

CITY OF CENTRALIA

ADOPTED BUDGET



2019 - 2020



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.

2019–2020
Biennial Budget



Rob Hill
City Manager



October 30, 2018

Members of the City Council and Citizens of Centralia:

I am pleased to present the Adopted Budget for 2019 - 2020 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 2019 - 2020 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 24 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 2019 - 2020.

The budget includes adding two FTE's one in the police department adding a police records technician and in the city light department adding a warehouseman.

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 2019 - 2020 budgets the financial impacts of negotiated increases with employee unions extending into 2019 and a commensurate baseline and COLA for non-represented employees in 2019. Being the first biennial budget the choice has been made to roll forward the estimated 2019 salaries and benefits into 2020, knowing that negotiated adjustments will need to be

made during the mandated mid- biennium budget adjustment. 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 2019 - 2020 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

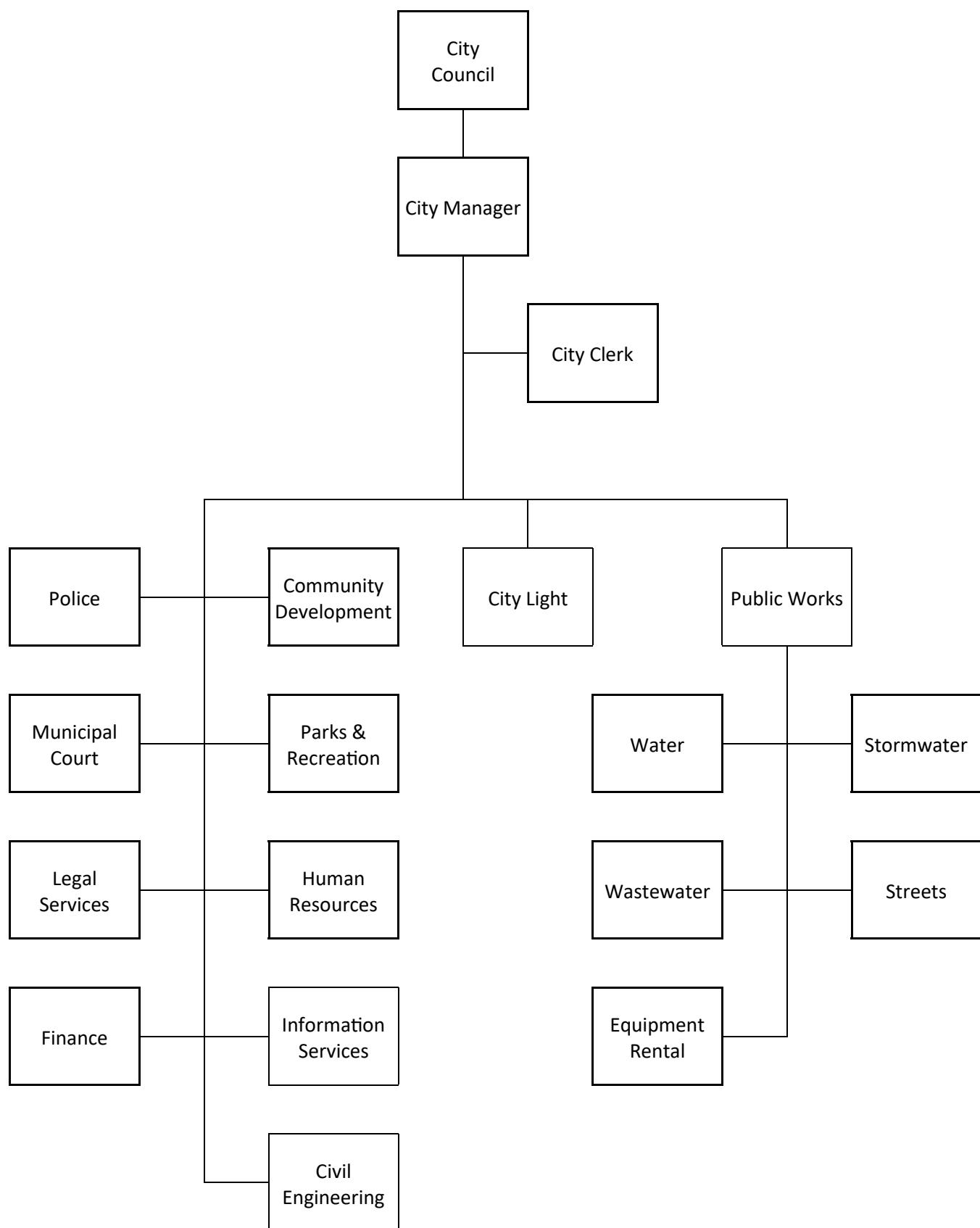
POSITION	COUNCIL MEMBERS	DISTRICT / AT LARGE	TERM EXPIRES
Mayor	Lee Coumbs	At Large #2	December 31, 2019
Mayor Pro-Tem	Max Vogt	District #3	December 31, 2021
Councilmember	Cameron McGee	District #1	December 31, 2021
Councilmember	Rebecca Staebler	District #2	December 31, 2021
Councilmember	Susan Luond	District #4	December 31, 2021
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 2018

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:

- Phase II of the China Creek Project, 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

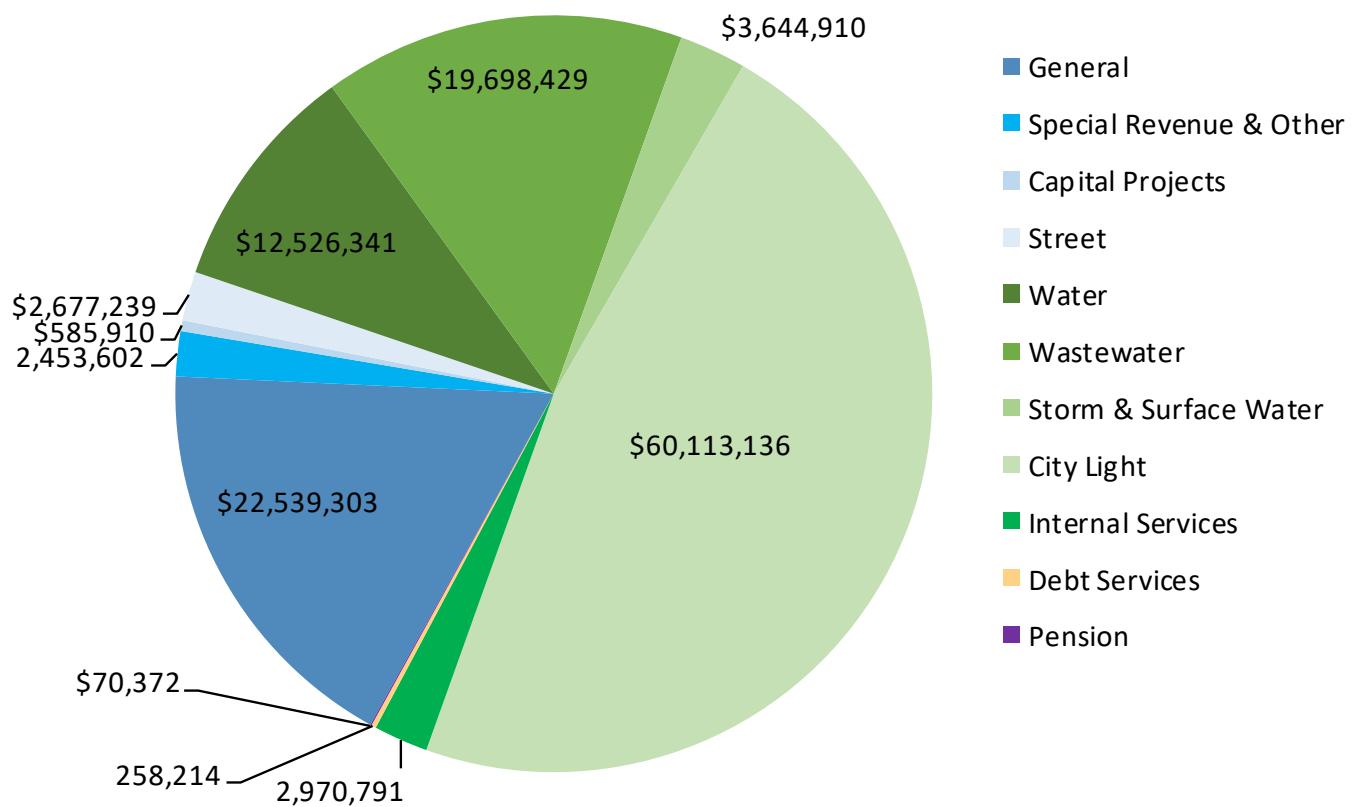
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BUDGET SUMMARY OVERVIEW

2019-2020 CITY OF CENTRALIA BIENNIAL BUDGET

The 2019-2020 Biennium Budget totals \$127,538,246. Compared to the Restated 2017-2018 Amended Budget this is an increase of 4.4% or \$5,376,124. 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 2019-2020 Biennium 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

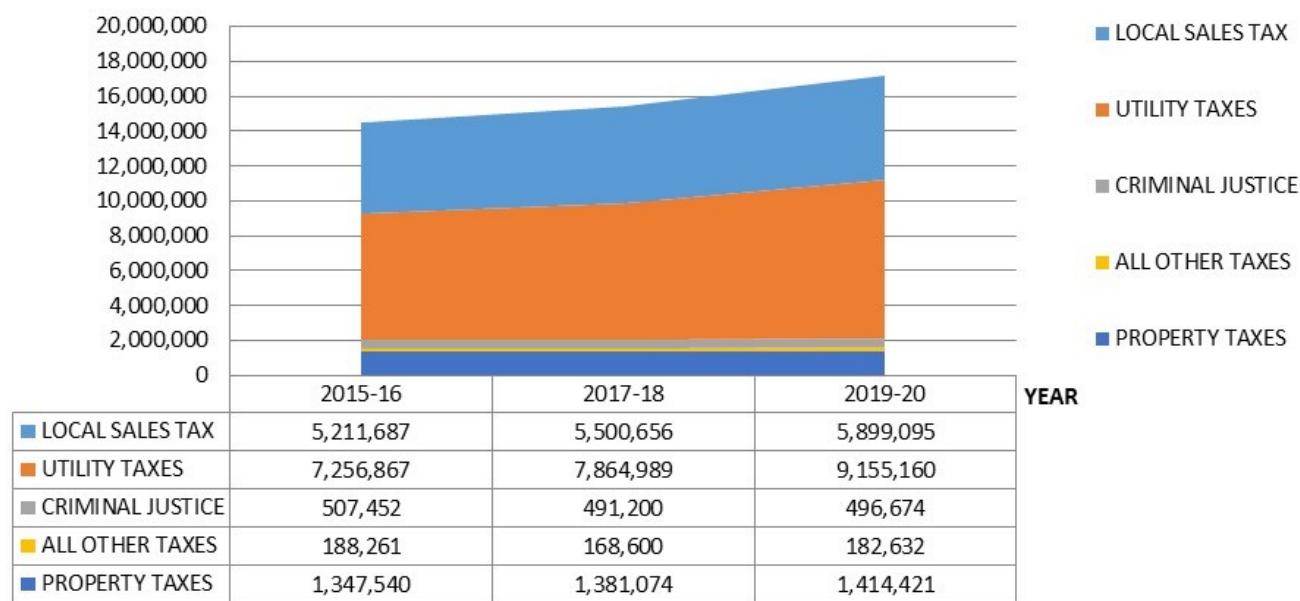
Fund that services most of the vehicles and equipment used in City operations. In 2018 an Internal Services Fund for Information Services was created to maintain the communication and technology equipment, previously this service was an internal division. In 2014 we added two funds for the Energy Efficiency 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 2019-2020 Biennium Budget includes combined expenditure appropriations of \$127,538,246. 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 2019-2020 General Fund budget is 6.8 % more than the restated 2017-2018 biennium budget. 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 \$22,977,101.

General Fund Tax Revenues



GENERAL FUND REVENUES TOTAL \$22,977,101

Taxes comprise 75% of all revenues which support the governmental services provided by the General Fund.

TAX REVENUES BY SOURCE

SALES TAXES: At \$5,899,095 this source is projected to increase on a steady upward trend throughout the next 12-24 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 \$1,414,421 was based on the Council banking the 1% increase allowed by law.

UTILITY TAXES: This major revenue source of \$9,155,160 is projected to increase only slightly from 2017—2018 as scheduled rate

increases are in demand for electricity.

CHARGES FOR SERVICES: At \$3,023,915 this second largest revenue source (after taxes) is projected to increase 27%. This increase is largely attributed to implementing the revised indirect cost allocation and changes in General Fund expenditures.

OTHER REVENUES: Providing the remaining revenues that support the General Fund are Fines and Forfeitures at \$460,000, Inter-governmental Revenues of \$879,000, Miscellaneous Revenue including interest at \$290,989, and Licenses/Permits projected at \$1,175,307. 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: \$22,539,303

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.

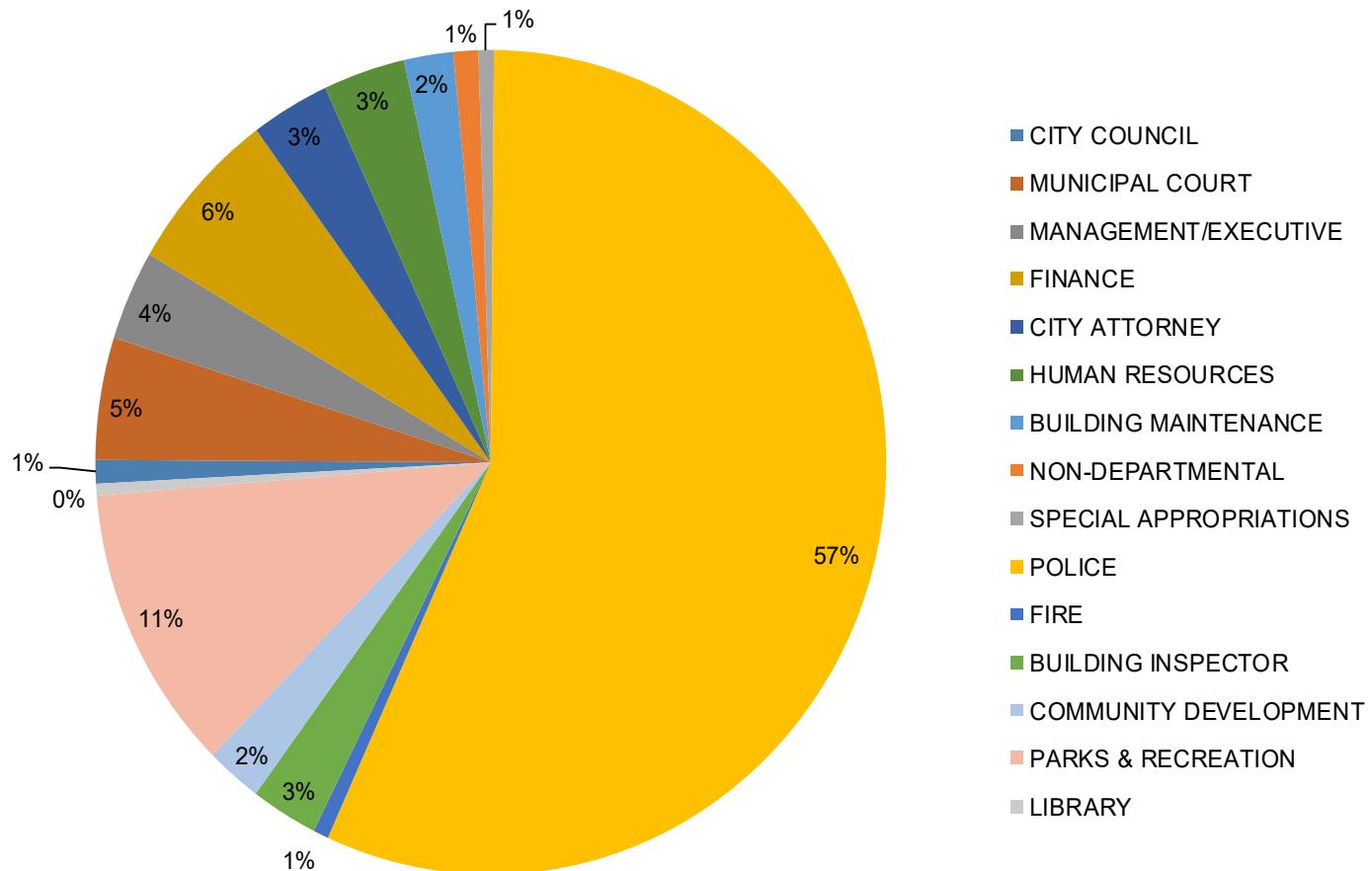
A significant burden that the City continues to struggle with is the rising cost of employee benefits. For 2018, budgets include medical premium increases, workers compensation increases. The City projects rising health insurance rates.

SERVICES

General Fund priorities will continue to focus on Public Safety. The Police Department increase reflects labor contract costs and increased costs of 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. Em-

General Fund Budget 2019 - 2020 by Department



ployees 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.

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, which were updated in 2018 to adapt provisions for biennial budgeting.

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 – 7%
Other assigned and restricted monies

Unreserved cash balance projected as of December 31, 2018 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 2018 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	\$2,000,000
	Eshom Pump Station Relocation	\$700,000
	Headworks Influent Screens	\$275,000
Water	Davis Hill Reservoir Preservation	\$460,000
	Meter Replacement	\$430,000
	Steel Pipe Replacement	\$360,000

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 Light projects for the year are listed below and more fully described in the [Capital Project Section](#).

Light	Salzer Substation Construction and Transmission Line Upgrades	\$5,000,000
	Yelm Hydro Plant Infrastructure Upgrades	\$1,000,000
	Distribution System Upgrades	\$590,000

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. 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 2019-2020 as designated. In all, the Adopted Budget is projected to meet the ongoing programs and special projects identified for 2019-2020 for the City of Centralia.

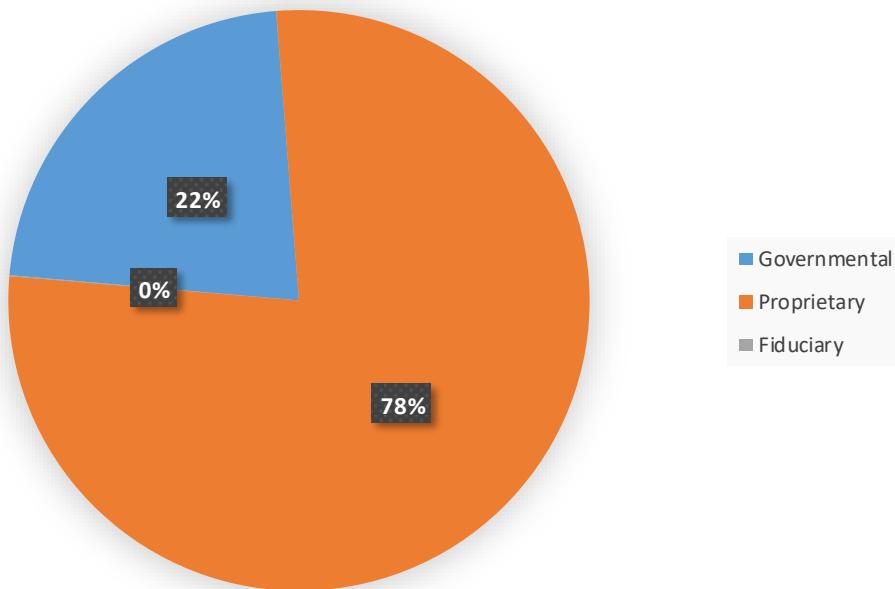
BUDGET STRUCTURE, POLICY & PROCESS

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.

In the following sections, we provide a description of the policies and processes that prevailed as the 2019-2020 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.

Budgeted Expenditures by Fund Type



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 2011–2016.

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

The City adopts biennial 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 pay-

ments 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

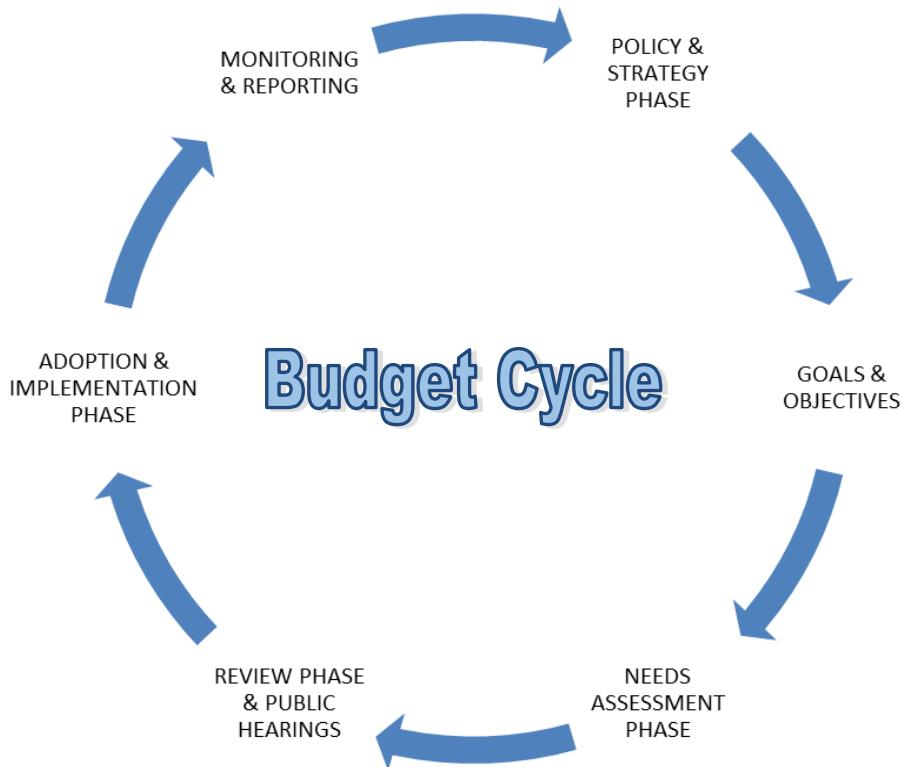
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Centralia has selected to report on a Cash Basis. This means that revenues are recognized only when cash is received and expenditures are recognized when paid, 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 biennial 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 biennial budget call, the Finance Director requests all department managers to submit preliminary estimates of revenues and expenditures for the next fiscal biennium. 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.

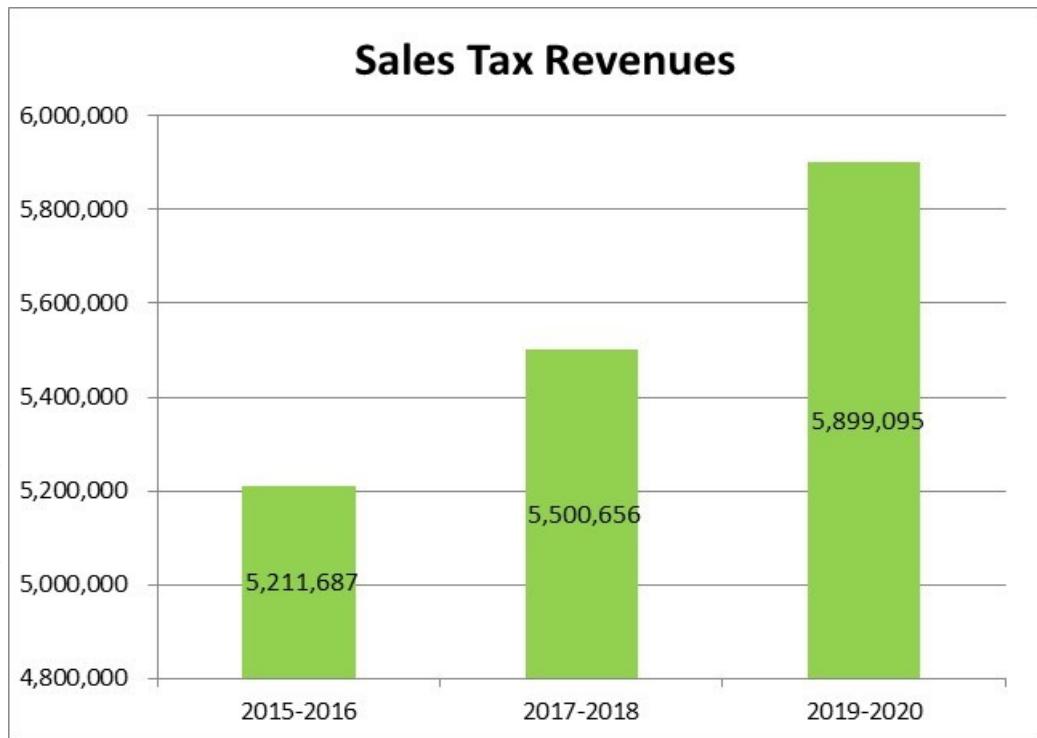
The limitations are those which reduce the maximum levy rate, such as annexation to a library district, and those which establish ceiling (a lid) for the amount of tax revenue that may increase each year. Statutes currently limit the levy increase to 1% or the growth in the implicit price deflator, other 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 2019-2020 projection is \$9,155,160 a slight increase from the prior two year's budgets, as well as accounting for new large load anticipated mid 2019.

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 collections by the City are projected to be \$68,646 in 2019-2020.

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 biennial revenues to the City are projected for 2019-2020 at \$550,000.

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 \$200,000 in 2019-2020.

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



over \$207,000 in FY 2008 to its lowest in 2014. Historical trends indicate the revenues will exceed 2008 levels in the 2019-2020 biennium. The projected combined total for 2019-2020 is \$400,000. 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 \$264,846 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 2019-2020 is \$755,360.

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 2019-2020 are projected at \$637,800.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$360,000 for 2019-2020.

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 \$460,000 for 2019-2020.

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 \$2,247,617 for 2019-2020.

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.

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 \$200,000 in 2019-2020.

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

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 2019-2020 the projected revenue from both sources has been budgeted as \$454,000.

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 2019-2020 at \$183,000.

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 2019-2020. 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 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.

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 2019-2020 Adopted Budget pages exhibit the prior year and estimated fund balances for the various funds and indicate amounts to be used in the current fiscal year. They also show, by categories, how the funds are “reserved” at levels intended to protect the City's credit as well as its financial position from emergencies.

BUDGET SUMMARY SECTION

[COMPREHENSIVE SUMMARY BY FUND](#)

26

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

27

COMPREHENSIVE BUDGET BY FUND

2019-2020 Adopted Budget

COMPREHENSIVE SUMMARY BY FUND

#	FUND	2015-2016	2017	2018	2017-2018	2019	2020	2019-2020	Difference 17/18 to 19/20	
		Restated Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Amount	% Chg
001	GENERAL FUND	19,077,231	10,821,265	10,280,318	21,101,583	11,373,960	11,165,343	22,539,303	1,437,720	6.8%
101	STREET FUND	3,082,951	1,486,646	1,289,871	2,776,517	1,332,944	1,344,295	2,677,239	(99,278)	-3.6%
104	PATHS & TRAILS FUND	0	1,740	11,943	13,683	1,800	2,000	3,800	(9,883)	-72.2%
106	REPAIR & DEMOLITION FUND	12,073	4,700	16,127	20,827	10,000	10,522	20,522	(305)	-1.5%
108	PARK IMPROVEMENT FUND	19,240	0	0	0	0	0	0	-	N/A
109	STADIUM FUND	252,355	191,060	267,100	458,160	330,060	216,906	546,966	88,806	19.4%
111	CONFISCATIONS/SEIZURES FUND	620,240	145,000	145,000	290,000	96,328	121,600	217,928	(72,072)	-24.9%
114	INDOOR POOL FUND BORST PARK CONSTRUCTION FUND	37	0	120,000	130,000	10,000	10,000	20,000	(110,000)	-84.6%
124	BORST HOME FUND	240,005	50,600	71,200	121,800	173,600	50,600	224,200	102,400	84.1%
125	WASH LAWN CEMETERY FUND	502	2,000	1,000	3,000	1,000	1,000	2,000	(1,000)	-33.3%
130	LANDFILL CLOSURE FUND LANDFILL OPERATING TRUST FUND	0	0	0	0	27,238	0	27,238	27,238	N/A
131	TRANSPORTATION BENEFIT FUND	307,661	25,000	0	25,000	0	0	0	(25,000)	-100.0%
132	24/7 SOBRIETY FUND	113,415	108,884	0	0	0	0	0	0	N/A
140	DEBT SERVICE FUND	288,182	139,722	135,476	275,198	131,230	126,984	258,214	(16,984)	-6.2%
302	CAPITAL PROJECTS FUND ENERGY EFFICIENCY CAPITAL PROJECTS	303,716	200,400	230,600	431,000	306,401	249,509	555,910	124,910	29.0%
303	FLOOD CAPITAL PROJECTS	474,835	15,000	15,000	30,000	15,000	15,000	30,000	0	0.0%
304	CITY LIGHT FUND	475,861	1,035,000	2,566,500	3,601,500	0	0	0	(3,601,500)	-100.0%
401	WATER FUND	50,250,839	27,273,270	29,850,113	57,123,383	31,630,406	28,482,730	60,113,136	2,989,753	5.2%
402	WASTEWATER FUND	11,443,453	6,181,316	6,140,598	12,321,914	5,950,569	6,575,772	12,526,341	204,427	1.7%
403	STORM & SURFACE WATER FUND	19,172,788	9,580,086	8,863,145	18,443,231	10,318,592	9,379,837	19,698,429	1,255,198	6.8%
501	EQUIPMENT RENTAL FUND	1,470,673	544,716	590,155	1,134,871	641,147	661,348	1,302,495	167,624	14.8%
502	INFORMATION SERVICES	0	0	671,149	671,149	726,296	942,000	1,668,296	997,147	148.6%
611	FIREMEN'S PENSION FUND	42,866	34,000	27,572	61,572	42,372	28,000	70,372	8,800	14.3%
TOTAL EXPENDITURES		110,535,410	59,223,473	62,615,892	121,740,481	65,064,058	62,474,188	127,538,246	5,797,765	4.8%

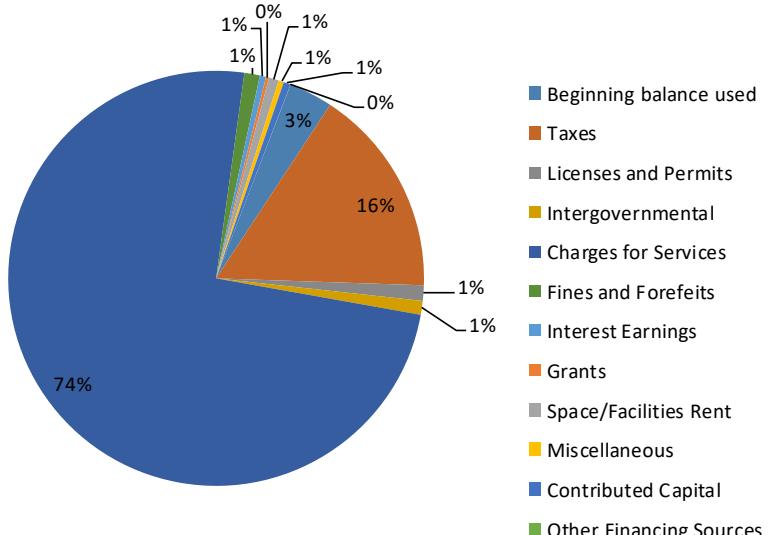
REVENUE & EXPENDITURES

FOR ALL FUNDS BY CATEGORY

Financing Sources by Type

Financing Sources:

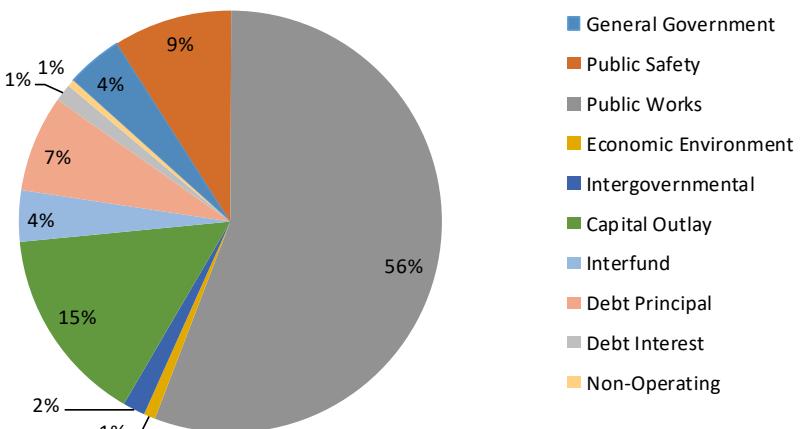
Beginning balance used	4,359,445
Taxes	20,832,902
Licenses and Permits	1,535,307
Intergovernmental	1,375,794
Charges for Services	95,083,817
Fines and Forfeits	1,539,981
Interest Earnings	612,456
Grants	305,000
Space/Facilities Rent	982,311
Miscellaneous	529,877
Contributed Capital	693,326
Other Financing Sources	<u>12,500</u>
Total	127,862,715



Expenditure by Major Function

Expenditures:

General Government	5,386,475
Public Safety	11,314,139
Public Works	69,478,877
Economic Environment	1,101,627
Intergovernmental	2,121,170
Capital Outlay	18,781,982
Interfund	4,896,486
Debt Principal	9,234,500
Debt Interest	1,660,615
Non-Operating	<u>667,918</u>
Total	127,538,246



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BUDGET DETAIL SECTION

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GENERAL GOVERNMENTAL FUND

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REVENUE SUMMARY

GENERAL FUND BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	2015 - 2016	2017	2018	2017 - 2018	2019	2020	2019 - 2020	<i>Difference 2017-18 to 2019-20</i>	
	Restated Actual	Amended Budget	Amended Budget	Amended Budget	Adopted	Adopted	Adopted	Amount	% Chg
PROPERTY TAX	1,347,506	690,537	690,537	1,381,074	707,211	707,211	1,414,421	33,347	2.4%
PROPERTY TAX-EMS	34	-	-	-	-	-	-	-	N/A
LOCAL SALES TAX	5,211,687	2,728,500	2,772,156	5,500,656	2,921,790	2,977,304	5,899,095	398,439	7.2%
UTILITY TAX	7,256,867	3,926,640	3,938,349	7,864,989	4,469,959	4,685,201	9,155,160	1,290,171	16.4%
CRIMINAL JUSTICE	507,452	245,600	245,600	491,200	246,000	250,674	496,674	5,474	1.1%
ALL OTHER TAXES	188,261	86,300	82,300	168,600	89,300	93,332	182,632	14,032	8.3%
TAXES	14,511,807	7,677,577	7,728,942	15,406,519	8,434,260	8,713,721	17,147,981	1,741,462	11.3%
LICENSES	987,419	423,100	526,274	949,374	656,707	518,600	1,175,307	225,933	23.8%
INTERGOVERNMENTAL	954,438	818,620	424,400	1,243,020	439,500	439,500	879,000	(364,020)	-29.3%
CHARGES FOR SERVICES	2,367,280	1,095,070	1,279,029	2,374,099	1,486,604	1,537,311	3,023,915	649,816	27.4%
FINES AND FORFEITURES	466,868	261,400	261,500	522,900	230,000	230,000	460,000	(62,900)	-12.0%
MISCELLANEOUS	387,881	165,900	519,648	685,548	144,529	146,369	290,898	(394,650)	-57.6%
OTHER FIN. SOURCES	473,775	40,000	-	40,000	-	-	-	(40,000)	-100.0%
SUBTOTAL	20,149,467	10,481,667	10,739,792	21,221,459	11,391,600	11,585,501	22,977,101	1,755,642	8.3%
RESERVES USED	-	190,000	-	190,000	-	-	-	-	N/A
TOTAL REVENUES	20,149,467	10,671,667	10,739,792	21,411,459	11,391,600	11,585,501	22,977,101	1,565,642	7.3%

REVENUE DETAIL

GENERAL FUND
REVENUE DETAIL

	2015 - 2016 Restated Actual	2017	2018	2017 - 2018	2019	2020	2019 - 2020
		Amended Budget	Amended Budget	Amended Budget	Adopted	Adopted	Adopted
BEGINNING CASH USED	-	190,000	-	190,000	-	-	-
TAXES							
PROPERTY TAXES - REGULAR	1,347,506	690,537	690,537	1,381,074	707,211	707,211	1,414,421
PROPERTY TAXES - EMS	16	-	-	-	-	-	-
PROPERTY TAXES - EMS EQUIP 15%	5	-	-	-	-	-	-
PROPERTY TAXES - EMS 2009	13	-	-	-	-	-	-
SALES TAX - BASIC .5%	2,895,382	1,550,400	1,575,206	3,125,606	1,664,993	1,696,628	3,361,621
SALES TAX - OPTIONAL .4%	2,316,305	1,178,100	1,196,950	2,375,050	1,256,797	1,280,676	2,537,473
NATURAL GAS USE TAX 6%	40,561	22,000	22,000	44,000	20,000	20,380	40,380
LOCAL CRIMINAL JUSTICE	507,452	245,600	245,600	491,200	246,000	250,674	496,674
UTILITY TAX - NATURAL GAS 6%	320,967	182,000	184,912	366,912	185,000	188,515	373,515
UTILITY TAX - ELECTRIC 6%	2,642,421	1,509,000	1,483,800	2,992,800	1,665,300	1,838,428	3,503,728
UTILITY TAX - WATER 10%	1,001,562	524,100	532,486	1,056,586	564,883	575,616	1,140,499
UTILITY TAX - WASTEWATER 14%	2,227,100	1,135,700	1,153,871	2,289,571	1,540,000	1,569,260	3,109,260
UTILITY TAX - STORM & SURF WATER 10%	144,959	80,000	81,280	161,280	94,776	96,577	191,353
UTILITY TAX - CABLE 3%	196,816	93,840	100,000	193,840	95,000	96,805	191,805
UTILITY TAX - TELEPHONE 6%	723,042	402,000	402,000	804,000	325,000	320,000	645,000
PUNCH BOARDS/PULL TABS/PROFIT	72,040	30,000	30,000	60,000	35,000	38,000	73,000
AMUSEMENT GAMES	489	300	300	600	300	306	606
LEASEHOLD TAXES	75,152	34,000	30,000	64,000	34,000	34,646	68,646
TIMBER TAX	19	-	-	-	-	-	-
TAXES	14,511,807	7,677,577	7,728,942	15,406,519	8,434,260	8,713,721	17,147,981
LICENSES AND PERMITS							
FIREWORK PERMITS	800	500	500	1,000	300	300	600
FRANCHISE FEE - SOLID WASTE	140,000	67,200	67,200	134,400	67,200	67,200	134,400
FRANCHISE FEE - CABLE 5%	325,904	155,000	155,000	310,000	160,000	165,000	325,000
BUSINESS LICENSES	154,990	68,000	74,000	142,000	75,000	75,000	150,000
BUILDING PERMITS	341,434	120,000	216,574	336,574	343,107	200,000	543,407
DOG LICENSES	10,736	7,000	7,000	14,000	5,000	5,000	10,000
STREET & CURB PERMITS	10,371	4,400	5,000	9,400	5,000	5,000	10,000
CONCEALED PISTOL LIC - CITY	3,184	1,000	1,000	2,000	1,100	1,100	2,200
LICENSES AND PERMITS	987,419	423,100	526,274	949,374	656,707	518,600	1,175,307
INTERGOVERNMENTAL REVENUE							
DOI/CTED/EDISON DIST	16,026	17,617	8,000	25,617	-	-	-
DOJ/CTED/STOP GRANT	23,649	1,400	1,400	2,800	-	-	-
DOT/WASPC/TRAFFIC SAFETY	9,641	750	-	750	-	-	-
TRAFFIC SAFETY/SEAT BELT	1,245	-	-	-	-	-	-
HOMELAND SEC/HAZARD MITIG-ELEVATION	6,189	8,000	-	8,000	-	-	-
HOMELAND SEC/EMG MGT PERFORMANCE	3,227	-	-	-	-	-	-
FEMA ELEVATION	85,429	-	-	-	-	-	-
FEMA HAZARD MITIGATION	-	200,000	-	200,000	-	-	-
STATE GRANT -RCO - PEARL ST PLAZA	-	200,000	-	200,000	-	-	-
WORK STUDY PROGRAM	116,829	97,962	98,000	195,962	98,000	98,000	196,000
CITY ASSISTANCE	97,692	-	-	-	-	-	-
STREAMLINED SALES TAX MITIGATION	97,941	48,497	50,000	98,497	50,000	50,000	100,000
CRIM JUSTICE-HI CRIME	43,140	19,924	23,000	42,924	23,000	23,000	46,000
CRIM JUSTICE-SPECIAL PROGRAMS	33,235	16,374	15,000	31,374	18,500	18,500	37,000
DUI-CITIES	5,152	3,000	3,000	6,000	3,000	3,000	6,000
Marijuana Excise Tax	-	4,023	6,000	10,023	20,000	20,000	40,000
LIQUOR EXCISE TAX	123,868	54,532	80,000	134,532	87,000	87,000	174,000
LIQUOR BOARD PROFITS	291,175	146,541	140,000	286,541	140,000	140,000	280,000
INTERGOVERNMENTAL REVENUE	954,438	818,620	424,400	1,243,020	439,500	439,500	879,000

GENERAL FUND

REVENUE DETAIL (Continued)

	2015 - 2016	2017	2018	2017 - 2018	2019	2020	2019 - 2020
	Restated Actual	Amended Budget	Amended Budget	Amended Budget	Adopted	Adopted	Adopted
CHARGES FOR SERVICES							
MUNI COURT WARRANT FEES	44,401	20,000	20,000	40,000	20,000	20,000	40,000
CHARGES FOR SVCS/FINANCE	602,457	352,750	483,841	836,591	586,721	609,603	1,196,324
CHARGES FOR SVCS/CITY MGR	280,211	132,000	148,161	280,161	165,184	171,626	336,810
CHARGES FOR SVCS/CITY CLERK	66,454	27,498	34,103	61,601	51,415	53,420	104,835
CHARGES FOR SVCS/COUNCIL	97,287	45,997	51,311	97,308	56,753	58,966	115,719
PHOTO COPIES	2,142	700	700	1,400	700	700	1,400
CHARGES FOR SVCS/PERSONNEL	236,367	86,200	99,165	185,365	128,560	133,574	262,134
PK-WASHINGTON LAWN CEMETERY	250	220	-	220	-	-	-
MAINTENANCE-PARKS	27,128	15,000	15,300	30,300	15,591	15,887	31,478
LEGAL SERVICES/COURT	93	-	-	-	-	-	-
CHARGES FOR SVCS/LEGAL	187,305	94,000	93,248	187,248	124,480	129,335	253,815
CHARGES FOR SERVICES/POLICE	9,735	4,000	4,000	8,000	5,000	5,000	10,000
TRAFFIC SCHOOL	33,450	14,000	14,000	28,000	14,000	14,000	28,000
LAW ENFORCEMENT SERVICES	143,795	74,655	85,000	159,655	88,000	90,000	178,000
PROBATION CHARGES	93,565	38,000	38,000	76,000	40,000	40,000	80,000
MONITORING OF PRISONERS	59,445	25,000	25,000	50,000	25,000	25,000	50,000
24/7 SOBRIETY PROGRAM	18,360	-	-	-	-	-	-
REGISTRATION - SAS & SMARTSTART	1,710	-	-	-	-	-	-
SMARTSTRAT PROGRAM	16,506	-	-	-	-	-	-
SAFE & SOBER (SAS) PROGRAM	7,107	-	-	-	-	-	-
FINGERPRINT FEES/LOCAL	1,845	650	-	650	-	-	-
PRE-CONVICTION SUPERVISION COSTS	33,245	18,000	18,000	36,000	18,000	18,000	36,000
FLOOD PLAIN APPLICATIONS	1,000	250	200	450	200	200	400
ANIMAL CONTROL & SHELTER FEES	8,430	4,000	4,000	8,000	4,000	4,000	8,000
APPLICATIONS FOR VARIANCES	5,000	1,650	1,500	3,150	1,500	1,500	3,000
SITE PLAN REVIEW FEES	6,600	2,000	2,000	4,000	2,000	2,000	4,000
PLAN REVIEWS & CHANGES	174,657	41,000	40,000	81,000	50,000	50,000	100,000
OTHER PLANNING & DEVELOPMENT	30,000	-	-	-	-	-	-
EVENT ADMISSIONS -SUMMERFEST	44,797	20,000	25,000	45,000	25,000	30,000	55,000
REC-YOUTH: SPORTS	2,615	-	500	500	26,000	26,000	52,000
REC-YOUTH: TOURNEYS	3,904	10,000	10,000	20,000	-	-	-
REC-YOUTH: ARTS/CRAFTS	6,440	3,000	3,000	6,000	-	-	-
REC-YOUTH: CAMPS	20,922	18,000	18,000	36,000	-	-	-
REC-ADULT: SPORTS	35,373	20,000	20,000	40,000	36,500	36,500	73,000
REC-ADULT: TOURNEYS	185	-	-	-	-	-	-
REC-FAMILY ACTIVITIES-PROGRAM FEES	226	-	-	-	-	-	-
OTHER FEES-SUMMERFEST VENDOR	3,380	1,500	-	1,500	2,000	2,000	4,000
OTHER REC-PLAYER FEES-YOUTH	20,221	-	-	-	-	-	-
OTHER REC-PLAYER FEES-ADULT	40,672	25,000	25,000	50,000	-	-	-
CHARGES FOR SERVICES	2,367,280	1,095,070	1,279,029	2,374,099	1,486,604	1,537,311	3,023,915
FINES AND FORFEITS							
COURT FINES & FORFEITS	-	260,000	260,000	520,000	230,000	230,000	460,000
OTHER PENALTIES	7,422	-	-	-	-	-	-
TRAFFIC INFRACTIONS	194,341	-	-	-	-	-	-
NON-TRAFFIC INFRACTIONS	4,128	-	-	-	-	-	-
DUI FINES	19,778	-	-	-	-	-	-
OTHER CRIM TRAFFIC MISDEMEANOR	110,202	-	-	-	-	-	-
PUBLIC DEFENSE REIMBURSEMENT	79,294	-	-	-	-	-	-
COURT INTERPRETER REIMBURSEMENT	4	-	-	-	-	-	-
PENALTIES & INTEREST-OTHER TAXES	2	-	-	-	-	-	-
PENALTIES ON BUSINESS LICENSES	3,465	1,400	1,500	2,900	-	-	-
FINES AND FORFEITS	466,868	261,400	261,500	522,900	230,000	230,000	460,000
MISCELLANEOUS REVENUE							
INTEREST EARNINGS	23,138	37,400	29,107	66,507	29,660	30,224	59,884
INTEREST EARNINGS/OTHER RESERVE	3,489	500	4,386	4,886	4,469	4,554	9,024
INTEREST - STATE SALES TAX	3,430	-	-	-	-	-	-
INTEREST - COURT	36,476	10,000	10,200	20,200	-	-	-
REC-RENT EQUIPMENT	3,255	1,600	1,632	3,232	1,300	1,325	2,625
SOBERLINK DEVICE RENTAL	12,339	-	-	-	-	-	-

GENERAL FUND							
	REVENUE DETAIL (Continued)						
	2015 - 2016	2017	2018	2017 - 2018	2019	2020	2019 - 2020
	Restated Actual	Amended Budget	Amended Budget	Amended Budget	Adopted	Adopted	Adopted
PK - OUTDOOR POOL BLDG RENT	750	-	-	-	1,200	1,200	2,400
PK-FIELD RENT	29,220	16,000	16,320	32,320	16,400	16,712	33,112
PK-OTHER RENT(BRST HM, KITCHENS)	87,924	42,200	28,764	70,964	45,000	45,855	90,855
OTHER RENT - FOX THEATRE	7,400	1,200	1,200	2,400	1,200	1,200	2,400
PKG LOT SPACE RENTAL	2,967	2,000	2,000	4,000	2,000	2,000	4,000
LONG TERM LEASE-TRAIN DEPOT	68,138	34,000	34,000	68,000	35,000	35,000	70,000
CONCESSIONS-PARK COMPLEX	3,752	1,800	-	1,800	2,800	2,800	5,600
CONTRIBUTIONS-SUMMERFEST	8,920	2,200	2,200	4,400	2,500	2,500	5,000
CONTRIBUTIONS - Private Sources	-	-	5,000	5,000	-	-	-
SALE OF SCRAP & SALVAGE	3,604	-	-	-	-	-	-
SALE OF UNCLAIMED PROPERTY	4,426	-	1,722	1,722	-	-	-
JUDGMENTS & SETTLEMENTS	5,856	6,000	3,225	9,225	-	-	-
CASH OVER & SHORT	280	-	-	-	-	-	-
MISC REVENUE/TAXABLE	5,627	-	375,000	375,000	-	-	-
MISC REV/COURT	366	-	-	-	-	-	-
MISC REV/NON-TAX/NSF	4,900	3,000	3,000	6,000	3,000	3,000	6,000
MISC REV/L&I REIMBURSE	59,932	8,000	-	8,000	-	-	-
MISC REV/UNCLAIM/EVID	11,690	-	1,892	1,892	-	-	-
MISCELLANEOUS REVENUE	387,881	165,900	519,648	685,548	144,529	146,369	290,898
NONREVENUES							
AGENCY TYPE DEPOSITS - LEASEHOLD TAX	1,694	-	-	-	-	-	-
BUILDING PERMIT CLEARING	2,886	-	-	-	-	-	-
CONCEALED PISTOL LICE (CPL/STATE)	4,170	-	-	-	-	-	-
FINGERPRINT FEE/STATE	1,619	-	-	-	-	-	-
LEASEHOLD TAXES - STATE	381	-	-	-	-	-	-
AGENCY TYPE DEPOSITS - SALES TAX	165	-	-	-	-	-	-
AGENCY TYPE DEPOSITS - SALES TAX/AR	5,435	-	-	-	-	-	-
24/7 SOBRIETY - STATE SHARE	6,105	-	-	-	-	-	-
CRIME VICTIMS	9,022	-	-	-	-	-	-
EMS/TRAUMA CARE	8,587	-	-	-	-	-	-
AUTO THEFT PREVENTION	16,665	-	-	-	-	-	-
TRAUMA BRAIN INJURY	3,343	-	-	-	-	-	-
MUTLIMODAL TRANSPORTATION ACC (COURT)	30	-	-	-	-	-	-
STATE HIGHWAY ACCT	4,844	-	-	-	-	-	-
ACCESSIBLE COMMUNITIES ACCT (COURT)	30	-	-	-	-	-	-
HIGHWAY SAFETY	1,355	-	-	-	-	-	-
DEATH INVEST	854	-	-	-	-	-	-
DOMESTIC VIOLENCE PREVENTION	25	-	-	-	-	-	-
PSEA1	215,747	-	-	-	-	-	-
PSEA2	115,731	-	-	-	-	-	-
CRIME LAB - BLOOD/BREATH	990	-	-	-	-	-	-
JUDICIAL INFO SYSTEMS ACCOUNT	50,919	-	-	-	-	-	-
SCHOOL ZONE SAFETY/STATE	4,590	-	-	-	-	-	-
OTHER - NON-REVENUES	4,200	-	-	-	-	-	-
PARK HOUSE DEPOSIT/NON REVENUE	150	-	-	-	-	-	-
FIREWORKS DEPOSIT	800	-	-	-	-	-	-
OTHER NON-REVENUE/COURT	(20,159)	-	-	-	-	-	-
SUSPENSE - TO BE RECLASSIFIED	-	-	-	-	-	-	-
NON REVENUES	440,178	-	-	-	-	-	-
OTHER FINANCING SOURCES							
SALE OF GENERAL FIXED ASSETS	24,564	40,000	-	40,000	-	-	-
OPERATING TRANSFER IN	5,000	-	-	-	-	-	-
INSURANCE RECOVERIES	4,033	-	-	-	-	-	-
OTHER FINANCING SOURCES	33,597	40,000	-	40,000	-	-	-
GENERAL FUND TOTAL	20,149,467	10,481,667	10,739,792	21,221,459	11,391,600	11,585,501	22,977,101

EXPENSE SUMMARY

GENERAL FUND

Governmental Funds

EXPENDITURE BUDGET SUMMARY

Department	2015	2016	2015-2016	2017	2018	2017-2018	2019	2020	2019-2020	Difference	
	Actual	Actual	Estimated Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Amount	% Chg
CITY COUNCIL	83,593	93,293	176,886	97,824	98,567	196,391	103,909	104,287	208,196	11,805	6.0%
MUNICIPAL COURT	416,988	439,957	856,945	482,718	502,145	984,863	539,377	542,812	1,082,189	97,326	9.9%
MANAGEMENT/EXECUTIVE	300,240	329,256	629,496	347,788	356,044	703,832	413,269	380,683	793,952	90,119	12.8%
FINANCE	396,282	484,463	880,745	525,920	677,326	1,203,246	729,717	732,456	1,462,173	258,927	21.5%
CITY ATTORNEY	285,019	282,568	567,587	300,590	308,934	609,524	362,485	363,836	726,321	116,797	19.2%
HUMAN RESOURCES	274,019	293,647	567,666	323,090	359,368	682,458	375,611	377,824	753,435	70,977	10.4%
BUILDING MAINTENANCE	207,249	206,401	413,650	217,703	225,551	443,254	236,716	217,242	453,958	10,704	2.4%
NON-DEPARTMENTAL	109,634	111,561	221,195	112,880	114,211	227,091	114,255	114,522	228,777	1,686	0.7%
SPECIAL APPROPRIATIONS	34,600	68,690	103,290	158,320	58,700	217,020	70,700	71,806	142,506	(74,514)	-34.3%
POLICE	5,488,153	5,738,266	11,226,419	5,699,746	5,817,264	11,517,010	6,337,367	6,427,812	12,765,179	1,248,169	10.8%
FIRE	98,832	102,453	201,285	129,173	70,000	199,173	70,000	71,330	141,330	(57,843)	-29.0%
BUILDING INSPECTOR	193,925	210,122	404,047	226,414	225,805	452,219	393,107	226,115	619,222	167,003	36.9%
COMMUNITY DEVELOPMENT	188,991	199,666	388,657	302,196	241,786	543,982	258,146	259,259	517,405	(26,577)	-4.9%
PARKS & RECREATION	1,108,430	1,247,684	2,356,114	1,814,051	1,173,509	2,987,560	1,318,191	1,223,279	2,541,470	(446,090)	-14.9%
LIBRARY	36,131	47,117	83,248	82,852	51,110	133,962	51,110	52,081	103,191	(30,771)	-23.0%
TOTAL EXPENDITURES	9,222,086	9,855,144	19,077,231	10,821,265	10,280,318	21,101,583	11,373,960	11,165,343	22,539,303	1,437,720	6.8%

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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.



Lee Coumbs, Mayor
At large Position No. 2



Max Vogt, Mayor Pro-Tem
District No. 3



Cameron McGee
District No. 1



Joyce Barnes
At Large Position No. 1



Rebecca Staebler
District No. 2



Peter Abbaro
At Large Position No. 3



Susan Luond
District No. 4
37

**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)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Charges for Services	\$ 97,287	\$ 45,997	\$ 51,311	\$ 97,308	\$ 56,753	\$ 58,966	\$ 115,719
Tax/Misc Revenue Required	79,599	51,827	47,256	99,083	41,814	44,943	86,757
TOTAL OPERATING REVENUES	\$ 176,886	\$ 97,824	\$ 98,567	\$ 196,391	\$ 98,567	\$ 103,909	\$ 202,476
OPERATING EXPENDITURES							
Salaries	\$ 38,300	\$ 19,200	\$ 19,200	\$ 38,400	\$ 19,200	\$ 19,200	\$ 38,400
Benefits	109,767	61,924	62,088	124,012	62,088	65,941	128,029
Supplies	260	200	200	400	200	200	400
Other Services & Charges	28,559	16,500	17,079	33,579	17,079	18,568	35,647
TOTAL OPERATING EXPENDITURES	\$ 176,886	\$ 97,824	\$ 98,567	\$ 196,391	\$ 98,567	\$ 103,909	\$ 202,476
STAFFING LEVELS							
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mayor Pro-Tem	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL STAFFING LEVELS	7.00	7.00	7.00	7.00	7.00	7.00	7.00

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)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Sales Tax-Criminal Justice	\$ 202,981	\$ 98,240	\$ 98,240	\$ 196,480	\$ 98,400	\$ 100,270	\$ 198,670
Probation Charges	93,565	38,000	38,000	76,000	40,000	40,000	80,000
Monitoring of Prisoners	59,445	25,000	25,000	50,000	25,000	25,000	50,000
Pre-Conviction Supervision	33,245	18,000	18,000	36,000	18,000	18,000	36,000
Court Fines & Forfeits	463,401	260,000	260,000	520,000	230,000	230,000	460,000
Interest	36,476	10,000	10,200	20,200	-	-	-
Tax/Misc Revenue Required	379	33,478	52,705	86,183	127,977	129,542	257,519
TOTAL OPERATING REVENUES	\$ 889,492	\$ 482,718	\$ 502,145	\$ 984,863	\$ 539,377	\$ 542,812	\$ 1,082,189
OPERATING EXPENDITURES							
Salaries	\$ 410,631	\$ 212,791	\$ 223,965	\$ 436,756	\$ 236,854	\$ 236,854	\$ 473,708
Benefits	180,892	95,977	101,529	197,506	121,767	121,767	243,534
Supplies	5,486	4,500	4,500	9,000	5,200	5,299	10,499
Other Services & Charges	259,936	169,450	172,151	341,601	175,556	178,892	354,448
TOTAL OPERATING EXPENDITURES	\$ 856,945	\$ 482,718	\$ 502,145	\$ 984,863	\$ 539,377	\$ 542,812	\$ 1,082,189
STAFFING LEVELS							
Municipal Court Judge	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	3.40	3.40	3.40	3.40	3.40	3.40	3.40

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)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Charges for Services	\$280,211	\$132,000	\$148,161	\$280,161	\$165,184	\$171,626	\$336,810
Tax/Misc Revenue							
Required	120,087	84,363	73,055	157,418	70,793	64,836	135,628
TOTAL OPERATING REVENUES	\$400,298	\$216,363	\$221,216	\$437,579	\$235,977	\$236,462	\$472,439
OPERATING EXPENDITURES							
Salaries	\$270,116	\$ 142,740	\$ 144,108	\$ 286,848	\$ 157,320	\$ 157,320	\$ 314,640
Benefits	96,974	52,823	54,242	107,065	53,156	53,156	106,312
Supplies	5,243	1,200	1,200	2,400	1,200	1,223	2,423
Other Services & Charges	27,965	19,600	21,666	41,266	24,301	24,763	49,064
TOTAL OPERATING EXPENDITURES	\$400,298	\$216,363	\$221,216	\$437,579	\$235,977	236,462	\$472,439
STAFFING LEVELS							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Charges for Services	\$66,454	\$27,498	\$34,103	\$61,601	\$51,415	\$53,420	\$104,835
Business Licenses	79,228	34,700	37,750	72,450	37,500	37,500	75,000
Tax/Misc Revenue Required	40,447	69,227	62,975	132,202	88,377	53,301	141,678
TOTAL OPERATING REVENUES	\$186,128	\$131,425	\$134,828	\$266,253	\$177,292	\$144,221	\$321,513
OPERATING EXPENDITURES							
Salaries	\$115,704	\$ 63,012	\$ 65,844	\$128,856	\$71,508	\$71,508	\$143,016
Benefits	52,024	28,763	29,834	58,597	31,847	31,847	63,694
Supplies	4,630	3,000	3,000	6,000	31,862	3,467	35,329
Other Services & Charges	17,630	11,650	16,150	27,800	17,075	17,399	34,474
Intergovernmental	39,210	25,000	20,000	45,000	25,000	20,000	45,000
TOTAL OPERATING EXPENDITURES	\$229,198	\$131,425	\$134,828	\$266,253	\$177,292	\$144,221	\$321,513
STAFFING LEVELS							
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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)
BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Charges for Services	\$602,457	\$352,750	\$483,841	\$836,591	\$586,721	\$609,603	\$1,196,324
Tax/Misc Revenue Required	278,288	173,170	193,485	366,655	142,996	122,853	265,849
TOTAL OPERATING REVENUES	\$880,745	\$525,920	\$677,326	\$1,203,246	\$729,717	\$732,456	\$1,462,173
OPERATING EXPENDITURES							
Salaries	\$467,025	\$ 283,020	\$ 383,896	666,916	\$409,964	\$409,964	\$819,928
Benefits	196,095	125,920	166,974	292,894	175,633	175,633	351,266
Supplies	13,300	4,000	4,000	8,000	5,500	5,605	11,105
Other Services & Charges	144,158	74,480	83,956	158,436	93,620	95,399	189,019
Intergovernmental	60,168	38,500	38,500	77,000	45,000	45,855	90,855
TOTAL OPERATING EXPENDITURES	\$880,745	\$525,920	\$677,326	\$1,203,246	\$729,717	\$732,456	\$1,462,173
STAFFING LEVELS							
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	4.00	4.00	5.00	5.00	5.00	5.00	5.00

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)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Charges for Services	\$187,305	\$94,000	\$93,248	\$187,248	\$124,480	\$129,335	\$253,815
Dom Violence/Stop Grant	10,000	5,000	5,000	10,000	5,000	5,000	10,000
Tax/Misc Revenue Required	185,962	201,590	210,686	412,276	233,005	229,501	462,506
TOTAL OPERATING REVENUES	\$383,267	\$300,590	\$308,934	\$609,524	\$362,485	\$363,836	\$726,321
OPERATING EXPENDITURES							
Salaries	\$327,881	\$173,665	\$178,813	\$352,478	\$210,512	\$210,512	\$421,024
Benefits	111,269	61,415	62,547	123,962	80,864	80,864	161,728
Supplies	8,124	3,000	3,000	6,000	3,000	3,057	6,057
Other Services & Charges	120,313	62,510	64,574	127,084	68,109	69,403	137,512
TOTAL OPERATING EXPENDITURES	\$567,587	\$300,590	\$308,934	\$609,524	\$362,485	\$363,836	\$726,321
STAFFING LEVELS							
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	2.00	2.00	2.00	2.00	2.00	2.00	2.00

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)**BUDGET SUMMARY**

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Charges for Services	\$236,367	\$86,200	\$99,165	\$185,365	\$128,560	\$133,574
Tax/Misc Revenue						
Required	331,299	236,890	260,203	497,093	247,051	244,250
TOTAL OPERATING REVENUES	\$567,666	\$323,090	\$359,368	\$682,458	\$375,611	\$377,824
EXPENDITURES						
Salaries	\$320,515	\$167,226	\$180,044	\$347,270	\$185,972	\$185,972
Benefits	111,756	61,604	65,049	126,653	73,193	73,193
Supplies	7,840	2,500	7,500	10,000	7,500	7,643
Other Services & Charges	127,556	91,760	106,775	198,535	108,946	111,016
TOTAL OPERATING EXPENDITURES	\$567,666	\$323,090	\$359,368	\$682,458	\$375,611	\$377,824
STAFFING LEVELS						
Personnel Director	1.00	1.00	1.00	1.00	1.00	1.00
Human Resource Analyst	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	2.00	2.00	2.00	2.00	2.00	2.00

BUILDING MAINTENANCE

BUILDING MAINTENANCE (018) BUDGET SUMMARY

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Leases	\$71,105	\$36,000	\$36,000	\$72,000	\$37,000	\$37,000
Tax/Misc Revenue						
Required	342,544	181,703	189,551	371,254	199,716	180,242
TOTAL OPERATING REVENUES	\$413,650	\$217,703	\$225,551	\$443,254	\$236,716	\$217,242
OPERATING EXPENDITURES						
Salaries	\$92,142	\$46,925	\$47,700	\$94,625	\$53,096	\$53,096
Benefits	48,229	26,328	26,276	52,604	28,722	28,722
Supplies	30,322	18,250	18,250	36,500	19,250	19,616
Other Services & Charges	185,205	104,480	111,605	216,085	113,398	115,553
Intergovernmental	516	250	250	500	250	255
Capital Outlay	23,168	0	0	0	0	0
Transfer Out	34,068	21,470	21,470	42,940	22,000	22,000
TOTAL OPERATING EXPENDITURES	\$413,650	\$217,703	\$225,551	\$443,254	\$236,716	\$217,242
STAFFING LEVELS						
Comm Dev/Park Director	0.05	0.05	0.05	0.05	0.05	0.05
Maintenance Custodian	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.05	1.05	1.05	1.05	1.05	1.05

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.

NON-DEPARTMENTAL

NON-DEPARTMENTAL (019) BUDGET SUMMARY

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Tax/Misc Revenue Required	\$221,195	\$112,880	\$114,211	\$227,091	\$114,255	\$114,522
TOTAL OPERATING REVENUES	\$221,195	\$112,880	\$114,211	\$227,091	\$114,255	\$114,522
EXPENDITURES						
Supplies	\$848	\$0	\$0	\$0.00	\$0	\$0
Other Services & Charges	15,287	8,000	8,958	16,958	9,002	9,173
Debt Principal	164,000	82,000	82,000	164,000	82,000	82,000
Debt Interest	31,633	17,886	18,180	36,066	18,180	18,180
Interfund	9,427	4,994	5,073	10,067	5,073	5,169
TOTAL OPERATING EXPENDITURES	\$221,195	\$112,880	\$114,211	\$227,091	\$114,255	\$114,522
						\$228,777

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

SPECIAL APPROPRIATIONS

SPECIAL APPROPRIATIONS (020)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Liquor Excise Tax	\$2,477	\$1,091	\$1,600	\$2,691	\$1,740	\$1,740	\$3,480
Liquor Board Profits	5,823	2,931	2,800	5,731	2,800	2,800	5,600
Tax/Misc Revenue							
Required	30,759	154,299	54,300	208,599	66,160	67,266	133,426
TOTAL OPERATING REVENUES	\$39,059	\$158,320	\$58,700	\$217,020	\$70,700	\$71,806	\$142,506
EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$300	\$306	\$606
Other Services & Charges	33,000	21,050	11,000	32,050	22,700	23,131	45,831
Intergovernmental	57,790	27,270	35,200	62,470	35,200	35,869	71,069
Capital Outlay	0	110,000	0	110,000	0	0	0
Transfer Out	12,500	0	12,500	12,500	12,500	12,500	25,000
TOTAL OPERATING EXPENDITURES	\$103,290	\$158,320	\$58,700	\$217,020	\$70,700	\$71,806	\$142,506
Southwest Clean Air Agency	\$10,126	\$5,150	\$7,250	\$12,400	\$8,600	\$8,600	\$17,200
Economic Development Council	10,000	10,000	10,000	20,000	10,000	0	10,000
County Alcohol Abatement Program	5,900	2,950	2,950	5,900	4,500	4,500	9,000
Events/ Downtown Decorations	12,500	0	0	0	0	0	0
Lewis County Historical Museum	2,000	1,000	0	1,000	4,000	0	4,000
Homelessness funding	0	0	3,000	3,000	3,000	0	3,000
Senior Center	10,000	5,000	15,000	20,000	15,000	0	15,000
Share of Storm Gauge Costs	14,000	8,000	8,000	16,000	8,600	8,600	17,200
Community Projects	0	0	0	0	15,072	40,000	55,072
TOTAL	\$64,526	\$32,100	\$46,200	\$78,300	\$68,772	\$61,700	\$130,472

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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 6 reserve officers.

Each police commander heads a bureau in the department, Field Operations and Special Operations. Programs within each division 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.





Officer Ruben Ramirez and K-9 Pax cocaine bust

POLICE - TOTAL (021)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Cash Reserves/CHRP	\$110,652	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax-Criminal Justice	147,376	147,360	147,360	294,720	147,600	150,404	298,004
Criminal Justice	179,468	87,795	91,000	178,795	94,500	94,500	189,000
Gambling Taxes	72,040	30,000	30,000	60,000	35,000	38,000	73,000
Burn/Firework Permits	800	500	500	1,000	300	300	600
Business Licenses	79,228	34,700	37,750	72,450	37,500	37,500	75,000
Dog Licenses	10,736	7,000	7,000	14,000	5,000	5,000	10,000
Concealed Pistol License	3,184	1,000	1,000	2,000	1,100	1,100	2,200
Grants/Misc Revenue	39,316	14,767	4,400	19,167	0	0	0
Marijuana Excise Tax	0	4,023	6,000	10,023	20,000	20,000	40,000
Liquor Excise Tax	120,064	53,441	78,400	131,841	85,260	85,260	170,520
Liquor Board Profits	285,351	143,610	137,200	280,810	137,200	137,200	274,400
School District - SRO	143,795	74,655	85,000	159,655	88,000	90,000	178,000
Traffic School	33,450	14,000	14,000	28,000	14,000	14,000	28,000
Fingerprinting Fees	1,845	650	0	650	0	0	0
Pound Fees	8,430	4,000	4,000	8,000	4,000	4,000	8,000
24/7 Sobriety Program Fees	56,022	0	0	0	0	0	0
Tax/Misc Revenue Required	9,924,926	5,078,245	5,169,654	10,247,899	5,662,907	5,745,548	11,408,455
TOTAL OPERATING REVENUES	\$11,226,418	\$5,699,746	\$5,817,264	\$11,517,010	\$6,337,367	\$6,427,812	\$12,765,179
OPERATING EXPENDITURES							
Salaries	\$6,332,614	\$3,160,298	\$3,148,479	\$6,308,777	\$3,436,997	\$3,436,997	\$6,873,994
Benefits	2,488,574	1,335,738	1,375,948	2,711,686	1,474,097	1,474,097	2,948,194
Supplies	257,846	130,450	140,432	270,882	146,432	149,214	295,646
Other Services & Charges	757,283	427,262	401,704	828,966	409,041	416,813	825,854
Intergovernmental	1,389,553	645,998	750,700	1,396,698	820,800	900,691	1,721,491
Capital Outlay	548	0	0	0	50,000	50,000	100,000
TOTAL OPERATING EXPENDITURES	\$11,226,418	\$5,699,746	\$5,817,264	\$11,517,010	\$6,337,367	\$6,427,812	\$12,765,179

POLICE - TOTAL (021)
BUDGET SUMMARY

STAFFING LEVELS	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	1.50	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	6.00	4.00	4.00	4.00	4.00	4.00	4.00
Detective Sergeant	4.95	2.00	2.00	2.00	2.00	2.00	2.00
Detective	3.00	5.00	5.00	5.00	5.00	5.00	5.00
Patrol Officer	20.95	15.00	15.00	15.00	15.00	15.00	15.00
Special Services Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Resource Officer	0.75	0.00	0.00	0.00	0.00	0.00	0.00
Evidence Property							
Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Com Serv Officer	4.25	2.70	4.00	4.00	4.00	4.00	4.00
Police Record Technician	2.10	4.00	4.00	4.00	5.00	4.00	4.00
Police Administrative							
Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records							
Technician	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL STAFFING LEVELS	45.50	37.70	39.00	39.00	40.00	40.00	40.00

POLICE - ADMIN
BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING EXPENDITURES							
Salaries	\$713,807	\$440,891	\$390,348	\$831,239	\$454,808	\$454,808	\$909,616
Benefits	420,523	342,123	332,222	674,345	364,441	364,441	728,882
Supplies	69,468	28,000	37,982	65,982	28,982	29,533	58,515
Other Services & Charges	306,469	206,330	226,554	432,884	233,891	238,335	472,226
Intergovernmental	491,713	175,450	13,200	188,650	13,200	13,451	26,651
TOTAL OPERATING EXPENDITURES	\$2,048,146	\$1,192,794	\$1,000,306	\$2,193,100	\$1,095,322	\$1,100,568	\$2,195,890
STAFFING LEVELS							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Patrol Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Record Technician	1.05	4.00	4.00	4.00	5.00	4.00	4.00
Community Services Officer	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Technician	0.00			0.00		1.00	1.00
TOTAL STAFFING LEVELS	4.55	6.00	6.00	6.00	7.00	7.00	7.00

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**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
EXPENDITURES							
Salaries	\$4,707,495	\$2,193,489	\$2,245,600	\$4,439,089	\$2,408,668	\$2,408,668	\$4,817,336
Benefits	1,521,398	772,324	823,561	1,595,885	871,504	871,504	1,743,008
Supplies	143,574	78,600	78,600	157,200	93,600	95,378	188,978
Other Services & Charges	310,069	196,632	151,750	348,382	151,750	154,633	306,383
Intergovernmental	862,314	455,548	722,500	1,178,048	792,600	872,240	1,664,840
Interfund	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	50,000	50,000	100,000
Transfer Out	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$7,544,850	\$3,696,593	\$4,022,011	\$7,718,604	\$4,368,122	\$4,452,423	\$8,820,545
STAFFING LEVELS							
Police Commander	0.60	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	4.95	1.00	1.00	1.00	1.00	1.00	1.00
Detective	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Police Sergeant	5.25	4.00	4.00	4.00	4.00	4.00	4.00
Patrol Officer	18.70	15.00	15.00	15.00	15.00	15.00	15.00
Community Services Officer	0.35	0.00	2.00	2.00	2.00	2.00	2.00
Police Record Technician	1.05	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	33.90	24.00	26.00	26.00	26.00	26.00	26.00

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.

POLICE - SPECIAL OPERATIONS
BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING EXPENDITURES							
Salaries	\$963,684	\$ 525,918	\$ 512,531	\$1,038,449	\$573,521	\$573,521	\$1,147,042
Benefits	375,483	221,291	220,165	441,456	238,152	238,152	476,304
Supplies	39,837	23,850	23,850	47,700	23,850	24,303	48,153
Other Services & Charges	79,131	24,300	23,400	47,700	23,400	23,845	47,245
Intergovernmental	43,155	15,000	15,000	30,000	15,000	15,000	30,000
TOTAL OPERATING EXPENDITURES	\$1,501,290	\$810,359	\$794,946	\$1,605,305	\$873,923	\$874,821	\$1,748,744
STAFFING LEVELS							
Police Commander	0.40	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective	0.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	0.75	0.00	0.00	0.00	0.00	0.00	0.00
Patrol Officer	2.25	0.00	0.00	0.00	0.00	0.00	0.00
School Resource Officer	0.75	0.00	0.00	0.00	0.00	0.00	0.00
Evidence Property Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Officer	2.90	2.70	2.00	2.00	2.00	2.00	2.00
TOTAL STAFFING LEVELS	7.05	7.70	7.00	7.00	7.00	7.00	7.00

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)
BUDGET SUMMARY

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Property Taxes-EMS	\$29	\$0	\$0	\$0	\$0	\$0
Prop Taxes-EMS (reserved)	5	0	0	0	0	0
Tax/Misc Revenue Required	201,251	129,173	70,000	199,173	70,000	71,330
TOTAL OPERATING REVENUES	\$201,285	\$129,173	\$70,000	\$199,173	\$70,000	\$141,330
EXPENDITURES						
Benefits	\$201,285	\$129,173	\$70,000	\$199,173	\$70,000	\$71,330
TOTAL OPERATING EXPENDITURES	\$201,285	\$129,173	\$70,000	\$199,173	\$70,000	\$141,330

This budget provides funding for LEOFF 1 retirees benefits.

BUILDING INSPECTOR

BUILDING INSPECTOR (024) BUDGET SUMMARY

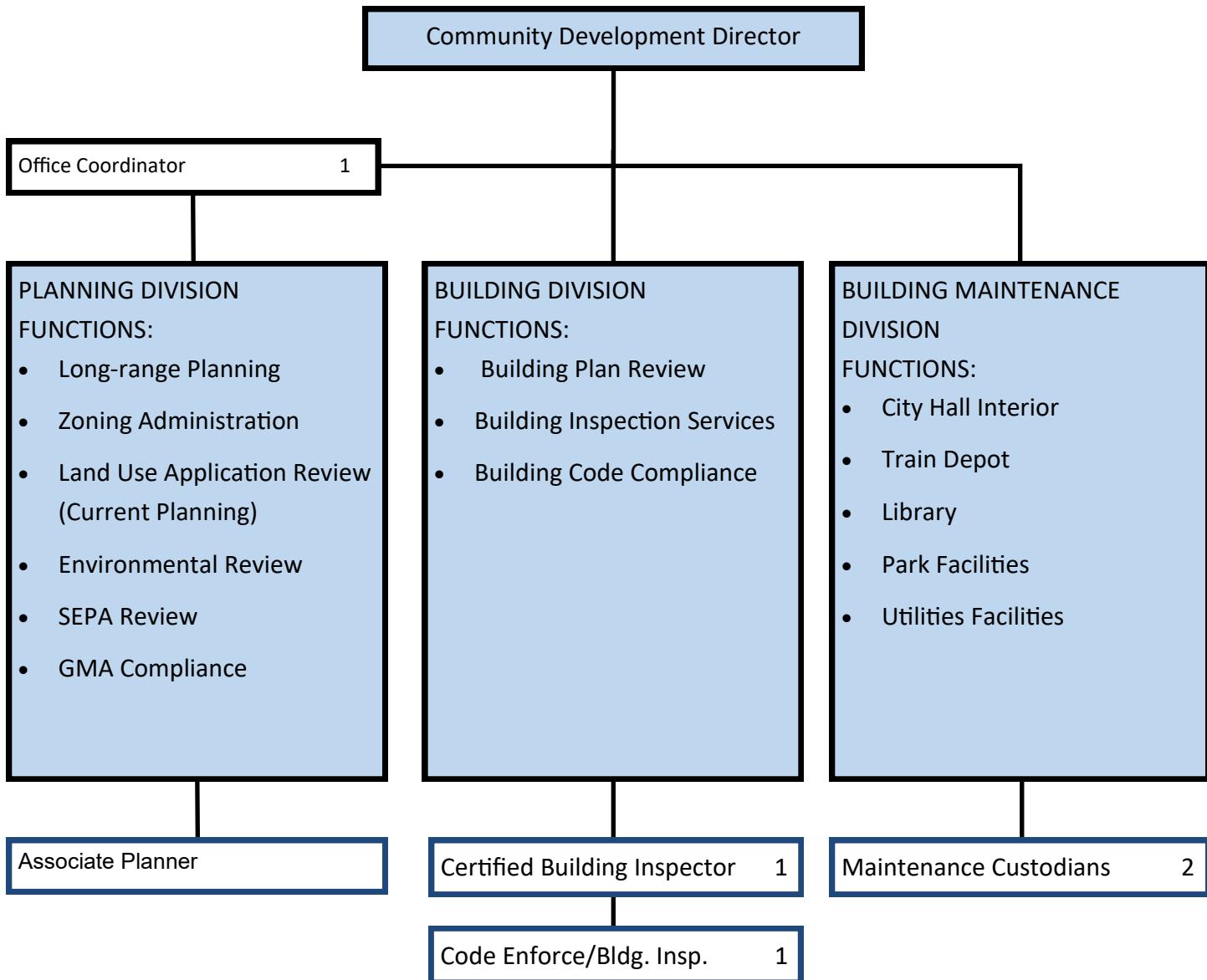
	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Building Permits	\$341,434	\$120,000	\$216,574	\$336,574	\$343,107	\$200,000	\$543,107
Plan Reviews & Changes	174,657	41,000	40,000	81,000	50,000	50,000	100,000
Tax/Misc Revenue Required	17,285	65,414	0	65,414	0	0	0
TOTAL OPERATING REVENUES	\$533,376	\$226,414	\$256,574	\$482,988	\$393,107	\$250,000	\$643,107
EXPENDITURES							
Salaries	\$258,115	149,970	149,616	\$299,586	\$206,547	\$149,616	\$356,163
Benefits	122,449	60,794	59,873	120,667	92,859	59,873	152,732
Supplies	8,542	4,850	4,850	9,700	43,400	4,942	48,342
Other Services & Charges	14,941	10,800	11,466	22,266	15,301	11,684	26,985
Capital Outlay	0	0	0	0	35,000	0	35,000
TOTAL OPERATING EXPENDITURES	\$404,047	\$226,414	\$225,805	\$452,219	\$393,107	\$226,115	\$619,222
STAFFING LEVELS							
Comm Dev/Park Director	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Building Inspector	0.00			0.00	2.00	1.00	1.00
Building Official	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement	0.00	0.00	0.30	0.30	0.00	0.30	0.30
Office Coordinator	0.70	0.70	0.70	0.70	0.70	0.70	0.70
TOTAL STAFFING LEVELS	1.90	0.90	1.20	1.20	2.90	2.20	2.20

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 (CDD) consists of building, code enforcement, planning and zoning, parks and recreation, and building maintenance. CDD guides new development as well as regulating existing land uses and administering the development process. In addition, the department provides assistance to the public regarding development regulations and information. The CDD staff is responsible for the developing and regulating of environmental sensitive areas including: shorelines, wetlands, floodplain, SEPAs, etc. CDD leads the city's planning efforts required by the State's Growth Management Act and FEMA's NFIP CRS program. The staff is also responsible for supporting the Planning Commission, Historic Preservation Commission, and the Hearing Examiner.



COMMUNITY DEVELOPMENT (039)**BUDGET SUMMARY**

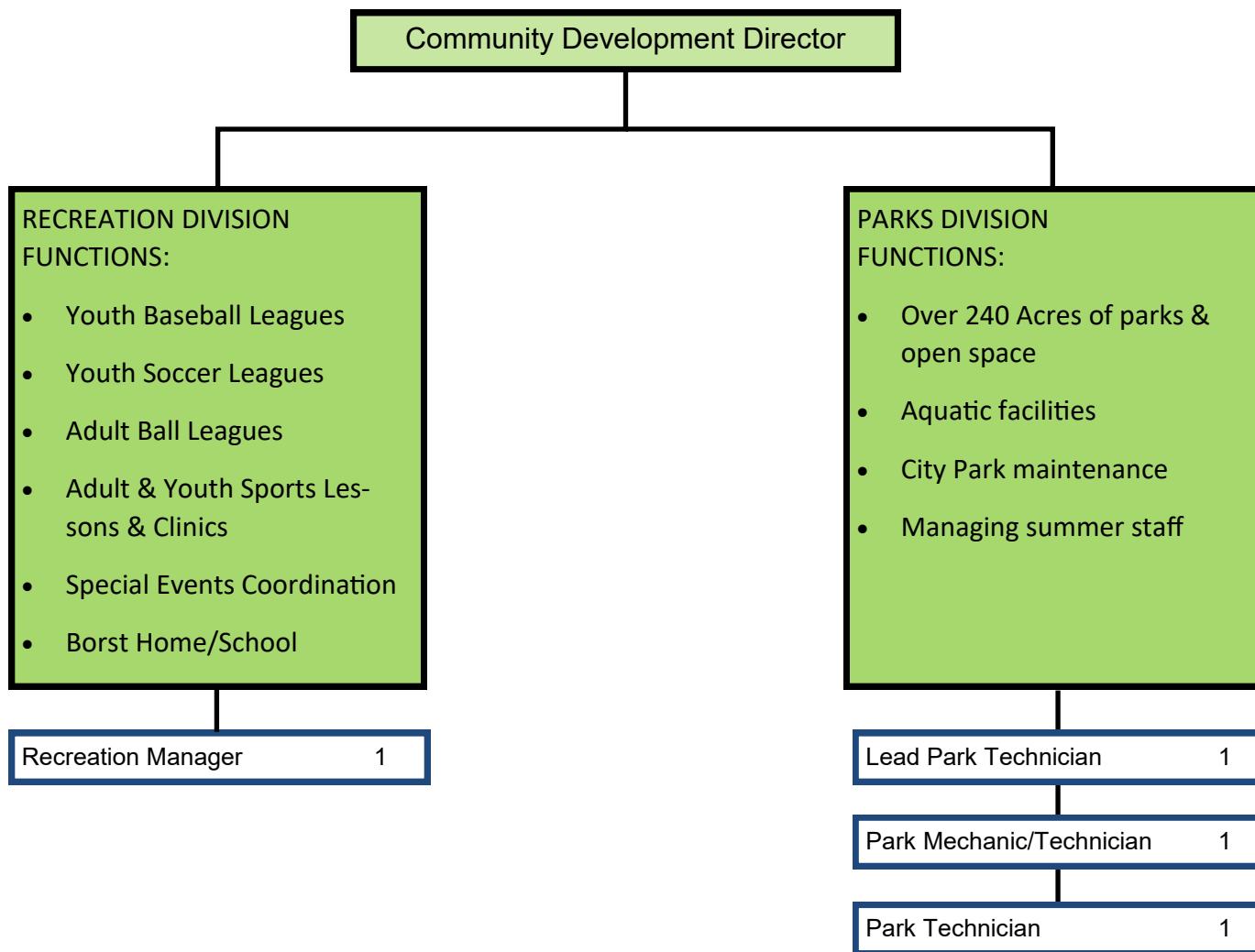
	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Street & Curb Permits	\$10,371.00	\$4,400	\$5,000	\$9,400	\$5,000	\$5,000	\$10,000
Flood Plain Applications	1,000	250	200	450	200	200	400
Applications for Variances	5,000	1,650	1,500	3,150	1,500	1,500	3,000
Site Plan Review	6,600	2,000	2,000	4,000	2,000	2,000	4,000
Tax/Misc Revenue Required	376,491	293,896	233,086	526,982	249,446	250,559	500,005
TOTAL OPERATING REVENUES	\$399,462	\$302,196	\$241,786	\$543,982	\$258,146	\$259,259	\$517,405
EXPENDITURES							
Salaries	\$231,108	\$ 121,968	\$ 129,070	\$251,038	\$139,284	\$139,284	\$278,568
Benefits	95,197	52,657	57,162	109,819	60,307	60,307	120,614
Supplies	13,326	8,525	8,525	17,050	8,525	8,687	17,212
Other Services & Charges	59,831	119,046	47,029	166,075	50,030	50,981	101,011
TOTAL OPERATING EXPENDITURES	\$399,462	\$302,196	\$241,786	\$543,982	\$258,146	\$259,259	\$517,405
STAFFING LEVELS							
Comm Dev/Park Director	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Associate Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Coordinator	0.30	0.30	0.30	0.30	0.30	0.30	0.30
TOTAL STAFFING LEVELS	1.70	1.70	1.70	1.70	1.70	1.70	1.70

PARKS & RECREATION

Community Development Department (CDD) is over building, planning, parks maintenance, recreation, and building maintenance. CDD provides extensive support to the Parks Board and the Borst Home Committee.

The Recreation Division offers a variety of programs and activities for all ages. Recreation also works closely with non-profit groups that provide sporting activities like Centralia Little League, Twin Cities Babe Ruth, Centralia Girls Softball Association, Centralia Youth Wrestling, and Centralia Youth Soccer.

Parks Maintenance Division is responsible for the care and maintenance of all city parks, parks buildings, athletic fields, and Historic Borst Home/School. In all, the Division is responsible to care for over 240 acres of public space.



PARKS & RECREATION - TOTAL (103)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Recreation	\$130,763	\$77,600	\$78,132	\$155,732	\$63,800	\$63,825	\$127,625
Outdoor Pool	750	400,000	0	400,000	1,200	1,200	2,400
Park Maintenance	69,676	75,250	60,604	135,854	79,791	81,254	161,045
Summerfest	54,390	57,097	27,200	84,297	25,000	32,500	57,500
Tax/Misc Revenue							
Required	2,100,535	1,204,104	1,007,573	2,211,677	1,148,400	1,044,500	2,192,900
TOTAL OPERATING REVENUES	\$2,356,114	\$1,814,051	\$1,173,509	\$2,987,560	\$1,318,191	\$1,223,279	\$2,541,470
EXPENDITURES							
Salaries	\$759,308	\$420,640	\$428,046	\$848,686	\$469,183	\$469,183	\$938,366
Benefits	364,035	204,743	210,470	415,213	197,726	197,726	395,452
Supplies	229,760	133,125	134,200	267,325	134,200	136,750	270,950
Other Services & Charges	679,101	350,242	359,153	709,395	370,042	377,073	747,115
Intergovernmental	41,875	20,640	20,640	41,280	20,640	21,032	41,672
Interfund	87,915	284,661	21,000	305,661	21,300	21,515	42,815
Capital Outlay	194,120	400,000	0	400,000	105,100	0	105,100
TOTAL OPERATING EXPENDITURES	\$2,356,114	\$1,814,051	\$1,173,509	\$2,987,560	\$1,318,191	\$1,223,279	\$2,541,470
STAFFING LEVELS							
Comm Dev/Park							
Director	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park							
Mechanic/Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	4.35	4.35	4.35	4.35	4.35	4.35	4.35

PARKS & RECREATION - ADMINISTRATION (103.571.300)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
EXPENDITURES							
Salaries	\$71,874	\$37,918	\$44,117	\$82,035	\$49,374	\$49,374	\$98,748
Benefits	24,044	13,174	16,722	29,896	18,133	18,133	36,266
Supplies	168	900	1,000	1,900	1,000	1,019	2,019
Other Services & Charges	211,689	112,030	115,003	227,033	120,289	122,574	242,863
Interfund	76,000	10,000	10,000	20,000	10,000	10,000	20,000
Capital Outlay	0	0	0	0	105,100	0	105,100
TOTAL OPERATING EXPENDITURES	\$383,775	\$174,022	\$186,842	\$360,864	\$303,896	\$201,100	\$504,996
STAFFING LEVELS							
Comm Dev/Park							
Director	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Office Coordinator	0.20	0.10	0.10		0.10	0.10	0.10
TOTAL STAFFING LEVELS	0.55	0.45	0.45	0.35	0.45	0.45	0.45

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)**BUDGET SUMMARY**

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Youth Sports	\$2,615	\$0	\$500	\$500	\$26,000	\$26,000
Youth Tourney	3,904	10,000	10,000	20,000	0	0
Youth Arts & Crafts	3,390	3,000	3,000	6,000	0	0
Adult Sports	35,373	20,000	20,000	40,000	36,500	36,500
Adult Tourneys	185	0	0	0	0	0
Family Activities	226	0	0	0	0	0
Other Rec-Players Fees	60,893	25,000	25,000	50,000	0	0
Equipment Rental	3,255	1,600	1,632	3,232	1,300	1,325
Tax/Misc Revenue						
Required	165,428	113,330	107,789	221,119	131,349	132,619
TOTAL OPERATING REVENUES	\$296,191	\$190,930	\$185,921	\$376,851	\$195,149	\$196,444
EXPENDITURES						
Salaries	\$153,179	\$85,196	85,392	\$170,588	\$91,908	\$91,908
Benefits	58,602	38,384	33,179	71,563	35,091	35,091
Supplies	25,264	17,200	17,200	34,400	17,200	17,527
Other Services & Charges	59,146	50,150	50,150	100,300	50,950	51,918
TOTAL OPERATING EXPENDITURES	\$296,191	\$190,930	\$185,921	\$376,851	\$195,149	\$196,444
STAFFING LEVELS						
Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00

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

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

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 and Annual Tree Lighting Ceremony. Support is also provided for Centralia to Chehalis and the Seattle to Portland bike rides.

PARKS & RECREATION - AQUATICS (103.576.200)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Pool Building Rental	\$750	\$0	\$0	\$0	\$1,200	\$1,200	\$2,400
Grant Funding	0	400,000	0	400,000	0	0	0
Tax/Misc Revenue Required	92,914	0	53,640	53,640	52,998	54,028	107,026
TOTAL OPERATING REVENUES	\$93,664	\$400,000	\$53,640	\$453,640	\$54,198	\$55,228	\$109,426
EXPENDITURES							
Supplies	\$168	\$2,500	\$3,000	\$5,500	\$3,000	\$3,057	\$6,057
Other Services & Charges	20,419	\$28,000	\$30,000	\$58,000	\$30,558	\$31,139	61,697
Capital Outlay	31,657	\$0	\$20,640	\$20,640	\$20,640	\$21,032	41,672
Intergovernmental	41,420	\$30,500	\$0	\$30,500	\$0	\$0	0
TOTAL OPERATING EXPENDITURES	\$93,664	\$61,000	\$53,640	\$114,640	\$54,198	\$55,228	\$109,426
STAFFING LEVELS							
Temporary Full Time	Temp F/T	Temp F/T	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)**BUDGET SUMMARY**

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Maintenance-Light dept	\$27,128	\$15,000	\$15,300	\$30,300	\$15,591	\$15,887
Field Rent	14,985	16,000	16,320	32,320	16,400	16,712
Kitchen/Park Rent	87,924	42,200	28,764	70,964	45,000	45,855
Park Complex						
Concession	3,752	1,800	0	1,800	2,800	2,800
Tax/Misc Revenue						
Required	1,390,258	893,397	654,502	1,547,899	653,122	656,609
TOTAL OPERATING REVENUES	1,524,297	968,647	715,106	1,683,753	732,913	737,863
OPERATING EXPENDITURES						
Salaries	\$534,256	\$297,526	\$298,537	\$596,063	\$327,901	\$327,901
Benefits	281,389	153,185	160,569	313,754	144,502	144,502
Supplies	197,511	109,525	110,000	219,525	110,000	112,090
Other Services & Charges	336,765	133,750	135,000	268,750	139,210	141,855
Interfund	11,915	274,661	11,000	285,661	11,300	11,515
Capital Outlay	162,463	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,524,297	\$968,647	\$715,106	\$1,683,753	\$732,913	\$737,863
STAFFING LEVELs						
Park Mechanic/Technician	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Technician	1.00	1.00	1.00	1.00	1.00	1.00
Park Technician	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELs	3.00	3.00	3.00	3.00	3.00	3.00

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)**BUDGET SUMMARY**

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Event Admissions	\$44,797	\$44,797	\$25,000	\$69,797	\$25,000	\$30,000
Contributions	6,213	8,920	2,200	11,120	0	2,500
Tax/Misc Revenue						2,500
Required	3,797	0	4,800	4,800	7,035	144
TOTAL OPERATING REVENUES	\$58,187	\$57,097	\$32,000	\$89,097	\$32,035	\$32,644
EXPENDITURES						
Supplies	\$6,650	2,500	3,000	\$5,500	\$3,000	\$3,057
Other Services & Charges	51,082	28,000	29,000	57,000	29,035	29,587
Intergovernmental	455	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$58,187	\$30,500	\$32,000	\$62,500	\$32,035	\$32,644
						\$64,679

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)**
BUDGET SUMMARY

	Actual 2015	Actual 2016	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES									
Tax/Misc Revenue Required	\$36,131	\$50,995	\$87,126	\$82,852	\$51,110	\$133,962	\$51,110	\$52,081	\$103,191
TOTAL OPERATING REVENUES									
	\$36,131	\$50,995	\$87,126	\$82,852	\$51,110	\$133,962	\$51,110	\$52,081	\$103,191
EXPENDITURES									
Supplies	\$3,631	\$4,000	\$7,631	\$4,000	\$ 4,787	\$8,787	\$4,787	\$4,878	\$9,665
Other Services & Charges	32,371	46,885	79,256	42,385	46,213	88,598	46,213	47,091	93,304
Intergovernmental	129	110	239	110	110	220	110	112	222
Capital Outlay	0	0	0	36,357	0	36,357	0	0	0
TOTAL OPERATING EXPENDITURES									
	\$36,131	\$50,995	\$87,126	\$82,852	\$51,110	\$133,962	\$51,110	\$52,081	\$103,191

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	2015-2016	2017	2018	2017-2018	2019	2020	2019-2020	Difference		
	Restated	Amended	Amended	Amended	Adopted	Adopted	Adopted	17/18 to 19/20	Amount	% Chg
STREET	3,082,951	1,486,646	1,289,871	2,776,517	1,332,944	1,344,295	2,677,239	(99,278)		-3.6%
PATHS & TRAILS	0	1,740	11,943	13,683	1,800	2,000	3,800	(9,883)		-72.2%
REPAIR & DEMOLITION	12,073	4,700	16,127	20,827	10,000	10,522	20,522	(305)		-1.5%
PARK IMPROVEMENT	19,240	0	0	0	0	0	0	0		N/A
STADIUM	252,355	191,060	267,100	458,160	330,060	216,906	546,966	88,806		19.4%
CONFISCATIONS/SEIZURES	620,240	145,000	145,000	290,000	96,328	121,600	217,928	(72,072)		-24.9%
INDOOR POOL	37	0	120,000	130,000	10,000	10,000	20,000	(110,000)		-84.6%
BORST PARK CONSTRUCTION	240,005	50,600	71,200	121,800	173,600	50,600	224,200	102,400		84.1%
BORST HOME	502	2,000	1,000	3,000	1,000	1,000	2,000	(1,000)		-33.3%
WASHINGTON LAWN CEMETERY	0	0	0	0	27,238	0	27,238	27,238		N/A
LANDFILL CLOSURE	307,661	25,000	0	25,000	0	0	0	(25,000)		-100.0%
LANDFILL OPERATING TRUST	302,969	0	0	0	0	0	0	0		N/A
TRANSPORTATION BENEFIT FUND	349,198	650,000	277,983	927,983	912,000	392,000	1,304,000	376,017		40.5%
24/7 SOBRIETY FUND	0	0	47,100	47,100	47,000	39,948	86,948	39,848		84.6%
DEBT SERVICE FUND	288,182	139,722	135,476	275,198	131,230	126,984	258,214	(16,984)		-6.2%
CAPITAL PROJECTS	303,716	200,400	230,600	431,000	306,401	249,509	555,910	124,910		29.0%
ENERGY EFFICIENCY CAP PROJ	474,835	15,000	15,000	30,000	15,000	15,000	30,000	0		0.0%
FLOOD CAPITAL PROJECTS	475,861	1,035,000	2,566,500	3,601,500	0	0	0	(3,601,500)		-100.0%
FIREMEN'S PENSION TRUST	42,866	34,000	27,572	61,572	42,372	28,000	70,372	8,800		14.3%
TOTAL EXPENDITURES	6,772,691	3,980,868	5,222,472	9,213,340	3,436,973	2,608,364	6,045,337	(3,168,003)		-34.4%

STREET FUND

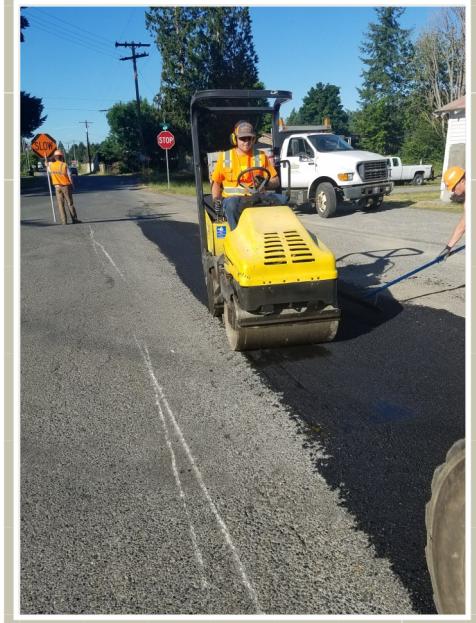
The mission of the street department is to maintain and improve the City's transportation network of streets and sidewalks to promote public safety by ensuring that the traffic control signs and signals are functional and meet the applicable standards and to support community events.

2018 Accomplishments

- Replace 1/4 of all street name signs
- Purchased new tilt bed trailer to haul asphalt trailer
- Purchased a asphalt trench paver

2019—2020 Goals

- Maintain 100+ miles of streets, alleys, shoulders
- Complete TBD scheduled work
- Replace 1/4 of all street name signs
- Maintain all street painting (fog lines, center lines, curb, crosswalks, RR etc.)



Street Pavement Roller



Street Crew working on Asphalt patches

STREET FUND (101)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Beginning Fund							
Balance Used	\$0	\$18,032	\$0	\$18,032	\$206,393	\$204,225	\$410,618
Sales Tax Optional	579,077	321,000	301,000	622,000	313,040	318,988	632,028
Franchise Fee -							
Sanitation	189,122	180,000	180,000	360,000	180,000	180,000	360,000
Grants	701,945	0	0	0	0	0	0
Multimodal							
Transportation	0	0	23,000	23,000	23,543	23,990	47,533
Motor Vehicle Fuel Tax							
- Unreserved	714,866	344,500	368,000	712,500	374,126	381,234	755,360
Space/Facilities Rent	522,626	224,150	242,150	466,300	225,000	225,000	450,000
Charges For Services	18,963	0	0	0	10,000	10,000	20,000
Interest Earnings	1,003	600	810	1,410	842	858	1,700
Other Financing Sources	207,000	0	0	0	0	0	0
Miscellaneous Revenue	7,462	63,264	0	63,264	0	0	0
Operating Transfers In	0	110,000	0	110,000	0	0	0
TOTAL OPERATING REVENUES	\$2,942,064	\$1,261,546	\$1,114,960	\$2,376,506	\$1,332,944	\$1,344,295	\$2,677,239
EXPENDITURES							
Salaries	\$902,928	\$426,102	\$431,653	\$857,755	\$448,842	\$448,842	\$897,684
Benefits	458,315	237,279	241,084	478,363	230,899	230,899	461,798
Supplies	230,438	179,530	181,917	361,447	186,087	189,623	375,710
Other Services & Charges	631,830	280,710	184,325	465,035	200,162	203,965	404,127
Interfund	188,510	206,300	205,669	411,969	265,914	270,966	536,880
Intergovernmental	3,480	1,725	1,725	3,450	0	0	0
Capital Outlay	667,450	155,000	43,498	198,498	1,040	0	1,040
TOTAL OPERATING EXPENDITURES	\$3,082,951	\$1,486,646	\$1,289,871	\$2,776,517	\$1,332,944	\$1,344,295	\$2,677,239
STAFFING LEVELS							
Equipment Operator II	1.50	0.00	0.00	0.00	0.00	0.00	0.00
ST/ER/SW Ops							
Manager	0.55	0.55	0.00	0.00	0.00	0.00	0.00
Street/Storm							
Technician	2.25	4.25	4.25	4.25	4.25	4.25	4.25
Lead Operator II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administration	1.26	1.26	0.98	0.98	0.98	0.98	0.98
Civil Engineering	0.20	0.40	0.40	0.40	0.40	0.40	0.40
TOTAL STAFFING LEVELS	6.76	7.46	6.63	6.63	6.63	6.63	6.63

PATHS & TRAILS FUND

PATHS & TRAILS FUND (104) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$8,087	\$11,617	\$11,617	\$11,617	\$2,234	\$2,806	\$2,234
OPERATING REVENUES							
Miscellaneous Revenue	\$50	\$0	\$720	\$720	\$800	\$800	\$1,600
Operating Transfers In	3,480	1,740	1,840	3,580	1,572	1,602	3,174
TOTAL OPERATING REVENUES	\$3,530	\$1,740	\$2,560	\$4,300	\$2,372	\$2,402	\$4,774
EXPENDITURES							
Other Services & Charges	\$0	\$1,740	\$11,943	\$13,683	\$1,800	\$2,000	\$3,800
TOTAL OPERATING EXPENDITURES	\$0	\$1,740	\$11,943	\$13,683	\$1,800	\$2,000	\$3,800
ENDING FUND BALANCE	\$11,617	\$11,617	\$2,234	\$2,234	\$2,806	\$3,208	\$3,208

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)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BALANCE	\$33,938	\$31,303	\$31,303	\$31,303	\$20,376	\$15,701	\$20,376
OPERATING REVENUES							
Miscellaneous Revenue	\$38	\$0	\$127	\$127	\$200	\$200	\$400
Operating Transfers In	9,400	4,700	5,073	9,773	5,125	5,222	10,347
TOTAL OPERATING REVENUES	\$9,438	\$4,700	\$5,200	\$9,900	\$5,325	\$5,422	\$10,747
EXPENDITURES							
Other Services & Charges	\$10,767	\$4,700	\$16,127	\$20,827	\$10,000	\$10,522	\$20,522
Intergovernmental Charges	1,306	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$12,073	\$4,700	\$16,127	\$20,827	\$10,000	\$10,522	\$20,522
ENDING FUND BALANCE	\$31,303	\$31,303	\$20,376	\$20,376	\$15,701	\$10,601	\$10,601

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BALANCE	\$21,506		\$13,106	\$14,606	\$13,106	\$14,606	\$14,756
OPERATING REVENUES							
Rentals from Facilities	\$2,000		\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	5,840		0	0	150	150	300
Operating Transfers In	3,000		1,500	0	1,500	0	0
TOTAL OPERATING REVENUES	\$10,840		\$1,500	\$0	\$1,500	\$150	\$300
EXPENDITURES							
Supplies	\$19,240		\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$19,240		\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	13,106		14,606	14,606	14,606	14,756	14,906
							14,906

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)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$339,868	\$467,626	\$466,066	\$467,626	\$390,966	\$263,906	\$390,966
OPERATING REVENUES							
Taxes	\$377,781	\$189,000	\$189,000	\$378,000	\$200,000	\$200,000	\$400,000
Miscellaneous Revenue	2,332	500	3,000	3,500	3,000	3,000	6,000
TOTAL OPERATING REVENUES	\$380,113	\$189,500	\$192,000	\$381,500	\$203,000	\$203,000	\$406,000
EXPENDITURES							
Other Services & Charges	\$70,939	\$97,000	\$174,100	\$271,100	\$189,000	\$75,846	\$264,846
Intergovernmental Charges	0	55,000	0	55,000	0	0	0
Debt Principal	100,000	39,060	55,000	94,060	90,000	90,000	180,000
Debt Interest	81,416	0	38,000	38,000	51,060	51,060	102,120
TOTAL OPERATING EXPENDITURES	\$252,355	\$191,060	\$267,100	\$458,160	\$330,060	\$216,906	\$546,966
ENDING FUND BALANCE	\$467,626	\$466,066	\$390,966	\$390,966	\$263,906	\$250,000	\$250,000

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 2019, the City proposes to award \$189,000 in lodging tax grants for tourism promotion in addition to funds allocated to pay annual debt service of \$140,060 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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BALANCE	\$358,881	\$100,242	\$164,778	\$100,242	\$94,778	\$98,500	\$94,778
OPERATING REVENUES							
Miscellaneous Revenue	\$361,601	\$209,536	\$75,000	\$284,536	\$100,050	\$100,100	\$200,150
Operating Transfers	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$361,601	\$209,536	\$75,000	\$284,536	\$100,050	\$100,100	\$200,150
OPERATING EXPENDITURES							
Salaries & Wages	\$29,543	\$5,000	\$5,000	\$10,000	\$5,000	\$5,000	\$10,000
Benefits	2,093	0	0	0	0	0	0
Supplies	75,909	25,100	8,500	33,600	10,000	10,000	20,000
Other Services & Charges	104,516	41,700	56,500	98,200	56,550	76,550	133,100
Operating Transfers	Out	235,224	0	0	0	0	0
Captial Outlay	172,955	73,200	75,000	148,200	24,778	30,050	54,828
TOTAL OPERATING EXPENDITURES	\$620,240	\$145,000	\$145,000	\$290,000	\$96,328	\$121,600	\$217,928
ENDING FUND BALANCE	\$100,242	\$164,778	\$94,778	\$94,778	\$98,500	\$77,000	\$77,000

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

INDOOR POOL FUND

INDOOR POOL FUND (114)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BALANCE	\$41,004	\$61,101	\$212,679	\$61,101	\$102,679	\$103,679	\$102,679
OPERATING REVENUES							
Miscellaneous Revenue	\$134	\$0	\$0	\$0	\$1,000	\$1,000	\$2,000
Operating Transfers In	\$20,000	\$161,578	\$10,000	\$171,578	\$10,000	\$10,000	\$20,000
TOTAL OPERATING REVENUES	\$20,134	\$161,578	\$10,000	\$171,578	\$11,000	\$11,000	\$22,000
EXPENDITURES							
Other Services & Charges	\$37	\$10,000	\$120,000	\$130,000	\$10,000	\$10,000	\$20,000
TOTAL OPERATING EXPENDITURES	\$37	\$10,000	\$120,000	\$130,000	\$10,000	\$10,000	\$20,000
ENDING FUND BALANCE	\$61,101	\$212,679	\$102,679	\$102,679	\$103,679	\$104,679	\$104,679

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)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BALANCE	\$172,541	\$128,182	\$128,182	\$128,182	\$125,782	\$8,382	\$125,782
OPERATING REVENUES							
Rentals from Facilities	\$141,744	\$48,000	\$66,200	\$114,200	\$51,200	\$51,200	\$102,400
Miscellaneous Revenue	\$47,586	\$2,600	\$2,600	\$5,200	\$5,000	\$5,000	\$10,000
Operating Transfers In	\$6,316	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$195,646	\$50,600	\$68,800	\$119,400	\$56,200	\$56,200	\$112,400
EXPENDITURES							
Supplies	\$74,743	\$20,000	\$40,600	\$60,600	\$20,000	\$20,000	\$40,000
Other Services & Charges	\$28,836	\$30,600	\$30,600	\$61,200	\$30,600	\$30,600	\$61,200
Intergovernmental Charges	\$5,341	\$0	\$0	\$0	\$0	\$0	\$0
Captial Outlay	\$131,085	\$0	\$0	\$0	\$123,000	\$0	\$123,000
TOTAL OPERATING EXPENDITURES	\$240,005	\$50,600	\$71,200	\$121,800	\$173,600	\$50,600	\$224,200
ENDING FUND BALANCE	\$128,182	\$128,182	\$125,782	\$125,782	\$8,382	\$13,982	\$13,982

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$2,921	\$5,180	\$3,735	\$5,180	\$3,290	\$2,790	\$3,290
OPERATING REVENUES							
Miscellaneous Revenue	\$2,736	\$555	\$555	\$1,110	\$500	\$500	\$1,000
Operating Transfers In	\$25	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$2,761	\$555	\$555	\$1,110	\$500	\$500	\$1,000
EXPENDITURES							
Supplies	\$186	\$2,000	\$500	\$2,500	\$500	\$500	\$1,000
Other Services & Charges	\$311	\$0	\$500	\$500	\$500	\$500	\$1,000
Intergovernmental Charges	\$5	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$502	\$2,000	\$1,000	\$3,000	\$1,000	\$1,000	\$2,000
ENDING FUND BALANCE	\$5,180	\$3,735	\$3,290	\$3,290	\$2,790	\$2,290	\$2,290

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$2,373	\$2,380	\$2,380	\$2,380	\$2,380	\$2,410	\$2,380
OPERATING REVENUES							
Intergovernmental Rev	0	0	0	0	27,238	0	27,238
Miscellaneous Revenue	\$7	\$0	\$0	\$0	\$30	\$30	\$60
TOTAL OPERATING REVENUES	\$7	\$0	\$0	\$0	\$27,268	\$30	\$27,298
EXPENDITURES							
Other Services & Charges	0	0	0	0	12,000	0	12,000
Captial Outlay	0	0	0	0	15,238	0	15,238
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$27,238	\$0	\$27,238
ENDING FUND BALANCE	\$2,380	\$2,380	\$2,380	\$2,380	\$2,410	\$2,440	\$2,440

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) BUDGET SUMMARY

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Operating Transfer In	\$302,592	\$0	\$0	\$0	N/A	N/A
TOTAL OPERATING REVENUES						
	\$302,592	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES						
Salaries	\$144,425	\$0	\$0	\$0	N/A	N/A
Benefits	61,324	0	0	0	N/A	N/A
Supplies	14,236	0	0	0	N/A	N/A
Other Services & Charges	57,495	25,000	0	25,000	N/A	N/A
Intergovernmental	439	0	0	0	N/A	N/A
Capital Outlay	29,742	0	0	0	N/A	N/A
TOTAL OPERATING EXPENDITURES						
	\$307,661	\$25,000	\$0	\$25,000	\$0	\$0
STAFFING LEVELS						
Remote Systems						
Technician	1.00	0.00	0.00	0.00	N/A	N/A
Utilities Administration	0.23	0.00	0.00	0.00	N/A	N/A
TOTAL STAFFING LEVELS	1.23	0.00	0.00	0.00	0.00	0.00

This fund has been closed in 2017. transferred to Lewis County.

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) BUDGET SUMMARY

Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES						
Lewis County Disposal						
Dist	\$290,000	\$0	\$0	\$0	N/A	N/A
Interest Earnings	1,423	0	0	0	N/A	N/A
TOTAL OPERATING REVENUES	\$291,423	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES						
Other Services & Charges	\$302,969	\$0	\$0	\$0	N/A	N/A
TOTAL OPERATING EXPENDITURES	\$302,969	\$0	\$0	\$0	\$0	\$0

This fund has been closed in 2017. transferred to Lewis County.

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$0	\$146,359	\$146,359	\$146,359	\$520,000	\$260,000	\$520,000
OPERATING REVENUES							
Taxes	\$495,366	\$650,000	\$650,000	\$1,300,000	\$650,000	\$650,000	\$1,300,000
Miscellaneous Revenue	191	0	1,624	1,624	2,000	2,000	4,000
TOTAL OPERATING REVENUES	\$495,557	\$650,000	\$651,624	\$1,301,624	\$652,000	\$652,000	\$1,304,000
OPERATING EXPENDITURES							
Other Services & Charges	\$349,198	\$260,000	250,000	\$510,000	\$260,000	\$132,000	\$392,000
Capital Outlay	0	390,000	27,983	417,983	652,000	260,000	912,000
TOTAL OPERATING EXPENDITURES	\$349,198	\$650,000	\$277,983	\$927,983	\$912,000	\$392,000	\$1,304,000
ENDING FUND BALANCE	\$146,359	\$146,359	\$520,000	\$520,000	\$260,000	\$520,000	\$520,000

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

24/7 SOBRIETY FUND

24/7 SOBRIETY FUND (145) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$0	\$73,948	\$73,948	\$73,948	\$77,373	\$60,373	\$77,373
OPERATING REVENUES							
Charges for Services	\$0		\$47,000	\$47,000	\$30,000	\$40,000	\$70,000
Miscellaneous Revenue	0		3,525	3,525	0	0	0
TOTAL OPERATING REVENUES	\$0	\$0	\$50,525	\$50,525	\$30,000	\$40,000	\$70,000
OPERATING EXPENDITURES							
Salaries & Wages	\$0	\$0	\$13,046	\$13,046	\$13,046	\$10,000	\$23,046
Benefits	0	0	3,297	3,297	3,297	3,500	6,797
Supplies	0	0	1,200	1,200	1,000	1,000	2,000
Other Services & Charges	0	0	18,630	18,630	18,730	15,448	34,178
Intergovernmental Charges	0	0	10,927	10,927	10,927	10,000	20,927
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$47,100	\$47,100	\$47,000	\$39,948	\$86,948
ENDING FUND BALANCE	\$0	\$73,948	\$77,373	\$77,373	\$60,373	\$60,425	\$60,425

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$124,508	\$128,346	\$128,346	\$128,346	\$128,346	\$128,346	\$128,346
OPERATING REVENUES							
Miscellaneous Revenue	\$62,527	\$28,322	\$21,330	\$49,652	\$16,195	\$13,272	29,467
Operating Transfers In	229,493	111,400	114,146	225,546	115,035	114,000	229,035
TOTAL OPERATING REVENUES	\$292,020	\$139,722	\$135,476	\$275,198	\$131,230	\$127,272	\$258,502
OPERATING EXPENDITURES							
Debt Principal	\$220,000	\$110,000	\$110,000	\$220,000	\$110,000	\$110,000	\$220,000
Debt Interest	68,182	29,722	25,476	55,198	21,230	16,984	38,214
TOTAL OPERATING EXPENDITURES	\$288,182	\$139,722	\$135,476	\$275,198	\$131,230	\$126,984	\$258,214
ENDING FUND BALANCE	\$128,346	\$128,346	\$128,346	\$128,346	\$128,346	\$128,633	\$128,633

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)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$739,043	\$1,035,255	\$1,035,255	\$1,035,255	\$1,035,255	\$1,038,854	\$1,035,255
OPERATING REVENUES							
Taxes	\$556,470	\$200,000	\$225,000	\$425,000	\$300,000	\$250,000	\$550,000
Miscellaneous Revenue	43,458	400	5,600	6,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$599,928	\$200,400	\$230,600	\$431,000	\$310,000	\$260,000	\$570,000
OPERATING EXPENDITURES							
Debt Principal	\$268,851	\$137,790	\$139,622	\$277,412	\$145,101	\$145,099	\$290,200
Debt Interest	33,849	15,595	10,096	25,691	7,300	4,410	11,710
Capital Outlay	1,016	47,015	80,882	127,897	154,000	100,000	254,000
TOTAL OPERATING EXPENDITURES	\$303,716	\$200,400	\$230,600	\$431,000	\$306,401	\$249,509	\$555,910
ENDING FUND BALANCE	\$1,035,255	\$1,035,255	\$1,035,255	\$1,035,255	\$1,038,854	\$1,049,345	\$1,049,345

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Preliminary 2019	Preliminary 2020	Preliminary 2019-2020
BEGINNING FUND BALANCE	\$611,127	\$137,458	\$122,458	\$137,458	\$107,458	\$92,458	\$107,458
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	1,166	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Other Services & Charges	\$519	\$15,000	\$15,000	\$30,000	\$15,000	\$15,000	\$30,000
Captial Outlay	474,316	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$474,835	\$15,000	\$15,000	\$30,000	\$15,000	\$15,000	\$30,000
ENDING FUND BALANCE	\$137,458	\$122,458	\$107,458	\$107,458	\$92,458	\$77,458	\$77,458

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) BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$2,640,507	\$2,640,502	\$2,640,502	\$2,640,502	\$74,002	\$74,002	\$74,002
OPERATING REVENUES							
Miscellaneous Revenue	\$475,856	\$1,035,000	\$0	\$1,035,000	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$475,856	\$1,035,000	\$0	\$1,035,000	\$0	\$0	\$0
OPERATING EXPENDITURES							
Captial Outlay	\$475,861	\$1,035,000	\$2,566,500	\$3,601,500	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$475,861	\$1,035,000	\$2,566,500	\$3,601,500	\$0	\$0	\$0
ENDING FUND BALANCE	\$2,640,502	\$2,640,502	\$74,002	\$74,002	\$74,002	\$74,002	\$74,002

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

101

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)
BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$940,681	\$945,924	\$934,124	\$945,924	\$934,124	\$920,252	\$934,124
OPERATING REVENUES							
Taxes	\$42,636	\$21,000	\$0	\$21,000	\$0	\$0	\$0
Intergovernmental Rev	0	0	21,500	21,500	21,500	21,500	43,000
Miscellaneous Revenue	5,473	1,200	6,072	7,272	7,000	7,000	14,000
TOTAL OPERATING REVENUES	\$48,109	\$22,200	\$27,572	\$49,772	\$28,500	\$28,500	\$57,000
OPERATING EXPENDITURES							
Benefits	\$41,703	\$22,000	\$27,572	\$49,572	\$28,372	\$28,000	\$56,372
Other Services & Charges	1,163	12,000	0	12,000	14,000	0	14,000
TOTAL OPERATING EXPENDITURES	\$42,866	\$34,000	\$27,572	\$61,572	\$42,372	\$28,000	\$70,372
ENDING FUND BALANCE	\$945,924	\$934,124	\$934,124	\$934,124	\$920,252	\$920,752	\$920,752
STAFFING LEVELS							
Duty Disability	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Service	9.00	9.00	8.00	8.00	8.00	8.00	8.00
TOTAL STAFFING LEVELS	12.00	12.00	11.00	11.00	11.00	11.00	11.00

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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	2015-2016	2017	2018	2017-2018	2019	2020	2019-2020	Difference	
	Restated	Amended	Amended	Amended	Adopted	Adopted	Adopted	17/18 to 19/20 Amount	% Chg
CITY LIGHT	50,250,839	27,273,270	29,850,113	57,123,383	31,630,406	28,482,730	60,113,136	2,989,753	5.2%
WATER	11,443,453	6,181,316	6,140,598	12,321,914	5,950,569	6,575,772	12,526,341	204,427	1.7%
WASTEWATER	19,172,788	9,580,086	8,863,145	18,443,231	10,318,592	9,379,837	19,698,429	1,255,198	6.8%
STORM & SURFACE WATER	2,537,289	733,068	997,943	1,731,011	986,116	2,658,794	3,644,910	1,913,899	110.6%
EQUIPMENT RENTAL	1,470,673	544,716	590,155	1,134,871	641,147	661,348	1,302,495	167,624	14.8%
INFORMATION SERVICES	0	0	671,149	671,149	726,296	942,000	1,668,296	997,147	148.6%
TOTAL EXPENDITURES	84,875,042	44,312,456	47,113,103	91,425,559	50,253,126	48,700,481	98,953,607	7,528,048	8.2%

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. A sixth substation, the Salzer Substation is planned for construction in 2019.



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

The YHP supplied 30.8% of the City's power requirements in the most recent complete year, 2017. Bonneville Power Administration (BPA) and Northwest Energy Management Services (NEMS) supply the remainder of the City's power requirements. The budgets of CCL and the YHP are reported separately for federal accounting purposes.

Goals

SAFETY

- Keep safety City Light's and Yelm's #1 commitment to the public and its employees.
- Make use of excellent equipment and training to enhance employee performance.
- Utilize latest cost-effective technology to augment safe practices.

RELIABILITY

- Construct the Salzer Substation and transmission supply line to improve the reliability of power to several critical loads.
- Continue to replace degraded distribution and transmission poles and cross-arms.
- Continue an aggressive tree-trimming program.

CUSTOMER SERVICE

Strive to provide the highest quality customer service and work example in all interactions with the public in and around the City of Centralia and at the Yelm Hydro Project.

FISCAL RESPONSIBILITY

Effectively manage all resources to safely provide the lowest cost, highest quality electrical service possible.

2018 Accomplishments

⇒ **Fords Prairie Substation Rebuild**

- ⇒ Upgraded transformer from old 20 MVA unit to 43 MVA dual-voltage unit.
- ⇒ Placed the new transformer on an earthquake resistant foundation.
- ⇒ Replaced substation steel with 115-kV capable design; added circuit switcher.

⇒ **Yelm Hydro Project**

- ⇒ Moved important fish screen, radio and SCADA equipment to secure, weatherproof buildings.
- ⇒ Replaced Yelm Substation 69-kV breaker during annual maintenance outage.

⇒ **Replaced Priority Distribution Poles and Cross-arms**

- ⇒ Replaced over 120 priority poles that showed excessive wear; now over 700 out of 800 previously identified have been completed.

CITY LIGHT FUND - TOTAL (401)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Beginning Fund							
Balance Used	\$0	\$3,177,670	\$3,856,354	\$7,034,024			\$0
Grants	87,841	150,000	140,000	290,000	140,000	140,000	280,000
Charges For Services	21,669,874	22,959,300	24,735,800	47,695,100	27,760,700	30,226,700	57,987,400
Fines & Forfeits	386,944	215,000	206,000	421,000	233,800	233,800	467,600
Interest Earnings	87,413	19,000	97,520	116,520	215,000	215,000	430,000
Bond Subsidy	333,822	161,000	161,000	322,000	161,000	161,000	322,000
Miscellaneous Revenue	729,973	298,500	299,620	598,120	224,300	0	224,300
Space/Facilities Rent	237,606	92,800	92,800	185,600	88,260	88,260	176,520
Other Financing Sources	24,886	0	12,500	12,500	12,500	0	12,500
Contributed Capital	264,661	200,000	210,000	410,000	210,000	210,000	420,000
TOTAL OPERATING REVENUES	\$23,823,020	\$27,273,270	\$29,811,594	\$57,084,864	\$29,045,560	\$31,274,760	\$60,320,320
OPERATING EXPENDITURES							
Salaries	\$6,792,066.2	3,686,140	\$3,763,362	\$7,449,502	\$3,909,878	\$3,909,878	\$7,819,756
Benefits	2,544,883	1,419,165	1,503,090	2,922,255	1,626,415	1,626,415	3,252,830
Supplies	18,762,992	9,475,460	9,550,617	19,026,077	10,666,498	11,461,942	22,128,440
Other Services & Charges	8,427,177	4,220,230	4,553,643	8,773,873	5,057,375	5,344,792	10,402,167
Intergovernmental	63,391	68,655	35,000	103,655	35,000	35,000	70,000
Interfund	854,911	523,920	942,131	1,466,051	1,081,180	1,101,723	2,182,903
Debt Principal	3,422,721	1,862,970	1,924,450	3,787,420	1,981,420	1,676,990	3,658,410
Debt Interest	2,088,927	821,090	750,820	1,571,910	689,390	625,990	1,315,380
Capital Outlay	7,293,772	5,195,640	6,827,000	12,022,640	6,583,250	2,700,000	9,283,250
TOTAL OPERATING EXPENDITURES	\$50,250,839	\$27,273,270	\$29,850,113	\$57,123,383	\$31,630,406	\$28,482,730	\$60,113,136

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
STAFFING LEVELS							
General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Technician	4.00	6.00	6.00	6.00	6.00	6.00	6.00
Line Tech Apprentice	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Service							
Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Foreman	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Generation & Sys Ops							
Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Warehouseman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Equipment							
Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering							
Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering							
Tech II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering							
Tech IV	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering							
Technical Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Substation							
Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation Operator	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Warehouse							
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Powerhouse Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Pwrhse							
Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Powerhouse							
Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Control							
Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dam Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Maint							
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Hydro							
Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech							
Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.70	1.25	1.25	1.25	1.25	1.25	1.25
Customer Service	2.93	2.93	2.93	2.93	2.93	2.93	2.93
Maintenance							
Custodian	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Information							
Technology	1.02	1.02	0.00	0.00	0.00	0.00	0.00
Utilities							
Administration	3.24	3.24	2.52	2.52	2.52	2.52	2.52
Utility Worker	0.00			0.00	0.00	0.00	0.00
TOTAL STAFFING							
LEVELS	41.23	40.78	40.04	40.04	40.04	40.04	40.04

CITY LIGHT FUND - YELM HYDRO (401.010)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING EXPENDITURES							
Salaries	\$1,788,798	\$1,009,465	\$1,044,497	\$2,053,962	\$1,039,142	\$1,039,142	\$2,078,284
Benefits	656,923	376,115	402,574	778,689	426,118	426,118	852,236
Supplies	411,841	201,730	258,494	460,224	223,844	228,097	451,941
Other Services & Charges	1,580,855	754,445	1,013,604	1,768,049	866,760	883,228	1,749,988
Intergovernmental	57,806	30,000	30,000	60,000	30,000	30,000	60,000
Interfund	206,708	46,410	57,161	103,571	70,433	71,772	142,205
Debt Principal	1,357,960	738,370	760,920	1,499,290	791,320	291,450	1,082,770
Debt Interest	548,151	207,430	178,730	386,160	150,620	121,270	271,890
Capital Outlay	2,077,425	695,000	855,000	1,550,000	511,950	890,000	1,401,950
TOTAL OPERATING EXPENDITURES	\$8,686,467	\$4,058,965	\$4,600,980	\$8,659,945	\$4,110,187	\$3,981,077	\$8,091,264
STAFFING LEVELS							
General Manager	0.33	0.30	0.30	0.30	0.30	0.30	0.30
Powerhouse Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Pwrhse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Powerhouse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Control Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dam Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Maint Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Generation & Sys Ops Mgr	0.80	0.90	0.90	0.90	0.90	0.90	0.90
Civil Engineering	0.00	0.75	0.75	0.75	0.75	0.75	0.75
Light Hydro Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administration	0.54	0.54	0.42	0.42	0.42	0.42	0.42
TOTAL STAFFING LEVELS	10.67	11.49	11.37	11.37	11.37	11.37	11.37

CITY LIGHT FUND - CENTRALIA (401.020)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING EXPENDITURES							
Salaries	\$5,003,269	\$2,676,675	\$2,718,865	\$5,395,540	\$2,870,736	\$2,870,736	\$5,741,472
Benefits	1,887,960	1,043,050	1,100,516	2,143,566	1,200,297	1,200,297	2,400,594
Supplies	18,351,151	9,273,730	9,292,123	18,565,853	10,442,654	11,233,845	21,676,499
Other Services & Charges	6,846,321	3,465,785	3,540,039	7,005,824	4,190,615	4,461,564	8,652,179
Intergovernmental	5,584	38,655	5,000	43,655	5,000	5,000	10,000
Interfund	648,202	477,510	884,970	1,362,480	1,010,747	1,029,951	2,040,698
Debt Principal	2,064,761	1,124,600	1,163,530	2,288,130	1,190,100	1,385,540	2,575,640
Debt Interest	1,540,776	613,660	572,090	1,185,750	538,770	504,720	1,043,490
Capital Outlay	5,216,347	4,500,640	5,972,000	10,472,640	6,071,300	1,810,000	7,881,300
TOTAL OPERATING EXPENDITURES	\$41,564,371	\$23,214,305	\$25,249,133	\$48,463,438	\$27,520,219	\$24,501,653	\$52,021,872
STAFFING LEVELS							
General Manager	0.67	0.70	0.70	0.70	0.70	0.70	0.70
Line Technician	4.00	6.00	6.00	6.00	6.00	6.00	6.00
Line Tech Apprentice	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Service Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Foreman	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Generation & Sys Ops Mgr	0.20	0.10	0.10	0.10	0.10	0.10	0.10
Line Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Warehouseman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Groundman	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech IV	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technical Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Substation Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation Operator	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Warehouse Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.70	0.50	0.50	0.50	0.50	0.50	0.50
Customer Service	2.93	2.93	2.93	2.93	2.93	2.93	2.93
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Information Technology	1.02	1.02	0.00	0.00	0.00	0.00	0.00
Utilities Administration	2.70	2.70	2.10	2.10	2.10	2.10	2.10
TOTAL STAFFING LEVELS	30.56	29.29	28.67	28.67	28.67	28.67	28.67

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 755 million gallons of clean drinking water in 2017.

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 aeration treatments occur at active wells. The city also maintains the fire hydrants used by Riverside Fire Authority.



Washington Park meter change out



Flushing Hydrants

2018 Accomplishments

- Provided safe and reliable drinking water
- No DOH-Drinking water permit violations
- 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
- 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
- Repaired 107 distribution water leaks, which saved millions of gallons of lost water/revenue
- Ensured the testing of approximately 800 backflow assemblies-reducing the risk of cross contamination
- Pave North End Shop Parking lot
- E. Locust water main replacement-in progress



North Tower project

2019—2020 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.
- Exploration of additional groundwater supply to meet future needs
- Secure additional water rights
- Davis Hill Reservoir-Sandblast and recoat reservoir
- Ham Hill Reservoir-Sandblast and recoat reservoir
- Implement Aquifer Monitoring Program
- Complete N. End shop improvements

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WATER UTILITY (402)

BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$832,613	\$0	\$832,613	\$0	\$584,918	\$584,918
Charges For Services	10,015,071	5,261,900	4,984,000	10,245,900	5,648,830	5,756,158	11,404,988
Fines & Forfeits	56,426	56,800	56,600	113,400	56,359	57,430	113,789
Grants	5,947	0	0	0	0	0	0
Contributed Capital	252,899	30,000	96,000	126,000	71,419	0	71,419
Interest Earnings	39,777	23,889	45,980	69,869	55,398	56,451	111,849
Interfund Loan Repayment	225,219	0	0	0	0	0	0
Space/Facilities Rent	24,060	0	0	0	0	0	0
Miscellaneous Revenue	106,186	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$10,725,585	\$6,205,202	\$5,182,580	\$11,387,782	\$5,832,006	\$6,454,956	\$12,286,962
OPERATING EXPENDITURES							
Salaries	\$2,392,197	\$1,385,930	1,312,458	\$2,698,388	\$1,326,933	\$1,326,933	\$2,653,866
Benefits	906,232	591,172	594,669	1,185,841	619,380	619,380	1,238,760
Supplies	484,714	328,385	288,443	616,828	304,823	301,904	606,727
Other Services & Charges	3,479,245	1,920,373	1,517,144	3,437,517	1,823,067	1,910,645	3,733,712
Intergovernmental	5,084	36,000	30,000	66,000	30,000	10,000	40,000
Interfund	226,433	183,236	386,227	569,463	458,322	467,030	925,352
Interfund Loan to Storm	175,000	0	0	0	0	0	0
Debt Principal	874,903	435,780	24,430	460,210	379,410	385,700	765,110
Debt Interest	83,882	30,340	386,227	416,567	22,721	14,180	36,901
Capital Outlay	2,815,763	1,270,100	1,601,000	2,871,100	745,900	1,540,000	2,285,900
Returned to fund balance	0			0	240,013	0	240,013
TOTAL OPERATING EXPENDITURES	\$11,443,453	\$6,181,316	\$6,140,598	\$12,321,914	\$5,950,569	\$6,575,772	\$12,526,341
STAFFING LEVELS							
Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
ST/ER/SW Ops Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Technician	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Lead Remote System Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Remote System Tech	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Lead Water Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Quality Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Water CS Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.25	1.50	1.50	1.50	1.50	1.50	1.50
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Information Technology	0.99	0.99		0.00			0.00
Customer Service	1.82	1.82	1.82	1.82	1.82	1.82	1.82
Utilities Administration	1.89	2.07	1.40	1.40	1.40	1.40	1.40
TOTAL STAFFING LEVELS	16.78	18.21	16.55	16.55	16.55	16.55	16.55

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*

→ 2018 Accomplishments

- Received Outstanding Performance Awards from the Department of Ecology for 100% compliance in 2015, 2016 & 2017.
- Received 100% design approval from Department of Ecology and submitted SRF application for construction funding of Phase 1 Treatment Plant Upgrades.
- Staff received awards for PNCWA Western Washington Collections Operator of the Year and WEF Laboratory Analyst Excellence.
- Repair collapsed sewer line on Railroad Ave.
- Over 60,000 linear feet of sewer line has been cleaned and inspected in 2018.

→ 2019 – 2020 Goals

- Operate safely without injury or accidents.
- Maintain 100% regulatory compliance.
- Complete Jefferson Basin I&I projects.
- Complete upgrading PLC/Ethernet control system.
- Obtain funding for construction of Solids Holding Tank/ Internal Recycle project.
- Become the 1st municipal lab accredited to test for salmonella in bio-solids.
- Upgrade composting facility by constructing finished compost cover.
- Install Screw Press to dewater sludge, reduce energy consumption and increase operational efficiency.

*Chehalis River receiving waters*

WASTEWATER UTILITY (403)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Beginning Fund Balance							
Used	\$0	\$1,261,386	\$438,630	\$1,700,016	\$1,362,926	\$321,566	\$1,684,492
Charges For Services	15,931,721	8,112,100	8,264,600	16,376,700	8,636,417	8,800,509	17,436,926
Fines & Forfeits	78,894	74,600	73,800	148,400	78,100	79,584	157,684
Grants	12,464	0	0	0	0	0	0
Space/Facilities Rent	3,600	0	0	0	24,000	24,000	48,000
Interfund Loan Proceeds	164,481	82,000	82,000	164,000	82,000	82,000	164,000
Interest Earnings	51,712	25,000	58,440	83,440	70,832	72,178	143,010
Miscellaneous Revenue	72,650	0	0	0	0	0	0
Other Financing Sources	34,241	0	0	0	0	0	0
Contributed Capital	169,944	50,000	50,000	100,000	64,317	0	64,317
TOTAL OPERATING REVENUES	\$16,519,708	\$9,605,086	\$8,967,470	\$18,572,556	\$10,318,592	\$9,379,837	\$19,698,429
OPERATING EXPENDITURES							
Salaries	\$2,657,400	\$1,483,143	1,421,891	\$2,905,034	\$1,411,382	\$1,411,382	\$2,822,764
Benefits	1,092,958	648,375	655,310	1,303,685	675,648	675,648	1,351,296
Supplies	817,845	520,175	358,609	878,784	475,913	494,363	970,276
Other Services & Charges	4,530,255	2,408,590	2,403,776	4,812,366	2,723,512	2,700,705	5,424,217
Intergovernmental	9,880	3,000	8,000	11,000	8,100	8,300	16,400
Interfund	337,839	476,623	552,129	1,028,752	489,207	466,219	955,426
Debt Principal	4,036,747	2,008,450	2,011,760	4,020,210	1,973,400	1,976,880	3,950,280
Debt Interest	153,697	71,430	65,670	137,100	61,050	56,340	117,390
Capital Outlay	5,536,168	1,960,300	1,386,000	3,346,300	2,500,380	1,590,000	4,090,380
TOTAL OPERATING EXPENDITURES	\$19,172,788	\$9,580,086	\$8,863,145	\$18,443,231	\$10,318,592	\$9,379,837	\$19,698,429

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
STAFFING LEVELS							
Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lead Collection System							
Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Collection System Tech	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Instrument & Controls							
Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Process Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Controls							
Tech	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Environmental Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Farm Operator (EO II)	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Composter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Engineering	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Customer Service	1.63	1.63	1.63	1.63	1.63	1.63	1.63
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Information Technology	0.99	0.99	0.00	0.00	0.00	0.00	0.00
Utilities Administration	2.34	2.25	1.47	1.47	1.47	1.47	1.47
TOTAL STAFFING LEVELS	20.09	20.00	18.23	18.23	18.23	18.23	18.23

STORMWATER UTILITY

2019 Accomplishments

- Maintained compliance with Federal/State Phase 2 Stormwater permit
- Prepared & staffed water quality educational activities during Summerfest
- Enclose sediment channel on Decant Facility (in progress)



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

2019—2020 Goals

- Maintain compliance with Federal/State Phase 2 Stormwater permit
- Secure funding to replace Jefferson 36" stormwater pipe (estimated \$ 2 million)



Tree roots removed from storm sewer line.

STORM & SURFACE WATER UTILITY (405)

BUDGET SUMMARY

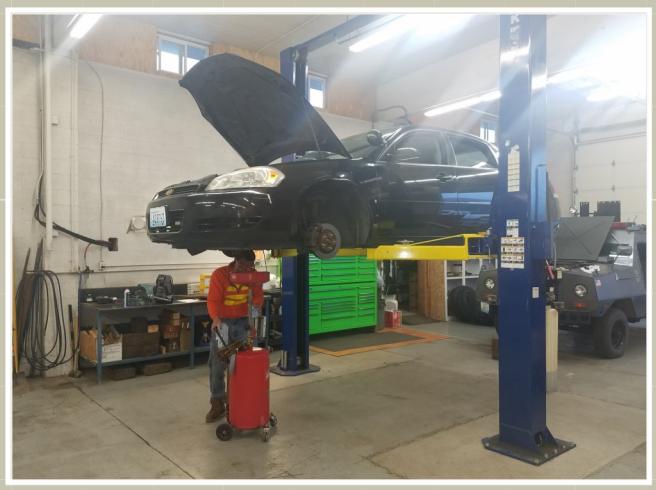
	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$0	\$0	\$0	\$0	\$1,679,417	\$1,679,417
Charges For Services	1,632,177	893,700	910,600	1,804,300	947,761	965,768	1,913,529
Fines & Forfeits	0	9,700	10,500	20,200	9,365	9,543	18,908
Grants	325,973	0	50,000	50,000	25,000	0	25,000
Interfund Loan Proceeds	0	0	0	0	0	0	0
Interest Earnings	2,340	3,800	3,290	7,090	3,990	4,066	8,056
Contributed Capital	150,000	0	0	0	0	0	0
Miscellaneous Revenue	202	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$2,110,692	\$907,200	\$974,390	\$1,881,590	\$986,116	\$2,658,794	\$3,644,910
OPERATING EXPENDITURES							
Salaries	\$367,903	\$192,151	180,171	\$372,322	\$189,516	\$189,516	\$379,032
Benefits	213,076	101,240	99,631	200,871	108,388	108,388	216,776
Supplies	50,178	37,080	36,981	74,061	30,259	30,834	61,093
Other Services & Charges	373,665	233,936	222,677	456,613	224,311	228,573	452,884
Intergovernmental	1,434	5,000	5,000	10,000	0	0	0
Interfund	253,024	58,341	92,326	150,667	95,155	96,963	192,118
Debt Principal	5,881	3,050	3,130	6,180	3,210	3,290	6,500
Debt Interest	3,551	1,470	1,390	2,860	1,310	1,230	2,540
Capital Outlay	1,268,577	100,800	50,000	150,800	26,430	2,000,000	2,026,430
Contributions to Reserves	0	0	306,637	306,637	307,537	0	307,537
TOTAL OPERATING EXPENDITURES	\$2,537,289	\$733,068	\$997,943	\$1,731,011	\$986,116	\$2,658,794	\$3,644,910
STAFFING LEVELS							
Operations Manager	0.25	0.25	0.00	0.00	0.00	0.00	0.00
Equipment Operator II	0.50	0.00	0.00	0.00	0.00	0.00	0.00
SW/ST Maintenance Tech	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Customer Service	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Civil Engineering	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Utilities Administration	0.27	0.36	0.28	0.28	0.28	0.28	0.28
TOTAL STAFFING LEVELS	2.45	2.04	1.71	1.71	1.71	1.71	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.

→ 2018 Accomplishments

- 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



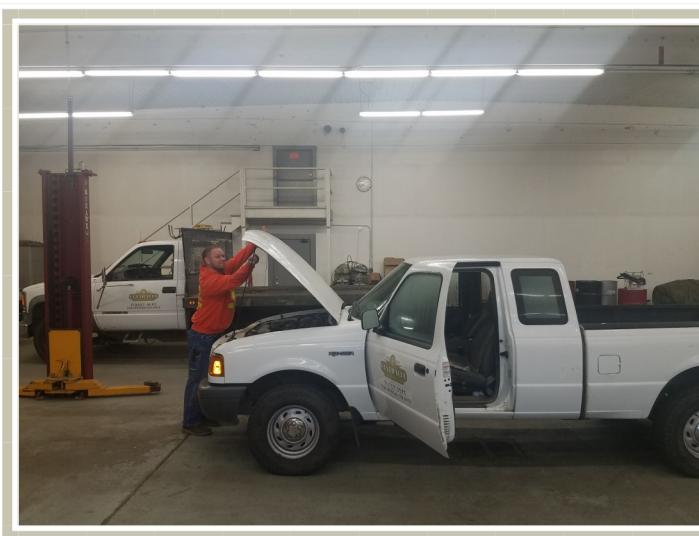
Mechanic using the vehicle lift to assist in repairs

→ 2019—2020 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

→ Ongoing Functions

- 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

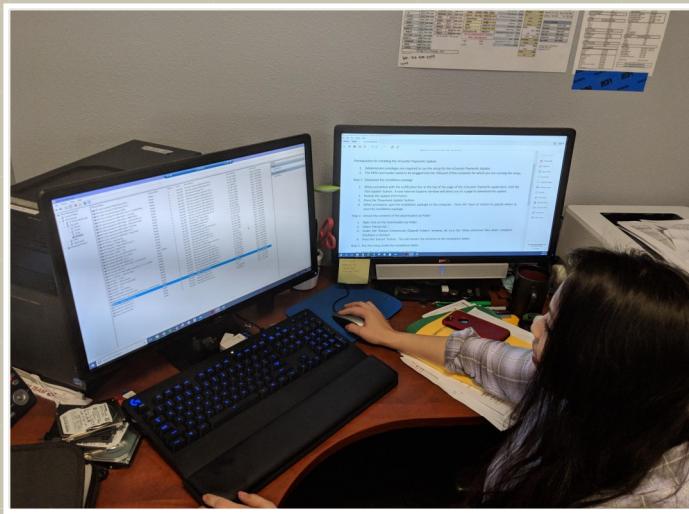


Mechanic performing routine maintenance on City truck

EQUIPMENT RENTAL (501)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Interest Earnings	\$4,009	\$5,000	\$4,160	\$9,160	\$0	\$0	\$0
Other Financing Sources	3,890	0	0	0	0	0	0
Charges For Services	541,735	544,715	565,265	1,109,980	503,557	661,348	1,164,905
Equipment Replacement Fee	30,509	0	12,450	12,450	137,590	0	137,590
TOTAL OPERATING REVENUES	\$580,143	\$549,715	\$581,875	\$1,131,590	\$641,147	\$661,348	\$1,302,495
OPERATING EXPENDITURES							
Salaries	\$410,184	\$219,021	213,947	\$432,968	\$231,553	231,553	\$463,106
Benefits	246,737	128,357	128,408	256,765	135,516	135,516	271,032
Supplies	246,284	122,760	123,751	246,511	140,766	129,900	270,666
Other Services & Charges	150,659	56,835	64,366	121,201	108,950	110,607	219,557
Intergovernmental	21,149	1,500	1,500	3,000	1,500	1,529	3,029
Interfund	0	0	8,459	8,459	19,866	20,243	40,109
Capital Outlay	395,660	14,600	25,000	39,600	0	32,000	32,000
Ending Fund Balance	0	1,643	24,724	26,367	2,996	0	2,996
TOTAL OPERATING EXPENDITURES	\$1,470,673	\$544,716	\$590,155	\$1,134,871	\$641,147	\$661,348	\$1,302,495
STAFFING LEVELS							
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet Maintenance							
Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lead Mechanic	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Street Operations							
Manager	0.20	0.20	0.00	0.00	0.00	0.00	0.00
Utilities Administration	0.27	0.27	0.35	0.35	0.35	0.35	0.35
TOTAL STAFFING LEVELS	3.47	3.47	3.35	3.35	3.35	3.35	3.35

INFORMATION SERVICES



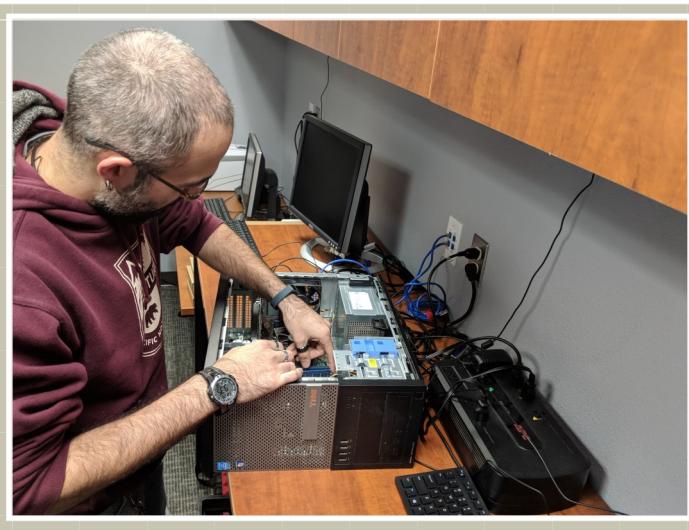
IS Technician Amanda Ignacio configuring credit card terminals

→ 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.



IS Director Marc Baine locating a workstation connection



IS Technician Jon Hagan upgrading a new computer

INFORMATION TECHNOLOGY DIVISION (502)**BUDGET SUMMARY**

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
BEGINNING FUND BALANCE	\$0	\$0	\$112,100	\$0	\$112,100	\$169,244	\$112,100
OPERATING REVENUES							
Charges for Services	\$0		\$671,149	\$671,149	\$781,940	\$945,419	\$1,727,359
Miscellaneous Revenue	0		0	0	1,500	1,500	3,000
TOTAL OPERATING REVENUES	\$0	\$0	\$671,149	\$671,149	\$783,440	\$946,919	\$1,730,359
OPERATING EXPENDITURES							
Salaries & Wages	\$0	\$0	\$212,381	\$212,381	\$239,137	\$239,137	\$478,274
Benefits	0	0	92,562	92,562	100,559	100,559	201,118
Supplies	0	0	91,359	91,359	100,550	108,180	208,730
Other Services & Charges	0	0	187,982	187,982	200,730	207,750	408,480
Inter Fund Charges	0	0	5,250	5,250	5,320	5,320	10,640
Captial Outlay	0	0	81,615	81,615	80,000	281,054	361,054
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$671,149	\$671,149	\$726,296	\$942,000	\$1,668,296
ENDING FUND BALANCE	\$0	\$0	\$112,100	\$112,100	\$169,244	\$174,163	\$174,163
STAFFING LEVELS							
Information Technology							
Manager	0.00		1.00	1.00	1.00	1.00	1.00
Information Technology							
Specialist	0.00		1.00	1.00	1.00	1.00	1.00
Information Technology							
Technician	0.00		1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	0.00	0.00	3.00	3.00	3.00	3.00	3.00

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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 2019-2020 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 Centralia Comprehensive Plan. The improvements were identified by the Parks and Recreation Committee and department staff.

The projects being adopted 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: 2019-2022
Project Budget: \$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. Replace bleachers, 74,000 3 sets, and 35,000 seats behind home-plate.

Project Status: Estimated construction in 2019-2022

Project Budget: \$103,000 bleachers
\$ 3,000 restrooms
\$ 15,000 fencing
\$ 4,000 netting
\$ 40,000 field improvements
\$ 3,000 power and water
\$ 168,000 Total

Funding Source: Revenues and reserves
Priority: BPC High/Medium/Low

3. BORST PARK CHRISTMAS LIGHTS AND DISPLAYS

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

Project Status: Annual
Project Budget: \$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
Project Budget:	\$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:	2019-2022
Project Budget:	\$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:	2019-2022
Project Budget:	\$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:	2019-2022
Project Budget:	\$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:	2019-2021
Project Budget:	\$200,000
Funding Source:	BPC/PIF Revenues and reserves, Grants
Priority:	Medium

10. FIELDS 4 REMODEL

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

Project Status:	2019-2022
Project Budget:	\$32,000
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: 2019-2021
Project Budget: \$50,000-\$250,000
Funding Source: BPC Revenues, grants and reserves
Priority: 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: 2019-2022
Project Budget: \$60,000 - \$150,000
Funding Source: BPC Revenues and reserves
Priority: Medium-High

13. NEW MEETING ROOM—AT OLD WADING POOL LOCATION

The City Parks are always receiving requests for other meeting locations and an additional meeting room located is needed. The wading pool area is in need of repair and the utilities are already in place for a smooth transition. This could also be where a Boys and Girls club could be located.

Project Status: 2019-2022
Project Budget: \$60,000
Funding Source: BPC Revenues and reserves
Priority: Medium-High

14. BORST PARK LAKE—WATER QUALITY

Install a fountain, landscape south end and add a new water source for Borst Lake.

Project Status: 2019-2022
Project Budget: \$50,000
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 2019-2020 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: Continued from 2018
2019 Budget: \$35,000
Project Budget: \$35,000
Fund Source: Revenues

OTHER IMPROVEMENTS (630)**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

2019 Budget: \$60,000

2020 Budget: \$340,000

Project Budget: \$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: Continued from 2018

2019 Budget: \$200,000

Project Budget: \$200,000

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: Continued from 2018

2019 Budget: \$200,000

Project Budget: \$200,000

Fund Source: Revenues

419001: REPLACE DIVERSION DAME SAFETY BOOM

Replace the existing safety boom with one that is easier to install and remove

Project Status: New for 2019

2019 Budget: \$20,000

Project Budget: \$20,000

Fund Source: Revenues

419002: REPLACE FISH SCREENS MOTOR CONTROL CENTER

Replace the breakers in the Fish Screen Motor Control Center.

Project Status: New for 2019

2019 Budget: \$30,000

Project Budget: \$30,000

Fund Source: Revenues

420001: REPAIR POWERHOUSE PARKING LOT

Replace Powerhouse parking lot area and associated drainage.

Project Status: New for 2019

2020 Budget: \$200,000

Project Budget: \$200,000

Fund Source: Revenues

420002: CANAL LINER IMPROVEMENTS

Replace canal liner in a section of the 9.1 mile canal that is exhibiting excessive leakage. The location will be determined in 2019 and the repair will be made in 2020. Yelm staff will work with the GeoEngineers consulting firm to make this determination.

Project Status: New for 2020

2019 Budget: \$350,000

Project Budget:	\$350,000
Fund Source:	Revenues

CENTRALIA ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2019-2020 capital budget. All proposed items will be funded through existing or anticipated 2019-2020 revenue and cash reserves.

OTHER IMPROVEMENTS (630):

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 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:	Biennial project
2019 Budget:	\$35,000
<u>2020 Budget:</u>	<u>\$35,000</u>
Project Budget:	\$70,000
Fund Source:	Revenues

090612: SALZER SUBSTATION CONSTRUCTION

Complete design and construct the Salzer Substation. This substation will be similar in design to the rebuilt Fords Prairie Substation.

Project Status:	Biennial project
<u>2019 Budget:</u>	<u>\$2,500,000</u>
Project Budget:	\$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. This project was planned for 2019.

Project Status:	Continued from 2017
<u>2019 Budget:</u>	<u>\$1,000,000</u>
Project Budget:	\$1,000,000
Fund Source:	Revenues

918001: SALZER VALLEY 43 MVA SUBSTATION TRANSFORMER

Purchase substation transformer for use in the Salzer Valley Substation. This project was planned for 2019.

Project Status:	Continued from 2017
<u>2019 Budget:</u>	<u>\$900,000</u>
Project Budget:	\$900,000
Fund Source:	Revenues

918002: DISTRIBUTION FEEDER PROJECT—SALZER VALLEY

Complete the distribution line feeders that were originally approved in the 2018 Budget to connect the new Salzer Valley Substation to the existing lines in its vicinity. This project was planned for 2019.

Project Status:	Continued from 2017
<i>2019 Budget:</i>	
Summa to Alder:	\$300,000
Summa to Tower:	\$100,000
<u>Salzer to Field:</u>	<u>\$200,000</u>
Project Budget:	\$600,000
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: New in 2020
2020 Budget: \$150,000
 Project Budget: \$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 2019-2020.

Project Status: Biennial project
2019 Budget
 Misc Underground Cable \$50,000
 Misc Distribution: \$100,000
2020 Budget
 Misc Underground Cable \$50,000
Misc Distribution: \$100,000
 Project Budget: \$300,000
 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. This project was planned for 2020.

Project Status: Continued from 2018
2019 Budget: \$125,000
 Project Budget: \$125,000
 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: Biennial project
 2019 Budget: \$35,000
2020 Budget: \$35,000
 Project Budget: \$70,000
 Fund Source: Revenues

A9001: 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). 2019-2020 are the first two years of a 5-year project to replace aging meters.

Project Status: Biennial project
2019 Budget: \$250,000
2020 Budget: \$250,000
 Project Budget: \$500,000
 Fund Source: Revenues

A9002: DISTRIBUTION TRANSFORMERS

The City needs to supply distributions 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: Biennial project
2019 Budget: \$110,000
2020 Budget: \$110,000
 Project Budget: \$220,000
 Fund Source: Revenues

A9003: CURRENT TRANSFORMERS AND POTENTIAL TRANSFORMERS

This 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: Biennial project
2019 Budget: \$5,000
2020 Budget: \$5,000
 Project Budget: \$10,000
 Fund Source: Revenues

919001: BACKUP PRIMARY FEED IN PROVIDENCE HOSPITAL

Construct a backup primary feed to Providence Hospital for improved reliability to this critical load. The backup feed will follow a different route for improved redundancy and reliability.

Project Status: New in 2019
2019 Budget: \$50,000
 Project Budget: \$50,000
 Fund Source: Revenues

920001: SANDRA TO FORON DISTRIBUTION LINE

Construct a tie line from the Fords Prairie Substation to the North Port Substation to improve the reliability of both locations.

Project Status: New in 2020
2020 Budget: \$50,000
 Project Budget: \$50,000
 Fund Source: Revenues

920002: COOKS HILL SUBSTATION UPGRADES

Upgrade Cooks Hill Substation for earthquake resistance to include the bus connections to equipment and between insulators.

Project Status: New in 2020
2020 Budget: \$50,000
 Project Budget: \$50,000
 Fund Source: Revenues

VEHICLES & EQUIPMENT (640):**A9004: EQUIPMENT REPLACEMENT #71410 2008 BUCKET TRUCK**

Replace the 2008 bucket truck with a new AM55E bucket truck.

Project Status: New in 2019
2019 Budget: \$305,000
 Project Budget: \$305,000
 Fund Source: Equipment Replacement Reserves

A9005: EQUIPMENT REPLACEMENT 1992 JCB BACKHOE

Purchase used 4x4 backhoe to replace the 1992 backhoe.

Project Status: New in 2019
2019 Budget: \$95,000
 Project Budget: \$95,000
 Fund Source: Revenues

A9006: EQUIPMENT REPLACEMENT 25 kVA GENERATOR

Purchase a 25 kVA generator to provide power in substations in a variety of situations when power is needed.

Project Status: New in 2019
2019 Budget: \$35,000
 Project Budget: \$35,000
 Fund Source: Equipment Replacement Reserves

A9007: EQUIPMENT REPLACEMENT MUD DOG HYDRO EXCAVATOR

Replace the Mud Dog Hydro excavator.

Project Status: New in 2020

2020 Budget: \$400,000

Project Budget: \$400,000

Fund Source: Equipment Replacement Reserves

PUBLIC WORKS

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2019-2020 Capital Budget.

STREET

No capital projects to report for Streets Department at this time.

WATER

BUILDINGS & STRUCTURES (620)

819001: STORAGE BUILDING IMPROVEMENTS

Improvements to the storage building to improve vehicle an water pipe sanitation, including concrete floor.

Project Status: New in 2019

2019 Budget: \$45,000

Project Budget: \$45,000

Fund Source: Revenues

820001: DAVIS HILL RESERVOIR IMPROVEMENTS

Sandblast and re-coat the interior of the Davis Hill Reservoir.

Project Status: New in 2020

2020 Budget: \$460,000

Project Budget: \$460,000

Fund Source: Revenues

820002: HAM HILL RESERVOIR IMPROVEMENTS

Sandblast and re-coat the interior of the Ham Hill Reservoir.

Project Status: New in 2020

2020 Budget: \$175,000

Project Budget: \$175,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)

A8001: 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: Biennial project

2019 Budget: \$220,000

2020 Budget: \$210,000

Project Budget: \$430,000

Fund Source: Revenues

A8002: 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:	Biennial project
2019 Budget:	\$40,000
<u>2020 Budget:</u>	<u>\$40,000</u>
Project Budget:	\$80,000
Fund Source:	Revenues

A8003: 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:	Biennial project
2019 Budget:	\$15,000
<u>2020 Budget:</u>	<u>\$15,000</u>
Project Budget:	\$30,000
Fund Source:	Revenues

819002: 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:	Biennial project
2019 Budget:	\$180,000
<u>2020 Budget:</u>	<u>\$180,000</u>
Project Budget:	\$360,000
Fund Source:	Revenues

819003: AC PIPE REPLACEMENT PROGRAM

This is an ongoing maintenance and replacement program for strategic locations of failing, undersized AC 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:	Biennial project
2019 Budget:	\$100,000
<u>2020 Budget:</u>	<u>\$250,000</u>
Project Budget:	\$350,000
Fund Source:	Revenues

VEHICLES & EQUIPMENT (640)**A8004: UPGRADE SCADA CONTROL CABINET PLC**

Upgrade main Water SCADA control cabinet and programmable logic controller.

Project Status:	New in 2019
<u>2019 Budget:</u>	<u>\$30,000</u>
Project Budget:	\$30,000
Fund Source:	Revenues

A8005: EQUIPMENT REPLACEMENT #64060 2002 FORD RANGER

Project Status:	New in 2019
<u>2019 Budget:</u>	<u>\$36,000</u>
Project Budget:	\$36,000
Fund Source:	Equipment Replacement Reserves

A8006: AQUIFER EARLY WARNING DETECTION PROGRAM

The Water Department is starting a proactive Aquifer Early Warning Detection Program with a proposed 2019 start date. The purpose is to monitor and identify potential contamination before it reaches the city's drinking water wells.

Project Status:	New in 2019
<u>2019 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$75,000
Fund Source:	Revenues

A8007: EQUIPMENT REPLACEMENT #64080 2002 FORD RANGER

Project Status: New in 2019
2019 Budget: \$36,000
 Project Budget: \$36,000
 Fund Source: Equipment Replacement Reserves

A8008: EQUIPMENT REPLACEMENT #64450 1979 HYSTER FORKLIFT

Project Status: New in 2020
2020 Budget: \$40,000
 Project Budget: \$40,000
 Fund Source: Equipment Replacement Reserves

A8009: REPLACE HYDROCHLORITE GENERATION SYSTEM

Project Status: New in 2020
2020 Budget: \$150,000
 Project Budget: \$150,000
 Fund Source: Equipment Replacement Reserves

WASTEWATER

BUILDINGS & STRUCTURES (620)**719001: 0 WAGNER ROAD FARM HOUSE RELOCATION**

Adding a home to the 0 Wagner Rd property will increase the value of the property sale. This request is to relocate the farm house from the West of the treatment plant to this property. Total costs for this project include relocation of the house, building a foundation and the utilities and septic.

Project Status: New in 2019
2019 Budget: \$80,000
 Project Budget: \$80,000
 Fund Source: Revenues

719002: 521 WAGNER ROAD PROPERTY REPAIRS

In order to list the property for sale, 521 Wagner Road property requires repairs. The repair costs include a new roof, heat pump, interior upgrades a new front porch and landscaping.

Project Status: New in 2019
2019 Budget: \$40,000
 Project Budget: \$40,000
 Fund Source: Revenues

719003: 513 WAGNER RD PROPERTY REPAIRS

In order to list the property for sale, 513 Wagner Rd property is currently occupied and expected it will need repairs. The costs are to prepare the property for sale.

Project Status: New in 2019
2019 Budget: \$10,000
 Project Budget: \$10,000
 Fund Source: Revenues

720001: INSTALL COMPOST COVER FEED STOCK

The feed stock is currently exposed to the elements and does not properly compost if too wet. This project will include the costs to construct a compost cover to ensure the feed stock is protected from wet weather.

Project Status: New in 2020
2020 Budget: \$120,000
 Project Budget: \$120,000
 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
2019 Budget: \$1,000,000
2020 Budget: \$1,000,000
 Project Budget: \$2,000,000
 Fund Source: Revenues

717004: 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
2019 Budget: \$100,000
 Project Budget: \$100,000
 Fund Source: Revenues

718001: ESHOM PUMP STATION RELOCATION

The Eshom pump station will be nearing its capacity and due to its current location. Building a larger pump station outside of the right-of-way will increase the capacity flow in the basin. In addition to capacity limitations, the current location poses a safety risk to the Wastewater Department staff. Currently, a uniformed officer is required for traffic control when maintenance is conducted on the pump station.

Project Status: Continues from 2018
2019 Budget: \$700,000
 Project Budget: \$700,000
 Fund Source: Revenues

719005: INSTALL SCREW PRESS

The current belt filter used to de-water sludge was installed with the plant was built. It is nearing the end of its useful life. Maintenance costs are increasing and parts are becoming obsolete. The operation of the belt filter press requires a full time operator for efficient operation. The operation of a screw press requires minimum operation, which would free up an operator to assist with composting or plant operations. The design of a screw press allows for very few moving parts, which greatly reduces maintenance costs. The motor used to power the equipment is small, also reducing energy costs.

Project Status: Continues from 2018
2019 Budget: \$350,000
 Project Budget: \$350,000
 Fund Source: Revenues

720001: REPLACE HEADWORKS INFLUENT SCREENS

The current screens in the headworks are original from the construction of the current treatment plant. These screens are nearing the end of their useful life and require replacement.

Project Status: New in 2020
2020 Budget: \$275,000
 Project Budget: \$275,000
 Fund Source: Revenues

VEHICLES & EQUIPMENT (640)**A7001: EQUIPMENT REPLACEMENT #65140 2007 DUTY TRUCK**

Project Status: Continues from 2019

2019 Budget: \$45,000

Project Budget: \$45,000

Fund Source: Equipment Replacement Reserves

A7002: REPLACE JEFFERSON PUMP STATION STANDBY GENERATOR

The present generator has reached the end of its useful life and is in need of replacement.

Project Status: Continues from 2019

2019 Budget: \$45,000

Project Budget: \$45,000

Fund Source: Equipment Replacement Reserves & Rate Revenues

A7003: PURCHASE 4 CUBIC YARD BUCKET FOR TELE-HANDLER

The purchase of a 4 cubic yard bucket for the tele-handler will increase productivity for composting operations.

Project Status: Continues from 2019

2019 Budget: \$12,000

Project Budget: \$12,000

Fund Source: Equipment Replacement Reserves

A7004: PURCHASE BOBCAT BRUSH HOG ATTACHMENT

The purchase of a brush hog attachment for the bobcat will allow the Wastewater Department to maintain areas of rough terrain that current department mowers cannot effectively mow.

Project Status: Continues from 2019

2019 Budget: \$5,000

Project Budget: \$5,000

Fund Source: Equipment Replacement Reserves

A7005: EQUIPMENT REPLACEMENT #65110 PORTABLE DE-WATERING PUMP PURCHASE BOBCAT BRUSH HOG ATTACHMENT

This de-watering pump has reached the end of its useful life and requires replacement. This pump is used thorough out the year for maintenance purposes.

Project Status: Continues from 2020

2020 Budget: \$80,000

Project Budget: \$80,000

Fund Source: Equipment Replacement Reserves

STORMWATER

518001: ENCLOSURE 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: Continued from 2018

2019 Budget: \$50,000

Fund Source: Revenues

INTERNAL SERVICES

EQUIPMENT RENTAL

VEHICLES & EQUIPMENT (640)

A6001: EQUIPMENT REPLACEMENT WESTERN MFG. CO IN GROUND HOIST

Project Status: New in 2020
2020 Budget: \$20,000
Project Budget: \$20,000
Fund Source: Revenues

A6002: EQUIPMENT REPLACEMENT 9000 LB TWO POST GROUND HOIST

Project Status: New in 2020
2020 Budget: \$12,000
Project Budget: \$12,000
Fund Source: Revenues

INFORMATION SERVICES

OTHER IMPROVEMENTS (630)

319001: UPGRADE INFORMATION SYSTEM DEFENSE AND CONNECTIVITY

The current virtual server is outdated and due for replacement in 2020. In order to save money and plan for future upgrades, there are several components that can be upgraded in 2019 to prepare for 2020 infrastructure upgrades.

Project Status: Continues from 2019
2019 Budget
Dark Fiber Connectivity Upgrade: \$15,000
VMWare Relocation Project: \$5,000
Power System Upgrade: \$15,000
UPS Capacity & Runtime: \$15,000
Core Switch Upgrades: \$30,000
Project Budget: \$80,000
Fund Source: Equipment Replacement Reserves

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APPENDIX

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BUDGET ORDINANCE

This ordinance is a copy of the document submitted to council. An original with signatures is on file with the City Clerk and copies can be obtained through a public records request.

ORDINANCE NO. 2416

AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON, ADOPTING THE BUDGET OF THE CITY OF CENTRALIA, WASHINGTON, FOR THE YEARS 2019 - 2020, AND PROVIDING FOR THE EFFECTIVE DATE HEREOF

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

Section 1

The Biennial Budget of the City of Centralia, Washington, for the year 2019 - 2020, as fixed and determined in the Proposed Budget for the year 2019 - 2020 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 years 2019 - 2020. 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 years 2019 – 2020 as set forth on pages 2 and 3 of this ordinance.

CITY OF CENTRALIA

2019 - 2020 Proposed Budget

SUMMARY - ALL FUNDS for Ordinance

Fund No.	Fund Name	2019		2020		Total Appropriations
		Estimated Revenues	Appropriations	Estimated Revenues	Appropriations	
001	GENERAL FUND	\$11,398,672	\$11,381,032	\$11,592,573	\$11,165,343	\$22,546,375
101	STREET FUND	1,332,944	1,332,944	1,344,295	1,344,295	2,677,239
104	PATHS & TRAILS FUND	2,372	1,800	2,402	2,000	3,800
106	REPAIR & DEMOLITION FUND	5,325	10,000	5,422	10,522	20,522
107	ELECTRIC UTILITY REVOLVING FUND	0	0	0	0	0
108	PARK IMPROVEMENT FUND	150	0	150	0	0
109	STADIUM FUND	203,000	330,060	203,000	216,906	546,966
111	CONFISCATIONS/SEIZURES FUND	100,050	96,328	100,100	121,600	217,928
112	LAW ENFORCEMENT GRANT FUND	0	0	0	0	0
114	INDOOR POOL FUND	11,000	10,000	11,000	10,000	20,000
124	BORST PARK CONSTRUCTION FUND	56,200	173,600	56,200	50,600	224,200
125	BORST HOME FUND	500	1,000	500	1,000	2,000
130	WASH LAWN CEMETERY FUND	27,268	27,238	30	0	27,238
131	LANDFILL CLOSURE FUND	0	0	0	0	0
132	LANDFILL OPERATING TRUST FUND	0	0	0	0	0
140	TRANSPORTATION BENEFIT FUND	652,000	912,000	652,000	392,000	1,304,000
145	24/7 SOBRIETY FUND	30,000	47,000	40,000	39,948	86,948
201	DEBT SERVICE FUND	131,230	131,230	127,272	126,984	258,214
302	CAPITAL PROJECTS FUND	310,000	306,401	260,000	249,509	555,910

Fund No.	Fund Name	2019		2020		Total Appropriations
		Estimated Revenues	Appropriations	Estimated Revenues	Appropriations	
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	0	15,000	0	15,000	30,000
304	FLOOD CAPITAL PROJECTS	0	0	0	0	0
401	CITY LIGHT FUND	29,045,560	31,630,406	31,274,760	28,482,730	60,113,136
402	WATER FUND	5,950,569	5,950,569	6,575,772	6,575,772	12,526,341
403	WASTEWATER FUND	10,318,592	10,318,592	9,379,837	9,379,837	19,698,429
405	STORM & SURFACE WATER FUND	986,116	986,116	2,658,794	2,658,794	3,644,910
501	EQUIPMENT RENTAL FUND	641,147	641,147	661,348	661,348	1,302,495
502	INFORMATION SERVICES FUND	783,440	726,296	946,919	942,000	1,668,296
611	FIREMEN'S PENSION FUND	<u>28,500</u>	<u>42,372</u>	<u>28,500</u>	<u>28,000</u>	70,372
	TOTAL APPROPRIATIONS	\$62,014,635	\$65,071,131	\$65,920,874	\$62,474,188	\$127,545,319

Section 2

The 2019 - 2020 budgeted staffing level, as indicated on the Proposed 2019 Salary Schedule, is increased by two positions; one in the police department, a police records technician and one in the city light department, for a light warehouseman.

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, 2019.

Section 7

PASSED by the City Council of the City of Centralia, Washington for the first reading on the 13th day of November, 2018 and the second and final reading on the 27th day of November 2018.

MAYOR

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

SALARY SCHEDULE 2019

CITY OF CENTRALIA

2019 AUTHORIZED STAFFING LEVEL

& 2019 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	62,431	0.4
COURT ADMINISTRATOR*	NON-REPRESENTED	60,431	74,014	1
CHIEF COURT CLERK	TEAMSTER CLERICAL	50,280	57,540	1
DEPUTY COURT CLERK	TEAMSTER CLERICAL	43,908	50,280	1
CITY MANAGER (013)				
CITY MANAGER	NON-REPRESENTED	n/a	151,320	1
CITY CLERK (013)				
CITY CLERK*	NON-REPRESENTED	60,431	74,014	1
FINANCE (014)				
FINANCE DIRECTOR*	NON-REPRESENTED	103,834	127,320	1
FINANCIAL ANALYST	NON-REPRESENTED	69,112	84,757	2
CITY ACCOUNTANT	TEAMSTER CLERICAL	65,916	75,180	1
ACCOUNTING SPECIALIST	TEAMSTER CLERICAL	50,280	57,540	1
CITY ATTORNEY (015)				
CITY ATTORNEY	NON-REPRESENTED	111,009	136,384	1
LEGAL SECRETARY	NON-REPRESENTED	52,763	64,630	1
HUMAN RESOURCES (016)				
HUMAN RESOURCE ANALYST	NON-REPRESENTED	56,480	69,112	1
HUMAN RESOURCES DIRECTOR*	NON-REPRESENTED	97,006	118,862	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		<u>Minimum</u>	<u>Maximum</u>	
COM DEV/BUILDING (018/024/039)				
BUILDING INSPECTOR/PERMIT TECHNICIAN	NON-REPRESENTED	56,480	69,112	2
BUILDING MAINTENANCE TECHNICIAN*	NON-REPRESENTED	40,279	49,318	1
BUILDING OFFICIAL	NON-REPRESENTED	64,630	79,163	0
COM DEVELOPMENT/PARK DIRECTOR*	NON-REPRESENTED	111,009	136,384	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	43,908	50,280	1
ASSOCIATE PLANNER/PERMIT TECHNICIAN*	NON-REPRESENTED	56,480	69,112	1
POLICE (021/112)				
ADMINISTRATIVE ASSISTANT	NON-REPRESENTED	52,763	64,630	1
CHIEF OF POLICE	NON-REPRESENTED	111,009	136,384	1
COMMUNITY SERVICE OFFICER	TEAMSTERS POLICE CLERICAL	31,680	38,796	2
DETECTIVE	TEAMSTERS POLICE	68,028	80,861	3
DETECTIVE SERGEANT	TEAMSTERS POLICE	92,987	94,874	1
PATROL OFFICER	TEAMSTERS POLICE	68,028	80,861	18
POLICE COMMANDER OPERATIONS	NON-REPRESENTED	97,006	118,862	1
POLICE COMMANDER SERVICES	NON-REPRESENTED	97,006	118,862	1
POLICE EVIDENCE TECHNICIAN	TEAMSTERS POLICE CLERICAL	41,208	49,692	1
POLICE RECORDS TECHNICIAN	TEAMSTERS POLICE CLERICAL	41,208	49,692	4
POLICE PUBLIC RECORDS SPECIALIST*	TEAMSTERS POLICE CLERICAL	47,544	57,516	1
POLICE SERGEANT	TEAMSTERS POLICE	92,987	94,874	5
SCHOOL RESOURCE OFFICER	TEAMSTERS POLICE	68,028	80,861	1
PARKS & RECREATION (103)				
LEAD PARK TECHNICIAN	TEAMSTERS STREET/PARKS	61,693	75,504	1
PARK MECHANIC/TECHNICIAN	TEAMSTERS STREET/PARKS	53,872	66,040	1
PARK TECHNICIAN	TEAMSTERS STREET/PARKS	50,315	61,693	1
RECREATION SUPERVISOR*	NON-REPRESENTED	60,431	74,014	1
PUBLIC WORKS/CITY LIGHT ADMINISTRATION ***				
(401, 402, 403, 405, 101, 131, 501 & 502)				
ADMINISTRATIVE SERVICES MANAGER	NON-REPRESENTED	74,014	90,647	1
IS DIRECTOR	NON-REPRESENTED	90,647	111,009	1
IS SPECIALIST	NON-REPRESENTED	56,480	69,112	1
IS TECHNICIAN	NON-REPRESENTED	46,033	56,480	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	43,908	50,280	3
PROGRAM SPECIALIST	TEAMSTERS CLERICAL	53,820	61,584	1
PUBLIC WORKS DIRECTOR	NON-REPRESENTED	111,009	136,384	1
RECORDS MAINTENANCE COORDINATOR	TEAMSTERS CLERICAL	43,908	50,280	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE	# of FTEs
		<u>Minimum</u>	<u>Maximum</u>
*** Various allocations to Electric, Water, Wastewater, Storm & Surface Water, Streets, Equipment Rental and Information Services			
MAINTENANCE (401, 402, 403)			
MAINTENANCE CUSTODIAN	NON-REPRESENTED	30,734	37,612
ENGINEERING (101, 401, 402, 403 & 405)			
CITY ENGINEER*	NON-REPRESENTED	103,834	127,320
CIVIL ENGINEER	NON-REPRESENTED	79,163	97,006
ENGINEER TECHNICIAN II	IBEW W/WW/ENGINEERING	60,091	66,685
ENGINEER TECHNICIAN IV	IBEW W/WW/ENGINEERING	73,507	81,619
GIS/CAD COORDINATOR	IBEW W/WW/ENGINEERING	73,507	81,619
UTILITY CUSTOMER SERVICE CENTER (401, 402 & 403)			
ACCOUNTING ASSISTANT SENIOR	TEAMSTERS CLERICAL	43,908	50,280
CUSTOMER SERVICE REPRESENTATIVE	TEAMSTERS CLERICAL	43,908	50,280
CUSTOMER SERVICE SUPERVISOR	NON-REPRESENTED	60,431	74,014
STREETS FUND (101)			
LEAD STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	61,693	75,504
STREET & STORMWATER OPS MGR	NON-REPRESENTED	74,014	90,647
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	50,315	61,693
CITY LIGHT (401)			
CANAL MAINTENANCE SUPERVISOR	IBEW LIGHT	n/a	75,962**
CANAL TECHNICIAN	IBEW LIGHT	n/a	61,942**
CHIEF POWERHOUSE OPERATOR	IBEW LIGHT	n/a	106,974**
CHIEF SUBSTATION OPERATOR	IBEW LIGHT	n/a	106,974**
DAM TECHNICIAN	IBEW LIGHT	n/a	61,942**
ELECTRICAL ENGINEERING MANAGER	NON-REPRESENTED	97,006	118,862
ELECTRICAL ENGINEERING TECH III	IBEW LIGHT	n/a	73,590**
ELECTRICAL ENGINEERING TECH IV	IBEW LIGHT	n/a	78,666**
GENERAL MANAGER	NON-REPRESENTED	111,009	136,384
GENERATION & SYSTEMS OPS MANAGER	NON-REPRESENTED	97,006	118,862
GROUNDSMAN	IBEW LIGHT	n/a	55,827**
HYDRO MAINTENANCE TECHNICIAN	IBEW LIGHT	n/a	55,827**
INSTRUMENT & CONTROL TECHNICIAN	IBEW LIGHT	n/a	93,829**

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		<u>Minimum</u>	<u>Maximum</u>	
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**	2
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	90,647	111,009	1
LINE TECHNICIAN	IBEW LIGHT	n/a	93,829**	6
LINE TECHNICIAN APPRENTICE	IBEW LIGHT	69430**	89,128**	0
POWERHOUSE OPERATOR	IBEW LIGHT	n/a	93,829**	2
POWERHOUSE OPERATOR APPRENTICE	IBEW LIGHT	n/a	93,829**	1
SUBSTATION OPERATOR	IBEW LIGHT	n/a	93,829**	1
SUBSTATION OPERATOR APPRENTICE	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	54,142	60,237	1
WATER FUND (402)				
LEAD REMOTE SYSTEMS TECH	IBEW W/WW/ENGINEERING	71,074	78,978	1
LEAD WATER CUSTOMER SERVICE TECHNICIAN	IBEW W/WW/ENGINEERING	66,394	73,798	1
LEAD WATER TECHNICIAN	IBEW W/WW/ENGINEERING	66,394	73,798	1
REMOTE SYSTEMS TECHNICIAN	IBEW W/WW/ENGINEERING	62,067	69,014	2
WATER OPERATIONS MANAGER	NON-REPRESENTED	79,163	97,006	1
WATER QUALITY SPECIALIST	IBEW W/WW/ENGINEERING	62,067	69,014	1
WATER TECHNICIAN	IBEW W/WW/ENGINEERING	58,053	64,501	4
WASTEWATER FUND (403)				
COLLECTION SYSTEM LEAD TECHNICIAN	IBEW W/WW/ENGINEERING	67,725	75,254	1
COLLECTION SYSTEM TECHNICIAN	IBEW W/WW/ENGINEERING	59,218	65,811	2
ENVIRONMENTAL SPECIALIST	IBEW W/WW/ENGINEERING	58,053	64,501	1
EQUIPMENT OPERATOR II (FARM OPERATOR)	TEAMSTERS STREET/PARKS	50,315	61,693	1
INSTRUMENT & CONTROLS TECHNICIAN	IBEW W/WW/ENGINEERING	n/a	92,747	1
MAINTENANCE TECHNICIAN	IBEW W/WW/ENGINEERING	63,315	70,408	1
PROCESS ANALYST	IBEW W/WW/ENGINEERING	59,218	65,811	1
TREATMENT PLANT LEAD OPERATOR	IBEW W/WW/ENGINEERING	67,725	75,254	1
W/W OPERATIONS MANAGER	NON-REPRESENTED	79,163	97,006	1
W/W TREATMENT PLANT OPERATOR	IBEW W/WW/ENGINEERING	59,218	65,811	2
W/W TREATMENT PLANT OPERATOR I*	IBEW W/WW/ENGINEERING	58,053	64,501	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		<u>Minimum</u>	<u>Maximum</u>	
STORM & SURFACE WATER FUND (405)				
STORMWATER/STREET MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	50,315	61,693	1
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	50,315	61,693	1
EQUIPMENT RENTAL FUND (501)				
ER & R LEAD MECHANIC	TEAMSTERS STREET/PARKS	57,678	70,595	1
MECHANIC	TEAMSTERS STREET/PARKS	53,872	66,040	2
				<u>161.9</u>
TOTAL AUTHORIZED FTEs				161.9

*Title/Classification Change

**Unsettled IBEW Light contract for 2019, expiration date 12-31-18

UTILITY ALLOCATED COSTS

<u>UTILITIES ADMINSTRATIVE DIVISION</u>	155
<u>CUSTOMER SERVICE CENTER DIVISION</u>	156
<u>CIVIL ENGINEERING DIVISION</u>	157

UTILITES ADMINISTRATIVE DIVISION

UTILITIES ADMINISTRATIVE DIVISION BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Operating Transfer In	\$1,650,373	\$923,705	\$717,984	\$1,641,689	\$789,386	\$760,624	\$1,550,010
TOTAL OPERATING REVENUES	\$1,650,373	\$923,705	\$717,984	\$1,641,689	\$789,386	\$760,624	\$1,550,010
OPERATING EXPENDITURES							
Salaries	\$1,064,149	\$572,985	\$408,600	\$981,585	\$455,303	\$455,303	\$910,606
Benefits	\$454,115	\$248,840	\$214,792	\$463,632	\$230,003	\$230,003	\$460,006
Supplies	\$51,715	\$35,220	\$24,999	\$60,219	\$24,999	\$24,999	\$49,998
Other Services & Charges	\$80,394	\$66,660	\$0	\$66,660	\$50,319	\$21,011	\$71,330
Intergovernmental	\$0		\$57,315	\$57,315	\$0	\$0	\$0
Interfund	\$0		\$12,278	\$12,278	\$28,762	\$29,308	\$58,070
Capital Outlay	\$0		\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$1,650,373	\$923,705	\$717,984	\$1,641,689	\$789,386	\$760,624	\$1,550,010
STAFFING LEVELS							
Office Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Admin. Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ST/ER/SW Ops Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Utilities Financial Officer	1.00	1.00	0.00	0.00			0.00
Program Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Archivist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	9.00	9.00	7.00	7.00	7.00	7.00	7.00
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
LIGHT - YELM HYDRO	6%	6%	6%	6%	6%	6%	6%
LIGHT - CENTRALIA	30%	30%	30%	30%	30%	30%	30%
STREETS	9%	9%	14%	14%	14%	14%	14%
WATER	21%	23%	20%	20%	20%	20%	20%
WASTEWATER	26%	25%	21%	21%	21%	21%	21%
STORMWATER	3%	4%	4%	4%	4%	4%	4%
EQUIPMENT RENTAL	3%	3%	5%	5%	5%	5%	5%
LANDFILL	2%	0%	0%	0%			
	100%	100%	100%	100%	100%	100%	100%

CUSTOMER SERVICE CENTER DIVISION

CUSTOMER SERVICE CENTER DIVISION BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Operating Transfer In	\$1,514,138	\$0	\$806,991	\$806,991	\$914,860	\$906,198	\$1,821,058
TOTAL OPERATING REVENUES	\$1,514,138	\$0	\$806,991	\$806,991	\$914,860	\$906,198	\$1,821,058
OPERATING EXPENDITURES							
Salaries	\$598,531	\$288,660	\$297,824	\$586,484	\$332,871	\$332,871	\$665,742
Benefits	\$349,533	\$183,685	\$187,934	\$371,619	\$200,667	\$200,667	\$401,334
Supplies	\$26,753	\$15,910	\$13,655	\$29,565	\$20,555	\$22,555	\$43,110
Other Services & Charges	\$530,868	\$322,610	\$295,300	\$617,910	\$332,005	\$320,797	\$652,802
Intergovernmental	\$0	\$40,000	\$0	\$40,000	\$0	\$0	\$0
Interfund	\$0	\$0	\$12,278	\$12,278	\$28,762	\$29,308	\$58,070
Capital Outlay	\$8,453	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$1,514,138	\$850,865	\$806,991	\$1,657,856	\$914,860	\$906,198	\$1,821,058
STAFFING LEVELS							
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Assistant Senior	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Service Representative	3.50	5.50	5.50	5.50	5.50	5.50	5.50
TOTAL STAFFING LEVELS	6.50	6.50	6.50	6.50	6.50	6.50	6.50
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
LIGHT - CENTRALIA	45%	45%	45%	45%	45%	45%	45%
WATER	28%	28%	28%	28%	28%	28%	28%
WASTEWATER	25%	25%	25%	25%	25%	25%	25%
STORMWATER	2%	2%	2%	2%	2%	2%	2%
	100%	100%	100%	100%	100%	100%	100%

CIVIL ENGINEERING DIVISION

CIVIL ENGINEERING DIVISION BUDGET SUMMARY

	Restated 2015-2016	Amended 2017	Amended 2018	Amended 2017-2018	Adopted 2019	Adopted 2020	Adopted 2019-2020
OPERATING REVENUES							
Operating Transfer In	\$611,428	\$687,634	\$719,591	\$1,407,225	\$783,901	\$771,816	\$1,555,717
TOTAL OPERATING REVENUES	\$611,428	\$687,634	\$719,591	\$1,407,225	\$783,901	\$771,816	\$1,555,717
OPERATING EXPENDITURES							
Salaries	\$315,081	\$409,360	\$429,136	\$838,496	\$452,578	\$452,578	\$905,156
Benefits	\$154,040	\$169,494	\$180,479	\$349,973	\$193,216	\$193,216	\$386,432
Supplies	\$24,935	\$30,800	\$20,622	\$51,422	\$13,622	\$13,622	\$27,244
Other Services & Charges	\$55,096	\$59,590	\$70,064	\$129,654	\$71,400	\$71,400	\$142,800
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund	\$40,303	\$18,390	\$19,290	\$37,680	\$40,085	\$41,000	\$81,085
Capital Outlay	\$21,973	\$0	\$0	\$0	\$13,000	\$0	\$13,000
TOTAL OPERATING EXPENDITURES	\$611,428	\$687,634	\$719,591	\$1,407,225	\$783,901	\$771,816	\$1,555,717
STAFFING LEVELS							
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS/CAD Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech IV	1.00			0.00			0.00
Engineering Tech III	1.00			0.00			0.00
Engineering Tech II	0.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL STAFFING LEVELS	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	0.00						
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
	0.00						
LIGHT - YELM HYDRO	0%	15%	15%	15%	15%	15%	15%
LIGHT - CENTRALIA	34%	10%	10%	10%	10%	10%	10%
STREETS	4%	8%	8%	8%	8%	8%	8%
WATER	25%	30%	30%	30%	30%	30%	30%
WASTEWATER	26%	26%	26%	26%	26%	26%	26%
STORMWATER	11%	11%	11%	11%	11%	11%	11%
	100%	100%	100%	100%	100%	100%	100%

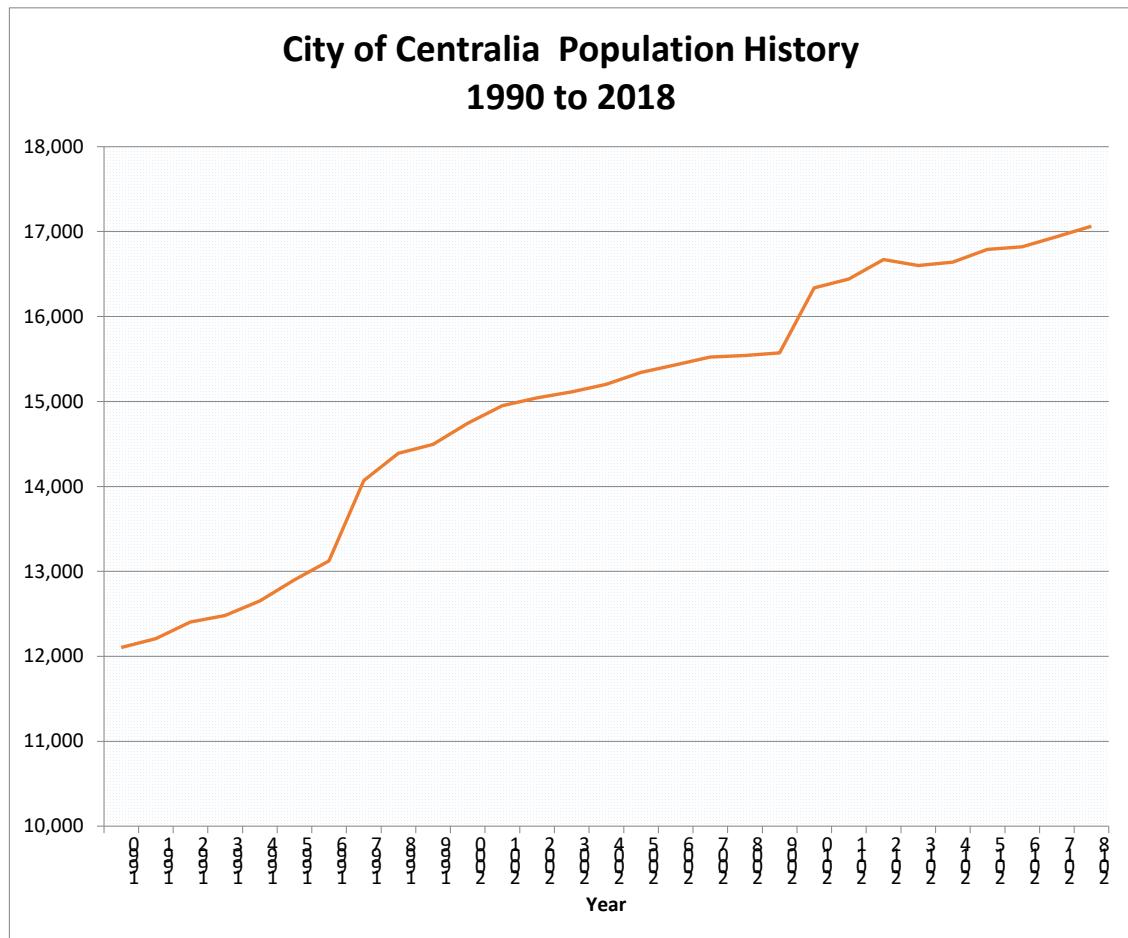
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City of Centralia
Summary of Outstanding Debt
As of January 1, 2019

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2019 Principal Outstanding	2019 Principal	2019 Interest	Dec 2019 Principal Outstanding	Maturity
General Fund							
Distressed Counties Loan							
Millard Business Attraction - .09 Funds	7/9/2010	\$ 300,000	\$ 177,652	\$ 14,578	\$ 3,602	\$ 163,074	12/1/2029
Centralia School District							
HVAC-Indoor Swimming Pool	5/15/2013	\$ 207,690	\$ 93,461	\$ 20,769	\$ -	\$ 72,692	6/1/2023
Stadium Fund (Hotel/Motel)							
General Obligation Bond							
Sports Complex	8/10/2010	\$ 1,225,000	\$ 830,000	\$ 55,000	\$ 36,060	\$ 775,000	12/1/2030
Debt Service Fund							
General Obligation Bond							
Energy Efficiency	7/30/2013	\$ 1,100,000	\$ 550,000	\$ 110,000	\$ 21,230	\$ 440,000	8/1/2023
Capital Projects Fund							
General Obligation Bond							
Streetscape Refunding Bond	4/30/2013	\$ 1,116,592	\$ 440,081	\$ 145,101	\$ 7,277	\$ 294,980	5/1/2021
Electric Fund							
Revenue Bonds							
2007 Refunding Bonds	3/1/2007	4,530,000	550,000	550,000	11,000	-	12/1/2019
2010 Revenue Bonds	10/7/2010	11,055,000	8,560,000	445,000	462,906	8,115,000	12/1/2030
2015 Revenue Refunding Bonds	12/3/2015	9,684,433	8,594,298	986,413	204,544	7,607,885	12/1/2026
Total Electric Fund		\$ 25,269,433	\$ 17,704,298	\$ 1,981,413	\$ 678,450	\$ 15,722,885	
Water Fund							
Revenue Bonds							
2013 Refunding Bonds	4/30/2013	\$ 1,128,964	\$ 321,724	\$ 102,763	\$ 5,353	\$ 218,961	5/1/2021
Public Works Trust Fund Loans							
Cooks Hill Water	7/30/2002	2,316,356	512,464	128,116	5,125	384,348	6/1/2022
State Revolving Fund Loans							
Ham Hill Water	10/1/2002	624,240	164,273	32,855	1,643	131,419	10/1/2023
Port North Ext	8/11/2005	2,197,866	694,063	115,677	6,941	578,386	10/1/2024
Total Water Fund		\$ 6,267,426	\$ 1,692,524	\$ 379,411	\$ 19,061	\$ 1,313,113	
Wastewater Fund							
Public Works Trust Fund Loans							
Swanson Heights	4/18/2002	\$ 1,307,382	\$ 124,402	\$ 41,467	\$ 2,488	\$ 82,934	7/1/2021
Maple Hansen	7/31/2002	280,098	33,203	8,301	332	24,903	7/1/2022
Cooks Hill Sewer	7/4/2004	1,192,500	377,626	62,938	1,888	314,688	7/1/2024
State Revolving Fund Loans							
Wastewater Treatment Plant A	11/1/2005	33,009,836	10,156,873	1,692,812	-	8,464,061	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	242,850	30,356	-	212,494	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	2,276,093	137,519	56,341	2,138,573	12/31/2032
Total Wastewater Fund		\$ 39,384,812	\$ 13,211,046	\$ 1,973,393	\$ 61,049	\$ 11,237,652	
Storm & Surface Water Fund							
State Revolving Fund Loan							
I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 53,106	\$ 3,209	\$ 1,315	\$ 49,897	12/31/2032
TOTAL OUTSTANDING DEBT							
		\$ 74,941,020	\$ 34,752,168	\$ 4,682,873	\$ 828,044	\$ 30,069,295	

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
2018	17,060



During the past twenty-five years, the population of the City of Centralia has increased by 4,419. The 2018 displayed number is an estimate until the OFM provides the official estimate.

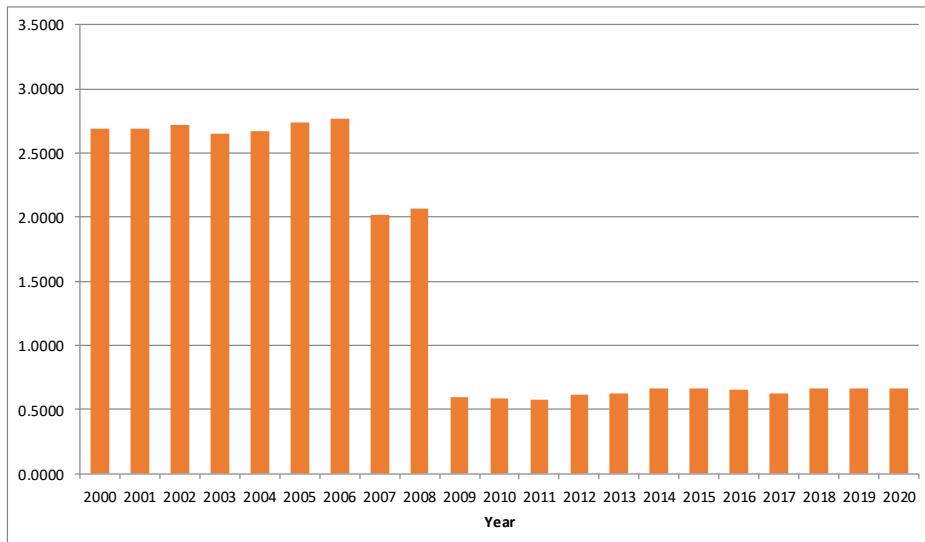
RCW 43.62.030 states that the Office of Financial Management (OFM) shall annually determine the April 1 populations of all cities and towns of the state. OFM population estimates for cities and towns are used in state program administration and in the allocation of selected state revenues .

PROPERTY TAX HISTORY

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

Year	Levy Rate per \$1,000		Property Tax Levy		Assessed Value	
	Change		Change		Change	
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%
2018	0.6672	6.26%	707,211	3.17%	1,059,990,378	-2.91%
2019	0.6672	0.00%	707,212	0.00%	1,059,990,378	0.00%
2020	0.6672	0.00%	707,213	0.00%	1,059,990,378	0.00%

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.

BIENNIAL BUDGET: Two year fiscal plan authorized by the Revised code of Washington RCW 35A.34.

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 COSTRCTION FUNDS

Unspent cash proceeds from bonds issued for specific purposes.

BOND REGISTRAR:

The fiscal agency of the state of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on a principal of (and any premium pursuant to call on) the bonds.

BUDGET:

A plan of financial operation displaying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the city and its departments operate.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the city follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the city Manager and Finance Department and supporting staff for the City Council which represents the financial plan and programs proposed for the next fiscal year.

The budget document usually consists of two parts. The first part contains a message from the City Manager, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates. In addition to the budget document, an appropriation ordinance or resolution and revenue and borrowing measures will be necessary to put the budget into effect.

BUDGET MESSAGE:

The general discussion or summary of the proposed budget as presented in writing by the City Manager to the City Council and the public.

The budget message contains an explanation of the principal budget items, an outline of the city's experience during the past period and its financial status at the time of the message and the recommendations regarding the financial policy for the coming period

CAPITAL ASSETS:

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Facilities Plan.

CAPITAL FACILITIES PLAN (CFP):

A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY:

Expenditures, which result in the acquisition of or additions to assets. Examples include land, buildings, machinery and equipment, and construction projects, all of which must meet the capitalization threshold of \$5000 and have a life expectancy that exceeds two years.

CAPITAL PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the full resources estimated to be available to finance the projected public facilities.

CAPITAL PROJECTS:

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than ten years.

CAPITAL RESERVES:

Funds set aside for capital improvements such as infrastructure replacement projects of unplanned (emergency) repairs.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COLA:

Cost of Living Allowance.

COMMUNITY PARK:

Those parks so designated in the City of Centralia Parks and Recreation plan.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver particular services.

COUNCILMANIC BONDS:

Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Council manic bonds must not exceed 1.5% of the assessed valuation, and voted bonds 2.5%.

CPI:

Consumer Price Index is a measure of the changes in prices over time for a fixed market basket of goods and services as provided by the U.S. Department of Labor.

CUSTOMER DEPOSITS:

Cash collected from customers as a security; for utility customers, to secure payment of final bill.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, notes and accounts payable.

DEBT LIMITS:

The maximum amount of gross or net debt, which is legally permitted.

DEBT RESERVE:

Cash held as security and required by creditors to make final debt payments or accumulated to make debt payments when they are due.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the city's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT:

The excess of an entity's liabilities over its assets . Also, the excess of expenditures or expenses over revenues during a single accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. The unpaid balance continues to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEMAND DEPOSIT:

A deposit of monies where the monies are payable by the bank upon demand.

DEPARTMENT:

The basic organizational unit of city government responsible for carrying out specific functions assigned.

DEPRECIATION:

Expiration in the service life of capital assets attributable to wear and tear, deterioration, impact of physical elements, inadequacy or obsolescence. Also, that portion of the cost of a capital asset which is charged as an expense during a particular period.

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

DEVELOPMENT ACTIVITY:

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

DOUBLE BUDGETING:

The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditure (one to buy the service and the other to add the resources to its budget so they have something to sell).

This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice: once in each fund's budget. The revenue side of both funds is similarly inflated.

ENCUMBRANCES:

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

ENDING FUND BALANCE:

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

ENTERPRISE FUND:

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

EQUIPMENT REPLACEMENT FUNDS:

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

EXPENDITURES:

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

FEES 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.

