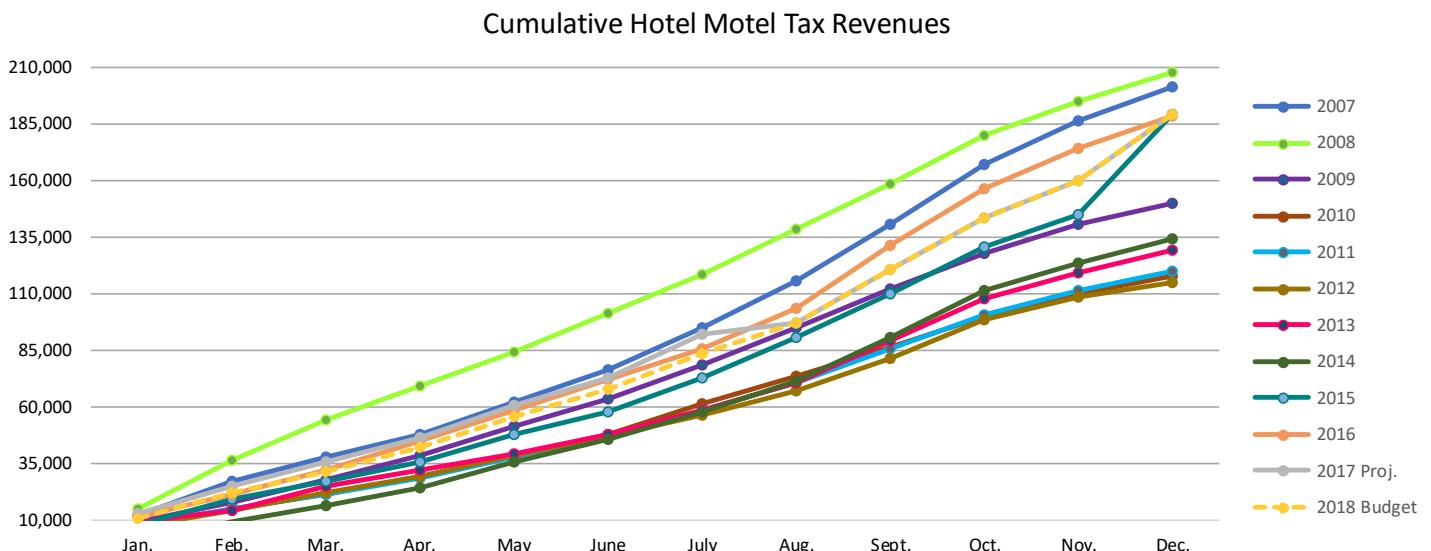
Real Estate Excise Tax Another source of tax revenue for the City is a real estate excise tax, which is levied on each sale of real property within the City at the rate of 0.50% of the selling price. (This is in addition to the real estate excise tax imposed by the State at the rate of 1.28%). The first 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 2018 at \$225,000.

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 2018.



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 \$146,000 in 2018.

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 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 2018 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 \$146,000 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 2018 is \$344,500.

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

OTHER GENERAL REVENUE SOURCES

Licenses, Permits and Franchise Fees Another source of revenue for the City includes licensing, permit and franchise fees. For the General Fund, the two largest revenue sources in this category are the cable franchise fee and building permits. The annual collections by the City for 2018 are projected at \$444,700.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$180,000 for 2018.

Fines and Forfeitures The Centralia Municipal Court assesses fines and charges for infractions committed within its boundaries at amounts established pursuant to state statutes. A portion of these revenues are sent to the state each month. In addition, the City collects fines and penalties for enforcement of code violations. The revenues from Fines and Forfeitures is projected to be \$261,500 for 2018.

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 \$1,279,029 for 2018.

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 2018 the projected revenue from both sources has been budgeted as \$220,000.

Criminal Justice revenues have now, with the repeal of the motor vehicle excise tax, become dependent upon transfers from the state general fund pursuant to statutes. The distribution is substantially based on population. For 2018 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 2018 at \$88,000.

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

REVENUES FROM UTILITY RATES

The largest revenue source for City services are those revenues that derive from utility rates paid by customers (rate payers) of the four utility services provided by the City. These are **enterprise service** revenues and comprise over 70% of all City funds projected in 2018. 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 Budget Appendix.

FINANCING FROM SALE OF BONDS

Bond proceeds have been used to fund a substantial portion of the City's utility and general infrastructure capital improvements in the past. These one-time revenues are budgeted when received to fund their designated projects. Usually, a portion of the bond proceeds remain unspent at year end and are budgeted again in the next fiscal period to complete the project. The \$1.1 million in bond proceeds from the 2013 issuance of Qualified Energy Conservation Bonds were expected to be fully expended by year end 2014. However the project extended into 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 replacement projects or emergency major repairs
- Operating Reserves – cash set aside to support current operating expenses. For the Utilities, the amount is set as a prescribed number of days of operations costs to pay outstanding bills in the event of an unplanned revenue shortage (Electric-90 days, Sewer-45 days, Water-60 days, and Storm & Surface Water-30 days)

The 2018 Proposed 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.

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BUDGET SUMMARY SECTION

[COMPREHENSIVE SUMMARY BY FUND](#)

28

[REVENUES & EXPENDITURES FOR ALL FUNDS BY CATEGORY](#)

29

COMPREHENSIVE BUDGET BY FUND

2018 Adopted Budget

COMPREHENSIVE SUMMARY BY FUND

#	FUND	2014	2015	2016	2017	2018	Difference 2018-2017	
		Actual	Actual	Actual	Adopted	Adopted	Amount	% Chg
001	GENERAL FUND	9,338,606	9,185,955	9,901,308	10,805,045	10,256,888	(548,157)	-5.1%
101	STREET FUND	1,980,691	1,777,458	1,305,494	1,486,646	1,258,756	(227,890)	-15.3%
104	PATHS & TRAILS FUND	0	0	0	1,740	11,943	10,203	586.4%
106	REPAIR & DEMOLITION FUND	436	306	11,767	4,700	16,127	11,427	243.1%
108	PARK IMPROVEMENT FUND	0	6,225	13,015	0	0	-	N/A
109	STADIUM FUND	126,713	126,539	125,814	191,060	267,100	76,040	39.8%
111	CONFISCATIONS/SEIZURES FUND	101,555	266,010	354,228	145,000	145,050	50	0.0%
114	INDOOR POOL FUND	10,000	0	37	10,000	120,000	110,000	1100.0%
124	BORST PARK CONSTRUCTION FUND	64,856	169,037	70,968	50,600	71,200	20,600	40.7%
125	BORST HOME FUND	546	221	280	2,000	1,000	(1,000)	-50.0%
130	WASH LAWN CEMETERY FUND	0	0	0	0	0	0	N/A
131	LANDFILL CLOSURE FUND	113,415	194,085	113,577	0	0	0	N/A
132	LANDFILL OPERATING TRUST FUND	113,415	194,085	108,884	0	0	0	N/A
140	TRANSPORTATION BENEFIT FUND	0	0	0	349,198	651,624	302,426	86.6%
145	24/7 SOBRIETY FUND	0	0	0	47,000	47,100	100	0.2%
201	DEBT SERVICE FUND	0	144,214	143,968	144,000	135,476	(8,524)	-5.9%
302	CAPITAL PROJECTS FUND	439,799	149,320	154,396	200,400	230,600	30,200	15.1%
303	ENERGY EFFICIENCY CAPITAL PROJECTS	577,926	416,000	58,835	15,000	15,000	0	0.0%
304	FLOOD CAPITAL PROJECTS	N/A	288,000	980,000	1,035,000	943,976	(91,024)	-8.8%
401	CITY LIGHT FUND	27,378,429	24,706,203	25,544,635	27,273,270	29,811,594	2,538,324	9.3%
402	WATER FUND	4,667,769	6,023,616	5,419,836	6,181,313	6,161,299	(20,014)	-0.3%
403	WASTEWATER FUND	9,956,848	10,444,438	8,728,350	9,580,086	8,967,470	(612,616)	-6.4%
405	STORM & SURFACE WATER FUND	532,623	1,691,031	846,258	903,400	974,390	70,990	7.9%
501	EQUIPMENT RENTAL FUND	740,848	772,558	698,114	544,715	581,875	37,160	6.8%
502	INFORMATION SERVICES	N/A	N/A	N/A	N/A	671,149	671,149	N/A
611	FIREMEN'S PENSION FUND	14,719	18,743	24,123	34,000	27,572	(6,428)	-18.9%
TOTAL EXPENDITURES		56,159,194	56,574,046	54,603,888	59,004,173	61,367,189	2,363,017	4.0%

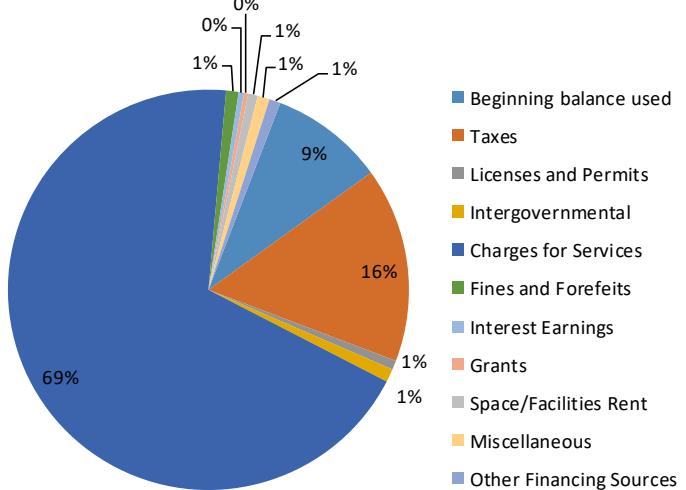
REVENUE & EXPENDITURES

FOR ALL FUNDS BY CATEGORY

Financing Sources by Type

Financing Sources:

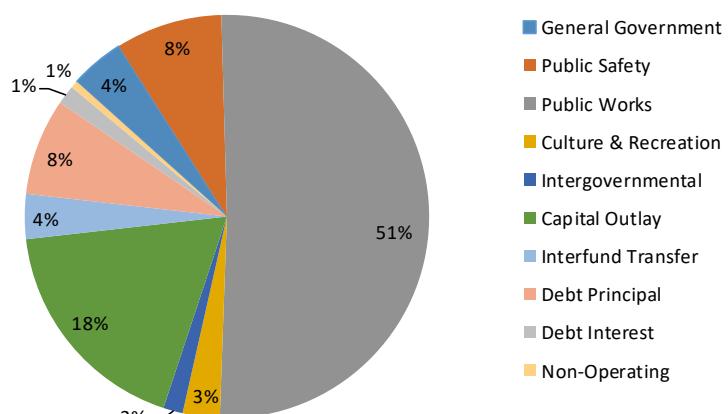
Beginning balance used	5,569,613
Taxes	9,506,442
Licenses and Permits	444,700
Intergovernmental	641,909
Charges for Services	41,601,739
Fines and Forfeits	608,400
Interest Earnings	265,636
Grants	198,000
Space/Facilities Rent	466,866
Miscellaneous	591,700
Other Financing Sources	<hr/> 544,500
Total	60,439,505



Expenditures:

General Government	2,670,047
Public Safety	5,242,787
Public Works	31,298,989
Culture & Recreation	1,817,525
Intergovernmental	957,327
Capital Outlay	11,117,473
Interfund Transfer	2,208,185
Debt Principal	4,761,862
Debt Interest	934,062
Non-Operating	<hr/> 358,933
Total	61,367,189

Expenditure by Major Function



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GENERAL GOVERNMENTAL FUND

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REVENUE SUMMARY

MAJOR CATEGORY	2014	2015	2016	2017	2018	<i>Difference</i>	
	Actual	Actual	Actual	Adopted	Adopted	Amount	% Chg
PROPERTY TAX	664,412	675,333	672,173	690,537	690,537	-	0.0%
PROPERTY TAX-EMS	1	34	-	-	-	-	N/A
LOCAL SALES TAX	2,538,884	2,583,416	2,668,832	2,750,500	2,794,156	43,656	1.6%
UTILITY TAX	3,596,418	3,613,064	3,643,803	3,826,640	3,938,349	111,709	2.9%
CRIMINAL JUSTICE	234,870	245,627	261,825	245,600	245,600	-	0.0%
ALL OTHER TAXES	61,178	72,161	75,539	64,300	60,300	(4,000)	-6.2%
TAXES	7,095,763	7,189,635	7,322,172	7,577,577	7,728,942	151,365	2.0%
LICENSES	397,886	533,968	453,451	423,100	444,700	21,600	5.1%
INTERGOVERNMENTAL	546,872	497,135	458,764	795,980	424,400	(371,580)	-46.7%
CHARGES FOR SERVICES	1,156,735	1,143,400	1,223,880	1,142,070	1,279,029	136,959	12.0%
FINES AND FORFEITURES	251,669	244,283	222,585	261,400	261,500	100	0.0%
MISCELLANEOUS	157,479	178,807	209,074	114,900	134,609	19,709	17.2%
OTHER FIN. SOURCES	262,071	234,115	206,063	-	-	-	N/A
SUBTOTAL	9,868,475	10,021,343	10,095,988	10,315,027	10,273,180	(41,847)	-0.4%
RESERVES USED	-	-	-	190,000	-	(190,000)	-100.0%
TOTAL REVENUES	9,868,475	10,021,343	10,095,988	10,505,027	10,273,180	(231,847)	-2.2%

REVENUE DETAIL

	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Adopted
BEGINNING CASH USED	-	-	-	190,000	-
TAXES					
PROPERTY TAXES - REGULAR	664,412	675,333	672,173	690,537	690,537
PROPERTY TAXES - EMS	-	16	-	-	-
PROPERTY TAXES - EMS EQUIP 15%	-	5	-	-	-
PROPERTY TAXES - EMS 2009	1	13	-	-	-
SALES TAX - BASIC .5%	1,391,020	1,423,629	1,471,753	1,550,400	1,575,206
SALES TAX - OPTIONAL .4%	1,112,816	1,138,903	1,177,402	1,178,100	1,196,950
NATURAL GAS USE TAX 6%	35,048	20,884	19,677	22,000	22,000
LOCAL CRIMINAL JUSTICE	234,870	245,627	261,825	245,600	245,600
UTILITY TAX - NATURAL GAS 6%	178,785	167,774	153,193	182,000	184,912
UTILITY TAX - ELECTRIC 6%	1,287,090	1,300,968	1,341,453	1,409,000	1,483,800
UTILITY TAX - WATER 10%	480,348	503,964	497,598	524,100	532,486
UTILITY TAX - WASTEWATER 14%	1,094,771	1,110,715	1,116,385	1,135,700	1,153,871
UTILITY TAX - STORM & SURF WATER 10%	53,131	64,250	80,709	80,000	81,280
UTILITY TAX - CABLE 3%	92,978	96,748	100,068	93,840	100,000
UTILITY TAX - TELEPHONE 6%	409,315	368,645	354,397	402,000	402,000
PUNCH BOARDS/PULL TABS/PROFIT	25,845	33,507	38,533	30,000	30,000
AMUSEMENT GAMES	363	222	267	300	300
LEASEHOLD TAXES	34,969	38,425	36,727	34,000	30,000
TIMBER TAX	1	7	12	-	-
TAXES	7,095,763	7,189,635	7,322,172	7,577,577	7,728,942
LICENSES AND PERMITS					
FIREWORK PERMITS	500	500	300	500	500
FRANCHISE FEE - SOLID WASTE	61,600	72,800	67,200	67,200	67,200
FRANCHISE FEE - CABLE 5%	154,286	160,432	165,472	155,000	155,000
BUSINESS LICENSES	71,685	75,605	79,385	68,000	74,000
BUILDING PERMITS	90,119	210,807	130,627	120,000	135,000
DOG LICENSES	6,469	5,355	5,381	7,000	7,000
DOG LICENSES - DANGEROUS DOG	150	-	-	-	-
STREET & CURB PERMITS	12,091	7,151	3,220	4,400	5,000
CONCEALED PISTOL LIC - CITY	986	1,318	1,866	1,000	1,000
LICENSES AND PERMITS	397,886	533,968	453,451	423,100	444,700
INTERGOVERNMENTAL REVENUE					
DOE/OCDETF REIMBURSEMENTS	-	-	1,461	-	-
DOJ/CTED/STOP GRANT	26,149	20,499	16,026	8,000	8,000
DOT/WASPC/TRAFFIC SAFETY	6,299	9,641	3,150	1,400	1,400
DOT/TRAFFIC SAFETY/WASPC	-	-	-	750	-
TRAFFIC SAFETY/SEAT BELT	1,872	1,245	-	-	-
HOMELAND SEC/HAZARD MITIGATION	16,992	-	-	-	-
HOMELAND SEC/HAZARD MITIG-ELEVATION	118,836	-	-	-	-
HOMELAND SEC/EMG MGT PERFORMANCE	39,730	3,227	6,189	8,000	-
FEMA/MILITARY/DISASTER	2,832	-	-	-	-
FEMA ELEVATION	19,806	85,429	-	-	-
STATE GRANT -RCO - PEARL ST PLAZA	-	-	-	200,000	-
WORK STUDY PROGRAM-CENT COLLEGE	78	-	-	-	-

CITY ASSISTANCE	28,824	97,692	116,829	97,962	98,000
CRIM JUSTICE-HI CRIME	65,995	48,497	49,444	48,497	50,000
CRIM JUSTICE-POPULATION	21,965	19,924	23,216	19,924	23,000
CRIM JUSTICE-SPECIAL PROGRAMS	15,816	16,374	16,861	16,374	15,000
DUI-CITIES	2,989	2,534	2,618	3,000	3,000
Marijuana Excise Tax	-	-	-	-	6,000
LIQUOR EXCISE TAX	31,192	45,532	78,336	45,532	80,000
LIQUOR BOARD PROFITS	147,497	146,541	144,634	146,541	140,000
INTERGOVERNMENTAL REVENUE	546,872	497,135	458,764	795,980	424,400
CHARGES FOR SERVICES					
MUNI COURT WARRANT FEES	20,969	21,236	23,165	20,000	20,000
CHARGES FOR SVCS/FINANCE	289,381	293,249	309,208	352,750	483,841
CHARGES FOR SVCS/CITY MGR	134,544	132,050	148,161	132,000	148,161
CHARGES FOR SVCS/CITY CLERK	31,329	32,351	34,103	27,498	34,103
CHARGES FOR SVCS/COUNCIL	44,647	45,976	51,311	45,997	51,311
PHOTO COPIES	1,280	1,068	1,074	700	700
CHARGES FOR SVCS/PERSONNEL	112,002	115,971	120,396	86,200	99,165
PK-WASHINGTON LAWN CEMETERY	-	250	-	220	-
MAINTENANCE-PARKS	12,600	13,236	13,892	15,000	15,300
LEGAL SERVICES/COURT	23	21	72	-	-
CHARGES FOR SVCS/LEGAL	93,107	94,057	93,248	94,000	93,248
CHARGES FOR SERVICES/POLICE	5,354	4,655	5,080	4,000	4,000
TRAFFIC SCHOOL	21,900	21,150	12,300	14,000	14,000
LAW ENFORCEMENT SERVICES	69,094	52,783	91,012	74,655	85,000
FIRE CONTROL SERVICES	90,078	-	-	-	-
PROBATION CHARGES	39,427	47,833	45,732	38,000	38,000
MONITORING OF PRISONERS	29,710	26,502	32,943	25,000	25,000
24/7 SOBRIETY PROGRAM	2,981	8,396	9,964	-	-
REGISTRATION - SAS & SMARTSTART	630	480	1,230	1,000	-
SMARTSTRAT PROGRAM	-	1,502	15,004	36,000	-
SAFE & SOBER (SAS) PROGRAM	-	639	6,468	10,000	-
FINGERPRINT FEES/LOCAL	1,227	1,185	660	650	-
PRE-CONVICTION SUPERVISION COSTS	18,085	18,840	14,405	18,000	18,000
FLOOD PLAIN APPLICATIONS	350	350	650	250	200
ANIMAL CONTROL & SHELTER FEES	4,020	3,970	4,460	4,000	4,000
APPLICATIONS FOR VARIANCES	650	3,100	1,900	1,650	1,500
SITE PLAN REVIEW FEES	1,950	3,300	3,300	2,000	2,000
PLAN REVIEWS & CHANGES	35,949	112,447	62,210	41,000	40,000
OTHER PLANNING & DEVELOPMENT	-	-	30,000	-	-
EVENT ADMISSIONS -SUMMERFEST	20,560	19,046	25,751	20,000	25,000
REC-YOUTH: SPORTS	1,250	1,365	1,250	-	500
REC-YOUTH: TOURNEYS	8,519	3,931	(27)	10,000	10,000
REC-YOUTH: ARTS/CRAFTS	3,010	3,390	3,050	3,000	3,000
REC-YOUTH: CAMPS	20,871	8,657	12,265	18,000	18,000
REC-ADULT: SPORTS	20,045	17,793	17,580	20,000	20,000
REC-ADULT: TOURNEYS	(972)	-	185	-	-
REC-FAMILY ACTIVITIES-PROGRAM FEES	-	101	125	-	-
OTHER FEES-SUMMERFEST VENDOR	1,659	1,524	1,856	1,500	-
OTHER REC-PLAYER FEES-YOUTH	1,233	10,225	9,996	-	-
OTHER REC-PLAYER FEES-ADULT	19,273	20,771	19,901	25,000	25,000
CHARGES FOR SERVICES	1,156,735	1,143,400	1,223,880	1,142,070	1,279,029
FINES AND FORFEITS					
COURT FINES & FORFEITS	-	-	-	260,000	260,000
OTHER PENALTIES	1,634	1,211	6,211	-	-
TRAFFIC INFRACTIONS	127,378	107,802	86,539	-	-
NON-TRAFFIC INFRACTIONS	2,382	3,059	1,069	-	-

PARKING FINES	555	390	531	-	-
DUI FINES	6,486	12,202	7,576	-	-
OTHER CRIM TRAFFIC MISDEMEANOR	50,278	55,125	55,077	-	-
OTHER CRIMINAL NON-TRAFFIC	23,007	23,688	23,623	-	-
PUBLIC DEFENSE REIMBURSEMENT	38,210	38,804	40,490	-	-
COURT INTERPRETER REIMBURSEMENT	5	-	4	-	-
PENALTIES & INTEREST-OTHER TAXES	4	2	-	-	-
PENALTIES ON BUSINESS LICENSES	1,730	2,000	1,465	1,400	1,500

FINES AND FORFEITS	251,669	244,283	222,585	261,400	261,500
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MISCELLANEOUS REVENUE

INTEREST EARNINGS	3,082	5,852	17,286	14,400	29,107
INTEREST EARNINGS/OTHER RESERVE	473	848	2,641	500	4,386
INTEREST - STATE SALES TAX	592	1,302	2,128	-	-
INTEREST - COURT	14,224	15,828	20,648	10,000	10,200
REC-RENT EQUIPMENT	-	1,316	1,939	1,600	1,632
SOBERLINK DEVICE RENTAL	1,675	12,363	(24)	-	-
PK - OUTDOOR POOL BLDG RENT	-	-	750	-	-
PK-FIELD RENT	32,782	14,985	14,235	16,000	16,320
PK-OTHER RENT(BRST HM, KITCHENS)	36,550	39,362	48,562	28,200	28,764
OTHER RENT - FOX THEATRE	1,300	6,200	1,200	1,200	1,200
PKG LOT SPACE RENTAL	2,052	883	2,084	2,000	2,000
LONG TERM LEASE-TRAIN DEPOT	34,327	32,517	35,621	34,000	34,000
CONCESSIONS-PARK COMPLEX	2,450	1,843	1,909	1,800	1,800
CONTRIBUTIONS-SUMMERFEST	2,333	6,213	2,707	2,200	2,200
SALE OF SCRAP & SALVAGE	4,787	2,587	1,017	-	-
SALE OF UNCLAIMED PROPERTY	1,833	2,661	1,765	-	-
JUDGMENTS & SETTLEMENTS	1,658	1,760	4,096	-	-
CASH OVER & SHORT	(19)	38	242	-	-
MISC REVENUE/TAXABLE	-	-	5,627	-	-
MISC REV/COURT	345	272	94	-	-
MISC REV/NON-TAX/NSF	3,080	2,300	2,600	3,000	3,000
MISC REV/L&I REIMBURSE	10,304	26,447	33,485	-	-
MISC REV/UNCLAIM/EVID	3,651	3,230	8,460	-	-

MISCELLANEOUS REVENUE	157,479	178,807	209,074	114,900	134,609
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NONREVENUES

AGENCY TYPE DEPOSITS - LEASEHOLD TAX	1,986	847	847	-	-
BUILDING PERMIT CLEARING	1,323	1,490	1,396	-	-
CONCEALED PISTOL LICE (CPL/STATE)	1,176	1,570	2,600	-	-
FINGERPRINT FEE/STATE	726	540	1,079	-	-
LEASEHOLD TAXES - STATE	264	113	268	-	-
AGENCY TYPE DEPOSITS - SALES TAX	-	104	61	-	-
AGENCY TYPE DEPOSITS - SALES TAX/AR	2,470	2,946	2,489	-	-
24/7 SOBRIETY - STATE SHARE	2,969	5,587	518	-	-
CRIME VICTIMS	4,809	4,684	4,338	-	-
EMS/TRAUMA CARE	5,732	4,957	3,630	-	-
AUTO THEFT PREVENTION	10,920	9,616	7,049	-	-
TRAUMA BRAIN INJURY	2,181	1,922	1,421	-	-
MUTLIMODAL TRANSPORTATION ACC (COURT)	-	-	30	-	-
STATE HIGHWAY ACCT	1,908	2,631	2,213	-	-
ACCESSIBLE COMMUNITIES ACCT (COURT)	-	-	30	-	-
HIGHWAY SAFETY	533	736	619	-	-
DEATH INVEST	336	464	390	-	-
DOMESTIC VIOLENCE PREVENTION	-	-	25	-	-
PSEA1	117,078	113,320	102,427	-	-
PSEA2	65,666	60,875	54,856	-	-
CRIME LAB - BLOOD/BREATH	999	638	352	-	-

JUDICIAL INFO SYSTEMS ACCOUNT	26,754	25,907	25,012	-	-
SCHOOL ZONE SAFETY/STATE	6,724	3,051	1,539	-	-
OTHER - NON-REVENUES	6,800	4,200	-	-	-
PARK HOUSE DEPOSIT/NON REVENUE	-	150	-	-	-
FIREWORKS DEPOSIT	500	500	300	-	-
OTHER NON-REVENUE/COURT	217	(12,733)	(7,426)	-	-
NON REVENUES	262,071	234,115	206,063	-	-
OTHER FINANCING SOURCES					
SALE OF GENERAL FIXED ASSETS	4,830	11,250	13,314	-	-
OPERATING TRANSFER IN	-	-	5,000	-	-
INSURANCE RECOVERIES	-	-	4,033	-	-
OTHER FINANCING SOURCES	4,830	11,250	22,347	-	-
GENERAL FUND TOTAL	9,873,305	10,032,593	10,118,335	10,315,027	10,273,180

EXPENSE SUMMARY

Department	2014	2015	2016	2017	2018	Difference 2018-2017	
	Actual	Actual	Actual	Adopted	Adopted	Amount	% Chg
CITY COUNCIL	81,561	83,593	93,293	97,824	98,567	743	0.8%
MUNICIPAL COURT	396,026	416,988	439,957	482,718	494,208	11,490	2.4%
MANAGEMENT/EXECUTIVE	296,115	300,240	329,256	347,788	356,044	8,256	2.4%
FINANCE	392,433	396,282	484,463	525,920	666,833	140,913	26.8%
CITY ATTORNEY	285,716	285,019	282,568	300,590	308,934	8,344	2.8%
HUMAN RESOURCES	269,949	274,019	293,647	323,090	354,368	31,278	9.7%
BUILDING MAINTENANCE	218,598	207,249	206,401	217,703	225,551	7,848	3.6%
NON-DEPARTMENTAL	107,541	109,634	111,561	112,880	114,211	1,331	1.2%
SPECIAL APPROPRIATIONS	34,722	34,600	68,690	142,100	58,700	(83,400)	-58.7%
POLICE	5,615,201	5,488,153	5,738,266	5,699,746	5,817,264	117,518	2.1%
FIRE	208,025	98,832	102,453	129,173	70,000	(59,173)	-45.8%
BUILDING INSPECTOR	186,534	193,925	210,122	226,414	225,805	(609)	-0.3%
COMMUNITY DEVELOPMENT	270,341	188,991	199,666	302,196	241,786	(60,410)	-20.0%
PARKS & RECREATION	975,844	1,108,430	1,247,684	1,814,051	1,173,509	(640,542)	-35.3%
LIBRARY	55,386	36,131	47,117	82,852	51,110	(31,742)	-38.3%
TOTAL EXPENDITURES	9,393,992	9,222,086	9,855,144	10,805,045	10,256,888	(548,157)	-5.1%

CITY COUNCIL

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

Council reviews and approves the City's long-term planning documents such as the annual budget, six-year transportation plan, and the City Comprehensive Plan. Council meetings are held 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.

The City Council appoints members to:

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

The City Council budget provides for the stipends and benefit costs of the Council Members. It also includes the fee for membership in the Association of Washington Cities.



Peter Abbarno
At Large Position No. 3



Susan Luond
District No. 4



John Elmore
District No. 2



Joyce Barnes
At Large Position No. 1



Lee Coumbs, Mayor
At large Position No. 2



Ron Greenwood
District No. 1



Max Vogt, Mayor Pro-Tem
District No. 3

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

CITY COUNCIL (011)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Charges for Services	\$44,647	\$45,976	\$51,311	\$45,997	\$51,311	11.6%
Tax/Misc Revenue Required	36,914	37,617	41,982	51,827	47,256	-8.8%
TOTAL	\$81,561	\$83,593	\$93,293	\$97,824	\$98,567	0.8%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$19,200	\$19,100	\$19,200	\$19,200	19,200	0.0%
Benefits	47,604	51,136	58,631	61,924	62,088	0.3%
Supplies	74	260	0	200	200	0.0%
Other Services & Charges	14,683	13,097	15,462	16,500	17,079	3.5%
TOTAL	\$81,561	\$83,593	\$93,293	\$97,824	\$98,567	0.8%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Mayor	1	1	1	1	1	
Mayor Pro-Tem	1	1	1	1	1	
Council	5	5	5	5	5	
Total	7	7	7	7	7	

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, 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 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 & 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 the municipal court records

MUNICIPAL COURT (012)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Sales Tax-Criminal Justice	\$93,948	\$98,251	\$104,730	\$98,240	\$98,240	0.0%
Probation Charges	39,427	47,833	45,732	38,000	38,000	0.0%
Monitoring of Prisoners	29,710	26,502	32,943	25,000	25,000	0.0%
Pre-Conviction Supervision	18,085	18,840	14,405	18,000	18,000	0.0%
Court Fines & Forfeits	269,293	262,327	238,146	20,000	20,000	0.0%
Interest	14,224	15,828	20,648	10,000	10,200	2.0%
Tax/Misc Revenue Required	0	0	0	273,478	284,768	4.1%
TOTAL	\$464,687	\$469,581	\$456,604	\$482,718	\$494,208	2.4%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$199,771	\$202,508	\$208,123	\$212,791	\$217,544	2.2%
Benefits	85,886	88,961	91,931	95,977	100,013	4.2%
Supplies	3,652	3,437	2,049	4,500	4,500	0.0%
Other Services & Charges	106,717	122,082	137,854	169,450	172,151	1.6%
Intergovernmental	0	0	0	0	0	0.0%
TOTAL	\$396,026	\$416,988	\$439,957	\$482,718	\$494,208	2.4%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Municipal Court Judge	0.4	0.4	0.4	0.4	0.4	
Court Administrator	1	1	1	1	1	
Chief Court Clerk	1	1	1	1	1	
Deputy Court Clerk	1	1	1	1	1	
Total	3.4	3.4	3.4	3.4	3.4	

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.

Ongoing Functions

- Ensures all laws and ordinances governing the City are enforced
- Recommends to the City Council such measures or actions which appear necessary and desirable
- Prepares and submits a proposed City Budget to the Council
- Performs other activities as required by law or designation of the City Council

The City Manager 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 is the ultimate authority on all personnel related issues and decisions. And is responsible for ensuring the effective and efficient use of tax dollars and other revenues received by the city to provide the service desired within the community.

CITY MANAGER (013.513)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Charges for Services	134,544	132,050	148,161	132,000	148,161	12.2%
Tax/Misc Revenue Required	52,852	56,590	63,497	84,363	73,055	-13.4%
TOTAL	\$187,396	\$188,640	\$211,658	\$216,363	\$221,216	2.2%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$131,950	\$132,732	\$137,384	\$142,740	\$144,108	1.0%
Benefits	44,356	46,921	50,053	52,823	54,242	2.7%
Supplies	2,742	1,176	4,067	1,200	1,200	0.0%
Other Services & Charges	8,348	7,811	20,154	19,600	21,666	10.5%
Interfund	0	0	0	0	0	0.0%
TOTAL	\$187,396	\$188,640	\$211,658	\$216,363	\$221,216	2.2%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
City Manager	1	1	1	1	1	

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 print
- Ensure ordinances are published
- Update the Centralia Municipal Code
- Administer oaths, affirmations
- Receive and open bids
- Designated agent to receive documents served to 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 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Charges for Services	\$31,329	\$32,351	\$34,103	\$27,498	\$34,103	24.0%
Business Licenses	36,708	38,803	40,425	34,700	37,750	8.8%
Tax/Misc Revenue Required	40,683	40,447	43,070	69,227	62,975	-9.0%
TOTAL	\$108,719	\$111,600	\$117,598	\$131,425	\$134,828	2.6%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$55,005	\$55,332	\$60,372	\$63,012	\$65,844	4.5%
Benefits	24,766	25,154	26,870	28,763	29,834	3.7%
Supplies	2,629	1,802	2,828	3,000	3,000	0.0%
Other Services & Charges	9,344	9,078	8,552	11,650	16,150	38.6%
Intergovernmental	16,975	20,234	18,976	25,000	20,000	-20.0%
TOTAL	\$108,719	\$111,600	\$117,598	\$131,425	\$134,828	2.6%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
City Clerk	1	1	1	1	1
Total	1	1	1	1	1

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

- To manage and optimize the City's financial affairs in compliance with applicable federal, state and local laws
- To provide professional, knowledgeable and courteous financial services to the City Manager and City departments
- To safeguard and protect the City's assets and maximize 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 the State Auditor and management
- Financial oversight and assistance with grants

FINANCE (014)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Charges for Services	\$289,381	\$293,249	\$309,208	\$352,750	\$483,841	37.2%
Tax/Misc Revenue Required	103,052	103,033	175,255	173,170	182,992	5.7%
TOTAL	\$392,433	\$396,282	\$484,463	\$525,920	\$666,833	26.8%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$202,132	\$201,579	\$265,446	\$283,020	\$375,351	32.6%
Benefits	73,150	82,911	113,184	125,920	165,026	31.1%
Supplies	3,489	4,412	8,888	4,000	4,000	0.0%
Other Services & Charges	80,947	71,106	73,052	74,480	83,956	12.7%
Intergovernmental	32,715	36,274	23,894	38,500	38,500	0.0%
TOTAL	\$392,433	\$396,282	\$484,463	\$525,920	666,833	26.8%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Finance Director	1	1	1	1	1	
City Accountant	1	1	1	1	1	
Financial Analyst	0	0	1	1	2	
Accounting Specialist	1	1	1	1	1	
Total	3	3	4	4	5	

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, local laws and court decisions
- Attend City Council, Planning Commission and other boards and commission meetings
- Advise Historic Preservation Commission on applications for special tax valuation process

CITY ATTORNEY (015)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Charges for Services	\$93,107	\$94,057	\$93,248	\$94,000	\$93,248	-0.8%
Dom Violence/Stop Grant	4,288	5,000	5,000	5,000	5,000	0.0%
Tax/Misc Revenue Required	188,321	185,962	185,040	201,590	210,686	4.5%
TOTAL	\$285,716	\$285,019	\$283,289	\$300,590	\$308,934	2.8%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$153,160	\$160,335	\$167,546	\$173,665	\$178,813	3.0%
Benefits	50,904	53,719	58,270	61,415	62,547	1.8%
Supplies	4,039	5,507	2,617	3,000	3,000	0.0%
Other Services & Charges	77,613	65,458	54,855	62,510	64,574	3.3%
TOTAL	\$285,716	\$285,019	\$283,289	\$300,590	\$308,934	2.8%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
City Attorney	1	1	1	1	1
Legal Secretary	1	1	1	1	1
Total	2	2	2	2	2

HUMAN RESOURCES

The Human Resources Department provides all services related to the recruitments, training, performance, compensation and benefits of 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. Human Resources 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 and 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 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Charges for Services	\$112,002	\$115,971	\$120,396	\$86,200	\$99,165	15.0%
Tax/Misc Revenue Required	157,947	158,048	173,251	236,890	255,203	7.7%
TOTAL	\$269,949	\$274,019	\$293,647	\$323,090	\$354,368	9.7%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$143,593	\$160,335	\$160,180	\$167,226	\$180,044	7.7%
Benefits	55,095	53,719	58,037	61,604	65,049	5.6%
Supplies	2,711	5,507	2,333	2,500	2,500	0.0%
Other Services & Charges	68,550	54,458	73,098	91,760	106,775	16.4%
TOTAL	\$269,949	\$274,019	\$293,647	\$323,090	\$354,368	9.7%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Personnel Director	1	1	1	1	1	
Human Resource Analyst	1	1	1	1	1	
Total	2	2	2	2	2	

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 indoor maintenance.

BUILDING MAINTENANCE (018)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Leases	\$36,379	\$33,400	\$37,705	\$36,000	\$36,000	0.0%
Tax/Misc Revenue Required	182,219	173,849	168,695	181,703	189,551	4.3%
TOTAL	\$218,598	\$207,249	\$206,401	\$217,703	\$225,551	3.6%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$45,828	\$45,403	\$46,739	\$46,925	\$47,700	1.7%
Benefits	22,522	23,459	24,770	26,328	26,276	-0.2%
Supplies	16,673	16,170	14,152	18,250	18,250	0.0%
Other Services & Charges	104,078	95,518	89,687	104,480	111,605	6.8%
Transfer out	22,970	15,773	18,295	21,470	21,470	0.0%
Intergovernmental	522	258	258	250	250	0.0%
Capital Outlay	6,005	10,668	12,500	0	0	0.0%
TOTAL	\$218,598	\$207,249	\$206,401	\$217,703	\$225,551	3.6%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Comm Dev/Park Director	0.05	0.05	0.05	0.05	0.05	
Maintenance Custodian	1	1	1	1	1	
Total	1.05	1.05	1.05	1.05	1.05	

NON-DEPARTMENTAL

NON-DEPARTMENTAL (019)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Tax/Misc Revenue Required	\$107,541	\$123,358	\$111,561	\$112,880	\$114,211	1.2%
TOTAL	\$107,541	\$123,358	\$111,561	\$112,880	\$114,211	1.2%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Supplies	\$0	\$848	\$0	\$0	\$0	0.0%
Other Services & Charges	4,661	8,606	6,681	8,000	8,958	12.0%
Debt Principal	95,186	82,000	82,000	82,000	82,000	0.0%
Debt Interest	4,994	13,453	18,180	17,886	18,180	1.6%
Interfund Transfers	2,700	4,727	4,700	4,994	5,073	1.6%
TOTAL	\$107,541	\$109,634	\$111,561	\$112,880	114,211	1.2%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	

NON-DEPARTMENTAL: \$114,211

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

\$82,000 Annual debt service payments to Wastewater Fund for the 20-year
Interfund Loan

\$18,180 Annual loan payment to Lewis County for Millard business attraction loan

\$8,958 Council Chambers Video/Audio operations and supplies

\$5,073 Transfer to Repair & Demolition Fund to support code enforcement

SPECIAL APPROPRIATIONS

SPECIAL APPROPRIATIONS (020)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Liquor Excise Tax	\$624	\$911	\$1,567	\$911	\$1,600	75.7%
Liquor Board Profits	2,950	2,931	2,893	2,931	2,800	-4.5%
Tax/Misc Revenue Required	31,148	30,759	64,230	138,259	54,300	-60.7%
TOTAL	\$34,722	\$34,600	\$68,690	\$142,100	\$58,700	-58.7%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Supplies	\$429	\$0	\$0	\$0	\$0	0.0%
Other Services & Charges	15,000	9,000	24,000	9,000	11,000	22.2%
Intergovernmental	19,293	13,100	44,690	23,100	35,200	52.4%
Capital Outlay	0	0	0	110,000	0	-100.0%
Operating Transfer Out	0	12,500	0	0	12,500	0.0%
TOTAL	\$34,722	\$34,600	\$68,690	\$142,100	\$58,700	-58.7%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

SPECIAL APPROPRIATIONS: \$58,700

Southwest Clean Air Agency	\$4,900	\$4,976	\$5,150	\$5,150	\$7,250
Economic Development Council	10,000	10,000	0	10,000	10,000
County Alcohol Abatement Program	3,700	2,950	2,950	2,950	2,950
Events/ Downtown Decorations	2,500	0	12,500	0	0
Lewis County Historical Museum	1,000	1,000	1,000	1,000	0
Homelessness funding	0	0	0	0	3,000
Senior Center	0	5,000	5,000	5,000	15,000
Share of Storm Gauge Costs	0	6,000	8,000	8,000	8,000
	\$22,100	\$29,926	\$34,600	\$32,100	\$46,200

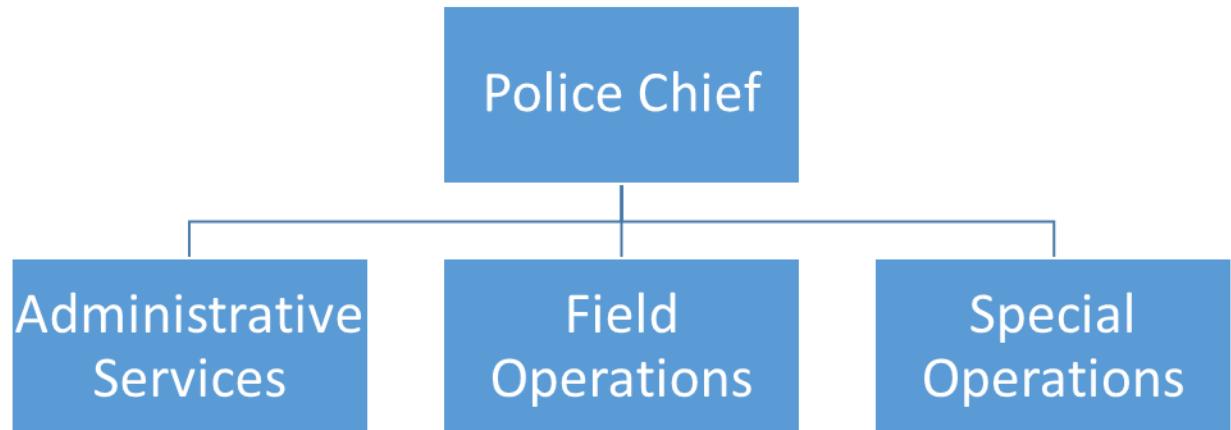
POLICE

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 SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Cash Reserves/CHRP	\$51,509	\$110,652	\$0	\$0	\$0	0.0%
Charges for Services	5,354	4,655	5,080	4,000	4,000	0.0%
Sales Tax-Criminal Justice	140,922	147,376	157,095	147,360	147,360	0.0%
Criminal Justice	106,765	87,329	92,139	87,795	91,000	3.7%
Gambling Taxes	25,845	33,507	38,533	30,000	30,000	0.0%
Burn/Firework Permits	500	500	300	500	500	0.0%
Business Licenses	36,708	38,803	40,425	34,700	37,750	8.8%
Dog Licenses	6,469	5,355	5,381	7,000	7,000	0.0%
Concealed Pistol License	986	1,318	1,866	1,000	1,000	0.0%
Grants/Misc Revenue	30,032	26,385	14,176	5,150	4,400	-14.6%
Marijuana Excise Tax	0	0	0	0	6,000	0.0%
Liquor Excise Tax	30,568	44,621	76,769	44,621	78,400	75.7%
Liquor Board Profits	144,547	143,610	141,741	143,610	137,200	-4.5%
School District - SRO	69,094	52,783	91,012	74,655	85,000	13.9%
Traffic School	21,900	21,150	12,300	14,000	14,000	0.0%
Fingerprinting Fees	1,227	1,185	660	650	0	-100.0%
Pound Fees	4,020	3,970	4,460	4,000	4,000	0.0%
24/7 Sobriety Program Fees	3,611	11,017	32,666	47,000	0	-100.0%
Tax/Misc Revenue Required	4,935,144	4,575,639	6,272,130	5,053,700	5,169,649	2.3%
TOTAL	\$5,615,201	\$5,309,857	\$6,986,736	\$5,699,746	\$5,817,264	2.1%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$3,163,032	\$3,133,782	\$3,251,204	\$3,160,298	\$3,148,479	-0.4%
Benefits	1,222,449	1,063,324	1,254,081	1,335,738	1,375,948	3.0%
Supplies	207,148	127,003	125,876	130,450	140,432	7.7%
Other Services & Charges	589,317	349,288	346,382	427,262	401,704	-6.0%
Intergovernmental	433,255	636,460	760,722	645,998	750,700	16.2%
Capital Outlay	0	0	1,248,471	0	0	0.0%
TOTAL	5,615,201	5,309,857	6,986,736	5,699,746	5,817,264	2.1%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
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Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Police Sergeant	5	5	5	4	4
Detective Sergeant	1	1	1	2	2
Detective	3	3	3	5	5
Patrol Officer	18	18	18	15	15
School Resource Officer	1	1	1	1	0
Evidence Property Specialist	1	1	1	1	1
Com Serv Officer	1.7	1.7	2.7	2.7	4
Police Record Technician	5	5	4	4	4

POLICE - ADMIN
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
See Police Total	N/A	N/A	N/A	N/A	N/A	0.0%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$318,065	\$306,520	\$407,287	\$440,891	\$390,348	-11.5%
Benefits	276,241	105,633	314,890	342,123	332,222	-2.9%
Supplies	26,999	31,695	37,773	28,000	37,982	35.7%
Other Services & Charges	394,349	170,234	136,235	206,330	226,554	9.8%
Intergovernmental	70	185,593	306,120	175,450	13,200	-92.5%
Capital Outlay	0	0	1,248,471	0	0	0.0%
TOTAL	\$1,015,724	\$799,675	\$2,496,941	\$1,192,794	\$1,000,306	-16.1%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Police Chief	1.0	1.0	1.0	1	1	
Police Commander	0.7	0.7	0.5	0	0	
Patrol Officer	0.3	0.3	0	0	0	
Police Record Technician	2.1	2.1	1.05	4	4	
Community Services Officer	0.25	0.25	1.00	0	0	
Total	4.4	4.4	3.6	5.0	5.0	

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 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
See Police Total	N/A	N/A	N/A	N/A	N/A	0.0%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$2,334,617	\$2,356,754	\$2,350,741	\$2,193,489	\$2,245,600	2.4%
Benefits	759,640	770,091	751,307	772,324	823,561	6.6%
Supplies	145,402	78,337	65,237	78,600	78,600	0.0%
Other Services & Charges	161,675	147,472	162,597	196,632	151,750	-22.8%
Intergovernmental	419,335	437,037	425,277	455,548	722,500	58.6%
TOTAL	\$3,820,669	\$3,789,691	\$3,755,160	\$3,696,593	\$4,022,011	8.8%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Police Commander	0.75	0.75	0.6	1	1	
Detective Sergeant	5	5	5	1	1	
Detective	3	3	3	3	3	
Police Sergeant	5.05	5.05	5.25	4	4	
Patrol Officer	18.45	18.45	18.70	15	15	
Community Services Officer	0.50	0.75	0.35	0	2	
Police Record Technician	1.9	1.7	1.1	0	0	
Total	34.4	34.4	33.9	24.0	26.0	

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 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
See Police Total	N/A	N/A	N/A	N/A	N/A	0.0%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$510,350	\$470,508	\$493,176	\$525,918	\$512,531	-2.5%
Benefits	186,568	187,600	187,883	221,291	220,165	-0.5%
Supplies	34,747	16,971	22,866	23,850	23,850	0.0%
Other Services & Charges	33,293	31,582	47,549	24,300	23,400	-3.7%
Intergovernmental	13,850	13,830	29,325	15,000	15,000	0.0%
TOTAL	\$778,808	\$720,491	\$780,799	\$810,359	\$794,946	-1.9%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Police Commander	0.55	0.55	0.40	1	1	
Detective Sergeant	0	0	0	1	1	
Detective	0	0	0	2	2	
Police Sergeant	0.95	0.95	0.75	0	0	
Patrol Officer	2.25	2.25	2.25	0	0	
Special Services Officer	1.00	1.00	0	0	0	
School Resource Officer	0.75	0.75	0.75	0	0	
Evidence Property Specialist	0	0	0.00	1	1	
Community Services Officer	1.6	1	3	2.7	2.0	
Total	7.1	6.8	7.1	7.7	7.0	

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

FIRE (022)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Property Taxes-EMS	\$1	\$29	\$0	\$0	\$0	0.0%
Prop Taxes-EMS (reserved)	0	5	0	0	0	0.0%
Riverside Debt Service Pmt	90,078	0	0	0	0	0.0%
Tax/Misc Revenue Required	117,946	98,832	102,453	129,173	\$70,000	-45.8%
TOTAL	\$208,025	\$98,866	\$102,453	\$129,173	\$70,000	-45.8%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Benefits	\$117,947	\$98,832	\$102,453	\$129,173	\$70,000	-45.8%
Debt Principal	86,622	0	0	0	0	0.0%
Debt Interest	3,456	0	0	0	0	0.0%
TOTAL	\$208,025	\$98,832	\$102,453	\$129,173	\$70,000	-45.8%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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

BUILDING INSPECTOR (024)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Building Permits	\$90,119	\$210,807	\$130,627	\$120,000	\$135,000	12.5%
Plan Reviews & Changes	35,949	112,447	62,210	41,000	40,000	-2.4%
Tax/Misc Revenue Required	60,466	0	6,238	65,414	50,805	-22.3%
TOTAL	\$186,534	\$323,254	\$199,075	\$226,414	\$225,805	-0.3%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$123,605	\$123,826	\$125,685	\$149,970	\$149,616	-0.2%
Benefits	55,543	61,988	57,740	60,794	59,873	-1.5%
Supplies	1,880	2,022	4,850	4,850	4,850	0.0%
Other Services & Charges	5,506	6,089	10,800	10,800	11,466	6.2%
TOTAL	\$186,534	\$193,925	\$199,075	\$226,414	\$225,805	-0.3%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Comm Dev/Park Director	0.2	0.2	0.2	0.2	0.2	
Building Official	1	1	1	0	0	
Code Enforcement	0	0	0	0	0.3	
Office Coordinator	0.7	0.7	0.7	0.7	0.7	
Total	1.9	1.9	1.9	0.9	1.2	

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.

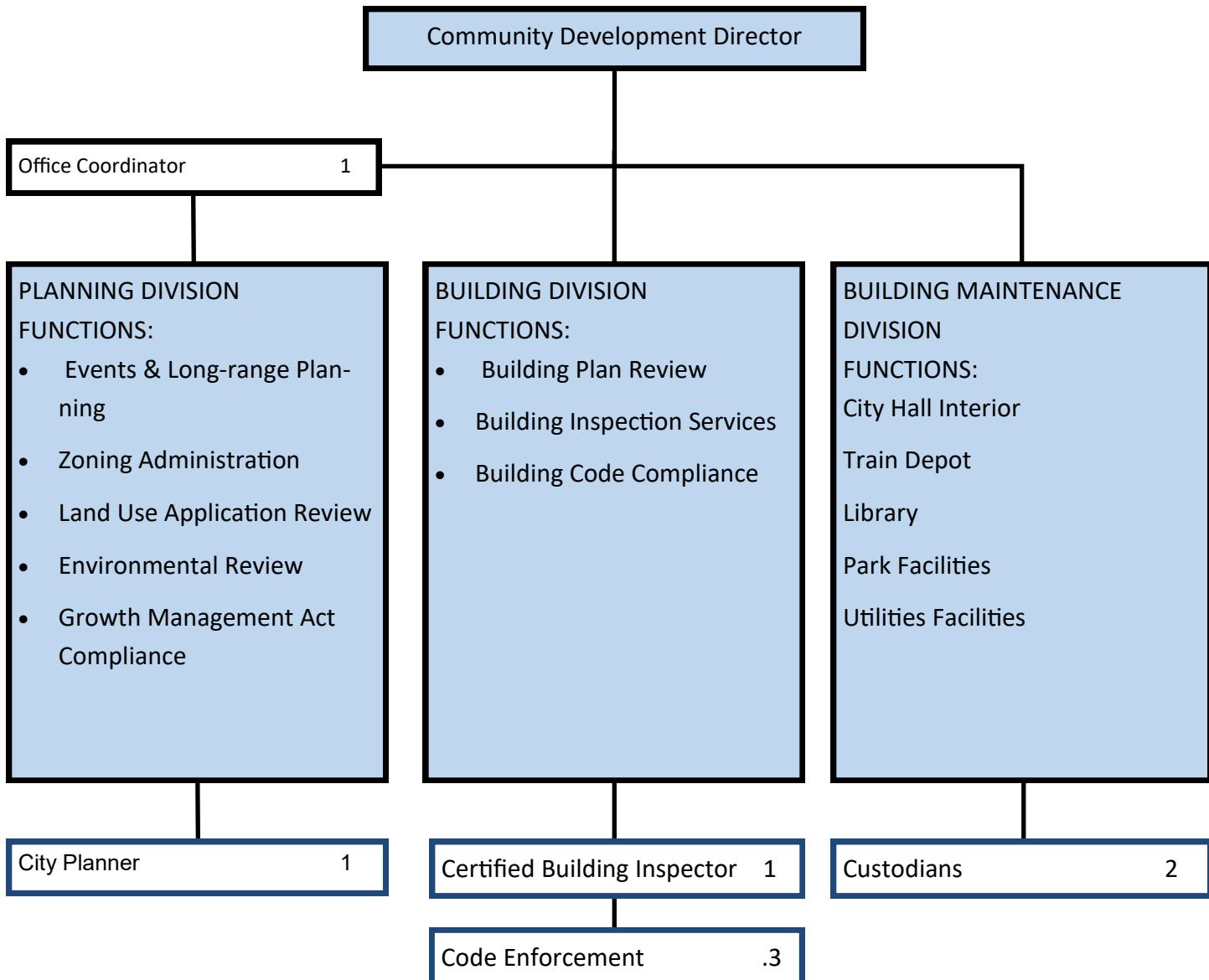
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COMMUNITY DEVELOPMENT

The Community Development Department guides the City's physical development and regulates land uses. It assists the public with development regulations and information, and reviews all 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 park.

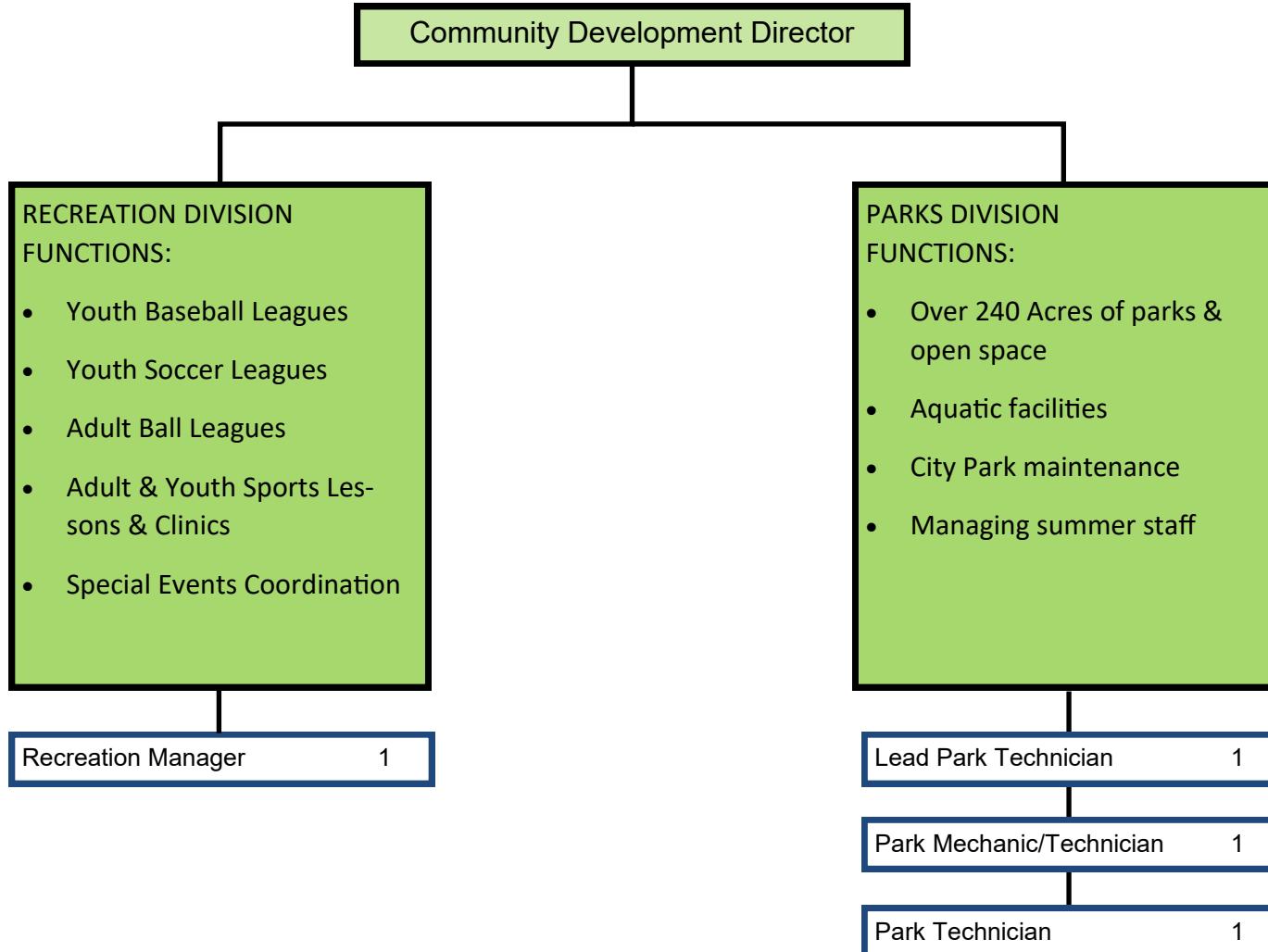


COMMUNITY DEVELOPMENT (039)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Street & Curb Permits	\$12,091	\$7,151	\$3,220	\$4,400	\$5,000	13.6%
Home Elevation Grant (Fed)	135,828	0	0	0	0	0.0%
Home Elevation Grant (St)	19,806	85,429	0	0	0	0.0%
Flood Plain Applications	350	350	650	250	200	-20.0%
Applications for Variances	650	3,100	1,900	1,650	1,500	-9.1%
Site Plan Review	1,950	3,300	3,300	2,000	2,000	0.0%
Tax/Misc Revenue Required	99,664	89,661	190,596	293,896	233,086	-20.7%
TOTAL	\$270,341	\$188,991	\$199,666	\$302,196	\$241,786	-20.0%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$118,903	\$114,623	\$118,706	\$121,968	\$129,070	5.8%
Benefits	41,288	45,432	49,759	52,657	57,162	8.6%
Supplies	4,897	4,801	5,186	8,525	8,525	0.0%
Other Services & Charges	105,253	24,135	26,016	119,046	47,029	-60.5%
TOTAL	\$270,341	\$188,991	\$199,666	\$302,196	\$241,786	-20.0%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Comm Dev/Park Director	0.4	0.4	0.4	0.4	0.4	
Associate Planner	1	1	1	1	1	
Office Coordinator	0.3	0.3	0.3	0.3	0.3	
Office Manager	0	0	0	0	0	
Total	1.7	1.7	1.7	1.7	1.7	

PARKS & RECREATION



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

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Recreation	\$73,229	\$67,549	\$66,264	\$77,600	\$77,632	0.0%
Outdoor Pool	0	0	0	400,750	0	-100.0%
Park Maintenance	84,380	69,677	78,602	61,227	62,194	1.6%
Summerfest	24,552	26,783	30,314	23,700	27,200	14.8%
Tax/Misc Revenue Required	793,683	944,421	1,072,503	1,250,774	1,006,483	-19.5%
TOTAL	\$975,844	\$1,108,430	\$1,247,684	\$1,814,051	\$1,173,509	-35.3%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$365,779	\$375,583	\$383,725	\$420,640	\$428,046	1.8%
Benefits	154,920	177,489	186,546	204,743	210,470	2.8%
Supplies	101,626	112,962	116,799	133,125	134,200	0.8%
Other Services & Charges	298,152	349,759	329,341	350,242	359,153	2.5%
Intergovernmental	21,173	20,640	21,235	20,640	20,640	0.0%
Interfund	21,000	71,980	15,935	284,661	21,000	-92.6%
Capital Outlay	13,194	17	194,103	400,000	0	-100.0%
TOTAL	\$975,844	\$1,108,430	\$1,247,684	\$1,814,051	\$1,173,509	-35.3%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Comm Dev/Park Director	0.35	0.35	0.35	0.35	0.35
Recreation Manager	1	1	1	1	1
Park Mechanic/Technician	1	1	1	1	1
Lead Park Technician	1	1	1	1	1
Park Technician	3	1	1	1	1
Total	6.35	4.35	4.35	4.35	4.35

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

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Tax/Misc Revenue Required	\$162,510	\$213,136	\$170,639	\$174,022	\$186,842	7.4%
TOTAL	\$162,510	\$213,136	\$170,639	\$174,022	\$186,842	7.4%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$35,374	\$35,582	\$36,292	\$37,918	\$44,117	16.3%
Benefits	11,417	11,705	12,339	13,174	16,722	26.9%
Supplies	0	0	168	900	1,000	11.1%
Other Services & Charges	92,525	99,849	111,840	112,030	115,003	2.7%
Interfund	10,000	66,000	10,000	10,000	10,000	0.0%
Capital Outlay	13,194	0	0	0	0	0.0%
TOTAL	\$162,510	\$213,136	\$170,639	\$174,022	\$186,842	7.4%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Comm Dev/Park Director	0.35	0.35	0.35	0.35	0.35	
Total	0.35	0.35	0.35	0.35	0.35	

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.

PARKS & RECREATION - RECREATION (103,571,400)**REVENUES/EXPENDITURES/STAFFING SUMMARY**

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Youth Sports	\$1,250	\$1,365	\$1,250	\$0	\$0	0.0%
Youth Tourney	8,519	3,931	(27)	10,000	10,000	0.0%
Youth Arts & Crafts	3,010	3,390	3,050	3,000	3,000	0.0%
Youth Camps	20,871	8,657	12,265	18,000	18,000	0.0%
Adult Sports	20,045	17,793	17,580	20,000	20,000	0.0%
Adult Tourneys	(972)	0	185	0	0	0.0%
Family Activites	0	101	125	0	0	0.0%
Other Rec-Players Fees	20,506	30,996	29,897	25,000	25,000	0.0%
Equipment Rental	0	1,316	1,939	1,600	1,632	2.0%
Tax/Misc Revenue Required	81,744	76,108	86,269	113,330	108,289	-4.4%
TOTAL	\$154,973	\$143,657	\$152,533	\$190,930	\$185,921	-2.6%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$74,944	\$74,239	\$78,940	\$85,196	\$85,392	0.2%
Benefits	28,539	28,408	30,194	38,384	33,179	-13.6%
Supplies	14,171	12,862	12,402	17,200	17,200	0.0%
Other Services & Charges	37,319	28,148	30,998	50,150	50,150	0.0%
TOTAL	\$154,973	\$143,657	\$152,533	\$190,930	\$185,921	-2.6%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Recreation Manager	1	1	1	1	1	
Total	1	1	1	1	1	

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, tinnis 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.

Staff also schedule park rental facilities including Borst Park kitchens, picnic shelters and the Train Depot multi-purpose room. Special events are Arts Jamboree, Summerfest, Annual Tree Lighting Ceremony and Fishing Derby. Support is also provided for Centralia to Chehalist and the Seattle to Portland bike rides.

PARKS & RECREATION - PEARL STREET FACILITY (103.576.200)**REVENUES/EXPENDITURES/STAFFING SUMMARY**

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Pool Rental	\$0	\$0	\$0	\$750	\$0	-100.0%
Grant Funding	0	0	0	400,000	0	-100.0%
Tax/Misc Revenue Required	27,315	34,640	59,024	49,202	53,640	9.0%
TOTAL	\$27,315	\$34,640	\$59,024	\$449,952	\$53,640	-88.1%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Supplies	\$548	\$0	\$168	\$3,000	\$3,000	0.0%
Other Services & Charges	5,987	14,000	6,419	26,312	30,000	14.0%
Capital Outlay	0	0	31,657	400,000	0	-100.0%
Intergovernmental	20,780	20,640	20,780	20,640	20,640	0.0%
TOTAL	\$27,315	\$34,640	\$59,024	\$449,952	\$53,640	-88.1%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Temporary Full Time	Temp F/T	Temp F/T	Temp F/T	Temp F/T	Temp F/T	

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

PARKS & RECREATION - MAINTENANCE (103,576.800)**REVENUES/EXPENDITURES/STAFFING SUMMARY**

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Washington Lawn Cemetery	\$0	\$250	\$0	\$220	\$0	-100.0%
Maintenance-Light dept	12,600	13,236	13,892	15,000	15,300	2.0%
Field Rent	32,782	14,985	14,235	16,000	16,320	2.0%
Kitchen/Park Rent	36,550	39,362	48,562	28,200	28,764	2.0%
Park Complex Concession	2,450	1,843	1,909	1,800	1,800	0.0%
Tax/Misc Revenue Required	517,173	618,075	614,182	907,427	652,922	-28.0%
TOTAL	\$601,553	\$687,752	\$692,783	\$968,647	\$715,106	-26.2%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Salaries	\$255,461	\$265,762	\$268,494	\$297,526	\$298,537	0.3%
Benefits	114,964	137,376	0	153,185	160,569	4.8%
Supplies	82,712	95,770	101,741	109,525	110,000	0.4%
Other Services & Charges	137,416	182,596	154,169	133,750	135,000	0.9%
Transfer to Debt Svc	11,000	5,980	5,935	274,661	11,000	-96.0%
Capital Outlay	0	17	162,446	0	0	0.0%
TOTAL	\$601,553	\$687,501	\$692,783	\$968,647	\$715,106	-26.2%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Park Mechanic/Technician	1	1	1	1	1
Lead Park Technician	1	1	1	1	1
Park Technician	3	1	1	1	1
Total	5	3	3	3	3

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 the 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 a minimum with the close cooperation and assistance of the Centralia College, the Centralia School District and numerous other non-profit organizations, which donate time, finances and assist in preparing fields.

PARKS & RECREATION - SUMMERFEST (103,573.900)**REVENUES/EXPENDITURES/STAFFING SUMMARY**

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Event Admissions	\$20,560	\$19,046	\$25,751	\$20,000	\$25,000	25.0%
Vendors	1,659	1,524	1,856	1,500	0	-100.0%
Contributions	2,333	6,213	2,707	2,200	2,200	0.0%
Tax/Misc Revenue Required	4,941	2,713	0	6,800	4,800	-29.4%
TOTAL	\$29,493	\$29,496	\$30,314	\$30,500	\$32,000	4.9%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Supplies	\$4,195	\$4,330	\$2,320	\$2,500	\$3,000	20.0%
Other Services & Charges	24,905	25,166	25,916	28,000	29,000	3.6%
Intergovernmental	393	0	455	0	0	0.0%
TOTAL	\$29,493	\$29,496	\$28,691	\$30,500	32,000	4.9%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

LIBRARY (104)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Tax/Misc Revenue Required	\$55,386	\$36,131	\$47,117	\$46,495	\$51,110	9.9%
TOTAL	\$55,386	\$36,131	\$47,117	\$46,495	\$51,110	9.9%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg '17-'18
Supplies	\$3,847	\$3,631	\$2,300	\$4,000	\$4,787	19.7%
Other Services & Charges	29,770	32,371	44,688	42,385	46,213	9.0%
Intergovernmental	129	129	129	110	110	0.0%
Capital Outlay	21,640	0	0	36,357	0	-100.0%
TOTAL	\$55,386	\$36,131	\$47,117	\$46,495	\$51,110	9.9%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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, audio-visual 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.

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OTHER GOVERNMENTAL FUNDS

EXPENSE SUMMARY

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**Fiduciary funds are totaled with Other Governmental funds in the Expense Summary*

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OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (1XX)

To account for the proceeds for specific revenue sources that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS (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.

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 or trust funds).

EXPENSE SUMMARY

OTHER GOVERNMENTAL FUNDS

Special Revenue, Debt Service and Capital Projects Funds

EXPENDITURE BUDGET SUMMARY

Department	2014	2015	2016	2017	2018	Difference	
	Actual	Actual	Actual	Adopted	Adopted	2018-2017 Amount	% Chg
STREET	1,980,691	1,777,458	1,305,494	1,486,646	1,258,756	(227,890)	-15.3%
PATHS & TRAILS	0	0	0	1,740	11,943	10,203	586.4%
REPAIR & DEMOLITION	436	306	11,767	4,700	16,127	11,427	243.1%
PARK IMPROVEMENT	0	6,225	13,015	0	0	0	N/A
STADIUM	126,713	126,539	125,814	191,060	267,100	76,040	39.8%
CONFISCATIONS/SEIZURES	101,555	266,010	354,228	145,000	145,050	50	0.0%
INDOOR POOL	10,000	0	37	10,000	120,000	110,000	1100.0%
BORST PARK CONSTRUCTION	64,856	169,037	70,968	50,600	71,200	20,600	40.7%
BORST HOME	546	221	280	2,000	1,000	(1,000)	-50.0%
WASHINGTON LAWN CEMETERY	0	0	0	0	0	0	N/A
LANDFILL CLOSURE	113,415	194,085	113,577	0	0	0	N/A
LANDFILL OPERATING TRUST	113,415	194,085	108,884	0	0	0	N/A
TRANSPORTATION BENEFIT FUND	0	0	349,198	650,000	651,624	1,624	0.2%
24/7 SOBRIETY FUND	0	0	0	47,000	47,100	100	0.2%
DEBT SERVICE FUND	0	144,214	143,968	144,000	135,476	(8,524)	-5.9%
CAPITAL PROJECTS	439,799	149,320	154,396	200,400	230,600	30,200	15.1%
ENERGY EFFICIENCY CAP PROJ	577,926	416,000	58,835	15,000	15,000	0	0.0%
FLOOD CAPITAL PROJECTS	N/A	288,000	980,000	1,035,000	943,976	(91,024)	-8.8%
FIREMEN'S PENSION TRUST	14,719	18,743	24,123	34,000	27,572	(6,428)	-18.9%
TOTAL EXPENDITURES	3,544,071	3,750,244	3,814,584	4,017,146	3,942,524	(74,622)	-1.9%

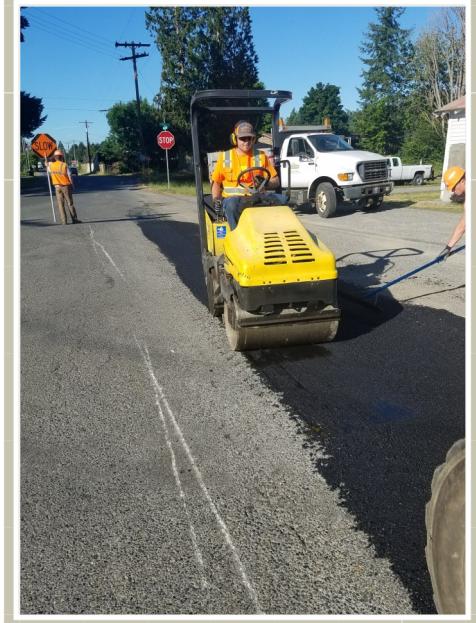
STREET FUND

The Mission of the Street Department

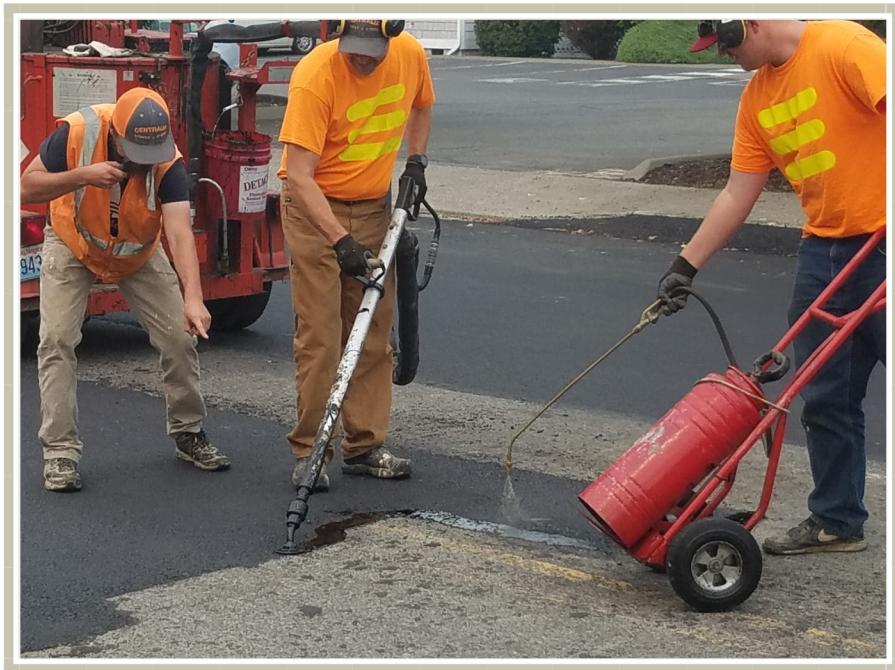
Is to maintain and improve the City's transportation network of streets and sidewalks to promote public safety by ensuring that the traffic control signs and signals are functional and meet the applicable standards and to support community events.

→ Ongoing Functions

- Maintain
 - 82 miles of streets
 - 3,666 signs
 - Pavement markings throughout the city
- Improving streets through financially sound use of the voter approved Transportation Benefit Fund



Street Pavement Roller



Street Crew working on Asphalt patches

STREET FUND (101)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beginning Fund Balance Used	\$0	\$0	\$0	\$18,032	\$0	-100.0%
Sales Tax Optional	278,550	285,132	294,351	301,000	301,000	0.0%
Franchise Fee - Sanitation	160,026	189,122	174,574	180,000	180,000	0.0%
Grants	575,888	495,739	206,206	0	0	N/A
Multimodal Transportation				0	23,000	
Motor Vehicle Fuel Tax - Unres	342,419	352,460	362,458	344,500	368,000	6.8%
Space/Facilities Rent	224,150	244,578	278,048	224,150	242,150	8.0%
Charges For Services	13,749	10,688	8,930	245,100	143,796	-41.3%
Interest Earnings	832	1,002	597	600	810	35.0%
Other Financing Sources	0	207,000	0	0	0	N/A
Miscellaneous Revenue	1,738	2,082	3,724	63,264	0	-100.0%
Operating Transfers In	0	0	0	110,000	0	-100.0%
TOTAL	\$1,597,351	\$1,787,802	\$1,328,887	\$1,486,646	\$1,258,756	-15.3%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$452,958	\$447,471	\$455,457	\$436,099	\$413,676	-5.1%
Benefits	210,746	224,818	233,497	237,282	235,444	-0.8%
Supplies	189,177	113,224	117,214	169,530	181,917	7.3%
Other Services & Charges	946,314	283,030	348,800	389,570	187,817	-51.8%
Interfund	82,000	93,510	95,000	97,440	207,902	113.4%
Intergovernmental	1,712	1,740	1,740	1,725	0	-100.0%
Capital Outlay	97,784	613,665	53,785	155,000	32,000	-79.4%
TOTAL	\$1,980,691	\$1,777,458	\$1,305,494	\$1,486,646	\$1,258,756	-15.3%

Projected 2017 Beginning Fund Balance Available = \$ 206,365

Beginning Fund Balance	580,909	203,380	199,703	224,397	206,365
Increase (decrease)	(377,529)	(3,677)	24,694	(18,032)	-
Ending Fund Balance	203,380	199,703	224,397	206,365	206,365

Fund Balance Detail					
Operating reserves	203,380	199,703	224,397	206,365	206,365
Ending Fund Balance	203,380	199,703	224,397	206,365	206,365

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Equipment Operator II	3.5	3.5	1.5	0	0
ST/ER/SW Ops Manager	0	0	0.55	0.55	0
Street/Storm Technician	0	0	2.25	4.25	4.25
Lead Operator II	1	1	1	1	1
Utilities Administration	1.48	1.48	0.8	0.77	0.77
Civil Engineering	0.2	0.2	0.2	0.4	0.4
Total	6.18	6.18	6.3	6.97	6.42

PATHS & TRAILS FUND

PATHS & TRAILS FUND (104)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$9,383	N/A
Interest Earnings	5	11	39	0	720	N/A
Operating Transfer In	1,712	1,740	1,740	1,740	1,840	5.7%
TOTAL	\$1,717	\$1,751	\$1,779	\$1,740	\$11,943	586.4%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Other Services & Charges	\$0	\$0	\$0	\$1,740	\$11,943	586.4%
TOTAL	\$0	\$0	\$0	\$1,740	\$11,943	586.4%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

REPAIR & DEMOLITION FUND (106)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$10,927	N/A
Interest Earnings	2	6	32	0	127	N/A
Operating Transfer In	2,700	4,700	4,700	4,700	5,073	7.9%
TOTAL	\$2,702	\$4,706	\$4,732	\$4,700	\$16,127	243.1%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	0	0	10,767	4,700	14,627	211.2%
Intergovernmental	436	306	1000	0	1,500	N/A
TOTAL	\$436	\$306	\$11,767	\$4,700	\$16,127	243.1%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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

PARK IMPROVEMENT FUND (108)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	10	5,785	55	0	0	N/A
Rent/Tennis Court Well	1,000	1,000	1,000	0	0	N/A
TOTAL	\$1,010	\$6,785	\$1,055	\$0	\$0	N/A
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Supplies	\$0	\$6,225	\$13,015	\$0	\$0	N/A
TOTAL	\$0	\$6,225	\$13,015	\$0	\$0	N/A
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

STADIUM FUND

STADIUM FUND (109)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$1,560	\$75,100	4714.1%
Hotel/Motel Taxes	134,291	189,383	188,398	189,000	189,000	0.0%
Interest Earnings	287	534	1,798	500	3,000	500.0%
Trolley Rent	2,018	0	N/A	N/A	N/A	N/A
Other Financing Sources	161	0	0	0	0	N/A
TOTAL	\$136,757	\$189,917	\$190,196	\$191,060	\$267,100	39.8%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Salaries	\$943	\$0	\$0	\$0	\$0	N/A
Benefits	126	0	0	0	0	N/A
Other Services & Charges	33,661	35,407	35,532	97,000	174,100	79.5%
Debt Principal	50,000	50,000	50,000	55,000	55,000	0.0%
Debt Interest	41,983	41,133	40,283	39,060	38,000	-2.7%
	\$126,713	\$126,539	\$125,814	\$191,060	\$267,100	39.8%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Trolley Operators	Part-time	Part-time	N/A	N/A	N/A	

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) non-profit organizations.

The authorizing legislation was updated in 2013 and preserved most prior uses. For 2018, the City proposes to award \$148,000 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

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

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$80,990	\$0	\$70,000	\$70,000	0.0%
Interest Earnings	86	100	554	0	0	N/A
Confiscations/Seizures	123,484	65,000	295,947	75,000	75,050	0.1%
Operating Transfer In	0	0	0	0	0	N/A
TOTAL	\$123,570	\$146,090	\$296,501	\$145,000	\$145,050	0.0%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Salaries	\$0	\$27,691	\$1,852	\$5,000	\$5,000	0.0%
Benefits	0	1,850	243	0	0	N/A
Supplies	53,450	48,297	27,612	8,500	8,500	0.0%
Other Services & Charges	35,756	48,392	56,124	56,500	56,550	0.1%
Capital Outlay	0	52,289	120,666	75,000	75,000	0.0%
Transfer Out	12,348	87,492	147,732	0	0	N/A
TOTAL	\$101,555	\$266,010	\$354,228	\$145,000	\$145,050	0.0%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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

INDOOR POOL FUND (114)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$110,000	N/A
Interest	1	22	112	0	0	N/A
Operating Transfer In	10,000	10,000	10,000	10,000	10,000	0.0%
TOTAL	\$10,001	\$10,022	\$10,112	\$10,000	\$120,000	1100.0%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Salaries	\$0	\$0	\$0	\$0	\$0	N/A
Other Services & Charges	10,000	0	37	10,000	120,000	1100.0%
TOTAL	\$10,000	\$0	\$37	\$10,000	\$120,000	1100.0%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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

BORST PARK CONSTRUCTION FUND (124)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$20,000	N/A
Other Fees - Banners	500	0	23,489	0	0	N/A
Interest Earnings	66	101	0	100	100	0.0%
Rental of Facilities	48,511	71,135	70,609	48,000	48,000	0.0%
Contributions - Light Show	10,771	10,920	0	500	500	0.0%
Gifts/Pledges/Grants-Private	10,000	6,500	0	2,000	2,000	0.0%
Judgements & Settlements	750	387	0	0	0	N/A
Misc Revenue - Other	1,111	373	5,816	0	600	N/A
Transfer	3,550	5,247	1,069	0	0	N/A
TOTAL	\$75,258	\$94,664	\$100,983	\$50,600	\$71,200	40.7%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Supplies	\$49,891	\$48,868	\$25,875	\$20,000	\$20,000	0.0%
Other Services & Charges	11,415	8,097	20,739	30,600	51,200	67.3%
Intergovernmental	3,550	5,236	105	0	0	N/A
Capital Outlay	0	106,836	24,249	0	0	N/A
TOTAL	\$64,856	\$169,037	\$70,968	\$50,600	\$71,200	40.7%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

BORST HOME FUND (125)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$1,445	\$500	-65.4%
Interest Earnings	1	3	0	5	0	-100.0%
Borst Home Concessions	80	0	0	50	0	-100.0%
Gifts/Pledges/Grants-Private	820	1,645	1,088	500	500	0.0%
Transfer	0	0	25	0	0	N/A
TOTAL	\$901	\$1,649	\$1,113	\$2,000	\$1,000	-50.0%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Supplies	\$539	\$121	\$65	\$1,000	\$500	-50.0%
Other Services & Charges	0	100	211	1,000	500	-50.0%
Intergovernmental	6	0	5	0	0	N/A
TOTAL	\$546	\$221	\$280	\$2,000	\$1,000	-50.0%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

WASHINGTON LAWN CEMETERY TRUST FUND (130)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	2	4	3	0	0	N/A
TOTAL	\$2	\$4	\$3	\$0	\$0	N/A

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Supplies	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL	\$0	\$0	\$0	\$0	\$0	N/A

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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

LANDFILL CLOSURE FUND (131)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
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	113,415	194,085	108,507	0	0	N/A
TOTAL	\$113,415	\$194,085	\$108,507	\$0	\$0	N/A
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Salaries	\$58,505	\$99,420	\$45,005	\$0	\$0	N/A
Benefits	22045	42360	18964	0	0	
Supplies	3413	4770	9466	0	0	
Other Services & Charges	23448	27285	30210	0	0	
Intergovernmental	199	250	189	0	0	
Interfund	0	0	0	0	0	
Capital Outlay	5805	20000	9742	0	0	N/A
	\$113,415	\$194,085	\$113,577	\$0	\$0	N/A
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Remote Systems Technician	1	1	1	0	0	
Utilities Adminstration	0.35	0.37	0.23	0	0	
Total	1	1	1	0	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, the city has transitioned this activity back to the county and no longer will be budgeting this fund.

LANDFILL OPERATING TRUST FUND

LANDFILL OPERATING TRUST FUND (132)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$49,085	\$21,149	\$0	\$0	N/A
Lewis County Disposal Dist	145,000	145,000	145,000	0	0	N/A
Interest Earnings	231	0	1,423	0	0	N/A
TOTAL	\$145,231	\$194,085	\$167,572	\$0	\$0	N/A

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Other Services & Charges	113,415	194,085	108,884	0	0	N/A
	\$113,415	\$194,085	\$108,884	\$0	\$0	N/A

RETIREES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

The Landfill Operating trust was established to account for the assets 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, the city has transitioned this activity back to the county and no longer will be budgeting this fund.

TRANSPORTATION BENEFIT FUND

TRANSPORTATION BENEFIT FUND (140)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	0	0	191	0	1,624	751.3%
Sales Tax	0	0	410,960	650,000	650,000	58.2%
TOTAL	\$0	\$0	\$411,151	\$650,000	\$651,624	58.5%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Other Services & Charges	\$0	\$0	\$349,198	\$650,000	\$651,624	0.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A
TOTAL	\$0	\$0	\$349,198	\$650,000	\$651,624	86.6%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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.

24/7 SOBRIETY FUND

24/7 SOBRIETY FUND (145)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	0	0	0	0	100	N/A
Program Participation Fees	0	0	0	47,000	47,000	0.0%
TOTAL	\$0	\$0	\$0	\$47,000	\$47,100	0.2%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Salaries	\$0	\$0	\$0	\$13,046	\$13,046	0.0%
Benefits	0	0	0	3,297	3,297	0.0%
Supplies	0	0	0	1,000	1,200	20.0%
Other Services & Charges	0	0	0	18,730	18,630	-0.5%
Intergovernmental	0	0	0	10,927	10,927	0.0%
TOTAL	\$0	\$0	\$0	\$47,000	\$47,100	0.2%

FUND BALANCE	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

This fund is used to account for fees and expenses of the 24/7 Sobriety program. Revenues come from fees collected from participants and expenses are solely related to administering the program.

DEBT SERVICE FUND

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

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Bond Subsidy	36,759	32,956	29,452	28,322	21,330	-24.7%
Interest	12	19	100	0	0	N/A
Transfers In	115,970	115,263	114,230	111,400	114,146	2.5%
TOTAL	\$0	\$148,238	\$143,781	\$139,722	\$135,476	-3.0%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Debt Principal	110,000	\$110,000	\$110,000	\$110,000	\$110,000	0.0%
Debt Interest	42,578	34,214	33,968	34,000	25,476	-25.1%
TOTAL	\$0	\$144,214	\$143,968	\$144,000	\$135,476	-5.9%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

CAPITAL PROJECTS FUND (302)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Real Estate Excise Tax I	108,051	122,218	156,017	100,000	112,500	12.5%
Real Estate Excise Tax II	108,051	122,218	156,017	100,000	112,500	12.5%
Mitigation Fees	211,690	0	0	0	0	N/A
Interest Earnings	326	917	3,056	400	5,600	1300.0%
Sale of Assets	183,288	39,485	0	0	0	N/A
General Obligation Bonds	0	0	0	0	0	N/A
TOTAL	\$611,406	\$284,837	\$315,089	\$200,400	\$230,600	15.1%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Capital Projects:						
Mellen St I-5 Interchange	\$137	\$0	0	0	0	N/A
Land and Improvements	289,764	0	1,016	47,015	80,882	72.0%
Debt Principal	129,067	131,065	137,786	137,790	139,622	1.3%
Debt Interest	20,831	18,255	15,594	15,595	10,096	-35.3%
TOTAL	\$439,799	\$149,320	\$154,396	\$200,400	\$230,600	15.1%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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

ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303)

REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Bond Proceeds Used	\$0	\$0	\$0	\$15,000	\$15,000	0.0%
Energy Conservation Grant	423,508	0	0	0	0	N/A
Conservation Rebate	162,819	0	0	0	0	N/A
Interest	379	487	679	0	0	N/A
TOTAL	\$586,706	\$487	\$679	\$15,000	\$15,000	0.0%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Other Services & Charges	\$0	\$0	\$519	\$15,000	\$15,000	0.0%
Capital Outlay	577,926	416,000	58,316	0	0	N/A
TOTAL	\$577,926	\$416,000	\$58,835	\$15,000	\$15,000	0.0%

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Total	N/A	N/A	N/A	N/A	N/A

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 (QEBC), 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

FLOOD CAPITAL PROJECTS FUND (304) REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
State Mitigation Monies	N/A	\$288,000	\$0	\$0	\$0	N/A
Interest	N/A	0	2	0	0	N/A
Interfund Loan	N/A	0	60,907	0	0	N/A
RCO Grant	N/A	0	126,946	1,035,000	943,976	-8.8%
TOTAL		\$288,000	\$187,856	\$1,035,000	\$943,976	-8.8%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Capital Outlay	N/A	\$288,000	\$187,861	\$1,035,000	\$943,976	-8.8%
TOTAL	N/A	\$288,000	\$980,000	\$1,035,000	\$943,976	-8.8%
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Total	N/A	N/A	N/A	N/A	N/A	

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.

In 2017, the Chehalis Basin Flood Authority and the Washington State Recreation and Conservation Office temporarily withdrew \$823,000 of the Phase 1 funds. These funds are expected to be returned when the State legislature passes a capital budget.

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FIDUCIARY FUNDS

[FIREMEN'S PENSION TRUST FUND](#)

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FIREMEN'S PENSION TRUST FUND

FIDUCIARY FUNDS (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.

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, an actuarial study was performed in 2017 which has confirmed the fund remains fully funded as of January 1, 2017.

FIREMEN'S PENSION TRUST FUND (611)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Beg Fund Balance Used	\$0	\$0	\$0	\$11,800	\$0	-100.0%
Property Taxes	0	0	0	0	0	N/A
Fire Insurance Premium Tax	21,716	21,197	21,439	21,000	21,500	2.4%
Interest Earnings	843	1,448	4,025	1,200	6,072	406.0%
Transfer	0	0	0	0	0	N/A
TOTAL	\$22,559	\$22,645	\$25,465	\$34,000	\$27,572	-18.9%

EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 18-'17
Pension Benefits	\$14,719	\$18,743	\$22,960	\$22,000	\$27,572	25.3%
Other Services & Charges	0	0	1,163	12,000	0	-100.0%
TOTAL	\$14,719	\$18,743	\$24,123	\$34,000	\$27,572	-18.9%

RETIREES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Duty Disability	3	3	3	3	3	
Service	9	9	9	9	8	
Total	12	12	12	12	11	

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PROPRIETARY FUNDS

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PROPRIETARY FUNDS

PROPRIETARY FUNDS (4XX): To account for the operations (a) normally financed and operated in a manner similar to private business enterprise s. if any activity's principal revenue source meets any of the following criteria it is required to be reported as an enterprise fund:

1. An activity finances with debt that is secured solely by the pledge of the net revenues form 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 taxes or similar revenues
3. Pricing polices which establish fees and charges designed to recover the activity's costs, including capital costs

INTERNAL SERVICE FUNDS (5XX): To account for financing of goods or services provided by one department or agency to another department s or agencies of the government unit, or other governmental units, on a cost-reimbursement basis.

EXPENSE SUMMARY

PROPRIETARY FUNDS

Enterprise and Internal Services Funds

EXPENDITURE BUDGET SUMMARY

Department	2014	2015	2016	2017	2018	Difference	
	Actual	Actual	Actual	Adopted	Adopted	2018-2017 Amount	% Chg
CITY LIGHT	27,378,429	24,706,203	25,544,635	27,273,270	29,811,594	2,538,324	9.3%
WATER	4,667,769	6,023,616	5,419,836	6,181,313	6,161,299	(20,014)	-0.3%
WASTEWATER	9,956,848	10,444,438	8,728,350	9,580,086	8,967,470	(612,616)	-6.4%
STORM & SURFACE WATER	532,623	1,691,031	846,258	903,400	974,390	70,990	7.9%
EQUIPMENT RENTAL	740,848	772,558	698,114	544,715	581,875	37,160	6.8%
INFORMATION SERVICES	N/A	N/A	N/A	N/A	671,149		N/A
TOTAL EXPENDITURES	43,276,517	43,637,847	41,237,193	44,482,784	47,167,777	2,013,844	5%

CITY LIGHT

The City of Centralia passed a bond measure to establish Centralia City Light (CCL) in 1893, and CCL was successfully established in 1895 with the purchase of a generator. CCL owns and operates a complete electrical system consisting of the Yelm Hydro Project (YHP), a 69-kilovolt (kV) transmission system, and a City-wide 12.5-kV distribution system. The YHP was built in 1929-1930 and consists of a diversion dam, 9.1-mile canal with a 200' concrete flume, two 7-foot diameter penstocks, a powerhouse equipped with three hydro-electric generation turbines, a step-up substation, and a 26.2-mile transmission line. The project is capable of producing nearly 12 megawatts (MW) of clean and green hydro-electric power.



Penstocks supply the water to the Yelm Hydro Plant

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 29.3% of the City's power requirements in the most recent complete year, 2016. 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.



Lineman participating in pole top rescue competition at Lineman's Rodeo

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 and system reliability.
- Utilize the new mobile mapping system to enhance employee safety.

RELIABILITY

- Continue to aggressively 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 better isolate faulted lines, minimizing customer outages.
- Continue to utilize the newly upgraded SCADA systems at City Light and Yelm to improve overall system reliability.
- 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.
- Expand the Fords Prairie Substation and upgrade area distribution lines to address the power requirements of a very large new load in the Port of Centralia .

FISCAL RESPONSIBILITY

- Effectively manage all resources to safely provide the lowest cost, highest quality electrical service possible.
- The IS Department enhances employee efficiency and productivity through the use of a high-speed, secure network which utilizes enterprise-class hardware and software.

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

REVENUES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beginning Fund Balance Used	0	0	0	3,177,670	3,856,354	21.4%
Grants	338,602	87,841	0	150,000	140,000	-6.7%
Charges For Services	21,467,558	21,669,874	22,369,955	22,959,300	24,735,800	7.7%
Fines & Forfeits	199,171	185,849	201,095	215,000	206,000	-4.2%
Interest Earnings	12,615	21,425	65,988	19,000	97,520	413.3%
Bond Subsidy	170,894	168,588	165,234	161,000	161,000	0.0%
Miscellaneous Revenue	372,741	439,989	289,984	298,500	299,620	0.4%
Space/Facilities Rent	106,839	114,718	122,888	92,800	92,800	0.0%
Other Financing Sources	11,298	12,500	12,386	0	12,500	N/A
Contributed Capital	772,218	62,915	201,746	200,000	210,000	5.0%
TOTAL	\$23,451,936	\$22,763,699	\$23,429,276	\$27,273,270	\$29,811,594	9.3%
EXPENDITURES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$3,271,939	\$3,313,255	\$3,478,811	\$3,686,140	\$3,752,318	1.8%
Benefits	1,230,107	1,329,765	1,215,118	1,419,165	1,501,065	5.8%
Supplies	9,451,594	9,600,101	9,162,891	9,475,460	9,550,867	0.8%
Other Services & Charges	3,972,311	4,057,661	4,369,516	4,307,470	4,537,047	5.3%
Intergovernmental	31,066	30,102	33,288	68,655	35,000	-49.0%
Interfund	415,271	409,033	445,878	436,680	933,027	113.7%
Debt Principal	1,570,000	1,640,005	1,782,716	1,862,970	1,924,450	3.3%
Debt Interest	1,240,707	1,168,232	920,695	821,090	750,820	-8.6%
Capital Outlay	6,195,435	3,158,050	4,135,722	5,195,640	6,827,000	31.4%
TOTAL	\$27,378,429	\$24,706,203	\$25,544,635	\$27,273,270	\$29,811,594	9.3%
Beginning Fund Balance	14,265,327	12,115,935	12,410,888	13,580,213	10,402,543	-23.4%
Increase (decrease)	(2,149,392)	294,953	1,169,325	(3,177,670)	(3,856,354)	21.4%
Ending Fund Balance	12,115,935	12,410,888	13,580,213	10,402,543	6,546,189	-37.1%
Fund Balance Detail						
Customer Deposits	445,918	451,887	451,632	451,632	451,632	
Debt Reserves	3,041,381	2,732,392	2,732,041	2,732,041	2,732,041	
Capital Reserves	7,319,345	7,289,609	7,966,540	5,528,870	1,672,516	
Operating Fund	1,309,291	1,937,000	2,430,000	1,690,000	1,690,000	
Ending Fund Balance	12,115,935	12,410,888	13,580,213	10,402,543	6,546,189	

CITY LIGHT FUND - TOTAL (401)**STAFFING SUMMARY**

STAFFING	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018
General Manager	1	1	1	1	1
Line Technician	4	4	4	6	6
Line Tech Apprentice	1	1	2	0	0
Line Service Technician	1	1	1	1	1
Line Foreman	2	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	0	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	2
Warehouse Supervisor	1	1	1	1	1
Powerhouse Operator	2	2	2	2	2
Apprentice Pwrhse Operator	0	1	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	1	1	1
Canal Maint Supervisor	1	1	1	1	1
Light Hydro Maintenance Tech			1	1	1
Light Meter Tech Foreman	1	1	1	1	1
Light Meter Tech	1	1	1	1	1
Civil Engineering	1.7	1.7	1.7	1.25	1.25
Customer Service	2.68	2.68	2.93	2.93	2.93
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34
Information Technology	0.68	1.02	1.02	1.02	0
Utilities Administration	2.32	2.32	3.09	3.28	2.53
Total	38.72	40.06	41.08	40.82	40.05

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

REVENUES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
See City Light Fund Total	N/A	N/A	N/A	N/A	N/A	N/A
EXPENDITURES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$916,618	\$876,182	\$912,616	\$1,009,465	\$1,042,515	3.3%
Benefits	307,948	333,732	323,191	376,115	402,210	6.9%
Supplies	223,435	186,402	225,439	201,730	258,494	28.1%
Other Services & Charges	692,823	689,508	891,347	757,205	1,010,710	33.5%
Intergovernmental	30,735	29,602	28,204	30,000	30,000	0.0%
Interfund	100,668	98,955	107,753	43,650	60,055	37.6%
Debt Principal	625,375	657,395	700,565	738,370	760,920	3.1%
Debt Interest	340,345	303,002	245,149	207,430	178,730	-13.8%
Capital Outlay	3,720,361	1,004,035	1,073,391	695,000	855,000	23.0%
TOTAL	\$6,958,308	\$4,178,813	\$4,507,654	\$4,058,965	\$4,598,634	13.3%
STAFFING	Actuals 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
General Manager	0.33	0.33	0.33	0.3	0.3	
Powerhouse Operator	2	2	2	2	2	
Apprentice Pwrhse Operator	0	1	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	1	1	1	
Canal Maint Supervisor	1	1	1	1	1	
Generation & Sys Ops Mgr	0.7	0.7	0.8	0.9	0.9	
Civil Engineering				0.75	0.75	
Light Hydro Maintenance Tech			1	1	1	
Utilities Administration	0.24	0.24	0.55	0.6	0.45	
Total	9.27	10.27	10.68	11.55	11.40	

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

REVENUES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
See City Light Fund Total	N/A	N/A	N/A	N/A	N/A	N/A
EXPENDITURES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$2,355,321	\$2,437,073	\$2,566,196	\$2,676,675	\$2,709,803	1.2%
Benefits	922,159	996,033	891,927	1,043,050	1,098,855	5.4%
Supplies	9,228,158	9,413,699	8,937,452	9,273,730	9,292,373	0.2%
Other Services & Charges	3,271,506	3,368,152	3,478,169	3,550,265	3,526,337	-0.7%
Intergovernmental	331	500	5,084	38,655	5,000	-87.1%
Interfund	314,603	310,078	338,125	393,030	872,972	122.1%
Debt Principal	944,625	982,610	1,082,151	1,124,600	1,163,530	3.5%
Debt Interest	900,363	865,230	675,546	613,660	572,090	-6.8%
Capital Outlay	1,139,009	2,154,015	3,062,332	4,500,640	5,972,000	32.7%
TOTAL	\$19,076,074	\$20,527,390	\$21,036,981	\$23,214,305	\$25,212,960	8.6%
STAFFING	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	
General Manager	0.67	0.67	0.67	0.7	0.7	
Line Technician	4	4	4	6	6	
Line Tech Apprentice	1	1	2	0	0	
Line Service Technician	1	1	1	1	1	
Line Foreman	2	2	2	2	2	
Generation & Sys Ops Mgr	0.3	0.3	0.2	0.1	0.1	
Line Superintendent	1	1	1	1	1	
Light Warehouseman	1	1	1	1	1	
Groundman	1	1	0	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	2	
Warehouse Supervisor	1	1	1	1	1	
Light Meter Tech Foreman	1	1	1	1	1	
Light Meter Tech	1	1	1	1	1	
Civil Engineering	1.7	1.7	1.7	0.5	0.50	
Customer Service	2.68	2.68	2.93	2.93	2.93	
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34	
Information Technology	0.68	1.02	1.02	1.02	0	
Utilities Administration	2.08	2.08	2.54	2.68	2.08	
Total	29.45	29.79	30.4	29.27	28.65	

WATER UTILITY

The Mission of the Centralia Water Department

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. The Water Department produces 741 million gallons of clean drinking water in 2016.

The Water Department operates and maintains :

- 5 Reservoirs
- 9 Wells
- 2 Treatment Facilities
- 7 Booster pump stations
- 135 miles of distribution pipes sized from 2–16 inches in diameter

The distribution system services 7,900 metered connections. Chlorination, fluoridation and deration treatments occur at active wells. The city also maintains the fire hydrants used by Riverside Fire Authority.



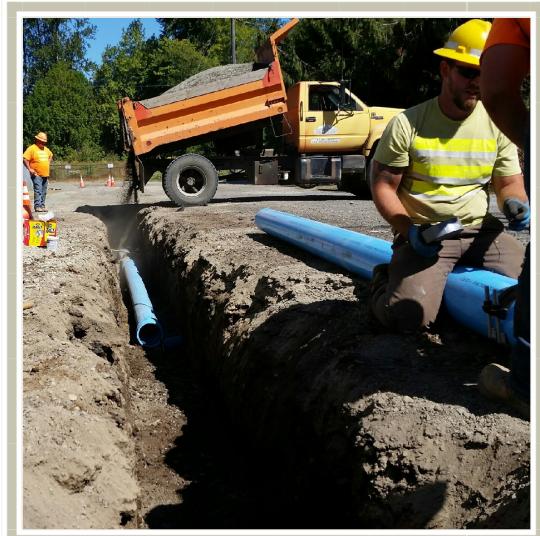
Washington Park meter change out



Flushing Hydrants

2017 Accomplishments:

- Provided safe and reliable drinking water
- Completed SCADA project Phase II
- Completed North End Shop upgrades
- Installed line valves on gravity line to assist with planned and emergency outages.
- Replaced over 800 water meters
- East Locust Street - Replaced 16" AC Transmission main
- Rebuilt storage yard material bins
- Steel Pipe Replacement Program—Completed Industrial to Johnson, Ash Street, Sprague Street and B Street
- Replaced and maintained many fire hydrants



North Tower project

2018 Goals:

- Continue to provide safe, reliable drinking water
- Comply with all Washington State Department of Health drinking water regulations
- Continue to operate safely without injuries or accidents
- Continue Hydrant Replacement Program
- Continue Meter Replacement Program
- Continue Steel Pipe Replacement Program
- Pave North End Shop Parking lot
- Relocate and replace 18" AC Gravity line out of China Creek Retention Pond Phase II: Seminary Hill Transmission Main replacement from Pleasant Avenue to Gold Street.

- North End Well—Decommission



Hawk Lane installation

WATER UTILITY (402)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beginning Fund Balance Used	\$0		\$0	\$832,613	\$978,719	17.5%
Charges For Services	4,805,583	5,037,944	4,977,127	5,261,900	4,984,000	-5.3%
Fines & Forfeits	55,296	56,426	53,331	56,800	56,600	-0.4%
Grants	0	5,947	0	0	0	N/A
Contributed Capital	87,339	101,976	150,923	30,000	96,000	220.0%
Interest Earnings	5,757	10,609	29,168	0	45,980	N/A
Interfund Loan Repayment	0	0	225,219	0	0	N/A
Space/Facilities Rent	10,149	12,044	12,016	0	0	N/A
Miscellaneous Revenue	12,079	88,752	17,431	0	0	N/A
TOTAL	\$4,976,203	\$5,313,700	\$5,465,216	\$6,181,313	\$6,161,299	-0.3%
EXPENDITURES	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$1,208,750	\$1,167,329	\$1,224,868	\$1,385,930	\$1,306,229	-5.8%
Benefits	515,585	501,053	405,179	591,172	593,526	0.4%
Supplies	181,446	256,896	227,818	328,385	291,443	-11.2%
Other Services & Charges	1,214,722	2,036,553	1,442,692	1,983,570	1,511,357	-23.8%
Intergovernmental	9,382	0	5,084	36,000	30,000	-16.7%
Interfund	105,719	112,807	113,626	120,036	367,414	206.1%
Interfund Loan to Storm	0	175,000	0	0	0	N/A
Debt Principal	443,043	439,647	435,256	435,780	435,900	0.0%
Debt Interest	56,371	44,482	39,400	30,340	24,430	-19.5%
Capital Outlay	932,750	1,289,850	1,525,914	1,270,100	1,601,000	26.1%
Contributions to Reserves	0	0	0	0	0	N/A
TOTAL	\$4,667,769	\$6,023,616	\$5,419,836	\$6,181,313	\$6,161,299	-0.3%
Beginning Fund Balance	5,872,594	6,895,234	6,912,420	7,223,872	6,391,259	
Increase (decrease)	1,022,640	17,185	311,452	(832,613)	(978,719)	
Ending Fund Balance	6,895,234	6,912,420	7,223,872	6,391,259	5,412,540	
Fund Balance Detail						
Customer Deposits	14,870	14,270	12,620	12,620	12,620	
Debt Reserves	229,292	221,271	221,093	221,093	221,093	
Capital Reserves	6,221,072	6,246,879	6,560,158	5,614,546	4,635,827	
Operating Reserves	430,000	430,000	430,000	543,000	543,000	
Ending Fund Balance	6,895,234	6,912,420	7,223,872	6,391,259	5,412,540	

WATER UTILITY (402)
REVENUES/EXPENDITURES/STAFFING SUMMARY

STAFFING	Actuals 2014	Actuals 2015	Actual 2016	Adopted 2017	Adopted 2018
Meter Reader	0.5	0.5	0.5	0.5	0.5
Operations Manager	1	1	1	1	1
Water Technician	4	4	4	4	4
Lead Remote System Tech	1	1	1	1	1
Remote System Tech	1	1	1	2	2
Lead Water Technician	1	1	1	1	1
Water Quality Specialist	1	1	1	1	1
Lead Water CS Technician	1	1	1	1	1
Civil Engineering	1.25	1.25	1.25	1.5	1.50
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33
Information Technology	0.66	0.66	0.99	0.99	0
Customer Service	1.66	1.82	1.82	1.82	1.82
Utilities Administration	1.94	1.49	1.49	1.66	1.41
Total	16.34	16.05	16.38	17.8	16.6

WASTEWATER UTILITY

Mission of the Centralia Wastewater Department

- Maintaining and improving the sanitary sewer system
- Effectively and efficiently capturing and conveying wastewater to the treatment facility
- Treating 800 million gallons of sewer 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

The Wastewater Department operates and maintains 25 sewage lift stations, 86 miles of sewer lines and the treatment plant.



Wastewater Treatment Plant



Old Barn at Discovery Trail

→ 2017 Accomplishments

- Received Outstanding Performance Awards from the Department of Ecology for 100% compliance in 2015 & 2016
- Installed irrigation systems and lines in multiple locations
- Replaced compost process stormwater pond liner
- Complete designs of Solids Holding Tank /Internal Recycle plant upgrade project
- Upsized Wastewater potable water meter from 2" to 4"
- Repaired a developing sinkhole on Woodland Ave
- Installed 2 smart covers in sanitary sewer system
- Over 20,000 linear feet of sewer line has been cleaned and inspected in 2017

→ 2018 Goals

- Operate safely without injury or accidents
- Compost biosolids full time at 100%
- Maintain 100% regulatory compliance
- Complete Jefferson Basin I&I projects
- Upgrade PLC/Ethernet control system
- Obtain funding for construction of Solids Holding Tank/ Internal Recycle project
- Finalize rating procedures for prioritizing failing sewer lines
- Plow, disc and seed 25 acres between Kaech property and City property
- Run irrigation as needed



Chehalis River receiving waters

WASTEWATER UTILITY (403)
REVENUES/EXPENDITURES SUMMARY

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beginning Fund Balance Used	\$0	\$0	\$0	\$1,261,386	\$438,630	-65.2%
Charges For Services	7,821,172	7,938,985	7,992,737	8,112,100	8,264,600	1.9%
Fines & Forfeits	54,248	78,894	73,051	74,600	73,800	-1.1%
Grants	44,011	12,464	0	0	0	N/A
Interfund Loan Proceeds	82,000	82,481	82,000	82,000	82,000	0.0%
Other Financing Sources	33,275	20,921	13,320	0	0	N/A
Contributed Capital	81,993	43,458	126,486	50,000	50,000	0.0%
Interest Earnings	10,977	14,970	36,742	0	58,440	N/A
Miscellaneous Revenue	38,117	9,726	66,524	0	0	N/A
TOTAL	\$8,165,793	\$8,201,899	\$8,390,860	\$9,580,086	\$8,967,470	-6.4%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$1,304,527	\$1,325,451	\$1,331,949	\$1,482,770	\$1,414,071	-4.6%
Benefits	559,642	604,458	488,500	648,310	654,055	0.9%
Supplies	453,846	386,946	430,899	520,175	473,609	-9.0%
Other Services & Charges	2,097,248	2,172,101	2,358,154	2,698,305	2,412,357	-10.6%
Intergovernmental	2,956	2,273	7,607	3,000	8,000	166.7%
Interfund	160,549	165,553	172,285	187,346	541,948	189.3%
Debt Principal	2,125,899	2,031,532	2,005,215	2,008,450	2,011,760	0.2%
Debt Interest	93,695	79,040	74,657	71,430	65,670	-8.1%
Capital Outlay	3,158,487	3,677,084	1,859,084	1,960,300	1,386,000	-29.3%
TOTAL	9,956,848	10,444,438	8,728,350	9,580,086	8,967,470	-6.4%
Beginning Fund Balance	7,674,702	8,046,335	7,390,935	8,400,591	7,139,205	
Increase (decrease)	371,633	(655,400)	1,009,656	(1,261,386)	(438,630)	
Ending Fund Balance	8,046,335	7,390,935	8,400,591	7,139,205	6,700,575	
Fund Balance Detail						
Debt Reserves	2,145,972	2,184,744	2,196,891	2,196,891	2,196,891	
Capital Reserves	5,450,363	4,756,191	5,753,700	4,356,314	3,917,684	
Operating Reserves	450,000	450,000	450,000	586,000	586,000	
Ending Fund Balance	8,046,335	7,390,935	8,400,591	7,139,205	6,700,575	

WASTEWATER UTILITY (403)**STAFFING SUMMARY**

STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018
Meter Reader	0.5	0.5	0.5	0.5	0.5
Operations Manager	1	1	1	1	1
Lead Operator	1	1	1	1	1
Treatment Plant Operator	2	2	3	3	3
Lead Collection System Tech	1	1	1	1	1
Collection System Tech	2	2	2	3	3
Instrument & Controls Tech	1	1	1	1	1
Process Analyst	1	1	1	1	1
Environmental Specialist	1	1	1	1	1
Farm Operator (EO II)	1	1	1	1	1
Composter	1	1	0	0	0
Civil Engineering	1.3	1.3	1.3	1.3	1.30
Customer Service	1.66	1.62	1.62	1.62	1.62
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33
Information Technology	0.66	0.99	0.99	0.99	0
Utilities Administration	2.11	1.84	1.84	2.46	1.49
Total	19.56	19.58	19.58	20.2	18.24

STORMWATER UTILITY

2017 Accomplishments

- Maintained compliance with Federal/State Phase 2 Stormwater permit
- Build leaf storage facility for fall leaf pickup program (in progress)
- Build new truck storage shed to house Sweeper and Vactor Truck
- Prepared & staffed water quality educational activities during Summerfest



Oil boom being placed in China Creek to collect oil from the surface.

2018 Goals

- Maintain compliance with Federal/State Phase 2 Stormwater permit
- Enclose sediment channel on Decant Facility
- Secure funding to replace Jefferson 36" stormwater pipe (estimated \$1.5 million)



Tree roots removed from storm sewer line.

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

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beginning Fund Balance Used	\$20,000	\$27,926	\$0	\$0	\$0	N/A
Charges For Services	538,193	824,146	808,031	893,700	910,600	1.9%
Fines & Forfeits	0	0	9,094	9,700	10,500	8.2%
Grants	140,543	314,160	11,813	0	50,000	N/A
Interest Earnings	212	460	1,880	0	3,290	N/A
Contributed Capital	0	0	150,000	0	0	N/A
Miscellaneous Revenue	300	200	2	0	0	N/A
TOTAL	\$699,248	\$1,166,892	\$980,821	\$903,400	\$974,390	7.9%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$131,651	\$193,471	\$174,432	\$192,151	\$170,139	-11.5%
Benefits	65,091	89,997	123,079	101,278	97,610	-3.6%
Supplies	26,779	23,916	26,262	37,080	36,981	-0.3%
Other Services & Charges	151,595	153,568	220,097	254,120	219,361	-13.7%
Intergovernmental	0	0	1,434	5,000	5,000	0.0%
Interfund	36,071	39,496	213,529	38,121	84,142	120.7%
Debt Principal	4,940	2,904	2,977	3,050	3,130	2.6%
Debt Interest	1,886	1,620	1,931	1,470	1,390	-5.4%
Capital Outlay	114,610	1,186,060	82,517	100,800	50,000	-50.4%
Contributions to Reserves	0	0	0	170,330	306,637	80.0%
TOTAL	\$532,623	\$1,691,031	\$846,258	\$903,400	\$974,390	7.9%
Beginning Fund Balance	216,078	280,702	(29,772)	292,826	292,826	
Increase (decrease)	64,623	(310,474)	490,964	170,330	306,637	
Ending Fund Balance	280,702	(29,772)	461,192	463,156	599,463	
Fund Balance Detail						
Debt Reserves	905	1,809	2,714	2,714	2,714	
Capital Reserves	251,797	0	430,478	415,442	551,749	
Operating Reserves	28,000	-31,582	28,000	45,000	45,000	
Ending Fund Balance	280,702	-29,772	461,192	463,156	599,463	
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Stormwater Permit Tech	0	0	0	0	0	
Operations Manager	0	0.25	0.25	0.25	0	
Equipment Operator II	0.5	0.5	0.5	0	0	
SW/ST Maintenance Tech	0	0.75	0.75	0.75	0.75	
Customer Service	0	0.13	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	
Total	1.33	2.46	2.46	1.96	1.71	

EQUIPMENT RENTAL

The mission of the Equipment Rental Department (ERR) 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.

2017 Accomplishments:

- Continue to meet the repair needs of all City Departments
- Purchase a new pavement striping and painting machine
- Purchase a new TIG welder

2018 Goals:

- Continue to meet the repair needs for all City Departments
- Assist all City Departments with new vehicle/equipment purchases
- Construct welding shop for fabrication in a dedicated space to ensure employee productivity and safety



Mechanic using the vehicle lift to assist in repairs

Ongoing Function:

- Maintain all 275+ vehicles of the city fleet
- Assist departments with purchase of replacement vehicles
- Retrofit vehicles to meet specific functional requirements
- Maintain and update vehicle registrations and vital records
- Administer vehicle replacement reserves and schedule



Mechanic performing routine maintenance on City truck

EQUIPMENT RENTAL (501)**REVENUES/EXPENDITURES/STAFFING SUMMARY**

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Interest Earnings	915	1,271	2,738	0	4,160	N/A
Other Financing Sources	0	3,606	284	0	0	N/A
Charges For Services	852,827	541,735	535,651	544,715	565,265	3.8%
Equipment Replacement Fee	0	24,253	6,256	0	12,450	N/A
TOTAL	\$853,742	\$570,865	\$544,930	\$544,715	\$581,875	6.8%
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries	\$195,504	\$202,257	\$207,927	\$219,020	\$207,050	-5.5%
Benefits	110,388	111,319	135,418	128,357	127,026	-1.0%
Supplies	237,329	119,629	126,655	122,760	123,750	0.8%
Other Services & Charges	91,686	90,107	60,552	56,835	64,366	13.3%
Intergovernmental	0	0	21,149	1,500	1,500	0.0%
Interfund	0	0	0	0	8,459	N/A
Capital Outlay	105,941	249,247	146,413	14,600	25,000	71.2%
Ending Fund Balance	0	0	0	1,643	24,724	1404.8%
TOTAL	\$740,848	\$772,558	\$698,114	\$544,715	\$581,875	6.8%
Beginning Fund Balance	1,108,384	928,688	720,188	628,259	629,902	
Increase (decrease)	(179,696)	(208,500)	(91,929)	1,643	1,643	
Ending Fund Balance	928,688	720,188	628,259	629,902	631,545	
Fund Balance Detail						
Equip Replace - Street	748,632	571,429	536,516	536,516	536,516	
Equip Replace - Engineering	76,658	83,998	63,130	63,130	63,130	
Equip Replace - Landfill Clos	12,218	6,538	0	0	0	
Other Reserves	27,235	3,363	8,069	8,069	8,069	
Operating Fund	63,946	54,860	20,544	22,187	23,830	
Ending Fund Balance	928,688	720,188	628,259	629,902	631,545	
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Mechanic	1	1	2	2	2	
Fleet Maintenance Technician	1	1	1	0	0	
Mechanic Assistant	1	1	0	0	0	
Lead Mechanic	0	0	0	1	1	
Street Operations Manager	0	0.2	0.2	0.2	0	
Utilities Administration	0.5	0.27	0.27	0.27	0.32	
Total	3.5	3.47	3.47	3.47	3.32	

INFORMATION SERVICES

2017 Accomplishments

- Complete the installation of the security endpoint management product on all computers City-wide
- Upgrade the Intrusion Prevention System (IPS), used to block malicious attempts to access City networks
- Upgrade the City's virtual infrastructure to the latest operating system
- Fully integrate and virtualize the Centralia Police Department into the network infrastructure
- Design & implement the secure Verizon VPN tunnel for City use in field operations
- Develop and deploy Lucity Web program, benefiting City staff during field operations
- Upgrade network Domain Controllers, providing end users with a reliable computing experience
- Implement a new security device responsible for monitoring and maintaining secure connectivity to the OWA web connector
- Continued improvements to "Operation Blacklist" which monitors and blocks access to malicious networks, websites, etc. from access into the City network

Ongoing Function

Information Services will work diligently to fine tune and monitor the City's security controls through daily security scans. Striving to maintain a grade "A" in all of the secure portal categories.

INFORMATION TECHNOLOGY DIVISION (502)**REVENUES/EXPENDITURES/STAFFING SUMMARY**

REVENUES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Beg Fund Balance Used				\$0	\$0	N/A
Miscellaneous Revenue				0	0	N/A
Charges For Services				671,149	671,149	N/A
TOTAL	\$0	\$0	\$0	\$0	\$671,149	N/A
EXPENDITURES	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	% Chg 17'-18'
Salaries				\$212,381	\$212,381	N/A
Benefits				92,562	92,562	N/A
Supplies				91,359	91,359	N/A
Other Services & Charges	Previously budgeted as 904 Information Technology			187,982	187,982	N/A
Intergovernmental				0	0	N/A
Interfund				5,250	5,250	N/A
Capital Outlay				81,615	81,615	N/A
Ending Fund Balance				0	0	N/A
TOTAL	\$0	\$0	\$0	\$0	\$671,149	N/A
STAFFING	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Adopted 2018	
Information Technology Manager				1	1	
Information Technology Specialist				1	1	
Information Technology Technician				1	1	
Utilities Administration				0	0	
Total	0	0	0	0	3	

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CAPITAL PROJECTS & PROFESSIONAL SERVICES

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BORST PARK CONSTRUCTION

The Community Development Department and the Parks and Recreation Division staff recommends the following Projects as priorities for the City's 2018 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 improvements were identified by the Parks and Recreation Committee and department staff.

The projects being proposed may or may not be completed based on the actual Borst Park Construction funds available, weather, or time availability. Projects on Wheeler field are usually public/public or public/private partnerships and costs will be adjusted accordingly.

1. BORST FIELD #5 IRRIGATION REPAIR

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

Project Status: 2018-2021

Estimated Cost: \$2,500

Funding Source: Borst Park Construction 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 nets are getting aged as well as the fencing needs to be replaced. With the assistance of community groups turf is being considered to upgrade the facility as well as new outfield fencing and netting. The amount of money needed for Wheeler improvements depends on donations from community groups and individuals.

Project Status: Estimated construction in 2018-2021

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: \$3,000

Funding Source: BPC Revenues and reserves

Priority: Medium

5. PIONEER SOCCER FIELDS IRRIGATION REPAIR

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

Project Status: 2018-2021

Estimated Cost: \$6,000

Funding Source: BPC Revenues and reserves

Priority: Medium-High

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: 2018-2021

Estimated Cost: \$90,000

Funding Source: BPC Revenues and reserves

Priority: Low

7. BORST PARK SOFTBALL COMPLEX

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

Project Status: 2018-2021

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, asphalt the trail around Borst Lake.

Project Status: 2018-2021

Estimated Cost: \$ 200,000

Funding Source: BPC/PIF Revenues and reserves, Grants

Priority: Medium

10. FIELDS 4 REMODEL

Fields 4 are used for softball and the chainlink 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 chainlink with black-vinyl coated and the backstops will have netting. The dugouts will also be rebuilt as well as new stemwalls added around dirt areas field.

Project Status: 2018-2021

Estimated Cost: \$ 30,000

Funding Source: BPC Revenues and reserves

Priority: High

11. ZIPLINE & PLAYGROUND

The small Big Toys playground is becoming very worn and needs to be replaced. Install a new zipline and playground at Borst Park.

Project Status: 2018-2021

Estimated Cost: \$ 60,000

Funding Source: BPC Revenues and reserves

Priority: Medium-High

12. FORT BORST REHABILITATION

The Borst Fort is showing its age and is in need of a major rehabilitation. The City and Lion's Club will be working jointly in restoring the Fort where it can be seen and appreciated for years to come.

Project Status: 2018-2021

Estimated Cost: \$ 150,000

Funding Source: BPC Revenues and reserves

Priority: Medium-High

CITY LIGHT

YELM HYDRO ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2018 capital budget. All proposed items will be funded through existing or anticipated 2018 revenue and cash reserves.

BUILDINGS & STRUCTURES (620)

418001: FOREBAY SCADA COMMUNICATIONS BUILDING

Purchase portable communications building, relocate forebay SCADA control system to new communications building, upgrade control panels, breaker panels and wiring, fiber, and cables for new communication building.

Project Status: New for 2018

Estimated Cost: \$35,000

Fund Source: Revenues

418002: PURCHASE ENCLOSURE FOR MCC AT FISH SCREEN

Purchase a portable communications building to keep the Fish Screen Motor Control Center (MCC) out of the elements and provide protection from insects and rodents to improve reliability.

Project Status: New for 2018

Estimated Cost: \$10,000

Fund Source: Revenues

418003: REBUILD PETERSON/MUD RUN BRIDGE

Rebuild the Peterson/Mud Run Bridge. The Yelm Hydro Project is responsible for the maintenance of 11 bridges; this is the last bridge to be upgraded.

Project Status: New for 2018

Estimated Cost: \$10,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)**415002: RECOAT INTERIOR LINING OF PENSTOCK 1**

Rehabilitate/Recoat interior lining of Penstock 1; FERC Requirement.

Project Status: Continued from 2017

Estimated Cost: \$400,000

Fund Source: Revenues

418004: UPGRADE FOREBAY STEEL STATIONARY TRASH RACKS

Replace the forebay steel stationary trash racks with self-cleaning system; remove the current hydro-screen system which is susceptible to clogging.

Project Status: New for 2018

Estimated Cost: \$200,000

Fund Source: Revenues

416002: YELM TRANSMISSION LINE BUILD INTO MAY ST SUBSTATION

Improve Yelm transmission line in the area of the old B Street Substation and into the new May Street Substation. This will improve the reliability of the Yelm transmission line.

Project Status: Continued from 2017

Estimated Cost: \$150,000

Fund Source: Revenues

418005: UPGRADE GATE INTAKE CONTROLS TO ELECTRIC

Replace 2 of the 4 hydraulic operated gates with electric motor operated valve (MOV) gates for remote operations at the diversion dam intakes. This would include new electrical and remote operation control systems that will be tied into the existing SCADA system.

Project Status: New for 2018

Estimated Cost: \$50,000

Fund Source: Revenues

CENTRALIA ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2018 capital budget. All proposed items will be funded through existing or anticipated 2018 revenue and cash reserves.

OTHER IMPROVEMENTS (630):**90612/917021: CONSTRUCT NEW SUBSTATION**

Complete design, obtain materials, and construct the Salzer Valley (90612) or the Fords Prairie Substation (917021). In either case the new substation will be earthquake resistant. In 2017 the transformer, which will work in either substation, will be purchased and the substation design for both substations will be completed.

Project Status: Continued from 2017

Estimated Cost: \$2,500,000

Fund Source: Revenues

916031: SALZER VALLEY TRANSMISSION LINE—DISTRIBUTION UNDERBUILD

Complete design, obtain materials, and construct the Salzer Transmission Line from the BPA take off point off their Loop #1 to the newly constructed Salzer Substation.

Project Status: Continued from 2017

Estimated Cost: \$1,000,000

Fund Source: Revenues

918001: PURCHASE 43 MVA SUBSTATION TRANSFORMER

Purchase substation transformer for use in either the Fords Prairie or the Salzer Substations.

Project Status: Continued from 2017

Estimated Cost: \$870,000

Fund Source: Revenues

918002: DISTRIBUTION FEEDER PROJECT—FORDS PRAIRIE/SALZER VALLEY

Complete the distribution line feeders that were approved in the 2017 Budget to connect the new Salzer Valley Substation to the existing lines in its vicinity. Also includes budgeted funds for Fords Prairie Distribution feeders.

Project Status: Continued from 2017

Estimated Cost: \$800,000

Fund Source: Revenues

918003: COMPLETE HARRISON AVE UPGRADE

This project will replace the last of the small unreliable cables with new 1000 MCM cables.

Project Status: Annual Replacement Program

Estimated Cost: \$150,000

Fund Source: Revenues

918004: DISTRIBUTION SYSTEM IMPROVEMENTS—REPLACE OVERHEAD AND UNDERGROUND DISTRIBUTION LINES

Replace old and unreliable overhead or underground distribution lines that are discovered during the course of operating the system in 2018.

Project Status: New for 2018

Estimated Cost: \$100,000

Fund Source: Revenues

918005: SWANSON HEIGHTS UNDERGROUND CABLE REPLACEMENT

Replace old and unreliable underground cable in the Swanson Heights subdivision area off the Cooks Hill Substation with new reliable cable.

Project Status: New for 2018

Estimated Cost: \$100,000

Fund Source: Revenues

918006: FIBER OPTICS TO FIELD RECLOSERS/SWITCHES

Run fiber optics to critical system points and protective devices will allow operators to monitor and gather information from main feeders..

Project Status: Continued from 2017

Estimated Cost: \$35,000

Fund Source: Revenues

918007: DISTRIBUTION SYSTEM PROTECTION EQUIPMENT AND CAPACITORS

This is an ongoing expense to continue to maximize the safety and reliability of the distribution system.

Project Status: Annual project

Estimated Cost: \$25,000

Fund Source: Revenues

90508: SCADA SYSTEM UPGRADES

This is an on-going expense to City Light. The substations are the heart of the City Light electrical system. The SCADA system allows the two substation operators to remotely monitor the status of the substations. This improves system safety and reliability. The system requires upgrading in order to maintain its effectiveness throughout the year.

Project Status: Continued from 2017

Estimated Cost: \$15,000

Fund Source: Revenues

918008: NEW METERS & METER REPLACEMENTS

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

Project Status: Annual project

Estimated Cost: \$125,000

Fund Source: Revenues

918009: DISTRIBUTION TRANSFORMERS

The City needs to supply distribution transformers for new construction, maintenance, and emergencies. Transformers can have lengthy lead times when ordering so it is imperative that the City has sufficient stock on-hand to continue with its daily operations. This budget item provides funds to purchase a variety of transformer sizes annually. This is an on-going expense to the utility.

Project Status: Annual project

Estimated Cost: \$105,000

Fund Source: Revenues

918010: METER DISCONNECT COLLARS

This is an annual budgeted need. Disconnect collars are used to provide a method to remotely disconnect customers for various reasons. This equipment saves the meter department from having to remove meters when disconnection is required.

Project Status: Annual project

Estimated Cost: \$20,000

Fund Source: Revenues

918011: CURRENT TRANSFORMERS AND POTENTIAL TRANSFORMERS

This is an annual budgeted need. These devices are located in the substations and on certain critical field equipment. If the existing devices fail during the year these devices will serve as replacements to maintain the safe and reliable operation of the system.

Project Status: Annual project

Estimated Cost: \$5,000

Fund Source: Revenues

VEHICLES & EQUIPMENT (640):**918012: SCHEDULED REPLACEMENT OF #71120 1991 DUMP TRUCK**

This dump truck is not meeting capacity needs and its intended use will now be as a chipper truck. A new dump truck will be purchased to meet the demand of the Light Department.

Project Status: New for 2018

Estimated Cost: \$55,000

Fund Source: Equipment Reserves

918013: SCHEDULED REPLACEMENT OF #71350 2008 CHEVY COLORADO 4X4 TRUCK

2008 - Staking Technician truck has met its useful life and is in need of replacement.

Project Status: New for 2018

Estimated Cost: \$40,000

Fund Source: Equipment Reserves

918014: SCHEDULED REPLACEMENT OF #71440 SMALL FORKLIFT

The small forklift is the most used forklift and it has 5,000 hours of use on it and is in need of replacement to maintain its safe operating level.

Project Status: New for 2018

Estimated Cost: \$27,000

Fund Source: Equipment Reserves

PUBLIC WORKS

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2018 Capital Budget.

STREET

VEHICLES & EQUIPMENT (640):

118001: PURCHASE A TILT BED EQUIPMENT TRAILER

Purchase a tilt bed equipment trailer to haul asphalt roller and other pieces of equipment

Project Status: New for 2018

Estimated Cost: \$15,000

Fund Source: Revenues

118002: PURCHASE AN ASPHALT TRENCH PAVER

Purchase An asphalt trench paver that will attach to the front of the backhoe.

Project Status: New for 2018

Estimated Cost: \$17,000

Fund Source: Revenues

WATER

BUILDINGS & STRUCTURES (620)

817006: PAVE NORTH END PARKING LOT

Because of unforeseen storm water management costs, the Northern portion of the parking lot of the Water Shop was paved in 2016. This project is to pave the South portion of the North end parking lot.

Project Status: continued from 2017

Estimated Cost: \$40,000

818001: SEMINARY HILL RESERVOIR—REPLACE ACCESS LADDERS

Replace Seminary Hill Reservoir inside access Ladders, due to corrosion and wear they have become unsafe for use. This project is necessary to provide safe maintenance access into and out of the Seminary Hill Reservoir.

Project Status: New for 2018

Estimated Cost: \$30,000

Fund Source: Revenues

818002: DECOMMISSION AND ABANDON NORTH TOWER WELL

The North Tower well has not been able to reliably pump water for two decades because of water quality and quantity problems. Decommissioning the well will prevent it from becoming a nuisance and also provide additional parking at the Water Department shop.

Project Status: continued from 2017

Estimated Cost: \$20,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)

816009: PHASE II SEMINARY HILL TRANSMISSION WATER MAIN REPLACEMENT

Seminary Hill reservoir is critical infrastructure for the water distribution system. Phase II consists of replacing the largest section of the pipe that runs from Pleasant Ave to Gold St, approximately 1900 linear feed by trenching and installing new water pipe.

Project Status: Phase II, New for 2018

Estimated Cost: \$800,000

Fund Source: Revenues

818003: WATER METER REPLACEMENT PROGRAM

First generation radio read meters that were installed in the early 2000's have a shelf life of approximately five to six years. In 2017, there were 800 meters replaced using this maintenance program. These replacement funds are necessary to keep up with the meter replacement/maintenance program. Accurate and working meters are vital to the success of the City's water distribution system.

Project Status: annual project

Estimated Cost: \$210,000

Fund Source: Revenues

818004: STEEL PIPE REPLACEMENT PROGRAM

This is an ongoing maintenance and replacement program for strategic locations of failing, undersized steel water mains. These are projects that maintain and extend the life of our water distribution system by reducing leaks and improving fire flow.

Project Status: annual project

Estimated Cost: \$180,000

Fund Source: Revenues

818005: FIRE HYDRANT REPLACEMENT PROGRAM

There are many aging fire hydrants within the City that are not reliable. There are five to ten fire hydrants replaced each year using these funds.

Project Status: annual project

Estimated Cost: \$40,000

Fund Source: Revenues

818006: CHINA CREEK RETENTION POND—RELOCATE GRAVITY LINE

A portion of the 18" AC water main which feeds the Eastern portion of the City and Little Hannaford Valley is within the work area of the China Creek Project and needs to be relocated deeper.

Project Status: continued from 2017

Estimated Cost: \$30,000

Fund Source: Revenues

818007: LARGE VALVE REPLACEMENT PROGRAM

Each year there are two to three large water valves which need to be replaced because they are leaking or not operating properly. This maintenance program also extends the life of the Water distribution system.

Project Status: annual project

Estimated Cost: \$15,000

Fund Source: Revenues

VEHICLES & EQUIPMENT (640)**818008: SCHEDULED REPLACEMENT OF #64510 1994 FORD DUMP TRUCK**

The 1994 Ford 5 yard dump truck is in need of replacement. This is the only dump truck in the Water Dept and replacing it with a 10 yard dump truck would improve efficiency.

Project Status: New for 2018

Estimated Cost: \$145,000

Fund Source: Equipment Reserves

818009: SCHEDULED REPLACEMENT OF #64180 2001 CUB CADET TRACTOR AND FLAIL MOWER

The Cub Cadet tractor was purchased used from the Landfill Fund in 2012. This equipment has exceeded its useful life and is in need of replacement.

Project Status: New for 2018

Estimated Cost: \$60,000

Fund Source: Revenues

818010: PURCHASE OF A TRUCK MOUNTED VALVE EXERCISING MACHINE

Exercising water valves on an annual basis is a recommended form of preventative maintenance. Properly operating valves minimizes risks to public health during water system breaks or outages. Exercising water valves is also a labor intensive activity and with repetitive movement can cause health and safety injuries to Water Department employees. This valve exercising machine will reduce the labor intensive repetitive movement and increase valve exercising efficiency.

Project Status: New for 2018

Estimated Cost: \$31,000

Fund Source: Revenues

WASTEWATER

LAND & LAND IMPROVEMENTS (610)**718001: ESHOM SANITARY SEWER PUMP RELOCATION**

The sanitary sewer pump is currently located in the middle of Eshom Road near the junction of Russel Road. This requires a uniformed police officer to control traffic when routine preventative maintenance is performed. The pump station has multiple efficiency and safety issues that would be alleviated if the pump station was relocated and improved to accommodate current demand.

Project Status: New for 2018

Estimated Cost: \$20,000

Fund Source: Revenues

BUILDINGS & STRUCTURES (620)**718002: BORST PARK PUMP STATION ODOR CONTROL**

Design and install an odor control facility at the Borst Park Pump Station and upgrade the electrical components. Staff reports indicate that sewer odors are present. The operating valves were replaced in 2017 and the wet well was lined in 2016.

Project Status: Continued from 2016

Estimated Cost: \$100,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)**716002: I&I PROJECTS—JEFFERSON AREA SANITARY SEWER REHAB**

This sanitary sewer is served by many old pipes which are in need of replacement. Lines the area have been video inspected to verify excessive ground water infiltration through leaky joints. Jefferson Sanitary Sewer pump needs to be upgraded to meet current and future demand.

Project Status: Continued from 2016

Estimated Cost: \$500,000

Fund Source: Revenues

71004: MOTOR CONTROL CENTER REPLACEMENT

The WWTP motor control centers are out of date and the manufacturer and replacement parts are obsolete. The plan is to replace the motor control centers in three phases. The cost is spread over three years. Parts of the replaced controllers will be salvaged to keep remaining controllers working until they can be replaced.

Project Status: Continued from 2017

Estimated Cost: \$100,000/year

Fund Source: Revenues

VEHICLES & EQUIPMENT (640)**718003: SCHEDULED REPLACEMENT OF #65100 2003 STERLING JET-VAC TRUCK**

The 2003 Jet-Vac Sewer Line Cleaning Truck has exceeded its useful life and is in need of replacement. This equipment is a critical asset for the Wastewater Department and must be reliable.

Project Status: New for 2018

Estimated Cost: \$500,000

Funding Source: Equipment Reserves

718004: SCHEDULED REPLACEMENT OF #65070 2003 FORD 550 SERVICE TRUCK

The 2003 Ford 550 Service Truck has exceeded its useful life and is in need of replacement. This vehicle is used daily in the operation and maintenance of the City's Wastewater satellite facilities as well as serving as backup for the Boom Truck when it is used for pulling pumps out of tanks. The current vehicle is loaded with tools to capacity. The replacement will be able to carry the full load of tools along with being more fuel efficient.

Project Status: New for 2018

Estimated Cost: \$141,000

Funding Source: Equipment Reserves

178005: SCHEDULED REPLACEMENT OF #65690 1993 AUGIE COMPOST MIXER

The current solids/compost mixer was purchased used in 2010 from the City of Port Townsend. This equipment has been experiencing extensive breakdowns and is in need of replacement. This equipment is an integral component to the biosolids composting operation.

Project Status: New for 2018

Estimated Cost: \$131,000

Funding Source: Equipment Reserves

718006: SCHEDULED REPLACEMENT OF #65200 2004 FORD F250 TRUCK

The Wastewater Operations duty truck has exceeded its useful life and is in need of replacement. This vehicle is used daily and also serves as the on call response vehicle for after hour emergencies.

Project Status: New for 2018

Estimated Cost: \$35,000

Funding Source: Equipment Reserves

718007: SCHEDULED REPLACEMENT OF #65140 2006 CHEVY SILVERADO 4X4

The Wastewater Collection duty truck has exceeded its useful life and is in need of replacement. This vehicle is used daily and also serves as the on call response vehicle for after hour emergencies.

Project Status: New for 2018

Estimated Cost: \$32,000

Funding Source: Equipment Reserves

STORMWATER

518001: ENCLOSE STORMWATER DECANT WALLS

The Decant Facility sediment channel needs to be covered, this channel fills up with clean rain water which then becomes contaminated and must be tested and treated just like runoff from the decant drying beds. This increases the cost of managing the decant facility. Installing a roof over the sediment settling channel will decrease rainwater entering the contaminated sanitary sewer.

Project Status: new for 2018

Estimated Cost: \$50,000

Fund Source: Revenues

INTERNAL SERVICES

EQUIPMENT RENTAL

BUILDINGS & STRUCTURES (620)

618001: INSTALL WELDING ROOM

There is currently no dedicated welding area that meets OSHA safety standards for the Equipment Rental staff. The installation of a dedicated welding room will reduce the hazards from fumes and dust as well as exposure to loud noises and welding light related to welding and grinding in the general shop area

Project Status: new for 2018

Estimated Cost: \$25,000

Fund Source: Revenues

INFORMATION SERVICES

OTHER IMPROVEMENTS (630)

318001: UPGRADE SCADA NETWORK

Upgrade to Fortinet centralized endpoint control unit for the City's SCADA system connections. There are currently 4 difference SCADA systems being used in the City. These networks are protected using industry standard firewalls and this product would integrate with the current next generation firewall products to enhance the security and visibility on the SCADA networks

Project Status: new for 2018

Estimated Cost: \$49,500

Fund Source: Allocation to benefitting funds

318002: PURCHASE UPS BATTERY BANK FOR SERVER ROOM

Purchase full size UPS battery bank for server room to provide adequate power conditioning and backup. This would replace the individual rack installed units that are due for replacement.

Project Status: new for 2018

Estimated Cost: \$18,00

Fund Source: Allocation to benefitting funds

318003: PURCHASE ADVANCED THREAT PROTECTION SYSTEM

Purchase of an Advanced Threat Protection System (ATP) for the City network to increase the security profile,

Project Status: new for 2018

Estimated Cost: \$14,115

Fund Source: Allocation to benefitting funds

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APPENDIX

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ORDINANCE NO. 2394

AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON,
ADOPTING THE BUDGET OF THE CITY OF CENTRALIA,
WASHINGTON, FOR THE YEAR 2018, 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 2018, as fixed and determined in the Proposed Budget for the year 2018 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 2018. 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 2018 as set forth below:

Fund No.	FUND NAME	Estimated Revenues	Appropriations
001	GENERAL FUND	\$10,256,888	\$10,256,888
101	STREET FUND	1,258,756	1,258,756
104	PATHS & TRAILS FUND	11,943	11,943
106	REPAIR & DEMOLITION FUND	16,127	16,127
107	ELECTRIC UTILITY REVOLVING FUND	0	0
108	PARK IMPROVEMENT FUND	0	0
109	STADIUM FUND	267,100	267,100
111	CONFISCATIONS/SEIZURES FUND	145,050	145,050
112	LAW ENFORCEMENT GRANT FUND	0	0
114	INDOOR POOL FUND	120,000	120,000
124	BORST PARK CONSTRUCTION FUND	71,200	71,200
125	BORST HOME FUND	1,000	1,000
130	WASH LAWN CEMETERY FUND	0	0
131	LANDFILL CLOSURE FUND	0	0
132	LANDFILL OPERATING TRUST FUND	0	0
140	TRANSPORTATION BENEFIT FUND	651,624	651,624
145	24/7 SOBRIETY FUND	47,100	47,100
201	DEBT SERVICE FUND	135,476	135,476
302	CAPITAL PROJECTS FUND	230,600	230,600
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	15,000	15,000
304	FLOOD CAPITAL PROJECTS	943,976	943,976
401	CITY LIGHT FUND	29,811,594	29,811,594
402	WATER FUND	6,161,299	6,161,299

403	WASTEWATER FUND	8,967,470	8,967,470
405	STORM & SURFACE WATER FUND	974,390	974,390
501	EQUIPMENT RENTAL FUND	581,875	581,875
502	INFORMATION SERVICES FUND	671,149	671,149
611	FIREMEN'S PENSION FUND	27,572	27,572
	TOTAL APPROPRIATIONS	\$61,367,189	\$61,367,189

Section 2

The 2018 budgeted staffing level, as indicated on the Proposed 2018 Salary Schedule, is increased by one in city light for a substation operator.

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, 2018.

Section 7

PASSED by the City Council of the City of Centralia, Washington for the **first reading** on the 14th day of November, 2017 and the **second and final reading** on the 28th day of November 2017.



MAYOR

SALARY SCHEDULE 2018

CITY OF CENTRALIA

2018 AUTHORIZED STAFFING LEVEL & 2018 SALARY SCHEDULE (Base pay only)

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>	
COUNCIL (011)				
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
MUNICIPAL COURT (012)				
JUDGE (.40 FTE)	NON-REPRESENTED	n/a	59,484	0.4
COURT ADMINISTRATOR	NON-REPRESENTED	53,820	65,844	1
CHIEF COURT CLERK	TEAMSTER CLERICAL	43,896**	53,760**	1
DEPUTY COURT CLERK	TEAMSTER CLERICAL	38,328**	46,980**	1
CITY MANAGER (013)				
CITY MANAGER	NON-REPRESENTED	n/a	144,168	1
CITY CLERK (013)				
CITY CLERK	NON-REPRESENTED	53,820	65,844	1
FINANCE (014)				
FINANCE DIRECTOR	NON-REPRESENTED	92,424	113,244	1
FINANCIAL ANALYST	NON-REPRESENTED	65,844	80,748	2
CITY ACCOUNTANT	TEAMSTER CLERICAL	57,528**	70,224**	1
ACCOUNTING SPECIALIST	TEAMSTER CLERICAL	43,896**	53,760**	1
CITY ATTORNEY (015)				
CITY ATTORNEY	NON-REPRESENTED	105,768	129,936	1
LEGAL SECRETARY	NON-REPRESENTED	43,860	53,820	1
HUMAN RESOURCES (016)				
HUMAN RESOURCE ANALYST	NON-REPRESENTED	53,820	65,844	1
HUMAN RESOURCES DIRECTOR	NON-REPRESENTED	86,364	105,768	1
COM DEV/BUILDING (018/024/039)				
BUILDING INSPECTOR/PERMIT TECHNICIAN	NON-REPRESENTED	53,820	65,844	1
BUILDING MAINTENANCE TECHNICIAN	NON-REPRESENTED	33,516	41,088	1
BUILDING OFFICIAL	NON-REPRESENTED	61,584	75,420	0
COM DEVELOPMENT/PARK DIRECTOR	NON-REPRESENTED	98,928	121,308	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	38,328**	46,980**	1
PLANNER	NON-REPRESENTED	53,820	65,844	1

CONTINUED

COLLECTIVE BARGAINING

DEPARTMENT & POSITION TITLE	ORGANIZATION	SALARY RANGE		# of FTEs
		<u>Minimum</u>	<u>Maximum</u>	
POLICE (021/112)				
ADMINISTRATIVE ASSISTANT	NON-REPRESENTED	50,268	61,584	1
CHIEF OF POLICE	NON-REPRESENTED	105,768	129,936	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	92,424	113,244	1
POLICE COMMANDER SERVICES	NON-REPRESENTED	92,424	113,244	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	53,820	65,844	1
PUBLIC WORKS/CITY LIGHT ADMINISTRATION **				
(401, 402, 403, 405, 101, 131 & 501)				
ADMINISTRATIVE SERVICES MANAGER	NON-REPRESENTED	70,524	86,364	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	38,328**	46,980**	3
PROGRAM SPECIALIST	TEAMSTERS CLERICAL	46,980**	57,528**	1
PUBLIC WORKS DIRECTOR	NON-REPRESENTED	105,768	129,936	1
RECORDS MAINTENANCE COORDINATOR	TEAMSTERS CLERICAL	38,328**	46,980**	1
** Various allocations to Electric, Water, Wastewater, Storm & Surface Water, Streets, Landfill and Equipment Rental				
MAINTENANCE (401, 402, 403)				
MAINTENANCE CUSTODIAN	NON-REPRESENTED	29,280	35,832	1
ENGINEERING (101, 401, 402, 403 & 405)				
CITY ENGINEER	NON-REPRESENTED	92,424	113,244	1
CIVIL ENGINEER	NON-REPRESENTED	75,420	92,424	1
ENGINEER TECHNICIAN II	IBEW W/WW/ENGINEERING	58,115	64,480	1
ENGINEER TECHNICIAN IV	IBEW W/WW/ENGINEERING	71,074	78,915	1
GIS/CAD COORDINATOR	IBEW W/WW/ENGINEERING	71,074	78,915	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	57,576	70,524	1471

CONTINUED

COLLECTIVE BARGAINING

DEPARTMENT & POSITION TITLE	ORGANIZATION	SALARY RANGE	# of FTEs	
			Minimum	Maximum
STREETS FUND (101)				
LEAD STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	57,616**	70,533**	1
STREET & STORMWATER OPS MGR	NON-REPRESENTED	70,524	86,364	0
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	47,008**	57,616**	3
CITY LIGHT (401)				
CANAL MAINTENANCE SUPERVISOR	IBEW LIGHT	n/a	75,962	1
CANAL TECHNICIAN	IBEW LIGHT	n/a	61,942	1
CHIEF POWERHOUSE OPERATOR	IBEW LIGHT	n/a	106,974	1
CHIEF SUBSTATION OPERATOR	IBEW LIGHT	n/a	106,974	1
DAM TECHNICIAN	IBEW LIGHT	n/a	61,942	1
ELECTRICAL ENGINEERING MANAGER	NON-REPRESENTED	92,424	113,244	1
ELECTRICAL ENGINEERING TECH III	IBEW LIGHT	n/a	73,590	1
ELECTRICAL ENGINEERING TECH IV	IBEW LIGHT	n/a	78,666	1
GENERAL MANAGER	NON-REPRESENTED	105,768	129,936	1
GENERATION & SYSTEMS OPS MANAGER	NON-REPRESENTED	92,424	113,244	1
GROUNDSMAN	IBEW LIGHT	n/a	55,827	0
HYDRO MAINTENANCE TECHNICIAN	IBEW LIGHT	n/a	55,827	1
INSTRUMENT & CONTROL TECHNICIAN	IBEW LIGHT	n/a	93,829	1
LIGHT METER TECHNICIAN	IBEW LIGHT	n/a	93,829	1
LIGHT METER TECHNICIAN FOREMAN	IBEW LIGHT	n/a	106,974	1
LIGHT WAREHOUSEMAN	IBEW LIGHT	n/a	65,853	1
LINE EQUIPMENT OPERATOR	IBEW LIGHT	n/a	75,962	1
LINE FOREMAN	IBEW LIGHT	n/a	106,974	2
LINE SERVICE TECHNICIAN	IBEW LIGHT	n/a	93,829	1
LINE SUPERINTENDENT	NON-REPRESENTED	86,364	105,768	1
LINE TECHNICIAN	IBEW LIGHT	n/a	93,829	6
LINE TECHNICIAN APPRENTICE	IBEW LIGHT	69,430	89,128	0
POWERHOUSE OPERATOR	IBEW LIGHT	n/a	93,829	2
POWERHOUSE OPERATOR APPRENTICE	IBEW LIGHT	69,430	89,128	1
SUBSTATION OPERATOR	IBEW LIGHT	n/a	93,829	1
TECHNICAL ASSISTANT II	IBEW LIGHT	n/a	59,779	1
CHIEF STOREKEEPER/BUYER	IBEW LIGHT	n/a	73,091	1
METER READERS (402 & 403)				
WATER METER READER	IBEW W/WW/ENGINEERING	52,354	58,240	1
WATER FUND (402)				
LEAD REMOTE SYSTEMS TECH	IBEW W/WW/ENGINEERING	68,723	76,378	1
LEAD WATER CUSTOMER SERVICE TECHNICIAN	IBEW W/WW/ENGINEERING	64,210	71,365	1
LEAD WATER TECHNICIAN	IBEW W/WW/ENGINEERING	64,210	71,365	1
REMOTE SYSTEMS TECHNICIAN	IBEW W/WW/ENGINEERING	60,008	66,726	2
WATER OPERATIONS MANAGER*	NON-REPRESENTED	75,420	92,424	1
WATER QUALITY SPECIALIST	IBEW W/WW/ENGINEERING	60,008	66,726	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		Minimum	Maximum	
WATER TECHNICIAN	IBEW W/WW/ENGINEERING	56,139	62,379	4
WASTEWATER FUND (403)				
COLLECTION SYSTEM LEAD TECHNICIAN	IBEW W/WW/ENGINEERING	65,478	72,779	1
COLLECTION SYSTEM TECHNICIAN	IBEW W/WW/ENGINEERING	57,262	63,648	2
ENVIRONMENTAL SPECIALIST	IBEW W/WW/ENGINEERING	56,139	62,379	1
EQUIPMENT OPERATOR II (FARM OPERATOR)	TEAMSTERS STREET/PARKS	47,008**	57,616**	1
INSTRUMENT & CONTROLS TECHNICIAN	IBEW W/WW/ENGINEERING	n/a	89,669	1
MAINTENANCE TECHNICIAN	IBEW W/WW/ENGINEERING	61,214	68,099	1
PROCESS ANALYST	IBEW W/WW/ENGINEERING	57,262	63,648	1
TREATMENT PLANT LEAD OPERATOR	IBEW W/WW/ENGINEERING	65,478	72,779	1
W/W OPERATIONS MANAGER*	NON-REPRESENTED	75,420	92,424	1
W/W TREATMENT PLANT OPERATOR	IBEW W/WW/ENGINEERING	57,262	63,648	2
W/W TREATMENT PLANT OPERATOR I	IBEW W/WW/ENGINEERING	49,920	54,413	1
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
INFORMATION SERVICES FUND (502)				
IT MANAGER	NON-REPRESENTED	86,364	105,768	1
IT SPECIALIST*	NON-REPRESENTED	53,820	65,844	1
IT TECHNICIAN	NON-REPRESENTED	38,376	46,992	0
TOTAL AUTHORIZED FTEs				<u>156.9</u>
*Title/Classification Change				158.9

Police, Teamsters Street/Parks, and Teamsters Clerical contract for 2018, expiration

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UTILITY ALLOCATED COSTS

UTILITIES ADMINSTRATIVE DIVISION

CUSTOMER SERVICE CENTER DIVISION

CIVIL ENGINEERING DIVISION

UTILITES ADMINISTRATIVE DIVISION

UTILITIES ADMINISTRATIVE DIVISION

EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	STREETS 14%	YELM 5%	LIGHT 28%	WATER 21%	WASTE WATER 23%	STORM WATER 4%	EQUIP RENTAL 4%	TOTAL 100%
Salaries	\$70,400	\$23,388	\$108,585	\$79,747	\$85,587	\$19,662	\$21,231	\$408,600
Benefits	32,001	13,303	61,528	43,038	45,548	9,117	10,257	\$214,792
Supplies	667	0	7,666	8,333	8,333	0	0	\$24,999
Other Services & Charges	0	0	0	0	0	0	0	\$0
Intergovernmental	0	0	19,105	19,105	19,105	0	0	\$57,315
Interfund	0	0	4,093	4,093	4,092	0	0	\$12,278
Capital Outlay	0	0	0	0	0	0	0	\$0
TOTAL	\$103,068	\$36,691	\$200,977	\$154,316	\$162,665	\$28,779	\$31,488	\$717,984

STAFFING	STREETS 14%	YELM 6%	LIGHT 30%	WATER 20%	WASTE WATER 21%	STORM WATER 4%	EQUIP RENTAL 5%	TOTAL 100%
Office Coordinator	0.30	0.21	0.96	0.66	0.66	0.09	0.12	3
Admin. Services Manager	0.07	0.10	0.48	0.11	0.19	0.03	0.02	1
Public Works Director	0.4	0	0	0.2	0.2	0.1	0.1	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
Total	0.97	0.45	2.08	1.41	1.49	0.28	0.32	7

CUSTOMER SERVICE CENTER DIVISION

CUSTOMER SERVICE CENTER DIVISION

EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	LIGHT 45%	WATER 28%	WASTE WATER 25%	STORM WATER 3%	TOTAL 100%
Salaries	\$133,354	\$83,391	\$74,086	\$5,926	\$296,757
Benefits	84,436	52,621	46,909	3,753	\$187,719
Supplies	6,145	3,823	3,414	6,145	\$19,527
Other Services & Charges	132,885	82,684	73,825	5,906	\$295,300
TOTAL	\$356,820	\$222,519	\$198,234	\$21,730	\$799,303

STAFFING	LIGHT 45%	WATER 28%	WASTE WATER 25%	STORM WATER 2%	TOTAL 100%
Customer Service Supervisor	0.45	0.28	0.25	0.02	1
Customer Service Representative	2.48	1.54	1.37	0.11	5.5
Total	2.93	1.82	1.62	0.13	6.5

CIVIL ENGINEERING DIVISION

CIVIL ENGINEERING DIVISION

EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	STREETS 8%	YELM 15%	LIGHT 10%	WATER 30%	WASTE WATER 26%	STORM WATER 11%	TOTAL 100%
Salaries	\$34,331	\$64,370	\$42,913	\$128,741	\$111,575	\$47,205	\$429,135
Benefits	14,555	27,289	18,194	54,583	47,305	20,013	181,939
Supplies	1,650	3,093	2,062	6,187	5,362	2,268	20,622
Other Services & Charges	5,605	10,509	7,007	21,019	18,217	7,707	70,064
Interfund	1,543	2,894	1,929	5,787	5,015	2,122	19,290
TOTAL	\$57,684	\$108,155	\$72,105	\$216,317	\$187,474	\$79,315	\$721,050

STAFFING	STREETS 8%	YELM 15%	LIGHT 10%	WATER 30%	WASTE WATER 26%	STORM WATER 11%	TOTAL 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
Total	0.40	0.75	0.50	1.50	1.30	0.55	5

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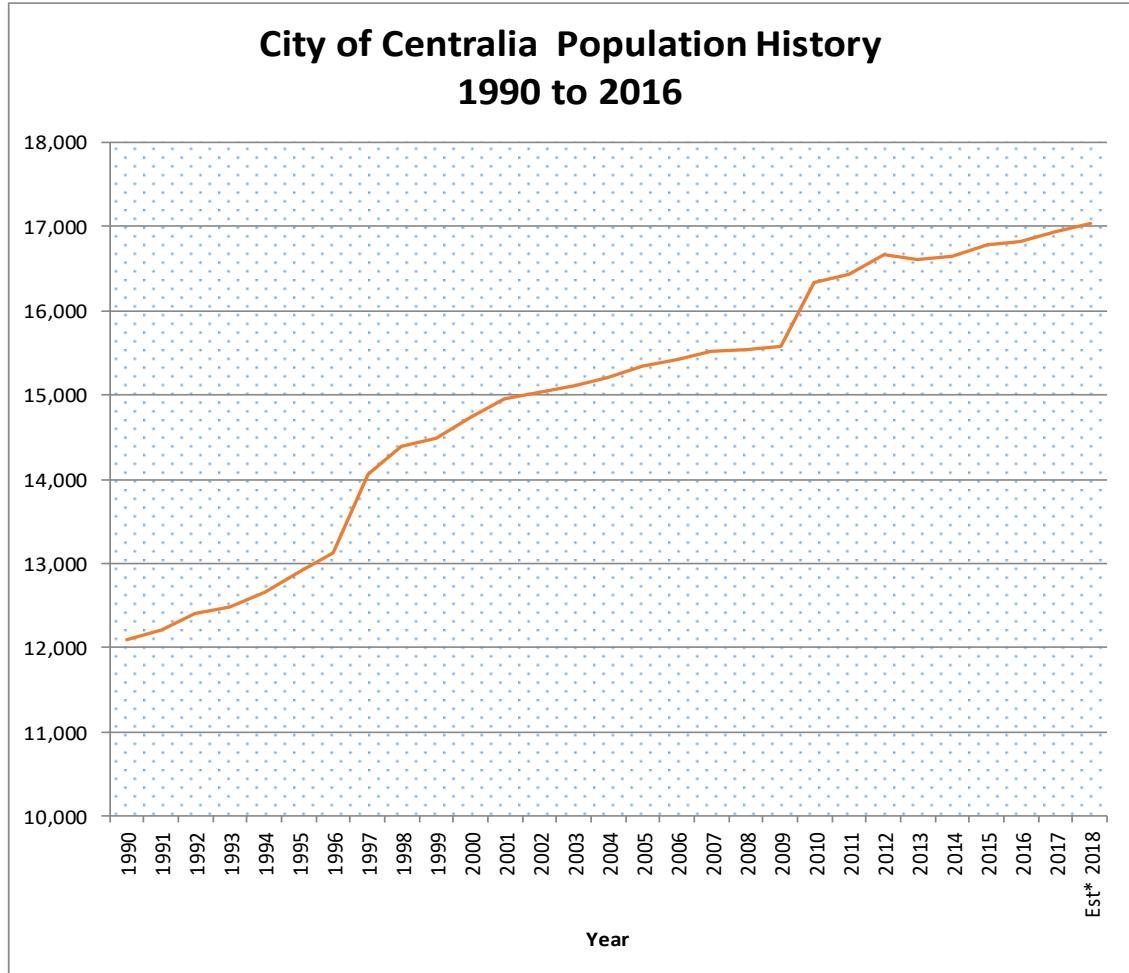
SUMMARY OF OUTSTANDING DEBT

City of Centralia
As of January 1, 2018

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2018 Principal Outstanding	2018 Principal	2018 Interest	Dec 2018 Principal Outstanding	Dec 2018 Maturity
General Fund							
Distressed Counties Loan							
Millard Business Attraction - .09 Funds	7/9/2010	\$ 300,000	\$ 191,940	\$ 14,288	\$ 3,892	\$ 177,652	12/1/2029
Centralia School District							
HVAC-Indoor Swimming Pool	5/15/2013	\$ 207,690	\$ 114,230	\$ 20,769	\$ -	\$ 93,461	6/1/2023
Stadium Fund (Hotel/Motel)							
General Obligation Bond							
Sports Complex	8/10/2010	\$ 1,225,000	\$ 885,000	\$ 55,000	\$ 37,710	\$ 830,000	12/1/2030
Debt Service Fund							
General Obligation Bond							
Energy Efficiency	7/30/2013	\$ 1,100,000	\$ 660,000	\$ 110,000	\$ 25,476	\$ 550,000	8/1/2023
Capital Projects Fund							
General Obligation Bond							
Streetscape Refunding Bond	4/30/2013	\$ 1,116,592	\$ 579,713	\$ 139,632	\$ 10,096	\$ 440,081	5/1/2021
Electric Fund							
Revenue Bonds							
2007 Refunding Bonds	3/1/2007	4,530,000	1,075,000	525,000	43,000	550,000	12/1/2019
2010 Revenue Bonds	10/7/2010	11,055,000	8,995,000	435,000	480,319	8,560,000	12/1/2030
2015 Revenue Refunding Bonds	12/3/2015	9,684,433	9,558,757	964,459	227,498	8,594,298	12/1/2026
Total Electric Fund		\$ 25,269,433	\$ 19,628,757	\$ 1,924,459	\$ 750,817	\$ 17,704,298	
Water Fund							
Revenue Bonds							
2013 Refunding Bonds	4/30/2013	\$ 1,128,964	\$ 480,974	\$ 159,250	\$ 7,947	\$ 321,724	5/1/2021
Public Works Trust Fund Loans							
Cooks Hill Water	7/30/2002	2,316,356	640,580	128,116	6,406	512,464	6/1/2022
State Revolving Fund Loans							
Ham Hill Water	10/1/2002	624,240	197,128	32,855	1,971	164,273	10/1/2023
Port North Ext	8/11/2005	2,197,866	809,740	115,677	8,097	694,063	10/1/2024
Total Water Fund		\$ 6,267,426	\$ 2,128,422	\$ 435,898	\$ 24,421	\$ 1,692,524	
Wastewater Fund							
Public Works Trust Fund Loans							
Swanson Heights	4/18/2002	\$ 1,307,382	\$ 165,869	\$ 41,467	\$ 3,317	\$ 124,402	7/1/2021
Maple Hansen	7/31/2002	280,098	41,504	8,301	415	33,203	7/1/2022
Cooks Hill Sewer	7/4/2004	1,192,500	440,563	62,938	2,203	377,626	7/1/2024
State Revolving Fund Loans							
Basin 4 Phase II	5/12/1997	814,088	41,748	41,748	-	-	9/10/2018
Wastewater Treatment Plant A	11/1/2005	33,009,836	11,849,685	1,692,812	-	10,156,873	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	273,206	30,356	-	242,850	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	2,410,220	134,127	59,733	2,276,093	12/31/2032
Total Wastewater Fund		\$ 40,198,900	\$ 15,222,795	\$ 2,011,749	\$ 65,668	\$ 13,211,046	
Storm & Surface Water Fund							
State Revolving Fund Loan							
I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 56,235	\$ 3,129	\$ 1,394	\$ 53,106	12/31/2032
TOTAL OUTSTANDING DEBT							
		\$ 75,755,108	\$ 39,467,092	\$ 4,714,925	\$ 919,474	\$ 34,752,167	

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
2017	16,940
Est* 2018	17,040



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.

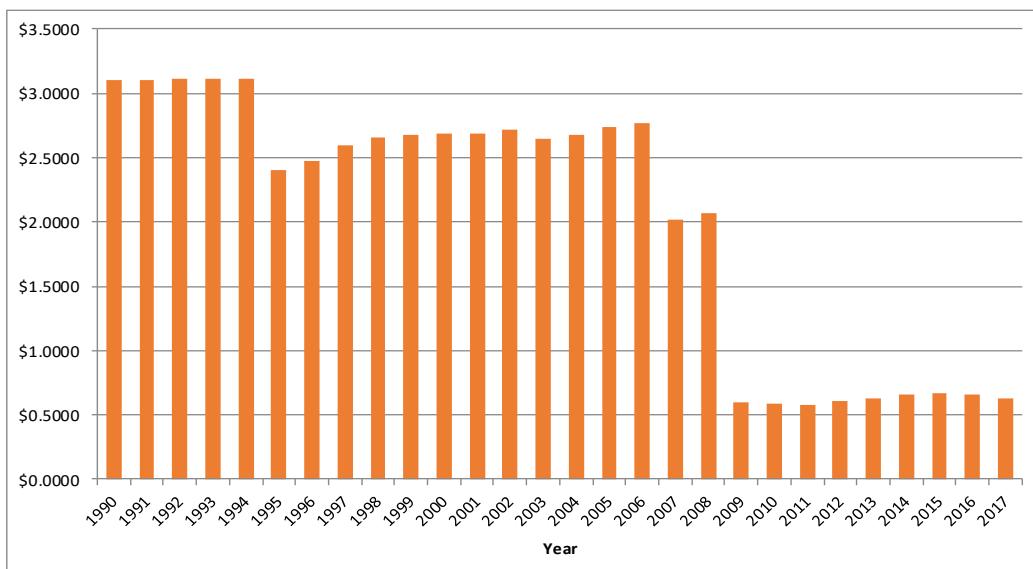
RCW 43.62.030 states that the Office of Financial Management (OFM) shall annually determine the April 1 populations of all cities and towns of the state. OFM population estimates for cities and towns are used in state program administration and in the allocation of selected state revenues.

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%
2017	0.6279	-4.60%	685,508	1.97%	1,091,717,928	6.89%

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).

ACCURAL BASIS OF ACCOUNTING:

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

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADVANCE REFUNDING BONDS:

Bonds which are issued to refinance an outstanding bond issue before the date at which the outstanding bonds become due.

AGENCY FUND:

A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

AMORTIZATION:

The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. Also, the reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for principal and interest on all bonds then outstanding, but excluding any outstanding term bonds, and payments into any Sinking Fund Account for the amortization of outstanding bonds.

ANNUAL FINANCIAL REPORT:

The official annual report of a government.

APPROPRIATION:

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE:

The official enactment by the City Council establishing the legal authority for city officials to obligate and expend resources.

ASSESSED VALUATION (AV):

The estimated value placed upon real and personal property by a government as the basis for levying property taxes.

ASSESSMENT:

The process of making the official valuation of property for purposes of taxation; the valuation placed upon property as a result of this process.

ASSETS:

Property owned or held by a government, which has monetary value. Assets are long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Assets can include equipment, computers, furniture, buildings, improvements other than buildings, land, plant and vehicles.

ASSIGNED RESOURCES:

Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed.

AUDIT:

An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

AUDITOR'S REPORT:

A statement by the auditor describing the scope of the audit and the auditing standards applied in the examination and setting forth the auditor's opinion on the fairness of the presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

As a rule, the report would include: a statement of the scope of the audit, explanatory comments or findings (if any) concerning exceptions by the auditor, opinions, financial statements and schedules, and sometimes statistical tables, comments and recommendations.

BALANCED BUDGET:

A budget is balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BARS: An acronym meaning the Budgeting, Accounting, Reporting System manual which is prescribed by the state of Washington for all governmental entities in the state of Washington.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIC FINANCIAL STATEMENTS:

Those financial statements, including notes thereto, that are necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP.

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BEGINNING FUND BALANCE:

A revenue account used to record resources available from the previous fiscal year.

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality

BOND ANTICIPATION NOTES:

Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

BOND 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 or 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, inaccuracy or obsolescence. Also, that portion of the cost of a capital asset which is charged as an expense during a particular period.

The cost of a capital asset, less any salvage value, is prorated over its estimated service life and each period is charged with a portion of the cost. In this process, the entire cost of the asset is charged off as an expense.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that created additional demand and need for public facilities.

DOUBLE BUDGETING:

The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditure (one to buy the service and the other to add the resources to its budget so they have something to sell). This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice: once in each fund's budget. The revenue side of both funds is similarly inflated.

ENCUMBRANCES:

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENDING FUND BALANCE:

The estimated amount of cash and investments that have not been appropriated, or the actual amount that has not been spent at the end of a budget, or the amount held in reserve for future years.

ENTERPRISE FUND:

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EQUIPMENT REPLACEMENT FUNDS:

Funds set aside for the scheduled replacement of vehicles and other equipment.

EXPENDITURES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FEE IN LIEU OF:

Charges which are contributions made by developers toward future improvements of city facilities resulting from the additional demand on the city's facilities generated from the development.

FINES & FORFEITURES:

This revenue category includes court, traffic and parking fines and forfeitures.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For Centralia, the fiscal year is the same as the calendar year (also called budget year).

FLOAT:

The amount of money represented by checks outstanding and in the process of collection.

FRANCHISE:

A special privilege granted by the City which permits the long-term continuing use of public property. A franchise usually involves a monopoly and is regulated by the City. An example of a franchise is the cable television industry.

FULL FAITH & CREDIT:

A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

FULL-TIME EQUIVALENT EMPLOYEE (FTE):

A term that expresses the amount of time a position has been budgeted for in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year of full-time employment is defined as 2,080 hours. A position that has been budgeted to work half-time for a full year, or full-time for only six (6) months, is a .50 FTE.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE:

The difference between assets and liabilities reported in a governmental fund. A negative fund balance is sometimes called a deficit.

GAAFR:

The acronym for *Governmental Accounting, Auditing, and Financial Reporting*, a publication of the Government Finance Officers Association to provide guidance for the application of accounting principles for governments. Also known as the *Blue Book*.

GAAP:

The acronym for *Generally Accepted Accounting Principles*, the uniform minimum standards and guidelines used for accounting and reporting used for both private industry and governments. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

GASB:

The Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS:

Capital assets that are not a part of any fund, but the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

GENERAL FUND:

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. This Fund is used to account for and report all financial resources not accounted for and reported in another fund.

GENERAL OBLIGATION BONDS:

Bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, grants are made to local governments from the State and Federal governments, usually for specified purposes.

GUARANTY FUND:

A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues. Normally used for local improvement districts (LID).

IMPACT FEES:

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTERFUND PAYMENTS:

Expenditures made to other funds for services rendered.

INTERGOVERNMENTAL COSTS:

Costs or expense paid from one government to another government for services. These include but are not limited to such things as: jail services, animal control services, audit and voter costs.

INTERGOVERNMENT REVENUE:

Are funds received (revenues) from either the federal, state or any other government source in the form of grants, shared revenues and payments in lieu of taxes.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERLOCAL AGREEMENT:

A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting and other financial activities, which, among other things, provides that:

The duties of employees are subdivided so that no single employee handles financial action from beginning to end.

Proper authorization from specific responsible officials is obtained before key steps in the processing of a transaction are completed.

Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND:

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

INVESTMENT:

Assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.

IPD: Implicit Price Deflator.

LAPSING APPROPRIATION:

An appropriation made for a certain period of time, generally for the fiscal or budget year. At the end of the specified period, any unencumbered balance lapses or ends, unless otherwise provided by law.

LATECOMER FEES:

Fees paid by developers or future service users for their share of past improvements financed by others.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the city at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY:

To impose taxes, special assessments or service charges for the support of government activities.

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 unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET REVENUE:

The revenue of the system less the cost of maintenance and operation of the system.

NOTES TO THE FINANCIAL STATEMENTS:

The disclosures required for a fair presentation of the financial statement of government in conformity with GAAP and not included on the face of the financial statements themselves.

OBJECT:

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, and materials and supplies.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING RESERVES:

Funds held for the support of current operating expenses. For utility services, the targeted level is based on a specific number of days of operating expenses to pay outstanding cost in the event of revenue shortage.

ORDINANCE:

A formal legislative act by the City Council which has the full force and effect of law within the city limits.

OTHER SERVICES AND CHARGES:

A basic classification for services, other than personnel services, which are needed by the city. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, equipment rental, insurance, public utility services, repairs and maintenance.

PARITY BOND:

Any and all water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

PERS:

Public Employees Retirement System provided for governmental employees other than Police and Fire by the State of Washington.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employees. These costs can be terms and conditions required by law or employment contracts.

PRELIMINARY BUDGET:

The recommended, unapproved, budget for the ensuing fiscal year submitted by the Finance Department to the City Manager.

PROCLAMATION:

An official act by the Mayor made through a public forum.

PROGRAM:

Group activities, operations or organizational units directed to attaining specific purposes or objectives

PROGRAM ENHANCEMENT:

Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM REVENUE:

Revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenue dedicated to a specific use (i.e. grants taxes or debt funds).

PROPERTY TAX LEVY-REGULAR:

The amount of property tax allowable under law which the city may levy without approval by the voters.

PROPERTY TAX LEVY-EXCESS:

The amount of property tax in excess of the "regular levy" and which must be voted upon by the voters.

PROPRIETARY FUND TYPES:

Funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. These funds focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC FACILITIES:

The capital owned or operated by the city or other governmental entities.

PUBLIC FACILITIES DISTRICT (PFD):

A public facilities district is a municipal corporation, an independent taxing "authority" which may levy taxes upon majority approval of voters of the PFD.

Its powers and authorities are enumerated in RCW 36.100. and thereafter.

PUBLIC HEARING:

A public hearing is a specifically designated time, place and opportunity for citizens, community groups, businesses, and other stakeholders to address the City Council on a particular issue. It allows interested parties to express their opinions and the City Council and/or staff to hear their concerns and advice.

PUBLIC WORKS TRUST FUND (PWTF):

A low-interest revolving loan fund which helps local governments finance critical public works needs including streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Eligible applicants must be a local government entity, with a long-term plan for financing public works needs. If a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvements of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

RCW:

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REAL ESTATE EXCISE TAX (REET):

A tax upon the sale of real property from one person or company to another.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A special or temporary order of the legislative body (City Council) requiring less legal formality than an ordinance or statute; may include statements of decisions or opinions.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the city.

REVENUE:

Income received by the city in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE BONDS:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

STP: Surface Transportation Program.

SALARIES & WAGES: See PERSONNEL COSTS.

SERVICE MEASURES:

Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SINKING FUND ACCOUNT:

An account created in the bond fund to amortize the principal of term bonds.

SPECIAL ASSESSMENT:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes other than debt service or capital projects.

STATE REVOLVING FUND (SRF)

Also called Drinking Water State Revolving Fund (DWSRF). This fund gives low-interest loans to local governments and communities for drinking water infrastructure improvements to help community water systems return to, or maintain compliance with drinking water standards. These loans are affordable infrastructure funding for smaller systems that are likely to be hit hardest by the cost of complying with Safe Drinking Water Act (SDWA) requirements. They allow for interest rates as low as 0%, loan terms up to 30 years, and forgiveness of some of the loan principal.

SUPPLEMENTAL APPROPRIATION:

An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, ammunitions, inventory or resale items, and small tools and equipment.

SURETY BOND:

Any letter of credit, insurance policy, surety bond or other equivalent credit facility or any combination thereof issued to the city to satisfy all or part of the amount required to be maintained in the Reserve Account to make such payments of principal and interest as the same become due at maturity or on any mandatory redemption date.

TAX:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

TAX LEVY ORDINANCE:

An ordinance through which taxes are levied.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TERM BONDS:

Any parity bonds designated by the Council as "term bonds" pursuant to an ordinance which authorizes the issuance of parity bonds and provides for mandatory payments into a sinking fund account established for the term bonds so designated and provides for mandatory redemption of such term bonds from such sinking fund account.

TRANSPORTATION IMPROVEMENT ACCOUNT (TIA)

Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD (TIB):

The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

TRUST FUND:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID):

Created only for improvements to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

WAC:

Washington Administrative Code.

WCIA:

Washington Cities Insurance Authority is a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance coverages.

YIELD:

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investments.

