

**2015
Adopted Budget**



**Rob Hill
City Manager**

*PRIVILEGED CENTRALIA” A Preamble to
Centralia’s 2007 Comprehensive Plan*

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

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

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

AFFIRMED THIS 11th DAY OF SEPTEMBER, 2007

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

TABLE OF CONTENTS

CITY MANAGER’S BUDGET MESSAGE	i
BUDGET INTRODUCTORY SECTION	1
City Officials	2
City-wide Organization Chart	3
Mission Statement	4
Strategic Priorities	5
Goals	
PROCESS, POLICY AND PLAN	9
Budget Summary - Overview	10
Budget Structure, Policy and Process	17
City Revenue Sources, Reserves and Fund Balances	24
BUDGET SUMMARY SECTION	31
Financial Summaries and Comparisons	32
BUDGET DETAIL SECTION - GOVERNMENTAL FUNDS	37
GENERAL FUND	38
Revenue by Category	39
Revenue Details	40
Expenditure Summary by Department	43
City Council	44
Municipal Court	46
City Manager	48
City Clerk	50
Finance	52
City Attorney	54
Human Resources	56
Building Maintenance	58
Non-Departmental	60
Special Appropriations	61
Police	62
Fire	77
Building Inspector	79
Community Development	80
Parks & Recreation	82
Library	91
SPECIAL REVENUE FUNDS	92
Expenditure Summary	93
Street Fund	94
Paths & Trails Fund	96
Repair & Demolition Fund	97
Electric Utility Revolving Fund (closed)	98
Park Improvement	99

TABLE OF CONTENTS

Stadium Fund	100
Confiscations& Seizures Fund	101
Law Enforcement Grant Fund	102
Indoor Pool Fund	103
Borst Park Construction Fund	104
Borst Home Fund	105
Washington Lawn Cemetery Trust Fund	106
Landfill Closure Fund	107
Landfill Operating Trust Fund	108
DEBT SERVICE FUND	109
Debt Service Fund	
CAPITAL PROJECTS FUNDS	
Capital Projects Fund	110
Energy Efficiency Capital Projects Fund	111
Flood Capital Projects	112
BUDGET DETAIL SECTION - PROPRIETARY FUNDS	113
Expenditure Summary	114
City Light Fund	115
Water Fund	122
Wastewater Fund	124
Storm & Surface Water Fund	126
Equipment Rental Fund	128
BUDGET DETAIL SECTION - FIDUCIARY FUND	130
Firemen's Pension Trust Fund	131
CAPITAL PROJECTS, EQUIPMENT & PROFESSIONAL SERVICES	132
Borst Park Construction Fund	133
City Light – Yelm Hydro Generating System	136
City Light – Centralia Electric System	138
Public Works – Equipment Rental	145
Public Works – Storm & Surface Water	145
Public Works – Street	146
Public Works – Wastewater	146
Public Works – Water	147
Public Works – Landfill	149
APPENDIX	150
Budget Ordinance	151
Adopted Salary Schedule	153
Utility Divisions – Allocated Expenditures & Staffing	158
Summary of Outstanding Debt	162
Population History Graph	163
Property Tax Data	164
Glossary	166



January 1, 2015

Members of the City Council and Citizens of Centralia,

I am pleased to present the Adopted Budget for 2015 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 continue to deliver quality services while living within our financial resources.

Prudent use of reserves and staffing reductions and other spending adjustments made in the past three annual budgets have created financial stability and a sturdy foundation for the City's future. Building upon goals developed by the City Council, this budget again achieves one of the City's top priorities by delivering a structurally balanced budget for the General Fund for Fiscal Year 2015.

Strategic Priorities The City Council has updated its priorities for 2015. Again we will address this focus against the backdrop of our continuing requirements to maintain customary core government services upon which citizens rely. We expect to start this discussion with progress updates on the priorities from 2014 and move forward with planned actions on priorities identified for 2015:

- Improve the condition of Centralia's streets – funding requirements
- Maintain a balanced General Fund budget – optimal reserve policies
- Design and construct a local flood relief project – use of mitigation & grants
- Review UGA policy and boundaries and amend as needed
- Economic and Jobs Growth

We have included within this document the complete plan outlining targets, measures and initial steps on these Strategic Priorities.

In addition we acknowledge that sustaining quality services and meeting the Council's updated 2015 Strategic Priorities may require changes in the way we have been providing services and, more importantly, how we pay for those new requirements. Some of these changes were highlighted during our workshop discussions and are included in this budget.

Economic Context Our ability to develop a sound, workable budget requires we recognize the economic environment as it currently exists and as forecasted for the next 12 to 15 months. In discussing our assumptions and constraints, we note that some indicators – building permits

and business licenses issued – continue to point to a steady, slight upward trend in activity. City sales tax receipts bear this out, particularly in retail and construction categories. Yet, with major construction on Interstate 5 nearing completion and until we have continued evidence that an upward trend is sustainable, we have forecasted City available resources quite conservatively. Major new commercial and residential activities are now in the early planning stages, and we expect a year of level revenues before any significant increases. We do not forecast a return to 2007 levels any time soon.

Budget Highlights Within the Adopted Budget, we highlight the following:

- Full year implementation of the staffing reorganization within the Police Department to use the CSO staff more effectively; no major vehicle purchases or replacement ERR contribution.
- Continued funding for park seasonal workers to support the summer sports complex activity which had a record number of tournaments and participants.
- Increases in several General Fund departmental costs tied primarily to auditing, legal issues and legislative mandates; staffing remains at current levels.
- Implementation of reserves policy for disbursement for leave liabilities.
- For the Electric Department, focus on process improvements through the acquisition of a new information system (ERP); continued focus on reliability and safety through its pole replacement plan; construction of a training room at the Tower site and implementation of succession planning through apprenticeship hiring.
- Continued implementation of the composting process within the Wastewater Department and construction of a new, relocated decant station.
- Meeting minimum requirements in the Stormwater Program with significant challenges on the horizon, including proposed additional staffing, rate adjustments and grant-matching funding.

Looming Issues In addition to economic trends, we are mindful that both the current budget and the 2016 budget may be impacted by other issues that are at hand or in the near future. Public defender case load restrictions and marijuana zoning are two such concerns. Succession planning for an aging workforce, use of technology innovation and planning for its obsolescence are others. Some of these are partially addressed in this document.

Looking Forward The City is largely a service organization with its employees being one of its strongest assets. We are already recognizing in the core 2015 budgets the financial impacts of changes in health care costs for these employees. As this Adopted 2015 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.

Sincerely,

Rob Hill, City Manager

CITY OF CENTRALIA

BUDGET INTRODUCTORY SECTION

CITY OFFICIALS

CITY-WIDE ORGANIZATION CHART

MISSION STATEMENT

STRATEGIC PRIORITIES FOR 2015

COUNCIL GOALS 2014-2016

CENTRALIA

2015 City Officials

Position	Council Members	District/At large	Term Expires
<i>Mayor</i>	<i>Bonnie Canaday</i>	<i>District #4</i>	<i>Dec. 31, 2017</i>
<i>Mayor Pro-Tem</i>	<i>John Elmore</i>	<i>District #2</i>	<i>Dec. 31, 2017</i>
<i>Councilmember</i>	<i>Ron Greenwood</i>	<i>District #1</i>	<i>Dec. 31, 2017</i>
<i>Councilmember</i>	<i>Patrick Gallagher</i>	<i>District #3</i>	<i>Dec. 31, 2017</i>
<i>Councilmember</i>	<i>Bart Ricks</i>	<i>At Large #1</i>	<i>Dec. 31, 2015</i>
<i>Councilmember</i>	<i>Lee Coumbs</i>	<i>At Large #2</i>	<i>Dec. 31, 2015</i>
<i>Councilmember</i>	<i>Gabe Anzelini</i>	<i>At Large #3</i>	<i>Dec. 31, 2015</i>

Management Team

<p><i>Rob Hill</i></p> <p><i>Shannon Murphy-Olson</i></p> <p><i>Deena Bilodeau</i></p> <p><i>Jan Stemkoski</i></p> <p><i>M. L. Norton</i></p> <p><i>Emil Pierson</i></p> <p><i>Pamela Nelson</i></p> <p><i>Candice Rydalch</i></p> <p><i>Robert Berg</i></p> <p><i>Kahle Jennings</i></p> <p><i>James Buzzard</i></p>	<p><i>City Manager</i></p> <p><i>City Attorney</i></p> <p><i>City Clerk</i></p> <p><i>City Engineer</i></p> <p><i>City Light General Manager</i></p> <p><i>Community Development</i> <i>and Parks & Recreation Director</i></p> <p><i>Finance Director</i></p> <p><i>Human Resources Director</i></p> <p><i>Police Chief</i></p> <p><i>Public Works Director</i></p> <p><i>Municipal Court Judge</i></p>
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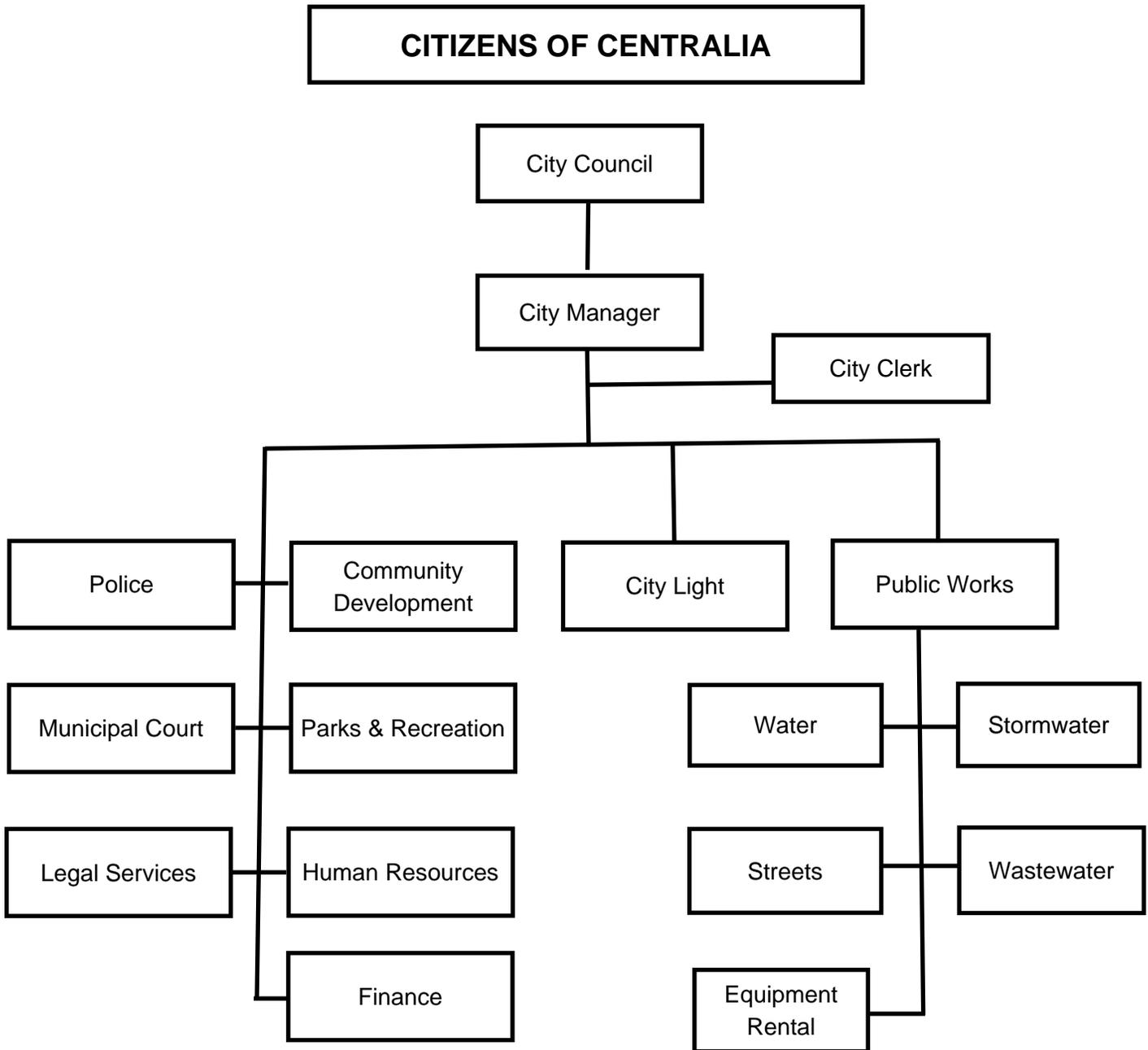
Address
 118 W Maple Street
 PO Box 609
 Centralia WA 98531

Phone (360) 330-7671

Home Page: www.cityofcentralia.com

CITY OF CENTRALIA

City-wide Organization Chart





MISSION STATEMENT

The mission of the City of Centralia is to:

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

CENTRALIA CITY COUNCIL STRATEGIC PRIORITIES FOR 2015

Adopted August 2014

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

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

Proposed Measures:

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

Proposed Targets:

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

Initial Steps:

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

Strategic Priority #2 Maintain a balanced General Fund Budget

Background: With constantly increasing demands for service and cost for goods and labor, it has become difficult for municipalities to maintain structurally balanced budgets. The City adopted a budget that balanced revenues and expenses in 2014 after several years of structural deficits caused by the recession. This struggle will continue and the City must be disciplined in the balancing of resources against services.

Proposed Measures:

- Present a structurally balanced annual budget to City Council for consideration
- Monitor revenues and expenses throughout the year to achieve a surplus at period closing

Proposed Targets:

- Maintain structural balance in the General Fund throughout the year

Initial Steps:

- Review budget and finance policies for possible updating

Strategic Priority #3 Design and Construct a local flood relief project.

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

Proposed Measures:

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

Proposed Targets:

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

Initial Steps:

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

Strategic Priority # 4 Review UGA policy and boundaries and amend as needed.

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

Proposed Measures:

- Amend UGA boundaries that were identified in 2014 by City Council
- Amend UGA policies that were identified in 2014 by City Council
- Review costs associated with extension of City utilities.
- Review impacts of population thresholds.

Proposed Targets:

- Prepare amendments for adoption by December 2015.

Strategic Priority # 5 Economic and Jobs Growth

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

Proposed Measures:

- Inventory key infrastructure needs that will stimulate development and develop plans and timelines for each project
- Maintain an active role in Lewis County EDC
- Partner with Centralia College and Centralia School District to identify and help develop workforce training for target industries.

Proposed Targets:

- Identify critical infrastructure projects and generate cost estimates by December 2015
- Identify partners and potential stakeholders and engage in discussions regarding workforce development and investor recruitment during the first quarter of 2015

Initial Steps:

- Schedule workshops in first quarter 2015 to refine process and identify key projects and partners

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

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

CITY OF CENTRALIA

PROCESS, POLICY AND PLAN

BUDGET SUMMARY – OVERVIEW

BUDGET STRUCTURE, POLICY & PROCESS

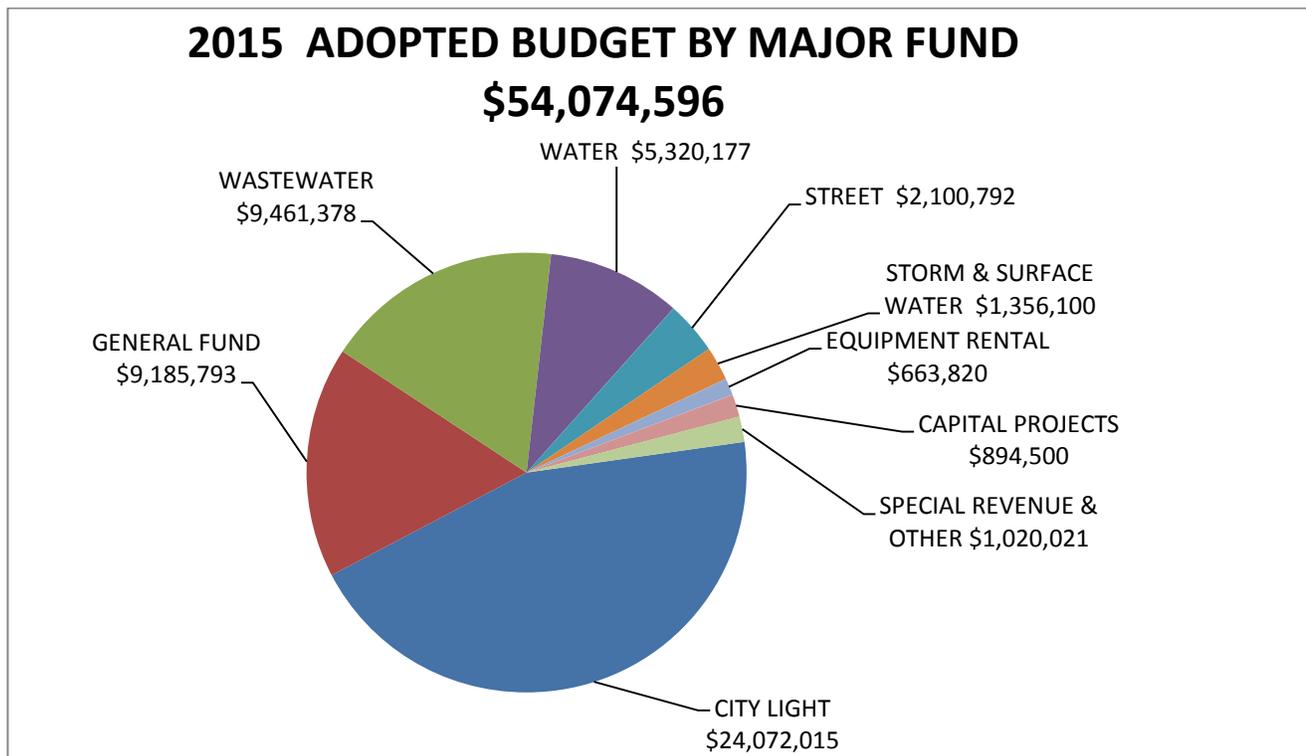
CITY REVENUES

BEGINNING FUND BALANCES & RESERVES

ADOPTED 2015 CITY OF CENTRALIA BUDGET SUMMARY

The 2015 Adopted budget totals \$54,074,596. Compared to the 2014 Adopted Budget, this is a decrease of 2.1% or \$1,207,184. 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 2015 Adopted Budget. Each of the funds that make up the budget has a specific role and responsibility and must “stand alone”. The revenues and expenditure must balance, and each fund is closely monitored for accuracy, accountability and to ensure it remains solvent throughout the year.



THE FUNDS

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

Other special purpose funds have been created to account for street maintenance activities, capital improvement expenditures, the fire pension and those activities funded by restricted revenues. A number of funds no longer qualify as Special Revenue under the newly revised definition, but we continue to segregate them for historical

consistency. The City also has an Equipment Rental Fund that services most of the vehicles and equipment used in City operations. The two funds added in 2014 are continued in 2015 to provide for the Energy Efficiency Project Debt Service (Fund 201) and Construction (Fund 303). A new Flood Capital Project Fund 304 accounts for projects financed by flood mitigation fees from the Department of Transportation (DOT) Interstate 5 construction.

The Adopted 2015 Budget has expenditure appropriations of \$54,074,596. Financing of these expenditures 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

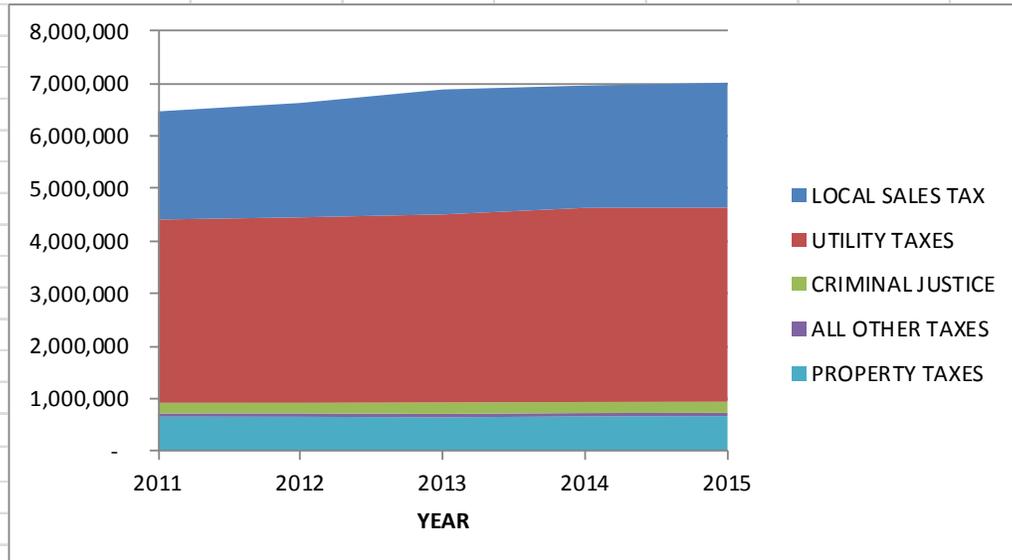
The Adopted 2015 General Fund Budget is stable, only .3% more than last year. Revenues are beginning to edge up, primarily sales tax. Even with additional revenues, expenses are still increasing at an equivalent pace. Many of the City’s expenses are set by contract, and vendors can simply raise rates to cover their costs. With this in mind, no significant increases to ongoing expenses are proposed. Rather, two positions have been unfilled upon expiration of grant obligations in order to achieve our goal of a sustainable, structurally balanced budget.

GENERAL FUND REVENUES TOTAL \$9,185,793

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

TAX REVENUES BY SOURCE

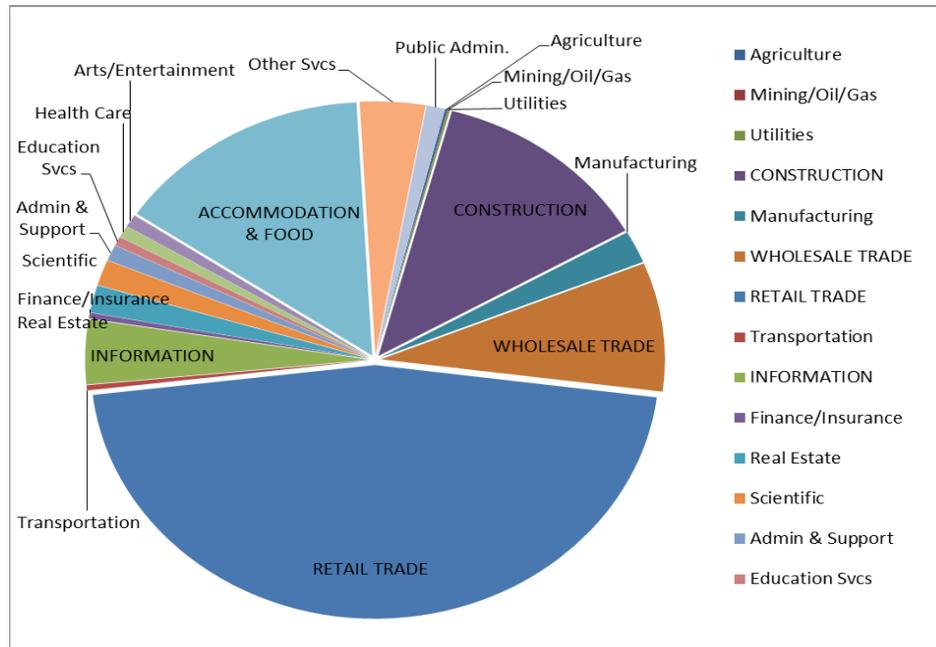
SOURCE	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	Change
LOCAL SALES TAX	2,058,828	2,178,134	2,378,936	2,328,000	2,368,678	40,678
UTILITY TAXES	3,489,485	3,532,048	3,580,990	3,696,400	3,696,700	300
CRIMINAL JUSTICE	203,042	201,898	216,325	211,000	211,000	0
ALL OTHER TAXES	60,379	64,059	65,865	64,300	62,300	(2,000)
PROPERTY TAXES	656,481	653,271	643,646	660,300	677,125	16,825
TOTAL	6,468,215	6,629,410	6,885,762	6,960,000	7,015,803	55,803



Taxes provide \$7,015,803 or more than 76% of all General Fund Revenues in 2015.

SALES TAXES: At \$2,368,678, this source is projected to continue at levels similar to 2014 until the DOT projects on Interstate 5 are complete. Once the highway projects are completed, the one- time up-surge in construction

SALES TAX REVENUES BY CATEGORY OF SALE



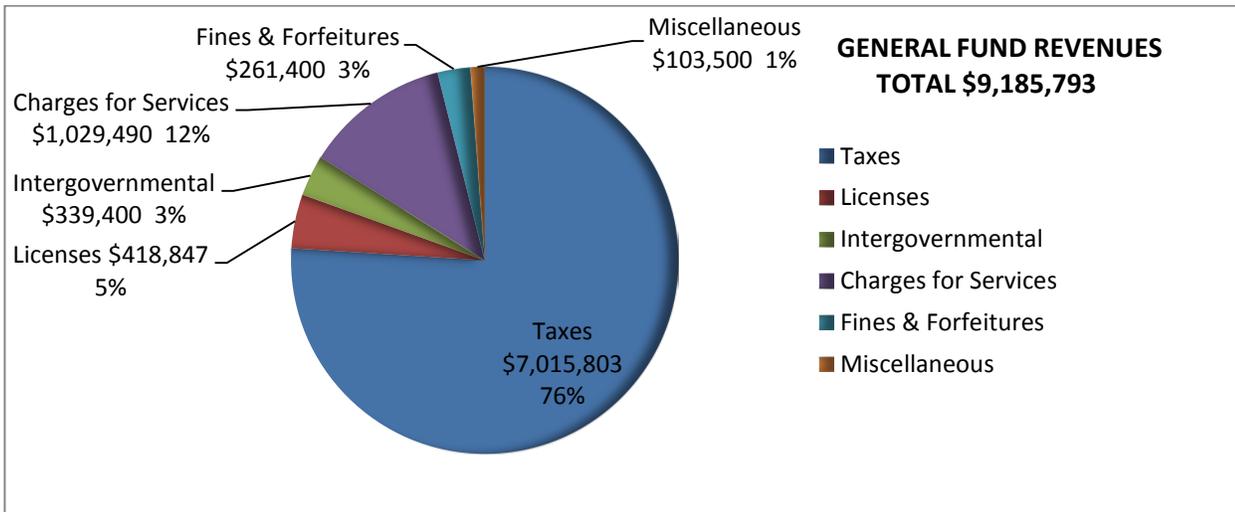
sales taxes may fall off unless other major projects emerge. Besides construction, the major categories of sales taxes are retail trade, wholesale trade and accommodations and food which together comprise about 88-90% of all sales tax revenues. Although these categories have been increasing, the City has not yet recovered its pre-recession levels and is still about 5-7% less than the sales tax revenues of 2007.

PROPERTY TAXES: The approved increase to \$677,125 includes the Council’s approved 1% increase allowed by law, plus values for new construction. Since the formation of the Riverside Fire Authority, property tax as a percentage of the General Fund taxes has decreased from 29% to 10%.

UTILITY TAX: This major revenue source of \$3,696,700 is projected to increase only slightly from 2014 as scheduled rate increases are partially offset by lower demand. Since 2007, the General Fund has experienced a 33 % increase in utility tax revenues.

CHARGES FOR SERVICES: At \$1,029,490 this second largest revenue source is projected to increase 2 %. This increase is attributed to implementing the revised indirect cost allocation and changes in General Fund expenditures.

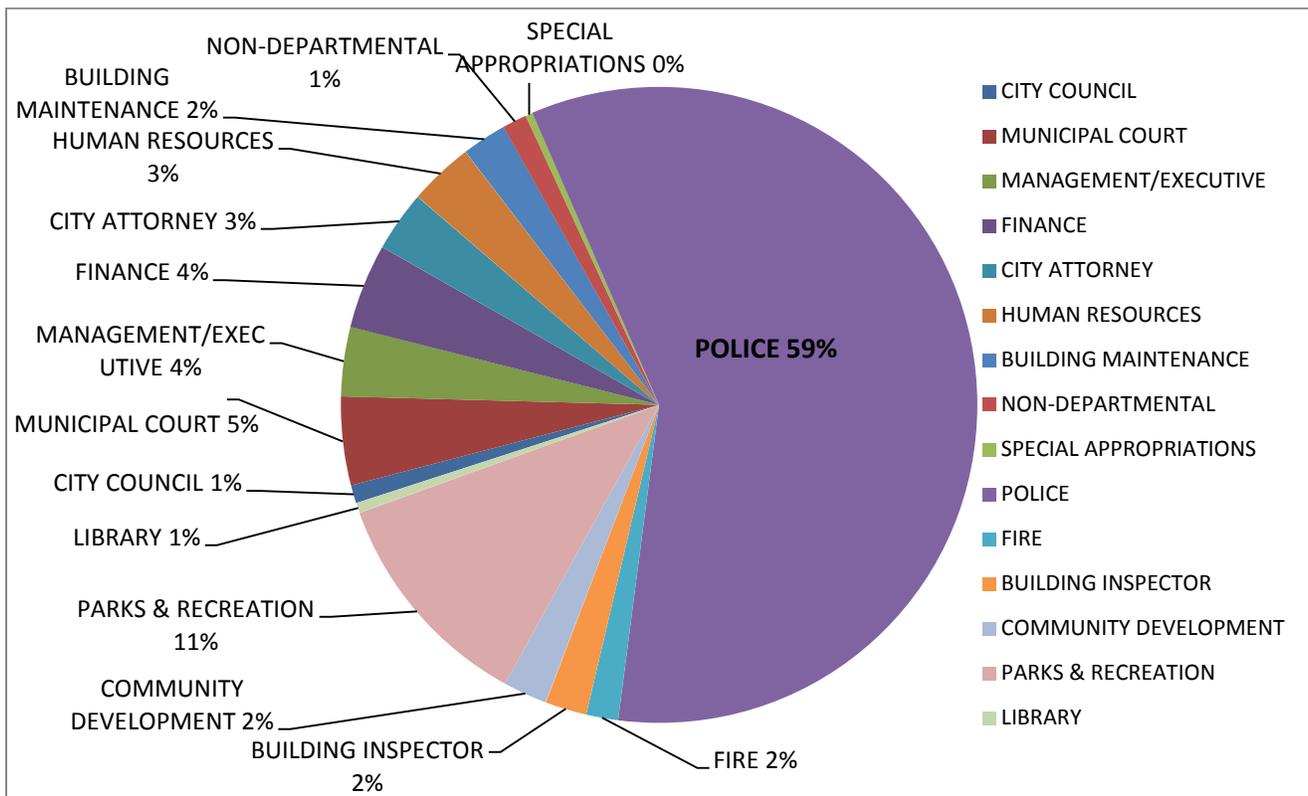
OTHER REVENUES: Include Fines and Forfeitures at \$261,400, Intergovernmental Revenues of \$339,400 Miscellaneous Revenue including interest at \$103,500 and Licenses/Permits projected at \$418,847.



GENERAL FUND EXPENDITURES TOTAL \$9,185,793

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

A significant burden that the City continues to struggle with is the rising cost of employee benefits. For 2015, budgets include medical premium increases, Workers Comp increases and a 2% retirement cost (PERS) increases. The City projects rising health insurance rates and continues to shop plans in an attempt to stem some of these increased costs.



SERVICES

General Fund priorities will continue to focus on Public Safety. Reductions in expenses are required and are included in this budget and two formerly grant funded positions will remain unfilled. There will be some impact felt in the core Public Safety service of Police, mitigated by reorganization of CSO staff duties. This is consistent with past practice and the current Council's ongoing emphasis on a safe and lawful city. There are no staffing reductions in Municipal Court.

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 reduction and consolidation of duties in this department was necessary to help bridge the gap in 2011 and 2012, and has continued through 2013, 2014 and now 2015. This has resulted in reduced attention for some of the satellite parks and facilities within the City. Employees will continue to focus on the Borst Park Sports Complex during the summer to ensure that it receives adequate attention as it has the most used facilities in the City. Use of seasonal workers has contributed to keeping these facilities in prime condition.

Administrative services in City Hall are maintained at 2011 levels. Staffing in Administrative Services is at the absolute minimum levels to sustain any acceptable level of service and oversight.

SUMMARY

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

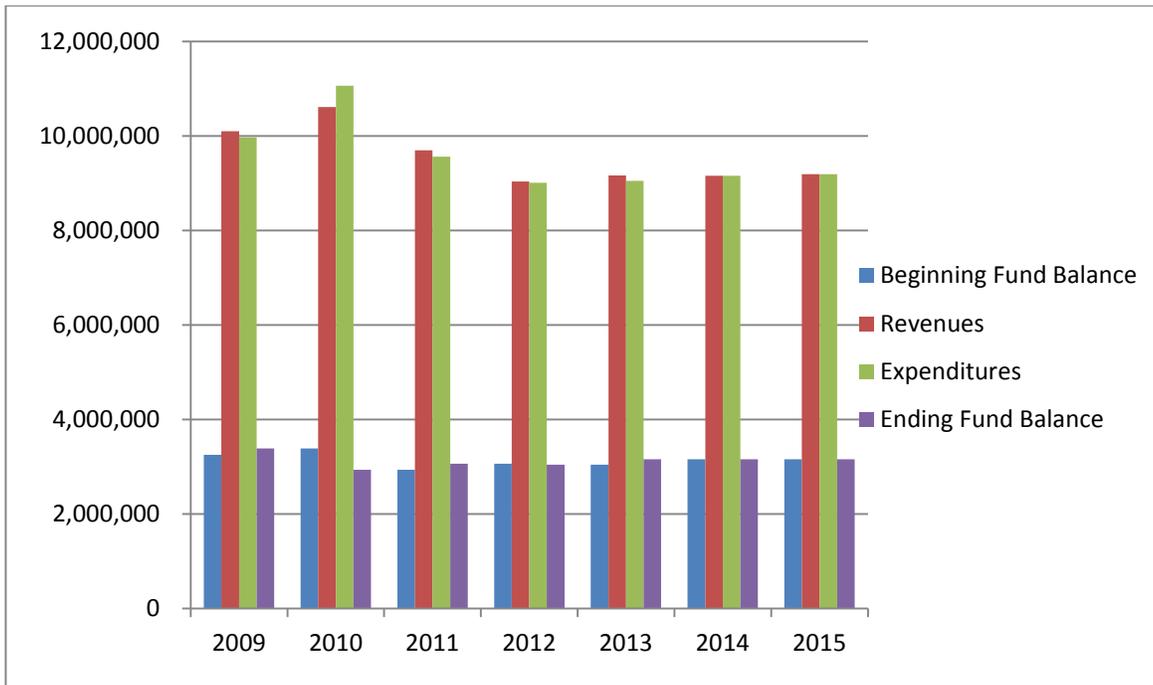
RESERVES:

The City has been very prudent managing its finances in recent years to ensure there are adequate cash reserves when needed. Despite a decrease early in the recession, since 2010 the remaining reserves have been stable at \$2.9 million. In past years, designated reserves were used on planned expenses (for the CHRP grant commitment, for Train Depot roof and HVAC repairs.) The City has no planned drawdown of its reserves for Fiscal Year 2015.

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

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

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



Estimated cash balance as of December 31, 2014 meets the policy - 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 2014 General Fund balance is estimated to be \$3,156,000, or approximately 34% of operating expenditures. The Operating Reserve is projected to be \$686,000. No recommendation is being proposed for spending General Fund reserve funds. In 2014, the Council requested and received a thorough review of City-owned property with an eye towards selling surplus property to bolster reserves and/or fund projects. Actions on that review are expected to materialize in 2015.

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.

It should be noted that while the proposed reserve may seem excessive 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 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 included for the water and wastewater utilities to keep pace with inflationary cost increases. However, a rate increase of \$2 is included, pending Council approval, for the Storm and Surface Water utility to pay for compliance with the permit requirements .

Significant Public Works projects for the year, listed below and more fully described in the Capital Project Section, include several 2014 carryover *projects:

- Wastewater: Chehalis bank stabilization \$ 200,000
- Wastewater decant station \$ 1,200,000
- Water: Loop Cooks Hill line to River Heights \$ 125,000*
- Water meter replacements \$ 150,000*
- Davis Hill Reservoir re-coat \$ 350,000
- System Control replacement \$ 145,000
- Streets: Traffic control at Main and Yew \$1,065,000*
- Stormwater: Regional Decant Station \$ 730,000*

City Light: The City electric utility consists of the single largest department within the City. As in Public Works, operations are being held at basically status quo. The 3.4% rate increases approved for 2013, 2014 and 2015 will allow this utility to keep pace with inflation and to meet its capital improvement requirements. Significant projects, many focused on reliability and safety, are as follows.

- Training Facility \$ 60,000
- Harrison Avenue Feeder \$100,000
- Penstock Preservation \$130,000
- Priority Pole Replacements \$100,000*
- May Street Substation \$400,000*
- IT Enterprise Resources Program \$350,000

OVERVIEW SUMMARY

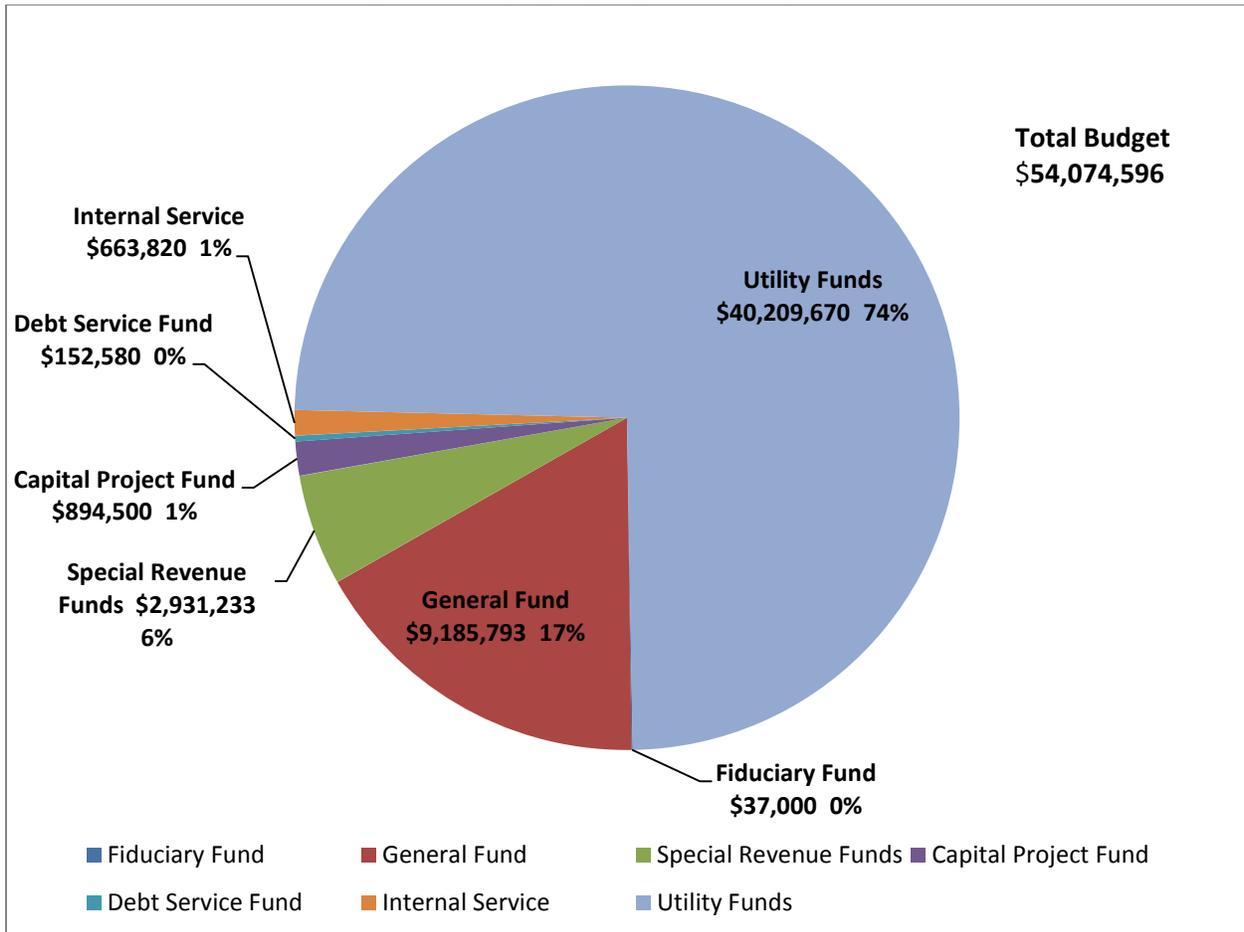
The Adopted Budget complies with the overall City goal to match ongoing costs with ongoing revenues. The General Fund is balanced without the use of its reserves. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, moneys for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2015 as designated. In all, the Adopted 2015 Budget is projected to meet the ongoing programs and special projects identified for 2015 for the City of Centralia.

2015 Budget Structure, Policy and Process

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

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

ADOPTED 2015 BUDGET BY FUND TYPE



In the following sections, we provide a description of the policies and process that prevailed as the 2015 Budget was developed. We also describe the format or structure of the information it

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

Budget Background and Overview

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

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

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

Financial Goals

The City of Centralia's financial goals seek to:

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

Financial Policies

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

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

City. They promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

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

Revenue Policy

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

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

Expenditure Policy

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

- Current expenditures will be funded with current revenues.

Operating Budget Policy

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

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

Capital Management Policy

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

Accounting Policy

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

Debt Policy

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

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

Cash Management and Investment Policies

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

Reserve Policies

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

Budget Structure - Fund Accounting

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

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

GOVERNMENTAL FUND TYPES:

General Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Fund (201)

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

Capital Projects Funds (302 , 303 and 304)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (401-405)

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

Internal Services Fund (501)

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

FIDUCIARY FUND TYPES:

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

Pension Trust Fund (611)

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

Agency Funds (801 & 803)

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

Basis of Accounting

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

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

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

Budgets

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

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

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

Budget Process

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

Policy Phase

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

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

Needs Assessment Phase

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

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

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

Review Phase

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

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

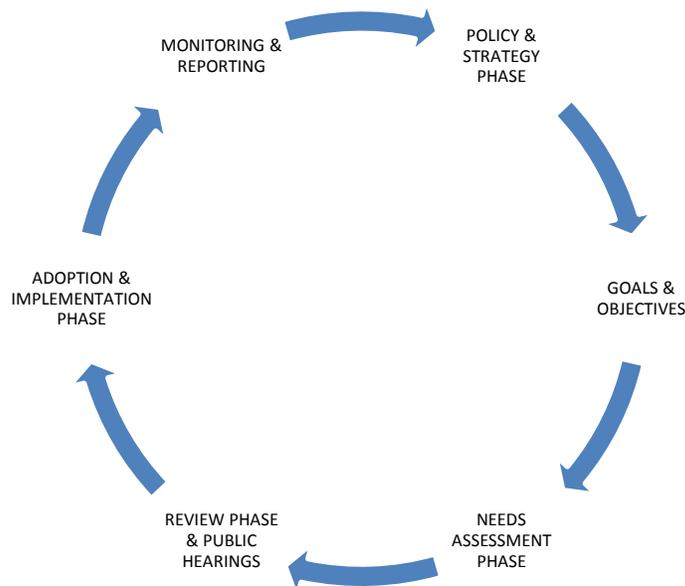
The Clerk publishes notices of public hearings on the Proposed Budget and on the proposed property tax levy for the next year. The levy must be established prior to November 30th.

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

Adoption and Implementation Phase

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

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



The Budget Cycle

2015 City Revenues

TAXES

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

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

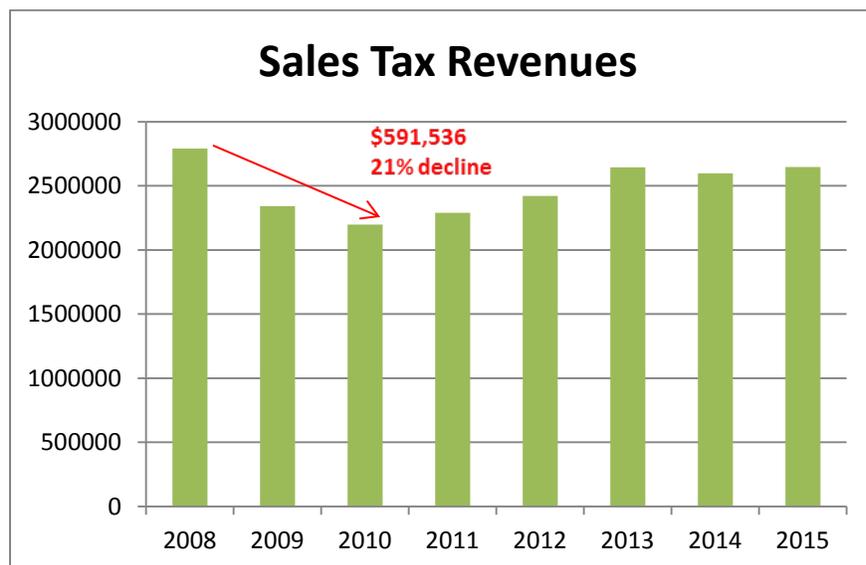
The limitations are those which reduce the maximum levy rate, such as annexation to a library district, and those which establish ceiling (a lid) for the amount of tax revenue that may increase each year. Statutes currently limit the levy increase to 1% or the growth in the implicit price deflator, other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

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

With the formation of the Riverside Fire Authority (RFA), the City Council authorized the RFA to use \$1.50 of the City's rate authority to fund fire protection services. The Council has elected to refrain from using its remaining rate authority. For 2014, the Council approved the available 1% increase in the levy as allowed under current statutes, and, based on property values of new construction and annexation properties, the levy increased slightly.

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

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



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

Utility Taxes Utility taxes are the largest revenue source for the City General Fund, providing over 40% of all operations financing. The City is authorized to impose a utility business and occupation tax on the gross receipts of investor owned utilities providing service to customers within the City. Except for storm and surface water, the utility tax on gross receipts of City-owned utilities applies to all customers, even those outside the City limits. The maximum rate is 6% on electrical, natural gas and telephone businesses, unless a higher rate is approved by the voters. There is no limit on the rate for other utilities. The City's utility tax rates are as follows: 6% on electricity, 6% on natural gas, 6% on network telephone services, 8% (3% net) on cable, 10% on water services, 14% on sewer services and 10% on storm and surface water services. The 2015 projection is \$3,696,700, a slight increase from the prior year's budget.

Gambling Tax Distributions The City imposes a gambling tax on the gross receipts derived by operators of gambling activities, including punchboards, pull-tabs, bingo, raffles, amusement games, and social card games. Taxable receipts from bingo, raffles, and amusement games are net of the amount paid as prizes and when conducted by bona fide charitable or nonprofit organizations have additional exclusions that reduce the amount of tax imposed. The rates imposed by the City range from 0% to 10%, depending on the classification of the gambling operation subject to the tax. The annual collections by the City are projected to be \$30,300 in 2015.

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

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

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

Real estate excise taxes are collected by the County Treasurer of the county within which the property sale is located and distributed to the City periodically. The annual revenues to the City are projected for 2015 at \$190,000.

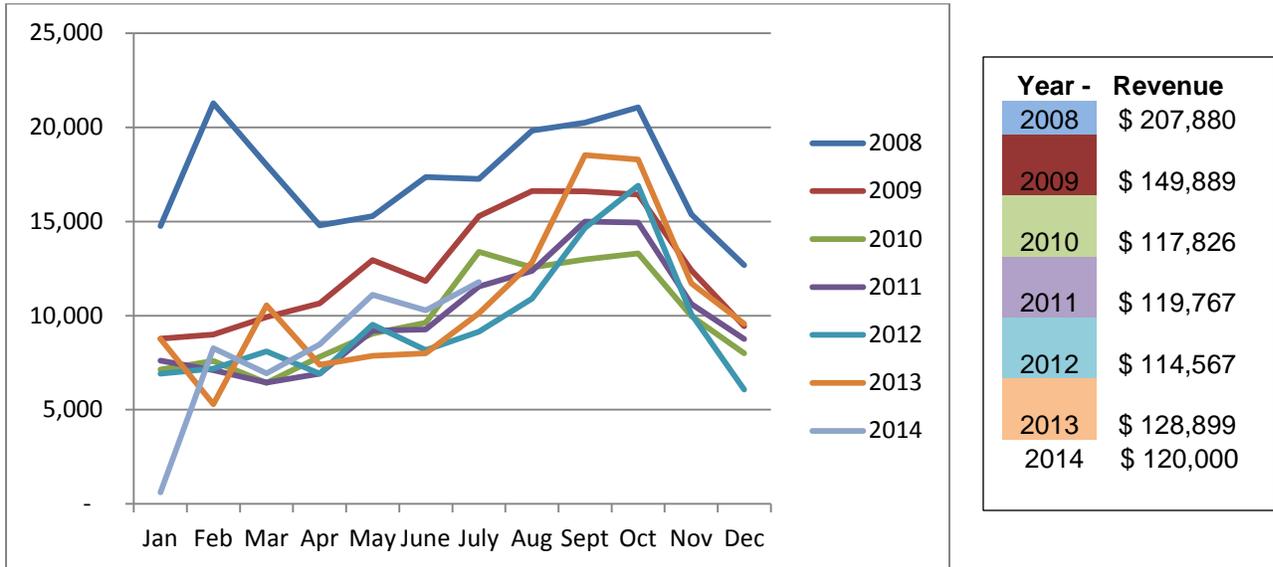
Hotel/Motel Tax Distributions Taxes from this source must be used to promote tourism as defined in state statutes. The City receives both "regular" and "additional" taxes on hotel and motel revenues. The "regular" hotel/motel tax distributions are for a local option tax of 2% on sales of hotel/motel 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 \$60,000 in 2015.

The "additional" hotel/motel tax distributions have been authorized by statute for specific cities and counties for specific purposes. These taxes, which vary in rate from two to three percent, are paid in addition to all other state and local sales taxes. The City of Centralia is authorized to levy an additional hotel/motel tax of 2% on all hotel/motel lodging for visitor and convention promotion and development. The "additional" 2% distribution for the City is projected to be \$60,000 in 2015.

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

The chart below reveals that the combined revenues of both basic and additional hotel-motel taxes for Centralia have decreased by about 47% from a high of over \$207,000 in FY 2008. The projected combined total for 2015 is \$120,000. This amount meets the City's portion of the debt obligation for the Lewis County Event Center and Sports Complex. It also is expected to provide \$35,000 for local tourism promotions.

Centralia Hotel/Motel Tax Revenue



Motor Vehicle Fuel Tax Distributions The City receives a distribution of State revenues collected on each gallon of motor vehicle fuel which is imported, produced, or delivered in the State. The State currently levies several taxes totaling \$0.375 per gallon on motor vehicle fuel and on special fuel (diesel) under RCW 82.36.025 and 82.38.030. Cities receive about 10.7% of the \$0.23 per gallon tax, and about 8.3% of the \$0.03 tax levies. The term “motor vehicle fuel” includes gasoline and other flammable gas or liquids that are used to propel motor vehicles or boats, except that it does not include special fuels such as diesel and propane which are subject to the special fuel tax. The distribution projection for 2015 is \$338,030.

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, Permit 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 2015 are projected at \$414,700, similar to the prior year.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$174,500 for 2015.

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 this source is projected to be \$261,400 for 2015, higher than 2014 by \$10,000.

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 is projected to be \$1,029,490 for 2015.

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 2014 population figures.

- *Liquor "profits" and liquor tax revenues* has been impacted by the dissolution of the State run liquor stores. Monies due the cities is still distributed based on population with the per capita estimate being estimated at \$8.77 for "profits" and \$1.91 for "tax". For 2015 the projected revenue from both sources has been budgeted as \$177,600.
- *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 2015 the estimated per capita amount is \$0.89 for special programs which must address domestic violence, crime prevention and child abuse prevention programs. Another portion, estimated at \$0.25 per capita, is population based. The annual distribution from this source for the City is projected for 2015 at \$73,800.

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 services** revenues and comprise over 60% of all City funds projected in 2015. 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 are changed in January of each year. The storm and surface water rates have not been changed since the implementation of that separate program in 2007. The Adopted Budget projected revenues includes a stormwater rate increase of \$2 from \$6 to \$8/unit.

The electric utility costs are dependent on many external factors that are less stable than costs of the other utilities. Updates of electric rates typically follow extensive rate studies that aim to forecast these changeable costs based on current demand and market conditions. The most recent rates were established in 2013 for 2013, 2014 and 2015. (See CMC Chapters 13.04.02;15.04.110;15.10.350;and15.40.030) 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 they are included in the budget only when approved. The City has budgeted \$1,428,000 for federal and state grants for 2015.

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 2015 Adopted Budget does include some carry-over bond funding for this project.

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% for capital projects, operations and baseline amounts. It also indicates other specific reserves, such as for future costs of leave and LEOFF 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, 60 days, Water 60 days and Storm & Surface Water 45 days.)

The 2015 Adopted Budget pages exhibit the prior year and estimated fund balances for the various funds and indicate amounts to be used in the current fiscal year. They also show, by categories, how the funds are “reserved” at levels intended to protect the City's credit as well as its financial position from emergencies.

CITY OF CENTRALIA

BUDGET SUMMARY SECTION

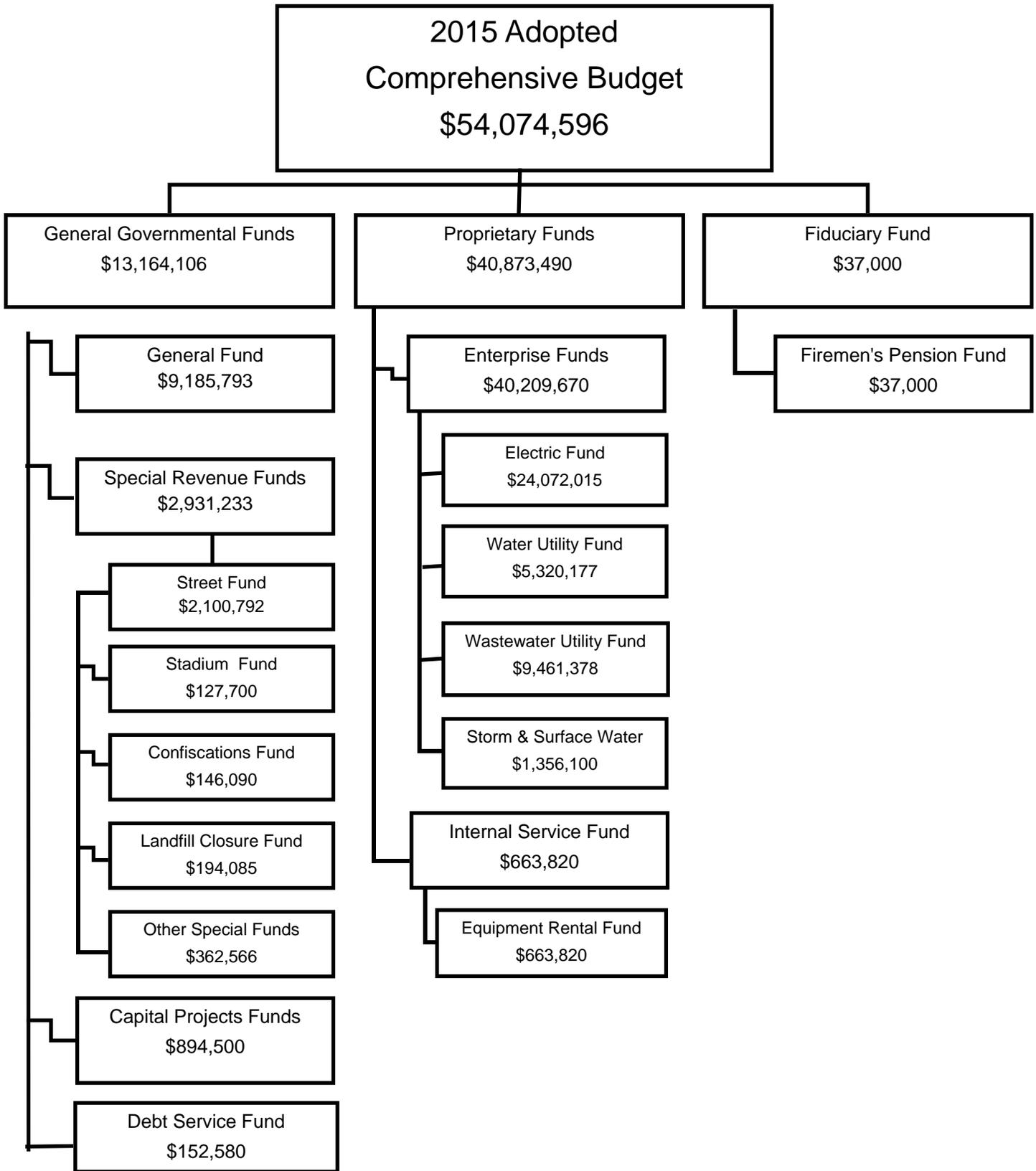
COMPREHENSIVE SUMMARY BY FUND TYPE

COMPREHENSIVE SUMMARY BY FUND

ALL FUNDS - REVENUES & EXPENDITURE CATEGORIES

REVENUE & EXPENDITURE - MAJOR FUNDS

CITY OF CENTRALIA



CITY OF CENTRALIA

2015 ADOPTED BUDGET

COMPREHENSIVE SUMMARY BY FUND

#	FUND	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	Difference 2014 - 2015	
							Amount	% Chg
001	GENERAL FUND	9,335,744	8,930,849	9,109,116	9,158,530	9,185,793	27,263	0.3%
101	STREET FUND	982,411	952,425	1,263,439	2,920,940	2,100,792	(820,148)	-28.1%
104	PATHS & TRAILS FUND	15,660	0	0	5,975	7,666	1,691	28.3%
106	REPAIR & DEMOLITION FUND	17,264	1,500	1,425	2,700	4,700	2,000	74.1%
107	ELECTRIC UTILITY REVOLVING FUND	33,351	32,532	0	0	0	0	N/A
108	PARK IMPROVEMENT FUND	0	0	0	10,800	10,815	15	0.1%
109	STADIUM FUND	177,421	121,588	126,964	126,985	127,700	715	0.6%
111	CONFISCATIONS/SEIZURES FUND	15,890	31,655	58,768	175,500	146,090	(29,410)	-16.8%
112	LAW ENFORCEMENT GRANT FUND	192,746	197,579	175,708	0	0	0	N/A
114	INDOOR POOL FUND	11,758	4,973	10,000	10,000	10,000	0	0.0%
124	BORST PARK CONSTRUCTION FUND	30,694	61,133	87,280	132,200	132,200	0	0.0%
125	BORST HOME FUND	169	586	3,647	4,800	760	(4,040)	-84.2%
130	WASH LAWN CEMETERY FUND	0	0	0	2,340	2,340	0	0.0%
131	LANDFILL CLOSURE FUND	169,970	141,339	146,521	145,000	194,085	49,085	33.9%
132	LANDFILL OPERATING TRUST FUND	169,970	141,339	146,521	145,000	194,085	49,085	33.9%
201	DEBT SERVICE FUND	n/a	n/a	n/a	152,580	152,580	0	0.0%
302	CAPITAL PROJECTS FUND	460,008	237,476	151,364	465,200	190,500	(274,700)	-59.0%
303	ENERGY EFFICIENCY CAPITAL PROJECTS	n/a	n/a	n/a	1,689,280	416,000	(1,273,280)	-75.4%
304	FLOOD CAPITAL PROJECTS	n/a	n/a	n/a	n/a	288,000	288,000	100.0%
401	CITY LIGHT FUND	20,959,957	22,219,598	25,223,703	24,505,065	24,072,015	(433,050)	-1.8%
402	WATER FUND	3,825,559	4,029,522	3,658,847	4,820,660	5,320,177	499,517	10.4%
403	WASTEWATER FUND	9,680,426	8,784,079	7,865,284	8,339,825	9,461,378	1,121,553	13.4%
405	STORM & SURFACE WATER FUND	1,143,750	651,931	475,107	1,349,615	1,356,100	6,485	0.5%
501	EQUIPMENT RENTAL FUND	382,321	346,715	638,977	1,081,785	663,820	(417,965)	-38.6%
611	FIREMEN'S PENSION FUND	27,558	22,575	17,552	37,000	37,000	0	0.0%
	TOTAL EXPENDITURES	47,632,627	46,909,394	49,160,223	55,281,780	54,074,596	(1,207,184)	-2.2%

CITY OF CENTRALIA
ALL FUNDS SUMMARY FOR 2015-ADOPTED BUDGET

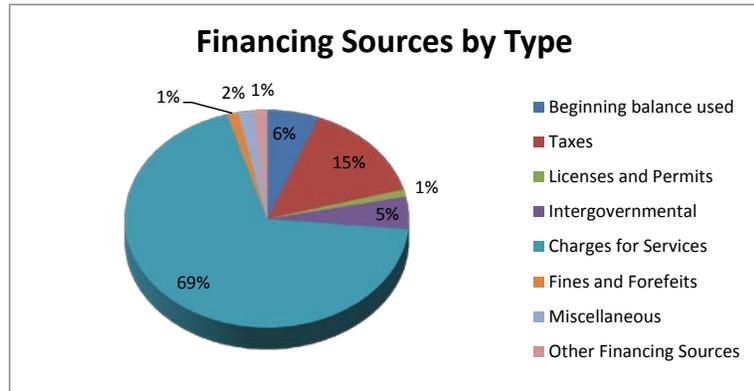
	<u>Major Governmental Funds</u>			<u>Major Proprietary Funds</u>			Nonmajor Governmental Funds	Nonmajor Proprietary Funds	Nonmajor Fiduciary Funds	TOTAL
	General Fund	Street Fund	Capital Projects	Electric Fund	Water Fund	Wastewater Fund				ALL FUNDS
Revenues & Other Sources:										
Beginning balance used	0	26,592	416,000	468,895	457,877	1,371,128	250,996	200,000	15,800	3,207,288
Taxes	7,015,803	601,030	190,000	-			120,000		20,000	7,946,833
Licenses and Permits	414,700	174,570		-						589,270
Intergovernmental	339,400	883,000	288,000	362,630			184,610	545,000		2,602,640
Charges for Services	1,029,490	18,000		22,425,500	4,743,000	7,864,900		1,178,920		37,259,810
Fines and Forefeits	261,400	-		213,000	58,200	88,350	65,000	6,500		692,450
Miscellaneous	103,500	215,600	500	401,990	31,100	40,000	38,920	81,700		913,310
Other Financing Sources	21,500	182,000		200,000	30,000	97,000	323,495	7,800	1,200	862,995
Total	9,185,793	2,100,792	894,500	24,072,015	5,320,177	9,461,378	983,021	2,019,920	37,000	54,074,596
Expenditures:										
General Government	2,348,217									2,348,217
Public Safety	5,722,628								37,000	5,759,628
Public Works	-	951,827	288,000	18,846,300		5,306,078	153,130	463,440		26,008,775
Culture & Recreation	1,100,248						388,170			1,488,418
Economic Environment					3,782,898		187,151			3,970,049
Intergovernmental				25,500	35,000	2,500				63,000
Capital Outlay	-	1,065,000	456,600	2,392,015	964,345	1,784,845	10,000	1,018,900		7,691,705
Transfer	14,700	83,965								98,665
Principal	-		129,070	1,640,010	439,650	2,031,540	160,000	2,910		4,403,180
Interest	-		20,830	1,168,190	42,160	79,915	84,570	1,620		1,397,285
Non-Operating			-	0	56,124	256,500		533,050		845,674
Total	9,185,793	2,100,792	894,500	24,072,015	5,320,177	9,461,378	983,021	2,019,920	37,000	54,074,596

CITY OF CENTRALIA

2015 Citywide Financing Sources and Uses

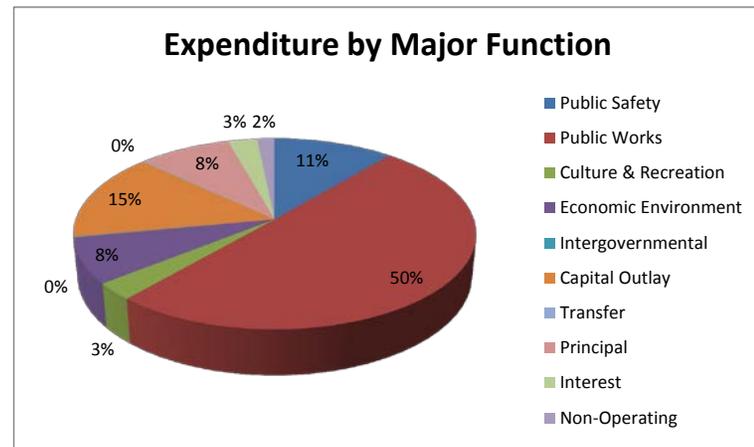
Financing Sources:

Beginning balance used	3,207,288
Taxes	7,946,833
Licenses and Permits	589,270
Intergovernmental	2,602,640
Charges for Services	37,259,810
Fines and Forefeits	692,450
Miscellaneous	913,310
Other Financing Sources	862,995
Total	54,074,596



Expenditures:

General Government	2,348,217
Public Safety	5,759,628
Public Works	26,008,775
Culture & Recreation	1,488,418
Economic Environment	3,970,049
Intergovernmental	63,000
Capital Outlay	7,691,705
Transfer	98,665
Principal	4,403,180
Interest	1,397,285
Non-Operating	845,674
Total	54,074,596





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CITY OF CENTRALIA

BUDGET DETAIL SECTION

GOVERNMENTAL - GENERAL FUND

OTHER GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

FIDUCIARY FUND

CAPITAL PROJECTS AND PROFESSIONAL SERVICES

CITY OF CENTRALIA

2015 ADOPTED BUDGET

GOVERNMENTAL – GENERAL FUND

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

Departments:

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

GENERAL FUND
2015 ADOPTED BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	Difference 2014 - 2015	
						Amount	% Chg
PROPERTY TAX	647,566	648,603	643,646	660,300	677,125	16,825	2.5%
PROPERTY TAX-EMS	8,915	4,668	110	-	-	-	N/A
LOCAL SALES TAX	2,058,828	2,178,134	2,378,936	2,328,000	2,368,678	40,678	1.7%
UTILITY TAX	3,489,485	3,532,048	3,580,990	3,696,400	3,696,700	300	0.0%
CRIMINAL JUSTICE	203,042	201,898	216,325	211,000	211,000	-	0.0%
ALL OTHER TAXES	60,379	64,059	65,865	64,300	62,300	(2,000)	-3.1%
TAXES	6,468,215	6,629,410	6,885,872	6,960,000	7,015,803	55,803	0.8%
LICENSES	418,271	422,253	421,286	413,700	414,700	1,000	0.2%
INTERGOVERNMENTAL	1,245,476	453,210	322,188	312,330	339,400	27,070	8.7%
CHARGES FOR SERVICES	947,295	1,145,726	1,123,330	1,113,700	1,029,490	(84,210)	-7.6%
FINES AND FORFEITURES	222,900	238,920	250,473	251,400	261,400	10,000	4.0%
MISCELLANEOUS	129,315	151,671	150,725	107,400	103,500	(3,900)	-3.6%
OTHER FIN. SOURCES	26,829	-	7,688	-	21,500.00	21,500	N/A
 SUBTOTAL	9,458,301	9,041,190	9,161,562	9,158,530	9,185,793	27,263	0.3%
RESERVES USED	36,195	-	-	-	-	-	N/A
TOTAL REVENUES	9,494,496	9,041,190	9,161,562	9,158,530	9,185,793	27,263	0.3%

CITY OF CENTRALIA
General Fund
REVENUE DETAILS

REVENUE SOURCE	2012	2013	2014	2014	2015	2015
	ACTUAL	ACTUAL	AMENDED BUDGET	Projected Year End	PROPOSED REVENUES	ADOPTED REVENUES
Beginning Balance Used					0	
TAXES						
PROPERTY TAXES - REGULAR	648,602	643,646	660,300	660,300	666,903	677,125
PROPERTY TAXES - EMS	257	16	-			
PROPERTY TAXES - EMS EQUIP 15%	4,421	93	-			
TIMBER TAX	1	1				
SALES TAX - BASIC .5%	1,210,075	1,321,631	1,298,000	1,298,000	1,321,600	1,315,600
SALES TAX - OPTIONAL .4%	968,060	1,057,305	1,030,000	1,030,000	1,057,300	1,053,078
NATURAL GAS USE TAX 6%	25,120	32,078	33,900	33,900	33,900	33,900
LOCAL CRIMINAL JUSTICE	201,898	216,325	211,000	211,000	211,000	211,000
UTILITY TAX - ELECTRIC 6%	1,216,028	1,273,467	1,322,500	1,322,500	1,345,300	1,345,300
UTILITY TAX - WATER 10%	447,573	457,776	472,200	425,442	474,300	474,300
UTILITY TAX - WASTEWATER 14%	1,036,891	1,065,331	1,074,600	1,081,866	1,118,200	1,118,200
UTILITY TAX - STORM & SURF WATER 10%	52,976	52,942	53,200	52,900	53,000	53,000
UTILITY TAX - NATURAL GAS 6%	192,377	170,090	220,000	172,000	180,000	180,000
UTILITY TAX - CABLE 3%	90,417	91,305	90,000	90,000	90,000	90,000
UTILITY TAX - TELEPHONE 6%	470,668	438,001	430,000	402,855	402,000	402,000
LEASEHOLD TAXES	28,505	32,120	32,000	32,000	32,000	32,000
PUNCH BOARDS/PULL TABS/PROFIT	35,331	33,404	32,000	30,000	30,000	30,000
AMUSEMENT GAMES	214	341	300	300	300	300
PENALTIES & INTEREST-OTHER TAXES	56	0	1		-	-
TAXES	6,629,468	6,885,872	6,960,001	6,843,063	7,015,803	7,015,803
LICENSES AND PERMITS						
FIREWORK PERMITS	400	400	500	500	500	500
FRANCHISE FEE - SOLID WASTE	67,200	67,200	67,200	67,200	67,200	67,200
FRANCHISE FEE - CABLE 5%	150,953	151,956	150,000	150,000	150,000	150,000
FRANCHISE FEE - US SPRINT						
BUSINESS LICENSES	71,250	71,215	65,000	65,000	65,000	65,000
BUILDING PERMITS	112,827	117,801	117,000	117,000	117,000	117,000
DOG LICENSES	15,161	8,121	11,000	10,000	11,000	11,000
STREET & CURB PERMITS	3,341	2,860	2,000	6,280	3,000	3,000
CONCEALED PISTOL LIC - CITY	1,121	1,733	1,000	922	1,000	1,000
CONCEALED PISTOL LIC - STATE						
LICENSES AND PERMITS	422,253	421,286	413,700	416,902	414,700	414,700
INTERGOVERNMENTAL REVENUE						
DOJ/BULLETPROOF VESTS	2,085	-	3,000		3,000	3,000
DOJ/BYRNE/JUSTICE ASSIST		1,826				
DOE/OCDEF REIMBURSEMENTS	251	3,518	3,000	-		
HOMELAND SEC/FIREFIGHTERS						
ED/EDISON DIST/2012 Arch & Hist Preservation	13,000					
DOJ/CTED/STOP GRANT	14,987	14,305	25,000	12,600	14,000	14,000
DOT/WASPC/TRAFFIC SAFETY	4,398	6,119	5,000	3,042	5,000	5,000
DOT/RAFFIC SAFETY/WASPC	3,598	6,084	5,000	1,872	2,000	2,000
DOJ/TRAFFIC SAFETY/SCHOOL						
HOMELAND SEC/PUBLIC ASSIST/FEMA	11,058					
HOMELAND SEC/HAZARD MITIGATION	13,260			16,992	-	-
HOMELAND SEC/HAZARD MITIG-ELEVATION	11,857		73,460	118,836	-	-
HOMELAND SEC/EMG MGT PERFORMANCE	26,774	2,274	20,000	19,978	20,000	20,000
HOMELAND SEC/PREDISASTER MITIGATION						
HOMELAND SECURITY/CITIZEN CORP						
CRIM JUST TRNG COM						
OFFICE OF PUBLIC DEFENSE	-		-			
ADMIN OFFICE OF THE COURTS						
WA STATE PATROL						
FEMA/MILITARY/DISASTER	4,036	89		2,832	-	-
FEMA ELEVATION	1,976		12,244	19,806	-	-
FEMA HAZARD MITIGATION						

TRAFFIC SAFETY COM GRANT						
TRAFFIC SAFETY/SCHOOL ZONE						
DEPT OF HEALTH/STATE						
WORK STUDY PROGRAM-CENT COLLEGE	4,584	1,859	1,000	77	-	-
WORK STUDY PROGRAM						
OFFICE OF PUBLIC DEFENSE						
HISTORIC PRESERVATION						
TRAILER/CAMPER EXCISE TAX						
CITY ASSISTANCE	23,792	25,269	15,000	10,268	11,000	11,000
STREAMLINED SALES TAX MITIGATION	-					
CRIM JUSTICE-HI CRIME	55,309	62,530	36,000	44,283	44,000	44,000
CRIM JUSTICE-POPULATION	17,865	19,167	18,000	15,000	15,000	15,000
CRIM JUSTICE-SPECIAL PROGRAMS	14,093	14,938	14,000	14,000	14,800	14,800
DUI-CITIES	3,109	3,032	3,000	3,000	3,000	3,000
LIQUOR EXCISE TAX	61,262	11,179	19,755	19,800	31,700	31,700
LIQUOR BOARD PROFITS	165,915	149,999	147,575	147,624	145,900	145,900
INTERLOCAL GRANT		-			30,000	30,000
INTERGOVERNMENTAL REVENUE	453,210	322,188	398,034	450,010	339,400	339,400
CHARGES FOR SERVICES						
MUNI COURT WARRANT FEES	32,406	21,550	21,000	22,000	21,000	21,000
CHARGES FOR SVCS/FINANCE	283,951	267,083	296,585	296,585	296,585	296,585
CHARGES FOR SVCS/CITY MGR	149,612	134,639	142,850	142,850	142,850	142,850
CHARGES FOR SVCS/CITY CLERK	35,034	39,483	32,195	32,195	32,195	32,195
CHARGES FOR SVCS/COUNCIL	40,263	43,144	50,820	50,820	50,820	50,820
PHOTO COPIES	1,061	676	500	541	500	500
SALE OF MDSE-VENDING MACHINES	11	-				
PK-WASHINGTON LAWN CEMETERY	200					
PK CITY LIGHT		10,000	12,000	12,000	15,000	15,000
LEGAL SERVICES/COURT	48	39	50	40	50	50
CHARGES FOR SVCS/LEGAL	84,025	86,313	86,110	86,110	86,110	86,110
Personnel Services - study		-			-	-
CHARGES FOR SVCS/PERSONNEL	94,586	101,845	95,350	95,350	95,350	95,350
CHARGES FOR SERVICES/POLICE	6,978	2,369	3,000	4,283		
TRAFFIC SCHOOL	19,800	15,600	14,000	14,000	14,000	14,000
LAW ENFORCEMENT SERVICES	66,330	67,656	69,000	69,000	70,380	70,380
FIRE CONTROL SERVICES	90,078	90,078	90,090	90,078	-	-
PROBATION CHARGES	27,896	36,819	30,000	32,000	30,000	30,000
MONITORING OF PRISONERS	18,510	17,460	14,000	20,000	20,000	20,000
24/7 Sobriety fees & program			-	1,000	-	-
FINGERPRINT FEES/LOCAL	895	1,323	650	650	650	650
PRE-CONVICTION SUPERVISION COSTS	18,458	17,809	16,000	18,000	18,000	18,000
Police Canine training		5,000	-		-	-
FLOOD PLAIN APPLICATIONS	550	1,000	500	150	500	500
ENGINEERING FEES/CHARGES						
ANIMAL CONTROL & SHELTER FEES	3,350	5,120	4,000	4,000	4,000	4,000
APPLICATIONS FOR VARIANCES	1,550	1,690	1,000	200	1,000	1,000
SITE PLAN REVIEW FEES	3,820	12,268	500	900	500	500
PLAN REVIEWS & CHANGES	52,594	41,588	32,000	25,000	32,000	32,000
OTHER PLANNING & DEVELOPMENT						
OUTDOOR POOL-FEES						
REC-ADULT: ARTS/CRAFTS						
EVENT ADMISSIONS -SUMMERFEST	20,020	24,201	24,000	22,000	22,000	22,000
REC-ADULT FITNESS						
REC-YOUTH: SPORTS	1,550	1,125				
REC-YOUTH: TOURNEYS	24,884	17,060	25,000	16,000	25,000	25,000
REC-YOUTH: ARTS/CRAFTS	1,760	2,515				
REC-YOUTH: ENRICHMENT	-					
REC-YOUTH: CAMPS	13,120	11,448	5,000		5,000	5,000
REC-ADULT: SPORTS	11,701	12,269	20,000		20,000	20,000
REC-ADULT: TOURNEYS	-					
REC-ADULT: ENRICHMENT						
OUTDOOR POOL-LESSONS	140					
CPR & FIRST AID FEES/FIRE						
OTHER FEES-SUMMERFEST VENDOR	1,801	1,586	1,500		-	-
OTHER FEES-ANTIQUUE FESTIVAL						
OTHER REC-PLAYER FEES-YOUTH	10,503	9,250	1,000	1,000	1,000	1,000
OTHER REC-PLAYER FEES-ADULT	28,241	23,324	25,000	22,000	25,000	25,000
CHARGES FOR SVCS/CH BLDG	-					

CHARGES FOR SVCS/NAT RESOURCES						
CHARGES FOR SVCS-COMM DEV	-					
CHARGES FOR SERVICES	1,145,726	1,123,330	1,113,700	1,078,752	1,029,490	1,029,490
FINES AND FORFEITS						
COURT FINES & FORFEITS			250,000		260,000	260,000
OTHER PENALTIES	2,167	2,296		2,006		
TRAFFIC INFRACTIONS	105,195	120,693		144,614		
NON-TRAFFIC INFRACTIONS	2,319	1,967		2,654		
PARKING FINES	825	165		760		
DUI FINES	6,207	7,698		6,526		
OTHER CRIM TRAFFIC MISDEMEANOR	59,804	52,439		57,676		
OTHER CRIMINAL NON-TRAFFIC	21,067	21,717		22,024		
MUN CRT COSTS RECOUPMENTS			-			
WITNESS COSTS						
PUBLIC DEFENSE REIMBURSEMENT	40,065	41,104		35,000		
COURT INTERPRETER REIMBURSEMENT	24	29		10		
PENALTIES ON BUSINESS LICENSES	1,190	2,365	1,400		1,400	1,400
FALSE ALARM BILLING						
FINES AND FORFEITS	238,863	250,473	251,400	271,270	261,400	261,400
MISCELLANEOUS REVENUE						
MISC REVENUE/REIMBURSEMENT						
MISC REVENUE/L & I REIMBURSEMENT						
INTEREST EARNINGS	5,351	4,347	3,000	2,626	2,600	2,600
INTEREST EARNINGS-EMS RESERVE						
INTEREST EARNINGS/OTHER RESERVE	968	725	500	410	500	500
INTEREST - STATE SALES TAX	926	508	700	502	700	700
INTEREST - COURT	13,017	12,603	10,000	15,488	10,000	10,000
INTEREST - WILSON HOTEL	-					
REC-RENT EQUIPMENT						
PK-FIELD RENT	18,537	25,395	16,000	16,000	16,000	16,000
PK-CAMP RENT						
PK-OTHER RENT(BRST HM, KITCHENS)	33,055	35,875	24,000	24,000	24,000	24,000
Space Facility Fox Theater	6,300	1,200	1,200	1,200	1,200	1,200
ADMIN-LEASE						
PKG LOT SPACE RENTAL	2,153	1,565	2,000	4,500	4,500	4,500
LONG TERM LEASE-TRAIN DEPOT	34,748	37,338	34,000	34,000	34,000	34,000
CONCESSIONS-PARK COMPLEX	2,642	3,406	1,800	-	1,800	1,800
RENTS AND ROYALTIES						
INSURANCE RECOVERIES						
PK-MISC DONATIONS	-					
CONTRIBUTIONS-SUMMERFEST	4,230	4,575	5,000	1,500	5,000	5,000
CONTRIBUTIONS & DONATIONS		750				
GIFTS/PLEDGES/GRANT-OUTDOOR POOL						
CONTRIBUTIONS & DONATIONS Xmas Lights	3,250					
SALE OF SCRAP & SALVAGE	665	2,513	-	4,333	-	-
SALE OF UNCLAIMED PROPERTY	1,146	880		672	-	-
JUDGMENTS & SETTLEMENTS	755	1,333		1,149	-	-
CASH OVER & SHORT	93	(8)				
MISC REVENUE/TAXABLE		221				
MISC REV/COURT	174	366	200	200	200	200
MISC REV/NON-TAX/NSF	3,390	3,140	3,000	3,000	3,000	3,000
MISC REV/L&I REIMBURSE	5,858	10,000	6,000	3,651	-	-
MISC REV/UNCLAIM/EVID	14,414	3,993				
MISCELLANEOUS REVENUE	151,671	150,725	107,400	113,231	103,500	103,500
OTHER FINANCING SOURCES						
OPERATING TRANSFER IN						
INTERGOVT LOAN PROCEEDS					21,500	21,500
SALE OF GENERAL FIXED ASSETS						
SALE OF CAPITAL ASSET PROPERTY		7,688				
INSURANCE RECOVERIES						
OPERATING TRANSFER IN						
INSURANCE RECOVERIES						
OTHER FINANCING SOURCES	0	7,688			21,500	21,500
GENERAL FUND TOTAL REVENUE	9,041,191	9,161,562	9,244,235	9,173,228	9,185,793	9,185,793

GENERAL FUND

2015 ADOPTED BUDGET EXPENDITURE SUMMARY BY DEPARTMENT

Department	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	Difference 2014-2015	
						Amount	% Chg
CITY COUNCIL	71,086	68,659	73,773	84,370	84,370	-	0.0%
MUNICIPAL COURT	427,838	390,140	404,781	406,680	413,681	7,001	1.7%
MANAGEMENT/EXECUTIVE	345,878	335,037	316,616	313,685	323,266	9,581	3.1%
FINANCE	366,724	386,060	363,125	401,380	395,884	(5,496)	-1.4%
CITY ATTORNEY	263,368	249,723	256,573	262,820	282,645	19,825	7.5%
HUMAN RESOURCES	242,255	249,973	269,157	274,105	301,379	27,274	10.0%
BUILDING MAINTENANCE	183,492	214,030	193,713	207,080	209,737	2,657	1.3%
NON-DEPARTMENTAL	172,109	121,656	123,358	112,880	112,880	-	0.0%
SPECIAL APPROPRIATIONS	31,456	21,592	31,787	22,100	34,600	12,500	56.6%
POLICE	4,955,541	5,229,579	5,161,272	5,301,007	5,379,264	78,257	1.5%
FIRE	282,431	293,592	212,447	239,563	149,173	(90,390)	-37.7%
BUILDING INSPECTOR	171,728	177,755	183,790	190,890	194,191	3,301	1.7%
COMMUNITY DEVELOPMENT	724,712	192,778	179,827	234,925	204,475	(30,450)	-13.0%
PARKS & RECREATION	1,062,675	964,551	971,192	1,057,680	1,053,753	(3,927)	-0.4%
LIBRARY	34,451	35,725	49,044	45,695	46,495	800	1.8%
TOTAL EXPENDITURES	9,335,744	8,930,850	8,790,455	9,154,860	9,185,793	364,405	4.0%

CITY COUNCIL

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

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

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

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

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

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



Gabe Anzelini
 At Large Position No. 3



Lee Coumbs
 At large Position No. 2



Bonnie Canaday, Mayor
 District No. 4



Patrick Gallagher
 District No. 3



John Elmore, Mayor Pro Tem
 District No.2



Ron Greenwood
 District No. 1



Bart Ricks
 At Large Position No. 1

CITY COUNCIL (011)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Charges for Services	\$41,686	\$40,263	\$43,145	\$50,820	\$50,820	0.0%
Tax/Misc Revenue Required	<u>29,400</u>	<u>28,396</u>	<u>30,628</u>	<u>37,220</u>	<u>33,550</u>	-9.9%
TOTAL	\$71,086	\$68,659	\$73,773	\$88,040	\$84,370	-4.2%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$16,800	\$16,800	\$16,800	\$19,200	\$19,200	0.0%
Benefits	40,760	35,246	44,945	54,645	48,970	-10.4%
Supplies	127	408	226	200	200	0.0%
Other Services & Charges	<u>13,399</u>	<u>16,205</u>	<u>11,802</u>	<u>13,995</u>	<u>16,000</u>	14.3%
TOTAL	\$71,086	\$68,659	\$73,773	\$88,040	\$84,370	-4.2%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Mayor	1	1	1	1	1
Mayor Pro-Tem	1	1	1	1	1
Council	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total	7	7	7	7	7

CITY COUNCIL \$84,370

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

MUNICIPAL COURT

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

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

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

ONGOING FUNCTIONS:

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

2014 Accomplishments

- First court in Lewis County to implement video conferencing in partnership with Centralia Police and Lewis County Correctional Facility
- Improved court safety, reduced congestion and improved efficiency with video process
- Administered over 10,000 cases
- Continued implementation of records retention schedule
- Continued with Police Department to offer Traffic School Program
- Increased revenues \$10,000 by improved compliance with payment of fines, forfeitures

2015 Goals

- Continue to strive for excellence in all aspects of municipal court system
- Manage cases of Driving on Suspended Charges effectively and efficiently
- Implement new Public Defender Guidelines to comply with new federal rules
- Increase training opportunities for all staff
- Establish amnesty program to enable individuals to pay delinquent fines and qualify for reinstatement of licenses
- Research cost/benefit of a paperless court



MUNICIPAL COURT (012)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Sales Tax-Criminal Justice	\$81,217	\$80,759	\$84,400	\$84,400	\$84,400	0.0%
Probation Charges	23,326	27,896	20,000	30,000	30,000	0.0%
Monitoring of Prisoners	15,586	18,510	12,000	14,000	20,000	42.9%
Pre-Conviction Supervision	15,623	18,458	15,000	16,000	18,000	12.5%
Court Fines & Forfeits	243,526	270,301	265,250	271,250	261,400	-3.6%
Interest	9,006	13,017	7,500	10,000	10,000	0.0%
Tax/Misc Revenue Required	<u>39,555</u>	<u>(38,801)</u>	<u>631</u>	<u>(18,970)</u>	<u>(10,119)</u>	-46.7%
TOTAL	\$427,838	\$390,140	\$404,781	\$406,680	\$413,681	1.7%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$215,119	\$197,488	\$201,710	\$197,555	\$202,524	2.5%
Benefits	100,156	78,501	81,471	87,975	87,007	-1.1%
Supplies	1,691	1,878	3,500	3,500	4,500	28.6%
Other Services & Charges	<u>110,872</u>	<u>112,272</u>	<u>118,100</u>	<u>117,650</u>	<u>119,650</u>	1.7%
TOTAL	\$427,838	\$390,140	\$404,781	\$406,680	\$413,681	1.7%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Municipal Court Judge	0.4	0.4	0.4	0.4	0.4
Court Administrator	1	1	1	1	1
Chief Court Clerk	1	1	1	1	1
Deputy Court Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	3.4	3.4	3.4	3.4	3.4

MUNICIPAL COURT \$413,681

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

CITY MANAGER

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

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

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



2014 Accomplishments

STRATEGIC PRIORITIES: Coordinated the adoption of Strategic Priorities for 2014-2016 by the City Council and revised the City's overall goals

EVENT CENTER (Sports Hub): Coordinated City efforts to assist in the funding, design and construction of the Lewis County Sports Hub in Borst Park in concert with Lewis County PFD, Centralia School District and Facility Lessee

SHARED SERVICES AGREEMENT: In conjunction with Lewis County and area cities, developed and implemented a program by which the partners can easily and efficiently share information and services

BUDGET: Implemented policies and practices that allowed for the adoption of a structurally balanced budget in 2014 and 2015

2015 Goals

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

PEARL STREET POOL: Ensure that a development plan is in place for the Pearl Street Pool facility

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

LABOR POLICIES: Assist in the successful negotiation of four open labor contracts

LEGISLATION: Represent the City's legislative agenda during the upcoming session and support the Association of Washington Cities agenda

Pictured: City Hall Entrance in Winter

CITY MANAGER (013.513)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Reserves	\$0	\$0	\$0	\$0	\$0	N/A
Charges for Services	159,601	149,612	134,639	142,850	142,850	0.0%
Tax/Misc Revenue Required	<u>77,559</u>	<u>82,010</u>	<u>65,431</u>	<u>60,590</u>	<u>63,270</u>	4.4%
TOTAL	\$237,160	\$231,623	\$200,070	\$203,440	\$206,120	1.3%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$130,651	\$130,000	\$130,115	\$130,000	\$132,732	2.1%
Benefits	65,954	39,424	42,221	44,440	46,088	3.7%
Supplies	16,083	6,122	737	5,000	3,700	-26.0%
Other Services & Charges	23,936	55,892	26,997	24,000	23,600	-1.7%
Interfund	<u>535</u>	<u>184</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$237,160	\$231,623	\$200,070	\$203,440	\$206,120	1.3%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
City Manager	1	1	1	1	1
Administrative Assistant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1	1	1	1	1

CITY MANAGER \$206,120

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

CITY CLERK



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

ONGOING FUNCTIONS

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



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

CITY CLERK (013.514)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Charges for Services	\$36,833	\$35,034	\$39,483	\$32,195	\$32,195	0.0%
Business Licenses	37,895	36,220	30,700	33,200	33,200	0.0%
Tax/Misc Revenue Required	<u>33,990</u>	<u>32,160</u>	<u>46,363</u>	<u>44,850</u>	<u>51,751</u>	15.4%
TOTAL	\$108,718	\$103,414	\$116,546	\$110,245	\$117,146	6.3%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$54,192	\$54,192	\$55,276	\$54,195	\$55,332	2.1%
Benefits	21,665	22,676	24,034	23,810	25,154	5.6%
Supplies	2,465	2,861	2,266	3,000	3,000	0.0%
Other Services & Charges	6,588	7,062	9,346	12,240	8,660	-29.2%
Intergovernmental	<u>23,808</u>	<u>16,623</u>	<u>25,624</u>	<u>17,000</u>	<u>25,000</u>	47.1%
TOTAL	\$108,718	\$103,414	\$116,546	\$110,245	\$117,146	6.3%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
City Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	1	1	1	1	1

CITY CLERK \$117,146

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

FINANCE

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

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

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

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

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



ONGOING FUNCTIONS

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

Excellence in Audits

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

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

The Audit Team commended the City as, for the past five years, there have been no findings and unqualified (i.e. “clean”) audits were issued.

2014 ACCOMPLISHMENTS

Established new public depository relationship with KeyBank and smoothly transitioned banking functions.

Assisted project management to complete the Energy Efficiency Project for street lighting, park and train depot .

CITY ATTORNEY

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

ONGOING FUNCTIONS

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



CITY ATTORNEY (015)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Charges for Services	\$88,617	\$84,025	\$86,313	\$86,110	\$86,110	0.0%
Dom Violence/Stop Grant	-	4,288	-	5,000	-	-100.0%
Tax/Misc Revenue Required	<u>174,751</u>	<u>161,410</u>	<u>170,210</u>	<u>171,710</u>	<u>196,535</u>	14.5%
TOTAL	\$263,368	\$249,723	\$256,523	\$262,820	\$282,645	7.5%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$144,978	\$144,984	\$148,024	\$144,985	\$160,992	11.0%
Benefits	48,040	44,985	48,107	49,325	53,143	7.7%
Supplies	871	3,353	2,664	5,500	5,500	0.0%
Other Services & Charges	<u>69,479</u>	<u>56,402</u>	<u>57,728</u>	<u>63,010</u>	<u>63,010</u>	0.0%
TOTAL	\$263,368	\$249,723	\$256,523	\$262,820	\$282,645	7.5%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
City Attorney	1	1	1	1	1
Legal Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	2	2	2	2	2

CITY ATTORNEY \$282,645

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

HUMAN RESOURCES

The Human Resources Department provides all services related to personnel, benefits administration, labor negotiations and risk management for the entire City organization. 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.

The City has 144 full time employees and seasonal workers as needed. There are 33 non-represented employees with the remaining workers covered in Agreements with Teamsters Local No. 252 and International Brotherhood of Electrical Workers No. 77.

ONGOING PERSONNEL FUNCTIONS

- Analyze and classify positions
- Create and update job descriptions
- Recruit and select employees
- Provide salary administration and market analysis
- Administer benefits including health, paid leave, workers compensation, retirement programs, COBRA, HIPPA and LEOFF 1 pension
- Process payroll twice monthly, prepare required reports for benefits and taxes
- Serve as labor negotiator and day to day contract administration
- Sponsor wellness activities
- Maintain and update Personnel Policies
- Provide employee training and related services to City departments

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.

ONGOING RISK MANAGEMENT FUNCTIONS

The City is a member of the Washington Cities Insurance Authority created for the purpose of providing a pooling mechanism for joint purchasing insurance. WCIA has 115 city and other government members.

- Monitor and maintain comprehensive and liability insurance coverage
- Manage workers' compensation claims
- Serve on the City Safety Committee
- Monitor claims filed against the City for property, equipment and staff
- Coordinate the city-wide safety program and training

ONGOING CIVIL SERVICE FUNCTIONS

- Administrative support to the Civil Service Commission which oversees classification for police positions.
- Administer testing as required

BUILDING MAINTENANCE DIVISION

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

2014 Accomplishments

- Pruned and removed vegetation at the Library following CPTED principles
- Removed vegetation and cleaned up beds at the Train Depot
- Replaced inoperable heat pumps and installed new HVAC system at City Hall
- Replace second HVAC unit at Library
- Added locks to the Train Depot gates to limit vandalism
- Remodel south storage building to create storage area for Christmas lights & park equipment



Historic Train Depot



Cleaning roof at Kitchen #1 Borst Park

2015 Goals

Overall:

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

Parks:

- Install security cameras at park buildings to deter vandalism

Train Depot

- Repair and repaint exterior

Library

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

SPECIAL APPROPRIATIONS (020)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Liquor Excise Tax	\$1,589	\$1,225	\$276	\$395	\$634	60.5%
Liquor Board Profits	2,284	3,318	2,942	2,952	2,918	-1.1%
Tax/Misc Revenue Required	<u>27,584</u>	<u>17,048</u>	<u>28,569</u>	<u>18,753</u>	<u>31,048</u>	65.6%
TOTAL	\$31,456	\$21,592	\$31,787	\$22,100	\$34,600	56.6%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$4,443	-	-	-	-	N/A
Benefits	2,124	-	-	-	-	N/A
Supplies	482	-	486	-	-	N/A
Other Services & Charges	2,929	1,641	6,559	10,000	9,000	-10.0%
Intergovernmental	19,478	19,951	24,742	12,100	13,100	8.3%
Operating Transfer Out	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	N/A
TOTAL	\$31,456	\$21,592	\$31,787	\$22,100	\$34,600	56.6%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
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Total N/A N/A N/A N/A N/A

SPECIAL APPROPRIATIONS \$34,600

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

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



CENTRALIA POLICE DEPARTMENT



Police Chief

**OPERATIONS BUREAU
FUNCTIONS**

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

**SERVICES BUREAU
FUNCTIONS**

Administration
Grants Management
Property Room
Code Enforcement
Emergency Management
Animal Control

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

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



POLICE

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

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

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

2014 Accomplishments

Administration, Accreditation, Professionalism:

- Provided Leadership Training, specifically mid-management training, to 3 sergeants
- Evaluated and prepared updated course for work-related first aid training for officers, with focus on CPR, rescue breathing, bleeding control and combat first aid for preservation of self and others
- Conducted regional "Below 100" training to 75 law enforcement officers emphasizing use of seat belts, wearing ballistic and (where required) reflective vests, and appropriate emergency response driving



2014 Accomplishments (cont.)

Operations, Crime and Drug Enforcement

- Reduced to less than 50 those cases assigned to detective division prior to January 2012
- Work in drug enforcement and civil forfeiture proceedings resulted in receiving seizure monies sufficient to fund 2 detective vehicles, 10 computer tablets, biennial in-service SWAT training, equipping a hostage rescue vehicle and outsourcing transcription of drug-related cases

Community Policing:

- Conducted a "Spring Cleanup" consisting of collecting and recycling more than 12,000 tires from the community and surrounding area.
- Sponsored one Police Citizens' Academy to provide training for 25 citizens

Traffic, Schools and Safety

- Implemented, with the Centralia Municipal Court, the 24/7 DUI Sobriety Pilot Program on behalf of WASPC and the WA State Legislature
- Completed numerous emphasis patrols on seat belt, DUI, texting and cell phone enforcement.

Emergency Management

- Conducted 3 city-wide training exercises for Emergency Operations Center staff
- Updated City Emergency Management Plan
- Upgraded half of high water vehicles with newer vehicles through use of 1033 program
- Developed plan and procedures for 5-day food supply for EOC and safety workers during disasters
- With Public Works, identified potential distribution sites for potable water in event of system failure

Equipment and Technology

- Implemented video arraignment program with Municipal Court and Lewis County - FIRST in County
- Implemented use of City intranet for dissemination of information in lieu of email and hard copy
- Updated Mobile Data Computers in patrol, anti-crime and traffic team vehicles (40 tablets)
- Replaced/upgraded department-issued hand guns

POLICE

SIGNIFICANT LONG TERM ACCOMPLISHMENTS

- Greater than 44% reduction in index crimes in community since 2005
- Accreditation awarded by WASPC 2008 and re-accreditation in 2012
- Community policing efforts recognized
- Acquisition of up-to-date technology, equipment and special purpose vehicles
- Opening of Joint Training Facility
- Improved public image and professionalism through customer service audits, evaluations, accountability and leadership initiatives

2015 Goals

- Maintain level of community service during leadership transition expected in 2015
- Train all detectives, anti-crime and traffic unit officers in spare “full station” equipment
- Reduce criminal activity by 3% based on NIBRS property index crimes (theft, burglary, vehicle theft, malicious mischief).
- Continue the 24/7 DUI Sobriety Pilot Program on behalf of WASPC and the State
- Address business licensing issues through ordinance update and role clarification
- Hold a “Spring Cleanup” event by summer
- Conduct centrally located National Night Out Campaign using Washington or Borst Park
- Present ALICE training, in partnership with School District, to enhance school security and active shooter procedures
- Install security cameras at department headquarters and Mellen Street
- Conduct four EOC training sessions
- Transition IT support from Lewis County to City by end of 2015



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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Cash Reserves/CHRP	\$17,100	\$51,509	\$110,652	-	-	N/A
Charges for Services	1,982	6,978	2,369	3,000	-	-100.0%
Sales Tax-Criminal Justice	121,825	121,139	126,600	126,600	126,000	-0.5%
Criminal Justice	87,877	90,377	69,200	71,000	71,000	0.0%
Gambling Taxes	37,198	35,545	32,120	32,300	32,300	0.0%
Burn/Firework Permits	500	400	400	500	500	0.0%
Business Licenses	37,895	36,220	35,600	33,200	33,200	0.0%
Dog Licenses	7,681	15,161	8,121	11,000	11,000	0.0%
Concealed Pistol License	1,057	1,121	1,733	1,000	1,000	0.0%
Grants/Misc Revenue	48,410	52,388	17,547	54,000	6,000	-88.9%
Liquor Excise Tax	77,861	60,037	11,179	19,360	31,700	63.7%
Liquor Board Profits	111,896	162,597	149,999	144,624	145,900	0.9%
School District - SRO	63,950	66,330	67,000	69,000	70,380	2.0%
Traffic School	4,950	19,800	15,600	14,000	14,000	0.0%
Fingerprinting Fees	1,846	895	1,323	650	650	0.0%
Pound Fees	1,480	3,350	5,120	4,000	4,000	0.0%
Transfer In	0	0	0	0	21,500	
Tax/Misc Revenue Required	<u>4,332,032</u>	<u>4,505,732</u>	<u>4,506,709</u>	<u>4,716,774</u>	<u>4,810,134</u>	2.0%
TOTAL	\$4,955,541	\$5,229,579	\$5,161,272	\$5,301,007	5,379,264	1.5%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$2,802,206	\$2,896,312	\$2,961,920	\$3,067,906	\$3,045,801	2.7%
Benefits	1,073,133	1,091,703	1,124,439	1,190,191	1,245,941	10.2%
Supplies	158,674	139,648	152,345	143,750	151,700	-0.4%
Other Services & Charges	173,716	240,188	349,674	313,685	323,530	-8.3%
Intergovernmental	553,334	571,604	572,894	585,475	612,292	6.7%
Interfund	106,735	117,495	-	-	-	N/A
Operating Transfer Out	0	51,509	-	-	-	N/A
Capital Outlay	<u>87,743</u>	<u>121,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL	\$4,955,541	\$5,229,579	\$5,161,272	\$5,301,007	\$5,379,264	4.1%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Police Sergeant	5	5	5	5	5
Detective Sergeant	1	1	1	1	1
Detective	3	3	3	3	3
Patrol Officer	18	18	18	18	18
School Resource Officer	1	1	1	1	1
Special Services Officer	1	1	1	1	1
Com Serv Officer	1.7	1.7	1.7	2.7	2.7
Office Manager	0	0	0	0	0
Police Record Technician	5	5	5	4	4
Administration Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	39.7	39.7	39.7	39.7	39.7

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$248,030	\$252,028	\$264,995	\$216,705	\$161,522	-25.5%
Benefits	290,897	278,608	263,389	237,693	225,036	-5.3%
Supplies	23,026	14,460	16,741	12,400	17,900	44.4%
Other Services & Charges	67,650	143,195	137,829	125,235	130,430	4.1%
Intergovernmental	150,201	145,819	139,643	152,250	152,250	0.0%
Interfund	6,404	7,050	-	-	-	N/A
Capital Outlay	<u>4,443</u>	<u>9,236</u>	-	-	-	N/A
TOTAL	\$790,651	\$850,396	\$822,597	\$744,283	\$687,138	-7.7%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Chief	0.7	0.7	0.7	0.7	0.7
Police Commander	0.3	0.3	0.3	0.3	0.3
Administrative Assistant	1	1	1	1	1
Police Record Technician	1.5	1.5	1.5	1	1
Community Services Officer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.25</u>	<u>0.25</u>
Total	2.8	2.8	2.8	3.25	3.25

POLICE ADMINISTRATION

\$687,138

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$378,243	\$407,547	\$416,511	\$417,645	\$418,528	0.2%
Benefits	123,922	130,511	137,572	140,950	150,014	6.4%
Supplies	10,159	19,984	10,868	14,200	16,700	17.6%
Other Services & Charges	12,141	12,759	23,279	22,200	22,300	0.5%
Interfund	<u>10,674</u>	<u>11,750</u>	-	-	-	N/A
TOTAL	\$535,138	\$582,551	\$588,230	\$594,995	\$607,542	2.1%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.25	0.25	0.25	0.25	0.25
Detective Sergeant	1	1	1	1	1
Detective	3	3	3	3	3
Police Record Technician	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>
Total	5.15	5.15	5.15	5.15	5.15

POLICE INVESTIGATION

\$607,542

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$1,386,860	\$1,465,746	\$1,476,285	\$1,570,105	\$1,583,942	0.9%
Benefits	421,276	449,934	461,641	505,715	536,284	6.0%
Supplies	92,516	76,409	82,234	70,050	70,050	0.0%
Other Services & Charges	43,833	44,327	117,828	107,450	109,950	2.3%
Intergovernmental	385,963	409,526	416,911	416,025	440,342	5.8%
Interfund	70,445	77,547	-	-	-	N/A
Operating Transfers Out	-	51,509	-	-	-	N/A
Capital Outlay	<u>83,301</u>	<u>111,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL	\$2,484,194	\$2,686,881	\$2,554,899	\$2,669,345	\$2,740,568	2.7%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.25	0.25	0.25	0.25	0.25
Police Sergeant	3.75	3.75	3.75	3.75	3.75
Patrol Officer	13.75	13.75	13.75	13.75	13.75
School Resource Officer	0.25	0.25	0.25	0.25	0.25
Special Services Officer	0	0	0	0	0
Police Record Technician	1	1	1	0.75	0.75
Community Services Officer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.25</u>	<u>0.25</u>
Total	19.0	19.0	19.0	19.0	19.0

POLICE PATROL

\$2,740,568

Provides 24/7 law enforcement services through the City. In a community policing philosophy, officers apply aggressive police intervention tactics, problem-solving techniques and work closely with community members to solve problems. This budget includes costs of dispatch services \$401,342 and IT services \$39,000 provided under contract with Lewis County.

POLICE - SPECIAL UNITS (021.521.230)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$250,556	\$262,693	\$292,757	\$286,760	\$277,248	-3.3%
Benefits	74,963	79,069	91,281	90,340	90,378	0.0%
Supplies	8,412	6,482	10,421	15,250	15,250	0.0%
Other Services & Charges	10,378	5,980	21,084	18,000	18,000	0.0%
Interfund	<u>9,606</u>	<u>10,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL	\$353,915	\$364,798	\$415,543	\$410,350	\$400,876	-2.3%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.25	0.25	0.25	0.25	0.25
Police Sergeant	0.6	0.6	0.6	0.6	0.6
Detective	0	0	0	0	0
Patrol Officer	2	2	2	2	2
Police Record Technician	0.25	0.25	0.25	0.50	0.50
Comm. Services Officer (p/t)	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.0</u>
Total	3.5	3.5	3.5	3.35	3.35

POLICE SPECIAL UNITS \$400,876

Anti-Crime officers target illegal drug and gang activity in our community. The team also assists patrol and traffic policing in emphasis projects. The team also provides additional law enforcement staff during community events. Officers work special projects, such as warrant sweeps, and assist federal, state and regional crime and drug task forces.

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$74,642	\$63,484	\$63,847	\$81,623	\$63,222	-22.5%
Benefits	22,377	20,626	22,051	29,767	23,704	-20.4%
Supplies	108	72	250	1,200	1,700	41.7%
Other Services & Charges	<u>1,188</u>	<u>1,874</u>	<u>2,571</u>	<u>1,300</u>	<u>1,300</u>	0.0%
TOTAL	\$98,315	\$86,056	\$88,719	\$113,890	\$89,926	-21.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0	0	0	0	0
Police Sergeant	0.1	0.1	0.1	0.1	0.1
School Resource Officer	0.75	0.75	0.75	0.75	0.75
Patrol Officer	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	1.1	1.1	1.1	1.1	1.1

POLICE CRIME PREVENTION

\$89,926

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$16,001	\$17,509	\$13,454	\$21,990	\$30,919	40.6%
Benefits	4,758	5,010	4,284	7,910	11,570	46.3%
Supplies	7,945	1,075	8,963	7,250	5,750	-20.7%
Other Services & Charges	15,253	16,987	26,026	17,300	19,500	12.7%
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,200</u>	<u>2,200</u>	N/A
TOTAL	\$43,957	\$40,580	\$52,727	\$56,650	\$69,939	23.5%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Sergeant	0	0	0	0	0
Patrol Officer	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>
Total	0.3	0.3	0.3	0.3	0.3

POLICE TRAINING \$69,939

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$187,382	\$142,169	\$138,941	\$206,895	\$220,754	6.7%
Benefits	52,338	39,995	42,673	67,790	78,230	15.4%
Supplies	5,969	5,288	6,726	7,850	8,350	6.4%
Other Services & Charges	7,311	3,828	13,014	14,500	14,500	0.0%
Intergovernmental	-	-	-	-	2,500	N/A
Interfund	6,404	7,050	-	-	-	N/A
TOTAL	\$259,403	\$198,329	\$201,354	\$297,035	\$324,334	9.2%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.25	0.25	0.25	0.25	0.25
Police Sergeant	0.3	0.3	0.3	0.3	0.3
Patrol Officer	1.7	1.7	1.7	1.7	1.7
Comm Service Officer	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.25</u>	<u>0.25</u>
Total	2.75	2.75	2.75	2.50	2.50

POLICE TRAFFIC POLICING \$324,334

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$31,996	\$35,352	\$39,808	\$21,590	\$53,608	148.3%
Benefits	12,081	13,691	15,344	8,900	31,994	259.5%
Supplies	4,141	5,426	7,987	6,000	5,550	-7.5%
Other Services & Charges	<u>1,694</u>	<u>1,401</u>	<u>2,000</u>	<u>950</u>	<u>1,600</u>	68.4%
TOTAL	\$49,912	\$55,870	\$65,139	\$37,440	\$92,752	147.7%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.1	0.1	0.1	0.1	0.1
Police Record Technician	0.75	0.75	0.75	0.25	0.25
Community Services Officer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.75</u>	<u>0.75</u>
Total	0.85	0.85	0.85	1.10	1.10

POLICE PROPERTY ROOM

\$92,752

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$68,153	\$76,752	\$89,672	\$99,640	\$71,948	-27.8%
Benefits	25,785	28,375	38,141	57,710	42,721	-26.0%
Supplies	5,091	5,919	7,749	7,450	6,950	-6.7%
Other Services & Charges	2,522	2,745	4,800	5,250	5,250	0.0%
Intergovernmental	17,170	16,260	16,340	15,000	15,000	0.0%
Interfund	<u>3,202</u>	<u>3,525</u>	-	-	-	N/A
TOTAL	\$121,923	\$133,576	\$156,702	\$185,050	\$141,869	-23.3%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.1	0.1	0.1	0.1	0.1
Special Services Officer	1	1	1	1	1
Comm Serv Officer (p/t)	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.5</u>	<u>0.5</u>
Total	1.5	1.5	1.5	1.6	1.6

POLICE CODE ENFORCEMENT \$141,869

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

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

POLICE - VOLUNTEER PROGRAMS (021.521.940)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$64,895	\$75,129	\$65,234	\$44,750	\$35,464	-20.8%
Benefits	16,145	17,523	17,556	11,821	9,335	-21.0%
Supplies	628	308	406	2,100	3,500	66.7%
Other Services & Charges	<u>1,001</u>	<u>830</u>	<u>1,243</u>	<u>1,500</u>	<u>700</u>	-53.3%
TOTAL	\$82,669	\$93,790	\$84,439	\$60,171	\$48,999	-18.6%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Commander	0.1	0.1	0.1	0.1	0.1
Police Sergeant	0.25	0.25	0.25	0.25	0.25
Patrol Officer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0.35	0.35	0.35	0.35	0.35

POLICE VOLUNTEER PROGRAMS \$48,999

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See Police Total	N/A	N/A	N/A	N/A	N/A	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$95,450	\$97,902	\$100,416	\$100,203	\$128,646	28.4%
Benefits	28,590	28,362	30,507	31,595	46,675	47.7%
Supplies	679	4,226	-	-	-	N/A
Other Services & Charges	<u>10,745</u>	<u>6,263</u>	-	-	-	N/A
TOTAL	\$135,463	\$136,752	\$130,923	\$131,798	\$175,321	33.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Police Chief	0.3	0.3	0.3	0.3	0.3
Police Commander	0.4	0.4	0.4	0.4	0.4
Police Record Technician	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>
Total	1.3	1.3	1.3	1.30	1.30

POLICE EMERGENCY SERVICES \$175,321

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

FIRE (022)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Property Taxes-EMS	\$2,773	\$257	-	-	-	N/A
Prop Taxes-EMS (reserved)	6,142	4,421	-	-	-	N/A
Riverside Debt Service Pmt	90,078	90,078	90,078	90,090	-	-100.0%
Tax/Misc Revenue Required	<u>183,438</u>	<u>198,837</u>	<u>122,369</u>	<u>149,173</u>	<u>149,173</u>	0.0%
TOTAL	\$282,431	\$293,592	\$212,447	\$239,263	149,173	-37.7%

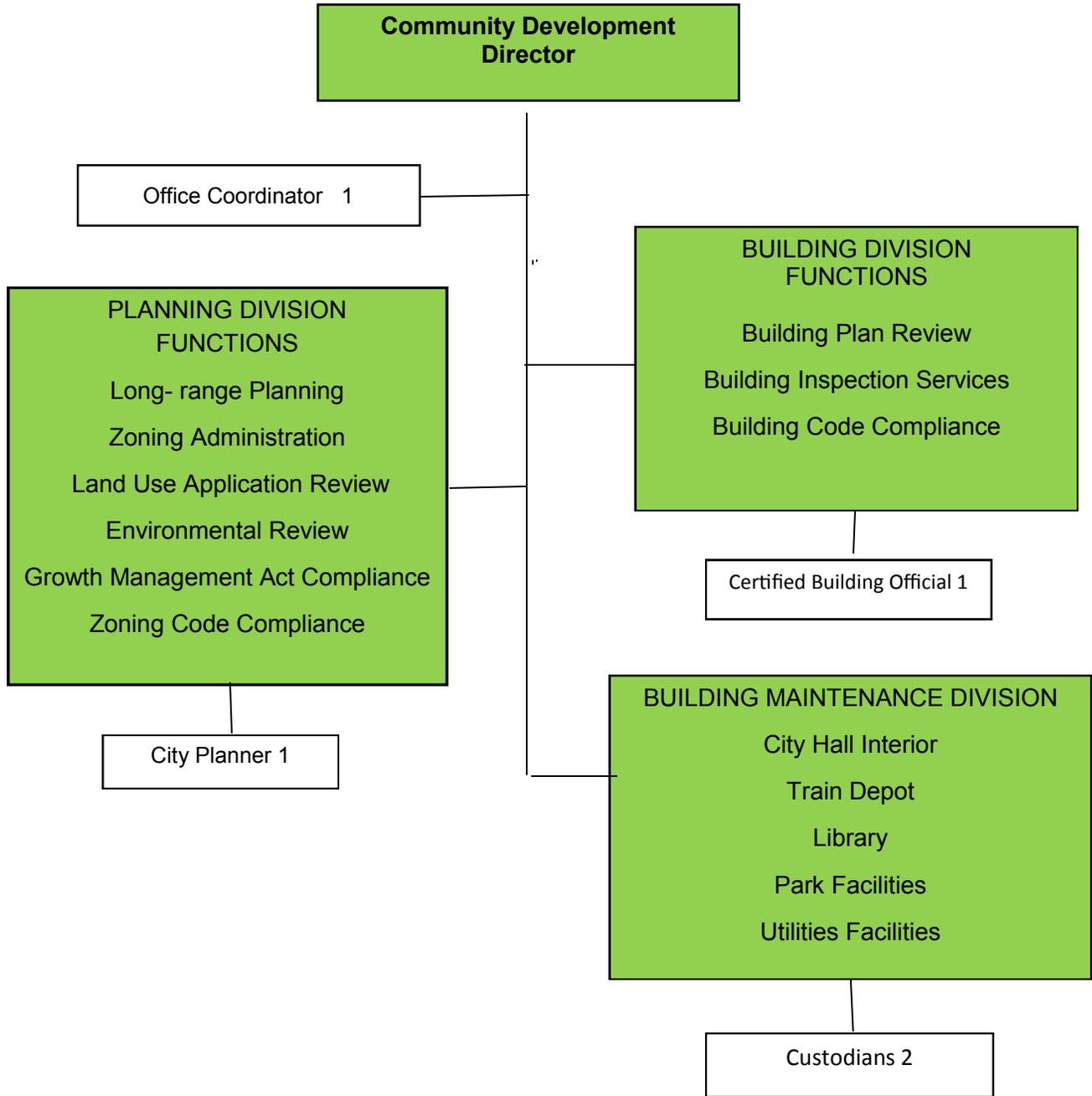
EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Benefits	\$186,211	\$199,093	\$122,369	\$149,173	149,173	0.0%
Intergovernmental	6,142	4,421	-	-	-	N/A
Debt Principal	77,028	80,102	83,298	86,630	-	-100.0%
Debt Interest	<u>13,049</u>	<u>9,976</u>	<u>6,780</u>	<u>3,460</u>	<u>-</u>	-100.0%
TOTAL	\$282,431	\$293,592	\$212,447	\$239,263	\$149,173	-37.7%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A

FIRE \$149,173

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

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

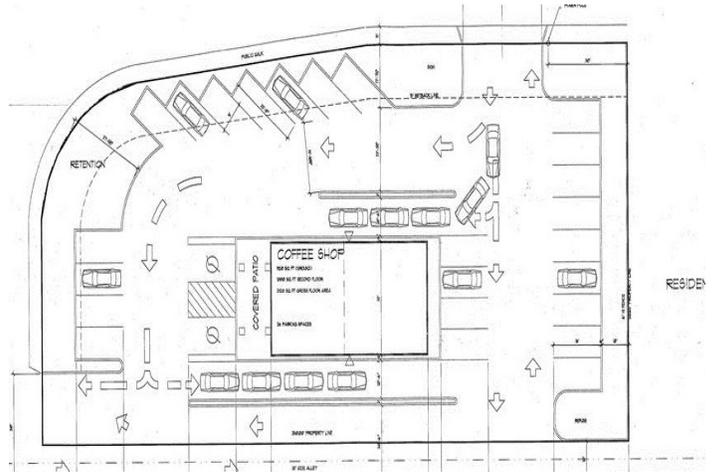
The Community Development Department guides the City's physical development and regulates land uses. It assists the public with development regulations and information and reviews all development proposals. It investigates citizen complaints and enforces the City's zoning regulations.

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

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

2014 Accomplishments

- Completed energy efficiency project including LED street lights, new LED lights at Washington Park, new HVAC at Train Depot
- Achieved annual recertification of the City's NFIP CRS program, maintaining Level 5 rating
- Updated the 2014 City's Park Plan
- Applied for grants for construction of bridge over Skookumchuck River
- Applied for grant to refurbish outdoor pool



2015 Goals

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

Pictured: Centralia in 2007 Flood

COMMUNITY DEVELOPMENT (039)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Street & Curb Permits	\$1,349	\$3,341	\$2,860	\$2,000	\$3,000	50.0%
CTED Edison Dist Grant	-	13,000	-	-	-	N/A
Home Elevation Grant (Fed)	598,470	25,117	-	-	-	N/A
Home Elevation Grant (St)	42,040	1,976	-	-	-	N/A
Flood Plain Applications	1,500	550	1,000	500	500	0.0%
Applications for Variances	1,750	1,550	1,690	1,000	1,000	0.0%
Site Plan Review	2,550	3,820	12,268	500	500	0.0%
Tax/Misc Revenue Required	<u>77,052</u>	<u>143,422</u>	<u>162,009</u>	<u>230,925</u>	<u>199,475</u>	-13.6%
TOTAL	\$724,712	\$192,778	\$179,827	\$234,925	\$204,475	-13.0%

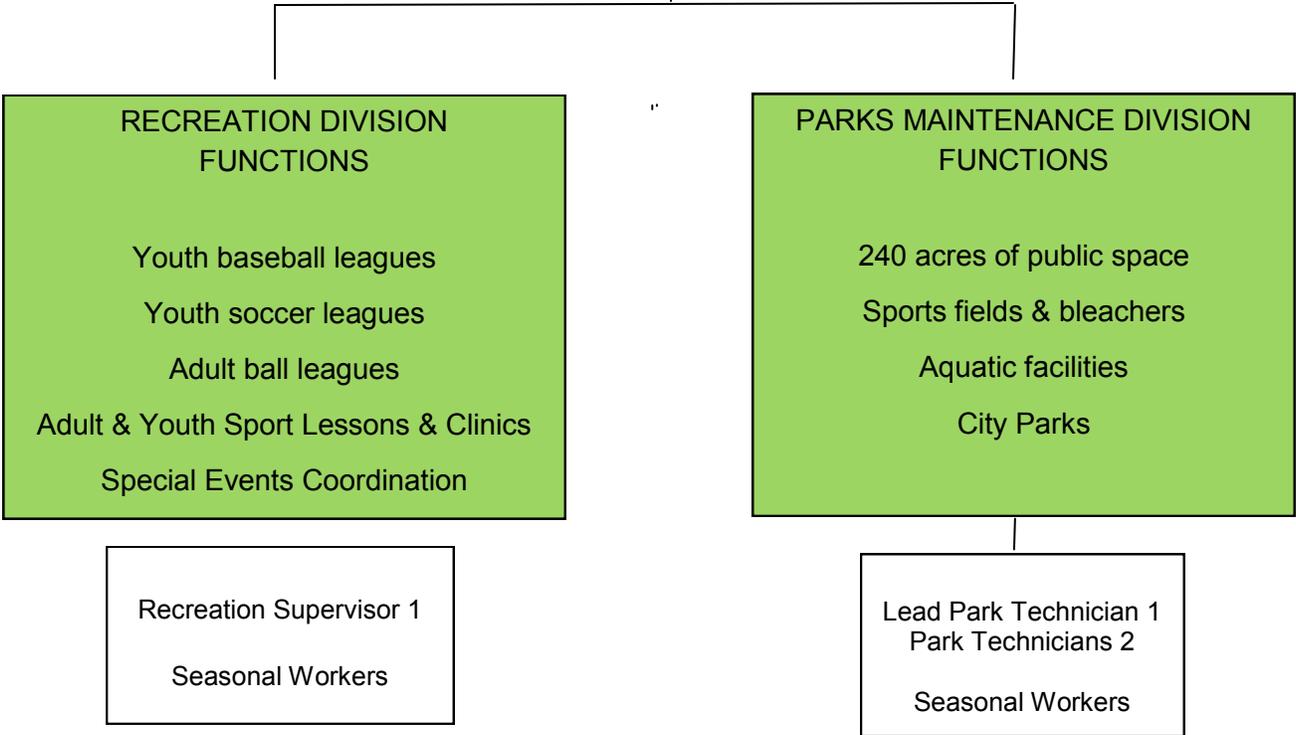
EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$120,663	\$115,046	\$117,015	\$114,805	\$118,298	3.0%
Benefits	43,885	48,661	39,468	40,610	41,956	3.3%
Supplies	12,949	9,355	7,498	8,525	8,525	0.0%
Other Services & Charges	376,121	19,633	15,846	70,985	35,696	-49.7%
Intergovernmental	36	54	-	-	-	N/A
Interfund	65	29	-	-	-	N/A
Capital Outlay	<u>170,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL	\$724,712	\$192,778	\$179,827	\$234,925	\$204,475	-13.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Comm Dev/Park Director	0.4	0.4	0.4	0.4	0.4
Associate Planner	1	1	1	1	1
Office Coordinator	0.3	0.3	0.3	0.3	0.3
Office Manager	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1.7	1.7	1.7	1.7	1.7

COMMUNITY DEVELOPMENT \$204,475

PARKS AND RECREATION

**Community Development
Director**



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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Recreation	\$91,644	\$91,898	\$76,991	\$76,000	\$76,000	0.0%
Park Maintenance	54,074	57,682	74,676	53,800	56,800	5.6%
Summerfest	29,078	26,051	30,362	30,500	27,000	-11.5%
Tax/Misc Revenue Required	887,879	788,919	789,163	897,380	893,953	-0.4%
TOTAL	\$1,062,675	\$964,551	\$971,192	\$1,057,680	\$1,053,753	-0.4%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$414,377	\$378,631	\$381,380	\$401,645	\$403,677	0.5%
Benefits	201,586	157,380	153,098	139,420	140,381	0.7%
Supplies	122,717	92,148	117,772	130,125	130,125	0.0%
Other Services & Charges	311,087	306,434	308,548	344,850	337,930	-2.0%
Intergovernmental	497	757	10,394	20,640	20,640	0.0%
Operating Transfer Out	11,758	4,973	-	21,000	21,000	0.0%
Capital Outlay	653	24,227	-	-	-	N/A
TOTAL	\$1,062,675	\$964,551	\$971,192	\$1,057,680	\$1,053,753	-0.4%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Comm Dev/Park Director	0.35	0.35	0.35	0.35	0.35
Park Supervisor	0	0	0	0	0
Recreation Manager	1	1	1	1	1
Park Mechanic/Technician	1	1	1	1	1
Lead Park Technician	1	1	1	1	1
Park Technician	3	3	1	1	1
Rec Program Asst	0	0	0	0	0
Total	6.35	6.35	4.35	4.35	4.35

PARKS & RECREATION - TOTAL \$1,053,753

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Tax/Misc Revenue Required	\$163,348	\$146,037	\$147,104	\$161,545	\$170,052	5.3%
TOTAL	\$163,348	\$146,037	\$147,104	\$161,545	\$170,052	5.3%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$34,852	\$34,852	\$35,549	\$34,855	\$35,582	2.1%
Benefits	9,612	10,081	10,969	10,520	11,540	9.7%
Supplies	-	-	-	900	900	0.0%
Other Services & Charges	107,127	96,028	100,586	105,270	112,030	6.4%
Intergovernmental	-	104	-	-	-	N/A
Operating Transfers Out	<u>11,758</u>	<u>4,973</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	0.0%
TOTAL	\$163,348	\$146,037	\$147,104	\$161,545	\$170,052	5.3%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Comm Dev/Park Director	0.35	0.35	0.35	0.35	0.35
Office Manager	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0.35	0.35	0.35	0.35	0.35

ADMINISTRATION

\$170,052

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

RECREATION DIVISION

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

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

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

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



Preparing for Christmas Tree Lighting

2014 Accomplishments

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

2015 Goals

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



PARKS & RECREATION - AQUATICS* (103.576.200)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Tax/Misc Revenue Required	\$10,580	\$7,715	\$20,065	\$64,640	\$34,640	-46.4%
TOTAL	\$10,580	\$7,715	\$20,065	\$64,640	\$34,640	-46.4%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Supplies	205	516	294	-	-	N/A
Other Services & Charges	10,366	7,190	9,377	44,000	14,000	-68.2%
Intergovernmental	9	9	10,394	20,640	20,640	0.0%
TOTAL	\$10,580	\$7,715	\$20,065	\$64,640	\$34,640	-46.4%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Temporary Full Time	Temp F/T	Temp F/T	Temp F/T	Temp F/T	Temp F/T

* Formerly Outdoor Pool

AQUATICS \$34,640

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

PARK MAINTENANCE DIVISION

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

Staff tend the 10 fields at the Sports Complex to assure the fields remain in high quality condition and are prepared for game play.

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



Contractor installing netting and improvements at Sports Field #5.



2014 Accomplishments

- Provided maintenance of over 240 acres
- Provided maintenance of city owned buildings, parks and open space
- Rebuilt Borst Park Field 3
- Installed new sidewalk, fencing and landscaping at Sports Hub Building
- Changed 100 Library light fixtures to LED
- Cleaned Borst all parking lots downtown and at Train Depot
- Reconstructed fence around Pioneer soccer fields
- Continued historic level of quality maintenance
- Effectively trained and used seasonal workers

2015 Goals

- Continue focus on customer service, thus exceeding public expectations and improving daily operations
- Continue partnering with other departments to improve projects and events
- Implement goals and objectives outlined in adopted Parks, Recreation and Open Space Plan
- Work with citizens to determine future of Pearl Street outdoor pool.
- Design and install landscaping for the Sports Improve trail system in Borst Park

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

PARKS & RECREATION - MAINTENANCE (103.576.800)

REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Washington Lawn Cemetery	\$700	\$200	-	-	-	N/A
Maintenance-Light dept	-	-	10,000	12,000	15,000	25.0%
Field Rent	15,435	18,537	25,395	16,000	16,000	0.0%
Kitchen/Park Rent	35,225	33,055	35,875	24,000	24,000	0.0%
Park Complex Concession	2,068	2,642	3,406	1,800	1,800	0.0%
Donations-Borst Xmas Lights	650	3,250	-	-	-	N/A
Tax/Misc Revenue Required	<u>635,141</u>	<u>554,573</u>	<u>539,073</u>	<u>573,885</u>	<u>584,605</u>	1.9%
TOTAL	\$689,215	\$612,255	\$613,749	\$627,685	\$641,405	2.2%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$300,305	\$269,926	\$271,506	\$284,795	\$284,795	0.0%
Benefits	161,565	121,229	114,435	102,335	102,335	0.0%
Supplies	105,614	73,854	99,304	109,525	109,525	0.0%
Other Services & Charges	120,986	122,766	128,504	120,030	133,750	11.4%
Intergovernmental	91	252	-	-	-	N/A
Transfer to Debt Svc	-	-	-	11,000	11,000	0.0%
Capital Outlay	<u>653</u>	<u>24,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL	\$689,215	\$612,255	\$613,749	\$627,685	\$641,405	2.2%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Park Supervisor	0	0	0	0	0
Park Mechanic/Technician	1	1	1	1	1
Lead Park Technician	1	1	1	1	1
Park Technician	<u>3</u>	<u>3</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	3	3	3

MAINTENANCE \$641,405

LIBRARY (104)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Tax/Misc Revenue Required	\$34,451	\$35,725	\$40,044	\$45,695	\$46,495	1.8%
TOTAL	\$34,451	\$35,725	\$40,044	\$45,695	\$46,495	1.8%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Supplies	\$4,573	\$2,606	\$2,384	\$4,000	\$4,000	0.0%
Other Services & Charges	29,769	32,984	37,660	41,585	42,385	1.9%
Intergovernmental	<u>109</u>	<u>135</u>	<u>-</u>	<u>110</u>	<u>110</u>	0.0%
TOTAL	\$34,451	\$35,725	\$40,044	\$45,695	\$46,495	1.8%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A

LIBRARY \$46,495

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

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

CITY OF CENTRALIA
2015 ADOPTED BUDGET
OTHER GOVERNMENTAL FUNDS

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

Funds:

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

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

Fund:

- 201 – Debt Service Fund

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

Funds:

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

GOVERNMENTAL FUNDS

Special Revenue, Debt Service and Capital Projects Funds

2015 ADOPTED BUDGET EXPENDITURE SUMMARY

FUND	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	Difference Amount	2014-2015 % Change
STREET	982,411	952,425	1,282,461	2,920,940	2,100,792	(820,148)	-28.1%
PATHS & TRAILS	15,660	-	1,731	5,975	7,666	1,691	28.3%
REPAIR & DEMOLITION	17,264	1,500	1,500	2,700	4,700	2,000	74.1%
ELECTRIC UTILITY REVOLVING	33,351	32,522	-	-	-	-	N/A
PARK IMPROVEMENT	-	-	1,014	10,800	10,815	15	0.1%
STADIUM	177,421	121,588	130,921	126,985	127,700	715	0.6%
CONFISCATIONS/SEIZURES	15,890	31,655	91,018	175,500	146,090	(29,410)	-16.8%
LAW ENFORCEMENT GRANT	192,746	197,579	175,708	-	-	-	N/A
INDOOR POOL	11,758	4,973	10,000	10,000	10,000	-	0.0%
BORST PARK CONSTRUCTION	30,694	64,133	49,607	132,200	132,200	-	0.0%
BORST HOME	169	586	3,647	4,800	760	(4,040)	-84.2%
WASHINGTON LAWN CEMETERY	-	-	2,343	2,340	2,340	-	0.0%
LANDFILL CLOSURE	169,740	141,339	146,521	145,000	194,085	49,085	33.9%
LANDFILL OPERATING TRUST	169,740	140,395	170,333	145,000	194,085	49,085	33.9%
DEBT SERVICE FUND	N/A	N/A	N/A	152,580	152,580	-	0.0%
CAPITAL PROJECTS	460,008	237,476	297,792	465,200	190,500	(274,700)	-59.0%
ENERGY EFFICIENCY CAP PROJ	N/A	N/A	N/A	1,689,280	416,000	(1,273,280)	-75.4%
FLOOD CAPITAL PROJECTS	N/A	N/A	N/A	N/A	N/A	288,000	100.0%
TOTAL EXPENDITURES	2,276,852	1,926,171	2,364,596	5,989,300	3,690,313	(2,010,987)	-33.6%

STREET DEPARTMENT

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

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



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



Street staff provide signage for Community events.

2014 Accomplishments

- Completed 9.17 miles of chip seal on Kresky, Galvin, Johnson, portions of No. Tower & First
- Crack-sealed 5.25 lane-miles in preparation of chip sealing in 2015
- Completed hot mix asphalt road patch on N. Scheuber
- Constructed sign storage/maintenance shop
- Tested 893 regulatory signs for reflectivity—266 need to be replaced
- Replaced 1700 high pressure sodium street lights with LED bulbs. Expect 60-70% savings
- Completed grind and repave of Gold Street and upgraded ADA ramps

2015 Goals

- Continue crack sealing road maintenance program; chip seal 10 miles of streets (funding dependent)
- Comply with sign inspection reflectivity program
- Grind and overlay Borst Avenue (funding dependent)
- Build storage area for sand



Chip sealing protects road surfaces, furthers road life expectancy.

STREET FUND (101)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$495,000	\$26,592	-94.6%
Sales Tax Optional	228,759	242,015	264,326	242,015	263,000	8.7%
Franchise Fee Sanitation	176,709	176,994	177,204	174,570	174,570	0.0%
Fed Grants FEMA/DOT	0	1,871	231,836	1,435,755	883,000	-38.5%
Motor Vehicle Fuel Tax - Unres	341,149	339,856	344,968	350,000	338,030	-3.4%
Space & Facility Lease	198,151	199,348	232,523	205,000	215,000	4.9%
Charges for Services	18,387	25,024	29,953	18,000	18,000	0.0%
Interest Earnings	849	900	740	600	600	0.0%
Other -	0	0		0	182,000	N/A
Miscellaneous	1,783	2,001	911	0	0	N/A
Operating Transfer In	<u>28,660</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$994,447	\$988,009	\$1,282,461	\$2,920,940	\$2,100,792	-28.1%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$395,589	\$372,113	\$404,707	\$404,555	\$402,230	-0.6%
Benefits	160,016	171,582	182,625	209,295	206,270	-1.4%
Supplies	162,256	133,812	158,535	265,715	133,640	-49.7%
Other Services & Charges	158,370	176,630	276,757	349,135	209,687	-39.9%
Operating Transfer Out	1	1,699	0	82,240	82,240	0.0%
Interfund	76,712	74,417	1,725	0	1,725	
Capital Outlay	<u>29,467</u>	<u>22,172</u>	<u>239,090</u>	<u>1,610,000</u>	<u>1,065,000</u>	-33.9%
TOTAL	\$982,411	\$952,425	\$1,263,439	\$2,920,940	\$2,100,792	-28.1%

Projected 2015 Beginning Fund Balance Available = **\$80,282**

Beginning Fund Balance	511,545	499,660	556,260	575,282	80,282
Increase (decrease)	(11,885)	56,600	19,022	(495,000)	(26,592)
Ending Fund Balance	<u>499,660</u>	<u>556,260</u>	<u>575,282</u>	<u>80,282</u>	<u>53,690</u>

Fund Balance Detail

Operating reserves	499,660	556,260	575,282	80,282	53,690
Ending Fund Balance	<u>499,660</u>	<u>556,260</u>	<u>575,282</u>	<u>80,282</u>	<u>53,690</u>

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Equipment Operator II	3	3	3	3.5	3.5
Street Operations Manager	0.75	0	0	0	0
Lead Operator II	1	1	1	1	1
Utilities Administration	1.07	1.6	1.6	1.48	1.48
Civil Engineering	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>
Total	6.02	5.80	5.80	6.18	6.18

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$13,927	\$0	\$0	\$4,235	\$5,921	39.8%
Interest Earnings	28	4	6	0	5	N/A
Operating Transfer In	<u>1,706</u>	<u>1,699</u>	<u>1,725</u>	<u>1,740</u>	<u>1,740</u>	0.0%
TOTAL	\$15,660	\$1,704	\$1,731	\$5,975	\$7,666	28.3%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Other Services & Charges	\$0	\$0	\$0	\$5,975	\$7,666	28.3%
Operating Transfer Out	<u>15,660</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$15,660	\$0	\$0	\$5,975	\$7,666	28.3%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A

Beginning Fund Balance	16,419	2,493	4,196	5,921	5,921
Increase (decrease)	(13,927)	1,704	1,725		(5,921)
Ending Fund Balance	<u>2,493</u>	<u>4,196</u>	<u>5,921</u>	<u>5,921</u>	<u>0</u>

Projected 2015 Beginning Fund Balance Available = \$5,921

PATHS & TRAILS \$7,666

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

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

REPAIR & DEMOLITION FUND (106)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$17,261	\$0	\$0	\$0	\$0	N/A
Interest Earnings	3	0	0	0	0	N/A
Operating Transfer In	0	1,500	1,500	2,700	4,700	74.1%
TOTAL	\$17,264	\$1,500	\$1,500	\$2,700	\$4,700	74.1%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Other Services & Charges	\$17,264	\$1,500	\$1,425	\$1,700	\$3,700	117.6%
Intergovernmental	0	0	0	1,000	1,000	0.0%
TOTAL	\$17,264	\$1,500	\$1,425	\$2,700	\$4,700	74.1%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	17,287	26	26	101	101
Increase (decrease)	(17,261)	0	75	0	0
Ending Fund Balance	26	26	101	101	101

Projected 2015 Beginning Fund Balance Available = 101

REPAIR & DEMOLITION \$4,700

Funds are set aside to assist with Code Enforcement activities and for taxes on a property under this program. It is funded by a transfer from the General Fund.

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

REVENUES	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$8,261	\$32,493	\$0	\$0	\$0	N/A
Interest	91	39	0	0	0	N/A
Contributions	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$33,351	\$32,532	\$0	\$0	\$0	N/A

EXPENDITURES	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Other Services & Charges	\$7,307	\$32,532	\$0	\$0	\$0	N/A
Interfund	<u>26,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$33,351	\$32,532	\$0	\$0	\$0	N/A

STAFFING	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	40,753	32,493	0	0	0
Increase (decrease)	<u>(8,261)</u>	<u>(32,493)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>32,493</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Projected 2015 Beginning Fund Balance Available = 0. Fund is closed.

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$9,800	\$9,800	0.0%
Interest Earnings	14	16	14	0	15	N/A
Rent/Tennis Court Well	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	0.0%
TOTAL	\$1,014	\$1,016	\$1,014	\$10,800	\$10,815	0.1%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,800</u>	<u>\$10,815</u>	0.1%
TOTAL	\$0	\$0	\$0	\$10,800	\$10,815	0.1%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	7,782	8,796	9,812	10,826	11,826
Increase (decrease)	1,014	1,016	1,014	1,000	(9,800)
Ending Fund Balance	<u>8,796</u>	<u>9,812</u>	<u>10,826</u>	<u>11,826</u>	<u>2,026</u>

Projected 2015 Beginning Fund Balance Available = \$11,826

PARK IMPROVEMENT \$10,815

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

STADIUM FUND (109)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$53,996	\$3,879	\$0	\$15,185	\$6,000	-60.5%
Hotel/Motel Taxes	119,765	114,567	128,899	110,000	120,000	9.1%
Interest Earnings	570	549	422	300	200	-33.3%
Trolley Rent	3,090	2,593	1,481	1,500	1,500	0.0%
Other Financing Sources	<u>0</u>	<u>0</u>	<u>119</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$177,421	\$121,588	\$130,921	\$126,985	\$127,700	0.6%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$991	\$1,009	\$610	\$1,500	\$1,500	0.0%
Benefits	136	179	141	380	380	0.0%
Supplies	242	1,233		300	300	0.0%
Other Services & Charges	36,468	25,985	33,530	32,820	33,530	2.2%
Debt Principal	35,000	50,000	50,000	50,000	50,000	0.0%
Debt Interest	56,863	43,183	42,683	41,985	41,990	0.0%
Capital Outlay	<u>47,721</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
	\$177,421	\$121,588	\$126,964	\$126,985	\$127,700	0.6%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Trolley Operators	Part-time	Part-time	Part-time	Part-time	
Beginning Fund Balance	340,273	286,277	282,397	286,354	271,169
Increase (decrease)	(53,996)	(3,879)	3,957	(15,185)	(6,000)
Ending Fund Balance	286,277	282,397	286,354	271,169	265,169

Projected 2015 Beginning Fund Balance Available = \$271,169

STADIUM FUND

\$127,700

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

For 2015, the City awarded \$35,000 in lodging tax grants for tourism promotion: \$7,500 to the Historic Fox Theater, \$3,500 to ArTrails, \$2,000 to the Lewis County Historical Society, \$1,000 to Southwest Washington Dance Center and \$21,000 to the City for tourism services through the Chamber of Commerce. In addition, funds were allocated to pay annual debt service of \$91,985 on the 2010 Limited General Obligation bonds issued for the City's portion of the Lewis County Sports Complex. This fund retains a minimum of two years' debt service requirements due to the volatile nature of hotel/motel taxes. Projected use of \$6,000 from reserves will supplement 2015 receipts if needed.

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Beg Fund Balance Used	\$4,237	\$9,074	\$0	\$110,000	\$80,990
Interest Earnings	100	91	96	500	100
Confiscations/Seizures	<u>11,553</u>	<u>22,490</u>	<u>90,922</u>	<u>65,000</u>	<u>65,000</u>
TOTAL	\$15,890	\$31,655	\$91,018	\$175,500	\$146,090

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Salaries	-	-	-	\$9,000	\$5,000
Benefits	-	-	-	1,000	550
Supplies	5,945	8,259	12,532	101,000	14,000
Other Services & Charges	9,567	23,396	46,236	29,500	39,000
Capital Outlay	-	-	-	35,000	-
Transfer Out	-	-	-	-	21,500
Ending Balance	-	-	-	-	<u>66,040</u>
TOTAL	\$15,890	\$31,655	\$58,768	\$175,500	\$146,090

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	62,050	57,814	48,740	80,990	80,990
Increase (decrease)	(4,237)	(9,074)	32,250	-	66,040
Ending Fund Balance	<u>57,814</u>	<u>48,740</u>	<u>80,990</u>	80,990	<u>147,030</u>

Projected 2015 Beginning Fund Balance Available = \$80,990

CONFISCATIONS/SEIZURES \$146,090

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$137	\$0	\$0	\$0	N/A
COPS Hiring Grant (2 officers)	180,730	145,933	0	0	0	N/A
JAG Grant (vehicles)	0	0	0	0	0	N/A
Byrne JAG Grant	12,153	0	0	0	0	N/A
Interest	0	0	0	0	0	N/A
Operating Transfer In	<u>0</u>	<u>51,509</u>	<u>175,708</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$192,883	\$197,579	\$175,708	\$0	\$0	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$135,616	\$149,202	\$130,899	\$0	\$0	N/A
Benefits	45,115	48,377	44,809	0	0	N/A
Supplies	12,016	0	0	0	0	N/A
Other Services & Charges	0	0	0	0	0	N/A
Capital Outlay	0	0	0	0	0	N/A
Operating Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$192,746	\$197,579	\$175,708	\$0	\$0	N/A

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Patrol Officer - JAG	1	0	0	0	0
Patrol Officer - COPS	<u>2</u>	<u>2</u>	<u>1.5</u>	<u>0</u>	<u>0</u>
Total	3	2	1.5	0	0
Beginning Fund Balance	0	137	0	0	0
Increase (decrease)	137	(137)	0	0	0
Ending Fund Balance	<u>137</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Projected 2015 Beginning Fund Balance Available = 0

LAW ENFORCEMENT GRANT \$0

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

INDOOR POOL FUND (114)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Operating Transfer In	<u>11,758</u>	<u>4,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%
TOTAL	\$11,758	\$4,973	\$10,000	\$10,000	\$10,000	0.0%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg 15-14
Salaries	\$0	\$0	\$0	\$0	\$0	N/A
Benefits	0	0	0	0	0	N/A
Supplies	0	0	0	0	0	N/A
Other Services & Charges	<u>11,758</u>	<u>4,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%
TOTAL	\$11,758	\$4,973	\$10,000	\$10,000	\$10,000	0.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
	N/A	N/A	N/A	N/A	N/A

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

Projected 2015 Beginning Fund Balance Available = 0

INDOOR POOL \$10,000

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

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$10,956	\$0	\$96,100	96,100	0.0%
WSDOT Mitigation	0	\$7,500	0	0	0	N/A
Other-Banners	0	\$550	555	0	0	N/A
Interest Earnings	159	213	113	100	100	0.0%
Rental of Facilities	21,217	32,761	20,732	24,000	24,000	0.0%
Contributions - Light Show	0	10,144	9,397	10,000	10,000	0.0%
Gifts/Pledges/Grants-Private	4,618	2,010	18,810	2,000	2,000	0.0%
Transfer	<u>38,995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$64,989	\$64,133	\$49,607	\$132,200	\$132,200	0.0%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Supplies	\$27,473	45,993	\$33,328	\$15,200	\$16,100	5.9%
Other Services & Charges	3,549	18,063	35,660	25,000	20,000	-20.0%
Intergovernmental	(327)	78	0	0	0	N/A
Capital Outlay	<u>0</u>	<u>0</u>	<u>18,292</u>	<u>92,000</u>	<u>96,100</u>	4.5%
TOTAL	\$30,694	\$64,133	\$87,280	\$132,200	\$132,200	0.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	76,415	110,709	99,753	96,100	96,100
Increase (decrease)	34,295	(10,956)	(37,673)	0	0
Ending Fund Balance	110,709	99,753	96,100	96,100	96,100

Projected 2015 Beginning Fund Balance Available = \$96,100

BORST PARK CONSTRUCTION \$132,200

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$256	\$3,305	\$4,500	\$760	-83.1%
Interest Earnings	8	8	4	0	0	N/A
Borst Home Resale	26	45	0	0	0	N/A
Gifts/Pledges/Grants-Private	<u>279</u>	<u>277</u>	<u>338</u>	<u>300</u>	<u>0</u>	-100.0%
TOTAL	\$313	\$586	\$3,647	\$4,800	\$760	-84.2%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg 15-14
Supplies	\$142	\$582	\$3,647	\$4,800	\$760	-84.2%
Other Services & Charges	25	0	0	0	0	N/A
Intergovernmental	<u>2</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$169	\$586	\$3,647	\$4,800	\$760	-84.2%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	4,519	4,662	4,407	760	760
Increase (decrease)	143	(256)	(3,647)	-	(760)
Ending Fund Balance	4,662	4,407	760	760	(0)

Projected 2015 Beginning Fund Balance Available = \$760

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

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



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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$2,340	\$2,340	\$2,340	0.0%
Interest Earnings	<u>4</u>	<u>4</u>	<u>3</u>	<u>0</u>	0	N/A
TOTAL	\$4	\$4	\$2,343	\$2,340	\$2,340	0.0%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg 15-14
Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,340</u>	\$2,340	0.0%
TOTAL	\$0	\$0	\$0	\$2,340	\$2,340	0.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A

Beginning Fund Balance	2,332	2,337	2,340	2,340	2,340
Increase (decrease)	4	4	3	-	-
Ending Fund Balance	2,337	2,340	2,343	2,340	2,340

Projected 2015 Beginning Fund Balance Available = \$2,340

WASHINGTON LAWN CEMETERY \$2,340

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$0	N/A
Grants	0	944	0	0	0	N/A
Miscellaneous	0	0	0	0	0	N/A
Operating Transfer In	<u>169,740</u>	<u>140,395</u>	<u>146,521</u>	<u>145,000</u>	<u>194,085</u>	33.9%
TOTAL	\$169,740	\$141,339	\$146,521	\$145,000	\$194,085	33.9%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$75,740	\$76,240	\$71,340	\$82,370	\$99,420	20.7%
Benefits	29,607	30,945	28,113	33,645	42,360	25.9%
Supplies	6,884	3,521	4,045	4,500	4,770	6.0%
Other Services & Charges	32,469	23,817	38,504	24,235	27,285	12.6%
Intergovernmental	235	235	188	250	250	0.0%
Interfund	24,806	6,580	0	0	0	N/A
Capital Outlay	<u>0</u>	<u>0</u>	<u>4,331</u>	<u>0</u>	<u>20,000</u>	N/A
TOTAL	\$169,740	\$141,339	\$146,521	\$145,000	\$194,085	33.9%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Remote Systems Technician	1	1	1	1	1
Utilities Administration	<u>0.32</u>	<u>0.35</u>	<u>0.35</u>	<u>0.37</u>	<u>0.39</u>
Total	1.32	1.35	1.35	1.37	1.39
Beginning Fund Balance	0	0	0	0	0
Increase (decrease)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	0	0	0	0	0

Projected 2015 Beginning Fund Balance Available = \$0 (Funded by transfers from Fund 132)

LANDFILL CLOSURE FUND: \$194,085

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$49,085	N/A
Lewis County Disposal Dist	250,940	190,000	170,000	145,000	145,000	0.0%
Interest Earnings	<u>283</u>	<u>370</u>	<u>333</u>	<u>0</u>	0	N/A
TOTAL	\$251,223	\$190,370	\$170,333	\$145,000	\$194,085	33.9%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Operating Transfer Out	<u>\$ 169,740</u>	<u>\$ 140,395</u>	<u>\$ 146,521</u>	<u>\$ 145,000</u>	\$ 194,085	33.9%
TOTAL	\$169,740	\$140,395	\$146,521	\$145,000	\$194,085	33.9%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	36,297	117,780	167,755	191,567	191,567
Increase (decrease)	81,483	49,975	23,812	0	(49,085)
Ending Fund Balance	<u>117,780</u>	<u>167,755</u>	<u>191,567</u>	<u>191,567</u>	<u>142,482</u>

Projected 2015 Beginning Fund Balance Available = \$191,567

LANDFILL OPERATING TRUST FUND: \$194,085

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used				\$0	\$0	N/A
Bond Subsidy				39,610	39,610	0.0%
Transfers In				<u>112,970</u>	<u>112,970</u>	0.0%
TOTAL				\$152,580	\$152,580	0.0%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Debt Principal				\$110,000	\$110,000	0.0%
Debt Interest				<u>42,580</u>	<u>42,580</u>	0.0%
TOTAL				\$152,580	\$152,580	0.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total				N/A	N/A
Beginning Fund Balance			0	0	0
Increase (decrease)			<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance			0	0	0

Projected 2014 Beginning Fund Balance Available = 0

DEBT SERVICE FUND \$152,580

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 due in February 2014.

CAPITAL PROJECTS FUND (302)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$273,216	\$0	\$0	\$294,700	\$0	-100.0%
Real Estate Excise Tax	75,175	84,933	100,221	85,000	95,000	11.8%
Real Estate Excise Tax	75,175	84,933	100,221	85,000	95,000	11.8%
Grants	35,871	256,715	0	0	0	N/A
Interest Earnings	571	529	383	500	500	0.0%
Sale of Assets	<u>0</u>	<u>0</u>	<u>96,967</u>	<u>0</u>	<u>0</u>	N/A
TOTAL	\$460,008	\$427,109	\$297,792	\$465,200	\$190,500	-59.0%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg 15-14
Capital Projects:						
Mellen St I-5 Interchange	\$1,453	\$1,928	\$0	Projects	Projects	N/A
Reynolds/Harrison/Galvin	0	28,443	0	to be	to be	N/A
Rock St Alley W Bridge	286,400	34,304	0	determined	determined	N/A
Improvements	0	197	0	315,300	40,600	-87.1%
Debt Principal	100,000	105,000	110,000	129,070	129,070	0.0%
Debt Interest	<u>72,154</u>	<u>67,604</u>	<u>41,364</u>	<u>20,830</u>	<u>20,830</u>	0.0%
TOTAL	\$460,008	\$237,476	\$151,364	\$465,200	\$190,500	-59.0%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Total	N/A	N/A	N/A	N/A	N/A
Beginning Fund Balance	290,881	17,665	207,298	294,700	0
Increase (decrease)	(273,216)	189,633	146,428	(294,700)	0
Ending Fund Balance	<u>17,665</u>	<u>207,298</u>	<u>294,700</u>	<u>0</u>	<u>0</u>

Projected 2015 Beginning Fund Balance Available = \$0

CAPITAL PROJECTS \$190,500

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

ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303)
REVENUE/EXPENDITURE/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Bond Proceeds Used				\$1,093,250	\$416,000	0.0%
Energy Conservation Grant				423,508	0	0.0%
Conservation Rebate				170,522	0	0.0%
Interest				<u>2,000</u>	<u>0</u>	0.0%
TOTAL				\$1,689,280	416,000	0.0%

EXPENDITURES	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	% Chg 15-14
Capital Outlay				<u>\$1,689,280</u>	<u>416,000</u>	0.0%
TOTAL				\$1,689,280	416,000	0.0%

STAFFING	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015
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Total N/A N/A

Beginning Fund Balance	0	1,093,250	416,000
Increase (decrease)	1,093,250	(677,250)	(416,000)
Ending Fund Balance	1,093,250	416,000	0

Projected 2015 Beginning Fund Balance Available = \$416,000

ENERGY EFFICIENCY CAPITAL PROJECTS FUND \$ 416,000

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

Upon completion of the projects, now estimated by mid year 2015, this fund is scheduled to be discontinued.

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

REVENUES	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
State Mitigation Monies					288,000	NA
Interest					<u>0</u>	NA
TOTAL					288,000	NA

EXPENDITURES	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015	% Chg 15-14
Capital Outlay					<u>288,000</u>	NA
TOTAL					288,000	NA

STAFFING	Actual 2011	Actual 2012	Budget 2013	Adopted 2014	Adopted 2015
Total				N/A	N/A

Beginning Fund Balance

Increase (decrease)

Ending Fund Balance

0	0	0
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Projected 2015 Beginning Fund Balance Available = \$0

FLOOD CAPITAL PROJECTS FUND

This fund was established to account for the transactions on future Flood Capital Projects which will be identified to utilize a portion of the mitigation monies due to the City from the Department of Transportation relating to the I-5 interchange construction. The City has until June 2015 to complete its projects with this source of financing.

CITY OF CENTRALIA

2015 ADOPTED BUDGET

PROPRIETARY FUNDS

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

Funds:

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

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

Fund:

- 501 – Equipment Rental

PROPRIETARY FUNDS

Enterprise and Internal Services Funds

2015 ADOPTED BUDGET EXPENDITURE SUMMARY

FUND	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Adopted	Difference Amount	2014-2015 % Change
CITY LIGHT	20,959,957	22,219,598	22,835,056	24,505,065	24,072,015	(433,050)	-1.77%
WATER	3,825,559	4,029,522	4,729,913	4,820,660	5,320,177	499,517	10.36%
WASTEWATER	9,680,426	8,784,079	8,696,102	8,339,825	9,461,378	1,121,553	13.45%
STORM & SURFACE WATER	1,143,750	621,931	556,962	1,349,615	1,196,100	(153,515)	-11.37%
EQUIPMENT RENTAL	382,321	346,715	396,396	1,081,785	663,820	(417,965)	-38.64%
TOTAL EXPENDITURES	35,992,013	36,001,845	37,214,429	40,096,950	40,713,490	616,540	1.54%

CENTRALIA CITY LIGHT

The City of Centralia owns and operates a complete electrical system consisting of a hydroelectric generating plant, transmission system and distribution system. The Yelm hydro-project, built in 1929, consists of a diversion dam on the Nisqually River, near the towns of McKenna and Yelm and a 9-mile canal that crosses the Yelm Prairie to supply the powerhouse containing three hydroelectric generators capable of producing nearly 13 megawatts.

The voltage of the generated power is stepped up from 2.4 to 69 kV and then sent via a 26-mile transmission line to the City of Centralia. Six substations and almost 30 feeder lines distribute power to approximately 10,000 customers. The Yelm hydro-project can generate over 10 megawatts of power during peak flows, and supplies over 28% of the City's needs. The rest of the City's power requirements are supplied by Bonneville Power Association (Tier 1) and a Power Purchase Agreement (Tier 2) through the Northwest Energy Management Services.

Generation (Yelm) and distribution (Centralia) are reported and budgeted separately for federal accounting purposes.



Yelm Diversion Dam in May

2015 Goals

SAFETY

- Operate system to maintain the highest degree of safety at all times for personnel and the public
- Exhibit employees' commitment to safety by monitoring work and workplace practices (like using temperature control vests or fire retardant clothing near energized lines)
- Improve accuracy of mapping information for field staff working near energized lines

RELIABILITY

- Aggressively replace transmission and distribution poles that are likely to fail. Test and treat poles to extend effective life
- Use completed distribution model and analysis of the City to implement circuit coordination plan for equipment installations to minimize customer impact during system faults
- Install breaker bypass switches in May Street Substation; shift load and decommission the older B Street substation.
- Maintain an aggressive tree trimming program to minimize vegetation-caused outages.
- Upgrade SCADA to improve reliability of generation and distribution systems

CUSTOMER SERVICE

- Commitment to the highest quality of customer service and public interactions will be practiced by all City Light and Yelm personnel.

FISCAL RESPONSIBILITY

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

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Bond Proceeds Used	\$0	\$550,986	\$0	\$0	\$0	N/A
Beginning Fund Balance Used	0	0	0	1,141,665	468,895	-58.9%
Grants	214,501	334,636	17,909	250,000	230,000	-8.0%
Charges For Services	19,867,495	20,470,823	21,230,902	22,047,650	22,425,500	1.7%
Fines & Forfeits	0	0	202,180	234,630	213,000	-9.2%
Interest Earnings	30,012	28,300	22,267	19,000	19,000	0.0%
Bond Subsidy		186,523	171,694	178,700	132,630	-25.8%
Miscellaneous Revenue	765,400	530,936	870,919	298,420	297,990	-0.1%
Space/Facilities Rent	81,245	66,374	0	85,000	85,000	0.0%
Other Financing Sources	9,304	1,350	0	0		N/A
Contributed Capital	65,267	49,670	319,185	250,000	200,000	-20.0%
TOTAL	\$21,033,224	\$22,219,598	\$22,835,056	\$24,505,065	\$24,072,015	-1.8%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$2,889,158	\$2,943,345	\$3,103,753	\$3,152,335	\$3,410,970	8.2%
Benefits	995,023	1,051,203	1,158,810	1,283,120	1,350,345	5.2%
Supplies	7,108,065	7,680,387	9,202,117	9,587,495	9,599,415	0.1%
Other Services & Charges	1,711,127	1,432,060	4,264,386	4,377,240	4,485,570	2.5%
Intergovernmental	2,034,806	2,005,005	26,913	26,000	25,500	-1.9%
Interfund	389,254	392,758	0	0	0	N/A
Debt Principal	1,005,000	1,050,000	1,510,000	1,570,010	1,640,010	4.5%
Debt Interest	1,405,561	1,364,964	1,308,642	1,230,640	1,168,190	-5.1%
Capital Outlay	3,421,964	4,299,875	3,703,446	3,278,225	2,392,015	-27.0%
TOTAL	\$20,959,957	\$22,219,598	\$24,278,067	\$24,505,065	\$24,072,015	-1.8%
Beginning Fund Balance	16,539,849	15,723,837	14,859,546	14,265,327	13,123,662	
Increase (decrease)	(816,012)	(864,291)	(594,219)	(1,141,665)	(468,895)	
Ending Fund Balance	15,723,837	14,859,546	14,265,327	13,123,662	12,654,767	

Fund Balance Detail

Customer Deposits	402,604	418,865	430,086	430,086	430,086	
Debt Reserves	3,010,922	3,042,200	3,041,572	3,041,572	3,041,572	
Bond Const. Fund 2010	5,379,065	2,823,720	0	0	0	
Equipment Replacement	1,388,032	1,367,750	1,301,101	1,301,101	1,301,101	
System replacement	3,128,260	4,461,002	6,309,549	5,167,884	4,698,989	
Capital Contingency	1,355,421	957,572	1,159,019	1,159,019	1,159,019	
Operating Reserves	1,059,533	1,788,437	2,024,000	2,024,000	2,024,000	
Ending Fund Balance	15,723,837	14,859,546	14,265,327	13,123,662	12,654,767	

CITY LIGHT FUND - TOTAL (401)
STAFFING SUMMARY

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
General Manager	1	1	1	1	1
Line Technician	4	4	4	4	4
Line Tech Apprentice	1	1	1	1	1
Line Service Technician	1	1	1	1	1
Line Foreman	1	1	1	2	2
Operations Manager	0	0	0	0	0
Generation & Sys Ops Mgr	1	1	1	1	1
Line Superintendent	1	1	1	1	1
Utility Worker	1	1	0	0	0
Light Warehouseman	1	1	1	1	1
Groundman	1	1	1	1	1
Line Equipment Operator	1	1	1	1	1
Electrical Engineering Mgr	1	1	1	1	1
Electrical Engineering Tech II	1	1	1	1	1
Electrical Engineering Tech IV	1	1	1	1	1
Engineering Technical Assistant	0	0	1	1	1
Chief Substation Operator	1	1	1	1	1
Substation Operator	1	1	1	1	1
Light Meter Reader	0	0	0	0	0
Warehouse Supervisor	1	1	1	1	1
Powerhouse Operator	2	2	2	2	2
Apprentice Powerhouse Operator	1	1	0	0	1
Chief Powerhouse Operator	0	0	1	1	1
Instrument & Control Technician	1	1	1	1	1
Dam Technician	1	1	1	1	1
Canal Technician	2	2	2	2	2
Canal Maint Supervisor	1	1	1	1	1
Generation Manager	0	0	0	0	0
Light Meter Tech Foreman	1	1	1	1	1
Light Meter Tech	0	0	1	1	1
Light Meter Tech Apprentice	1	1	0	0	0
Civil Engineering	1.7	1.7	1.7	1.7	1.7
Customer Service	2.68	2.68	2.68	2.68	2.68
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34
Information Technology	0.68	0.68	0.68	0.68	1.02
Utilities Administration	<u>1.92</u>	<u>1.92</u>	<u>1.92</u>	<u>2.32</u>	<u>2.32</u>
Total	37.32	37.32	37.32	38.72	40.06

CENTRALIA CITY LIGHT

YELM HYDROELECTRIC PLANT

2014 Accomplishments

- Completed repair of Unit #3 turbine after nine months—returned to service in September
- Lined 710 feet of the canal with leak resistant plastic coating
- Completed FERC requirements to raise the canal embankment to increase the capacity of the canal from 750 to 800 cubic feet/ second
- Completed Dam Safety Manual in compliance with FERC requirement
- Began preliminary talks with Puget Sound Energy for Yelm transmission line easement
- Generated over 26% of our overall City power requirements for 2014

Penstocks at Yelm Hydro Generation Plant (at right)



Installing liner along canal embankment



Yelm Power House



Yelm Unit 3 Turbine Rehabilitation

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See City Light Fund Total	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$759,061	\$796,584	\$1,004,117	\$807,700	\$985,940	22.1%
Benefits	261,266	279,601	348,546	320,625	361,635	12.8%
Supplies	110,776	119,083	334,271	151,500	166,350	9.8%
Other Services & Charges	574,264	688,130	761,118	737,505	807,340	9.5%
Intergovernmental	69,878	17,966	26,584	25,000	25,000	0.0%
Interfund	95,596	95,635	0	0	0	N/A
Debt Principal	464,615	488,340	599,100	625,380	657,400	5.1%
Debt Interest	416,656	395,931	370,153	334,370	302,960	-9.4%
Capital Outlay	<u>732,025</u>	<u>912,718</u>	<u>2,444,379</u>	<u>1,260,000</u>	<u>238,000</u>	-81.1%
TOTAL	\$3,484,136	\$3,793,987	\$5,888,268	\$4,262,080	\$3,544,625	-16.8%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
General Manager	0.33	0.33	0.33	0.33	0.33
Powerhouse Operator	2	2	2	2	2
Apprentice Pwrhse Operator	1	0	0	0	1
Chief Powerhouse Operator	0	1	1	1	1
Instrument & Control Tech	1	1	1	1	1
Dam Technician	1	1	1	1	1
Canal Technician	2	2	2	2	2
Canal Maint Supervisor	1	1	1	1	1
Generation & Sys Ops Mgr	0.7	0.5	0.5	0.7	0.7
Utilities Administration	<u>0.24</u>	<u>0.24</u>	<u>0.24</u>	<u>0.24</u>	<u>0.24</u>
Total	9.27	9.07	9.07	9.27	10.27

CENTRALIA CITY LIGHT

ELECTRIC SYSTEM

2014 Accomplishments

- Fully utilized “Mud Dog” hydro excavator for digging pole holes; its use contributed to safety and speed
- Replaced priority distribution and transmission poles as identified in 2013 special study
- Replaced and relocated a major transformer at Providence Hospital to less hazardous location on site
- Upgraded underground cables and protective systems along Harrison Avenue to improve reliability.
- Performed in-depth maintenance on Zimmerman and Cooks Hill substations
- Installed breaker by-pass switches in May Street Substation in preparation to receive B-Street Substation loads in 2015
- Engineering completed distribution system model and prepared coordination plan for two most heavily loaded circuits
- Completed electrical installation for Lewis County Sports Hub
- Completed a 4000 square foot covered storage building to house wire reels and materials subject to weather damage
- Re-coated roof of truck bay and warehouse to extend its life
- Kept City light rate increase to 3.4% despite BPA rate increases for power 8% & transmission 11%



Mud Dog hydro excavator at work



May Street Substation (above)

Installation at Tesla Charging Station (Left)

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
See City Light Fund Total	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	N/A
TOTAL	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	N/A

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$2,130,096	\$2,146,761	\$2,099,636	\$2,344,635	\$2,437,073	3.9%
Benefits	733,756	771,602	810,264	962,495	996,033	3.5%
Supplies	6,997,290	7,561,304	8,867,846	9,435,995	9,413,699	-0.2%
Other Services & Charges	1,136,863	743,930	3,503,268	3,639,735	3,678,230	1.1%
Intergovernmental	1,964,928	1,987,040	329	1,000	500	-50.0%
Interfund	293,659	297,124	0	0	0	N/A
Debt Principal	540,385	561,660	910,900	944,630	982,610	4.0%
Debt Interest	988,905	969,033	938,489	896,270	865,230	-3.5%
Capital Outlay	<u>2,689,939</u>	<u>3,387,157</u>	<u>1,259,067</u>	<u>2,018,225</u>	<u>2,154,015</u>	6.7%
TOTAL	\$17,475,821	\$18,425,611	\$18,389,799	\$20,242,985	\$20,527,390	1.4%

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
General Manager	0.67	0.67	0.67	0.67	0.67
Line Technician	4	4	4	4	4
Line Tech Apprentice	1	1	1	1	1
Line Service Technician	1	1	1	1	1
Line Foreman	1	1	1	2	2
Operations Manager	0	0	0	0	0
Generation & Sys Ops Mgr	0.3	0.5	0.5	0.3	0.3
Line Superintendent	1	1	1	1	1
Utility Worker	1	0	0	0	0
Light Warehouseman	1	1	1	1	1
Groundman	1	1	1	1	1
Line Equipment Operator	1	1	1	1	1
Asst Operations Manager	0	0	0	0	0
Electrical Engineering Mgr	1	1	1	1	1
Electrical Engineering Tech II	1	1	1	1	1
Electrical Engineering Tech I'	1	1	1	1	1
Engineering Technical Assist	0	1	1	1	1
Chief Substation Operator	1	1	1	1	1
Substation Operator	1	1	1	1	1
Light Meter Reader	0	0	0	0	0
Warehouse Supervisor	1	1	1	1	1
Light Meter Tech Foreman	1	1	1	1	1
Light Meter Tech	0	1	1	1	1
Light Meter Tech Apprentice	1	0	0	0	0
Civil Engineering	1.7	1.7	1.7	1.7	1.7
Customer Service	2.68	2.68	2.68	2.68	2.68
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34
Information Technology	0.68	0.68	0.68	0.68	1.02
Utilities Administration	<u>1.68</u>	<u>1.68</u>	<u>1.68</u>	<u>2.08</u>	<u>2.08</u>
Total	28.05	28.25	28.25	29.45	29.79

WATER DEPARTMENT

The Mission of the Centralia Water Department is to protect public health and ensure economic viability by providing clean and adequate supplies of potable water and fire flow for all residential, commercial and industrial customers. It produces 571 million gallons of clean drinking water. It operates and maintains:

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

Services are provided to 7000 customers on the metered distribution system. Chlorination and fluoridation treatments are provided at active wells. The City also has fire hydrants used by Riverside Fire Authority.



Water Tank at Seminary Hill

2014 Accomplishments

- Produced 511.1 million gallons of drinking water
- Replaced 2 blocks of corroded steel pipe on Goff Street
- Replaced 3 blocks of corroded steel main on Centralia Avenue
- Replaced all corroded water lines within Gold Street paving project
- Connected 3 small water systems to City water system

2015 Goals

- Replace outdated water system control software with Wonder Ware control system
- Complete 12-inch water main between Cooks Hill and River Heights roads (second year of multi-year project to improve fire flow)
- Connect 5 additional small water systems to City water system
- Comply with all state & federal water system requirements
- Sand-blast and re-coat exterior of Davis Hill Reservoir



Water Towers at Ham Hill

WATER UTILITY (402)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$0	\$457,877	N/A
Charges For Services	4,358,786	4,543,523	4,587,386	4,724,260	4,743,000	0.4%
Fines & Forfeits	0	0	55,877	35,300	58,200	64.9%
Grants	0	34,192	0	0	0	N/A
Contributed Capital	64,377	81,527	42,098	30,000	30,000	0.0%
Interest Earnings	7,451	8,530	7,498	6,100	6,100	0.0%
Equip Rent	22,673	20,414	14,488	0	0	N/A
Miscellaneous	18,885	14,857	22,566	25,000	25,000	0.0%
TOTAL	\$4,472,171	\$4,703,044	\$4,729,913	\$4,820,660	\$5,320,177	10.4%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$1,050,877	\$1,078,671	\$921,412	\$1,210,550	\$1,221,052	0.9%
Benefits	423,827	433,544	378,829	513,940	534,596	4.0%
Supplies	163,798	188,900	138,106	398,100	433,110	8.8%
Other Services & Charges	436,114	465,607	1,233,372	1,596,615	1,594,140	-0.2%
Intergovernmental	642,054	668,397	27,752	35,000	35,000	0.0%
Interfund	176,222	169,869	4,093	0	0	N/A
Interfund Loan to Storm	0	0	0	0	0	N/A
Debt Principal	605,213	610,213	635,213	443,910	439,650	-1.0%
Debt Interest	151,502	135,882	93,698	48,190	42,160	-12.5%
Capital Outlay	175,951	278,438	226,372	509,675	964,345	89.2%
Contributions to Reserves	0	0	0	64,680	56,124	-13.2%
TOTAL	\$3,825,559	\$4,029,522	3,658,847	\$4,820,660	\$5,320,177	10.4%

Beginning Fund Balance	3,981,714	4,517,327	5,208,391	5,872,594	5,937,274
Increase (decrease)	535,613	691,064	664,203	64,680	(457,877)
Ending Fund Balance	4,517,327	5,208,391	5,872,594	5,937,274	5,479,397

Fund Balance Detail

Customer Deposits	14,140	13,960	13,950	13,950	13,950
Debt Reserves	441,894	448,135	228,147	228,147	228,147
Capital Reserves	3,631,293	4,316,296	5,200,497	5,265,177	4,807,300
Operating Reserves	430,000	430,000	430,000	430,000	430,000
Ending Fund Balance	4,517,327	5,208,391	5,872,594	5,937,274	5,479,397

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Meter Reader	0.5	0.5	0.5	0.5	0.5
Operations Manager	1	1	1	1	1
Water Technician	4	4	4	4	4
Lead Remote System Tech	1	1	1	1	1
Remote System Tech	1	1	1	1	1
Lead Water Technician	1	1	1	1	1
Water Quality Specialist	1	1	1	1	1
Lead Water CS Technician	1	1	1	1	1
Civil Engineering	1.25	1.25	1.25	1.25	1.25
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33
Information Technology	0.66	0.66	0.66	0.66	0.66
Customer Service	1.66	1.66	1.66	1.66	1.82
Utilities Administration	<u>2.01</u>	<u>2.09</u>	<u>2.09</u>	<u>1.94</u>	1.49
Total	16.41	16.49	16.49	16.34	16.05

WASTEWATER DEPARTMENT

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

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

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

2014 Accomplishments

- Produced compost that met Class A bio solids standards, saving energy and chemical costs
- Cleaned 20,000 linear feet and inspected 16,000 linear feet of sanitary sewer lines
- Identified source and re-directed over 4 million gallons of ground water entering the sewer system
- Installed pump guide rails, base elbows and pumps in the So. Tower and Van Buren pump stations
- Lined 2 manholes and 207 linear feet of 24 inch concrete sewer crossing China Creek with a sleeve of cure in place epoxy
- Remained in full compliance with all regulatory requirements over 99% of the time
- Awarded second place for compost in the Lewis County Home & Garden show; held 2 compost “give-away marketing” events

2015 Goals

- Construct wastewater decant station for sewer debris
- Compost 90% of total solids produced at the treatment plant
- Acquire US Composting Council’s “Seal of Testing Assurance” for City’s biosolids product
- Clean and camera 35,000 linear feet of sewer system in Basin IV
- Install pump guide rails, upgrade electrical systems and coat wet wells at pump stations on Ace, Galvin/Scheuber, and Mellen
- Continue smoke testing program to identify illegal or incorrect connections to sewer
- Design rip rap protection for pressure mains adjacent to Chehalis River



Sewer treatment plant clarifier

WASTEWATER UTILITY (403)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$497,295	\$1,371,128	175.7%
Charges For Services	7,259,953	7,496,981	7,611,567	7,675,700	7,864,900	2.5%
Fines & Forfeits	0	0	85,545	83,730	88,350	5.5%
Grants	1,144,465	586,808	503,032	0	0	N/A
Loans	1,715,159	965,973	82,000	0	82,000	0.0%
Other Financing Sources	0	0	299,410	0	0	N/A
Contributed Capital	28,487	37,022	61,156	40,000	15,000	-62.5%
Interest Earnings	15,004	14,937	13,466	13,100	10,000	-23.7%
Miscellaneous	50,466	42,618	39,926	30,000	30,000	0.0%
TOTAL	\$10,213,534	\$9,144,339	\$8,696,102	\$8,339,825	\$9,461,378	13.4%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$1,128,925	\$1,196,993	1,242,122	\$1,422,760	\$1,406,362	-1.2%
Benefits	439,414	477,074	513,891	625,675	617,536	-1.3%
Supplies	500,425	512,629	441,341	668,955	604,080	-9.7%
Other Services & Charges	610,033	617,816	1,245,415	2,682,160	2,678,100	-0.2%
Intergovernmental	1,181,428	1,220,162	1,067,835	2,500	2,500	0.0%
Interfund	253,595	260,495	0	0	0	N/A
Debt Principal	1,937,051	1,937,051	1,937,051	2,049,960	2,031,540	-0.9%
Debt Interest	20,642	18,054	118,564	92,900	79,915	-14.0%
Capital Outlay	3,608,913	2,543,805	1,299,065	558,675	1,784,845	219.5%
Contributions to Reserves	0	0	0	236,240	256,500	8.6%
TOTAL	\$9,680,426	\$8,784,079	7,865,284	\$8,339,825	\$9,461,378	13.4%

Beginning Fund Balance	5,549,434	5,761,958	5,405,602	7,674,702	7,413,647
Increase (decrease)	212,524	(356,356)	2,269,100	(261,055)	(1,114,628)
Ending Fund Balance	5,761,958	5,405,602	7,674,702	7,413,647	6,299,019

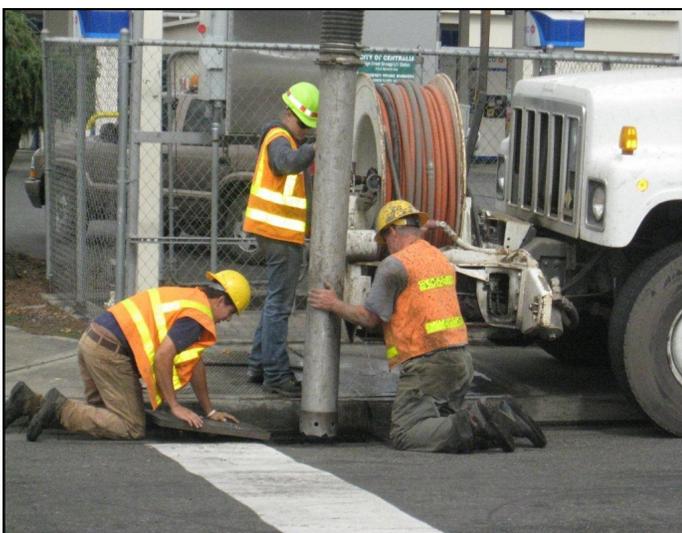
Fund Balance Detail					
Debt Reserves	2,103,658	2,107,199	2,107,200	2,150,000	2,188,770
Capital Reserves	3,208,300	2,848,403	5,117,502	4,813,647	3,660,249
Operating Reserves	450,000	450,000	450,000	450,000	450,000
Ending Fund Balance	5,761,958	5,405,602	7,674,702	7,413,647	6,299,019

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Meter Reader	0.5	0.5	0.5	0.5	0.5
Operations Manager	1	1	1	1	1
Lead Operator	1	1	1	1	1
Operator	2	2	2	2	2
Lead Collection System Tech	1	1	1	1	1
Collection System Tech	2	2	2	2	2
Instrument & Controls Tech	1	1	1	1	1
Process Analyst	1	1	1	1	1
Instrument & Controls Tech	1	1	1	1	1
Environmental Specialist	1	1	1	1	1
Farm Operator (EO II)	1	1	1	1	1
Composter	0	0	0	1	1
Civil Engineering	1.3	1.3	1.3	1.3	1.3
Customer Service	1.66	1.66	1.66	1.66	1.625
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33
Information Technology	0.66	0.66	0.66	0.66	0.99
Utilities Administration	2.23	2.26	2.26	2.11	1.64
Total	18.68	18.71	18.71	19.56	19.385

STORM WATER DEPARTMENT

The Mission of the Storm and Surface Water Department is to

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



Crew cleaning a storm water catch basin



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

2014 Accomplishments

- Screened garbage from 3 years' accumulation (900 yards) of street sweeper debris; passed contamination test for use as fill dirt, thus saving landfill costs
- Cleaned over 500 stormwater catch basins
- Completed design of decant station for construction in 2015
- Constructed 4 rain gardens at Centralia Middle School with grant from Chehalis River Basin Land Trust
- Completed all maintenance, management and reporting actions required under Phase 2 Stormwater Permit.

2015 Goals

- Construct grant-funded regional decant station
- Maintain compliance with 2013-2018 requirements of Phase 2 Stormwater Permit



Rain garden at Center Street

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$383,915	\$28,237	\$0	\$0	\$35,000	N/A
Charges For Services	534,419	536,336	529,418	530,615	689,400	29.9%
Fines & Forfeits	0	0	6,490	6,300	6,500	3.2%
Grants	163,291	59,326	11,388	732,500	545,000	-25.6%
Loans	61,243	1,009	5,450	0	0	N/A
Interest Earnings	797	194	216	200	200	0.0%
Contributed Capital	0	0	0	80,000	80,000	0.0%
Miscellaneous	85	26,828	4,000	0	0	N/A
TOTAL	\$1,143,750	\$651,931	\$556,962	\$1,349,615	\$1,356,100	0.5%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$243,191	\$222,711	\$168,891	\$108,315	\$171,675	58.5%
Benefits	87,855	107,541	76,557	45,610	89,065	95.3%
Supplies	43,054	29,991	25,818	28,715	27,580	-4.0%
Other Services & Charges	135,665	90,496	196,147	184,615	170,120	-7.9%
Intergovernmental	66,328	67,045	0	5,000	5,000	0.0%
Interfund	50,635	56,592	0	0	0	N/A
Debt Principal	0	28,251	0	5,950	2,910	-51.1%
Debt Interest	0	1,840	2,405	3,550	1,620	-54.4%
Capital Outlay	517,022	47,465	5,289	875,000	853,900	-2.4%
Contributions to Reserves	0	0	0	92,860	34,230	-63.1%
TOTAL	\$1,143,750	\$651,931	\$475,107	\$1,349,615	\$1,356,100	0.5%

Beginning Fund Balance	602,521	73,024	136,113	216,078	308,938
Increase (decrease)	(529,497)	63,089	79,965	92,860	(770)
Ending Fund Balance	73,024	136,113	216,078	308,938	308,168

Fund Balance Detail

Debt Reserves	0	0	0	1,900	1,900
Capital Reserves	45,024	114,614	188,078	279,038	278,268
Operating Reserves	28,000	21,499	28,000	28,000	28,000
Ending Fund Balance	73,024	136,113	216,078	308,938	308,168

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Stormwtr Project Specialist	1	0	0	0	0
Stormwater Permit Tech	0	1	1	0	1
Operations Manager	0	0	0	0	0
Equipment Operator II	1	1	1	0.5	0.5
Civil Engineering	0.55	0.55	0.55	0.55	0.55
Utilities Administration	0.2	0.3	0.3	0.28	0.63
Total	2.75	2.83	2.83	1.33	2.68

EQUIPMENT RENTAL

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

ONGOING FUNCTIONS

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



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



2014 Accomplishments

- Configured six new police vehicles
- Integrated City Light Yelm fleet to equipment maintenance program
- Increased preventative maintenance work orders for various vehicles by 26%
- Responded timely and completed over 950 work orders for unscheduled repairs
- Added mechanic assistant to help expanded preventative maintenance workload

2015 Goals

- Continue providing timely vehicle service to all City fleet vehicles
- Purchase and equip a service truck (2014 carryover project)
- Install an equipment washing station and larger lift hoist

EQUIPMENT RENTAL (501)
REVENUES/EXPENDITURES/STAFFING SUMMARY

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$0	\$0	\$0	\$511,000	\$165,000	-67.7%
Interest Earnings	2,224	2,276	1,711	1,730	1,500	-13.3%
Other Financing Sources	0	0	152	0	0	N/A
Interfund Charges/Services	360,058	390,819	391,053	439,895	489,520	11.3%
Equipment Replacement Fee	27,660	2,940	3,480	129,160	7,800	-94.0%
TOTAL	\$389,942	\$396,036	\$396,396	\$1,081,785	\$663,820	-38.6%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Salaries	\$108,606	\$131,762	\$177,493	\$188,735	\$194,370	3.0%
Benefits	82,738	65,802	88,325	115,450	115,920	0.4%
Supplies	32,023	57,887	73,142	69,550	83,600	20.2%
Other Services & Charges	48,978	73,196	73,510	58,890	81,880	39.0%
Intergovernmental	4,000	68	0	1,500	1,500	0.0%
Interfund	18,000	18,000	0	0	0	N/A
Capital Outlay	87,976	0	226,507	172,500	165,000	-4.3%
Contributions to Reserves	0	0	0	211,611	7,800	-96.3%
Ending Fund Balance	0	0	0	263,549	13,750	-94.8%
TOTAL	\$382,321	\$346,715	\$638,977	\$1,081,785	\$663,820	-38.6%

Beginning Fund Balance	1,275,000	1,250,059	1,319,413	1,108,384	943,384
Increase (decrease)	(24,941)	69,354	(211,029)	(165,000)	(157,200)
Ending Fund Balance	1,250,059	1,319,413	1,108,384	943,384	786,184

Fund Balance Detail

Equip Replace - Street	607,560	608,628	621,278	742,278	577,278
Equip Replace - Engineering	63,386	66,441	81,387	89,547	97,347
Equip Replace - Landfill Clos	9,244	9,260	17,797	17,797	17,797
Other Reserves	0	0	332,647	68,762	68,762
Operating Fund	569,869	635,084	55,275	25,000	25,000
Ending Fund Balance	1,250,059	1,319,413	1,108,384	943,384	786,184

STAFFING	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Mechanic	1	1	1	1	1
Fleet Maintenance Technician	1	1	1	1	1
Mechanic Assistant	0	0	0	1	1
Street Operations Manager	0.25	0	0	0	0
Utilities Administration	0.25	0.5	0.5	0.5	0.53
Total	2.5	2.5	2.5	3.5	3.53

CITY OF CENTRALIA

2015 ADOPTED BUDGET

FIDUCIARY FUND

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

Fund:

611 – Firemen’s Pension

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

REVENUES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Beg Fund Balance Used	\$7,325	\$3,247	\$0	\$15,800	\$15,800	0.0%
Fire Insurance Premium Tax	18,585	17,697	19,610	20,000	20,000	0.0%
Interest Earnings	<u>1,647</u>	<u>1,631</u>	<u>1,264</u>	<u>1,200</u>	<u>1,200</u>	0.0%
TOTAL	\$27,558	\$22,575	\$20,874	\$37,000	\$37,000	0.0%

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	% Chg '14-'15
Pension Benefits	\$27,558	\$22,575	\$20,874	\$27,000	\$27,000	0.0%
Other Services & Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	0.0%
	\$27,558	\$22,575	\$20,874	\$37,000	\$37,000	0.0%

RETIRES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015
Pre-LOEFF	1	0	0	0	0
Duty Disability	4	4	4	4	4
Service	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
Total	13	12	12	12	12
Beginning Fund Balance	932,692	925,367	922,120	926,000	910,200
Increase (decrease)	(7,325)	(3,247)	-	(15,800)	(15,800)
Ending Fund Balance	<u>925,367</u>	<u>922,120</u>	<u>926,000</u>	<u>910,200</u>	<u>894,400</u>

Projected 2015 Beginning Fund Balance Available = \$910,200

FIREMEN'S PENSION FUND

\$37,000

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

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

CITY OF CENTRALIA

2015 ADOPTED BUDGET

CAPITAL PROJECTS & PROFESSIONAL SERVICES

Borst Park Improvement Fund
City Light—Yelm Hydro Generating System
City Light—Centralia Electric System
Public Works—Equipment Rental
Public Works—Storm & Surface Water
Public Works—Street
Public Works—Wastewater
Public Works—Water
Public Works—Landfill

2015 BORST PARK CONSTRUCTION FUND

The Community Development Department and the Parks and Recreation Division staff recommend the following Projects as priorities for the City's 2015 Budget. Projects recommended were identified in the Centralia's Park and Recreation Master Plan adopted in 2014 which is part of the 2007 Centralia Comprehensive Plan. Improvements were identified by the Parks and Recreation Committee and department staff. The projects being proposed may or may not be completed based on the actual Borst Park Construction funds available, weather, or time availability. Projects on Wheeler Field are usually public/public or public/private partnerships and costs will be adjusted accordingly.

1. Borst Field #5 Irrigation Repair

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

Project Status:	Carryover from 2012
Estimated Cost:	\$2,000
Funding Source:	Revenues and reserves
Priority:	Medium

2. Wheeler Field Repairs/Improvements

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

Project Status:	Estimated construction in 2014-2016
Estimated Cost :	\$ 3,000 restrooms \$15,000 fencing \$ 4,000 netting \$40,000 field improvements \$ 2,000 backstop <u>\$ 2,000 power and water</u> \$ 66,000
Funding Source:	Revenues and reserves
Priority:	Low/Medium

3. Borst Park Christmas Lights and Displays

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

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

4. Borst Trail System Maintenance

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

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

5. Pioneer Soccer Fields Irrigation Repair

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

Project Status: Carryover from 2012
Estimated Cost: \$4,000
Funding Source: Revenues and reserves
Priority: Low

6. Restroom/Storage Building

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

Project Status: New for 2015
Estimated Cost: \$90,000
Funding Source: Revenues and reserves
Priority: High

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

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

Project Status: Carryover from 2013
Estimated Cost: \$3,000
Funding Source: Revenues and reserves
Priority: Very Low

8. Borst Park Ball field Complex

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

Project Status: Carryover from 2012
Estimated Cost: \$ 2,000
Funding Source: Revenues and reserves
Priority: Very Low

9. Borst Park Trails

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

Project Status: Carryover from 2014-2016
Estimated Cost: \$120,000
Funding Source: Revenues and reserves
Priority: Medium

10. Fields 2 & 4 Remodel

Fields 2 & 4 are used for softball. The chain link is bent and out of shape. To improve the looks of the fields and make it match with Fields 3 and 5 we plan to replace the existing chain link with black-vinyl coated and the backstops will have netting. The dugouts will also be rebuilt as well as new stem walls added around dirt areas field.

Project Status: Carryover from 2014-2016
Estimated Cost: \$120,000
Funding Source: Revenues and reserves
Priority: Medium

11. Develop New Water Source for Borst Park

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

Project Status: New for 2015
Estimated Cost: \$25,000
Funding Source: Revenues and reserves
Priority: High

12. Develop a Splash/Spray Park in Borst Park

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

Project Status: New for 2015
Estimated Cost: \$20,000
Funding Source: Revenues and reserves
Priority: Medium

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

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

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

14. Playgrounds

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

Project Status: New for 2015
Estimated Cost: \$66,000
Funding Source: Revenues and reserves
Priority: Medium

15. Unforeseen /Miscellaneous

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

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

2015 YELM HYDRO ELECTRIC SYSTEM

Centralia City Light and Yelm management recommends the following projects, professional services, and priorities for the 2015 Yelm Hydro Capital Budget. All proposed items will be funded through existing or anticipated 2015 revenues and cash reserves.

CAPITAL PROJECTS

Transmission Reroute to May Street Substation

This project reroutes the Yelm transmission line supply into the new May Street Substation. It includes removing the existing transmission line from the B-Street Substation once the distribution feeders are shifted to the new substation and the B-Street Substation is ready for de-energizing and decommissioning.

CIP No.: 630
Priority: A1
Estimated Cost: \$50,000
Project Status: Carryover from 2014
Funding Source: Revenues

Penstock #1 Preservation

This project is needed to remain in compliance with the Federal Energy Regulatory Commission (FERC) to preserve penstock #1 following a consultant report that assessed the exterior condition. This project allows the Yelm crew to monitor the penstocks for leaks and seepage around rivets, flanges, and slip joints.

CIP No.: 630
Priority: A1
Estimated Cost: \$65,000
Project Status: Carryover from 2014
Funding Source: Revenues

Penstock #2 Preservation

This project is needed to remain in compliance with the Federal Energy Regulatory Commission (FERC) to preserve penstock #2 following a consultant report that assessed the exterior condition. This project allows the Yelm crew to monitor the penstocks for leaks and seepage around rivets, flanges, and slip joints.

CIP No.: 630
Priority: A1
Estimated Cost: \$65,000
Project Status: Carryover from 2014
Funding Source: Revenues

Unit #3 Cooling Water Strainer

This project provides for upgrades to the cooling water system for Unit #3. This upgrade provides self-shifting and cleaning of strainers, installation of a differential pressure gauge and will reduce the opportunities for debris to clog the turbine bearing oil cooler possibly causing a turbine shutdown.

CIP No.: 630
Priority: A3
Estimated Cost: \$15,000
Project Status: New 2015
Funding Source: Revenues

Security Improvements – Cameras and Recorder

This project will install video cameras and a recorder for improved surveillance of McKenna Park which is part of the Yelm Hydro Project in order to deter vandalism to the park and its structures.

CIP No.: 630
Priority: A4
Estimated Cost: \$10,000
Project Status: Carryover from 2014
Funding Source: Revenues

Supervisory Control and Data Acquisition (SCADA) Upgrades

This project is needed to continue the upgrade of the Supervisory Control and Data Acquisition (SCADA) system from the diversion dam and spill gates. These upgrades will provide the powerhouse operators a stable and reliable operating and monitoring platform for the Yelm Hydro Project.

CIP No.: 630
Priority: A3
Estimated Cost: \$10,000
Project Status: Carryover from 2014
Funding Source: Revenues

Powerhouse Seismic Analysis

This project provides for the on-going monitoring of the powerhouse settling issue. This will monitor if the powerhouse settling is contributing to alignment issues on the generators that have occurred in the past.

CIP No.: 630
Priority: B1
Estimated Cost: \$10,000
Project Status: New 2015
Funding Source: Revenues

MACHINERY AND EQUIPMENT

Fiber Transceivers and Network Upgrades

This project will upgrade the communication and computer support networks that transmit and process data for the SCADA system. This function is critical to the safe and reliable operation of the Yelm Hydro Project from the diversion dam to the powerhouse.

CIP No.: 640
Priority: A1
Estimated Cost: \$8,000
Project Status: New for 2015
Funding Source: Revenues

PROFESSIONAL SERVICES

Equipment Testing

This provides for testing to support unexpected equipment repairs.

CIP No.: 410
Estimated Cost: \$5,000

Miscellaneous Support Engineering Services

This provides miscellaneous engineering support for all the equipment and structures that make up the Yelm Hydro Project; including any related to compliance requirements set forth by the Federal Energy Regulatory Commission (FERC).

CIP No.: 410
Estimated Cost: \$50,000

GeoEngineers Dam Safety and Surveillance Monitoring Report (DSSMR) and General

This service provides for regular, ongoing FERC required third party consultation for dam safety related matters. These matters include project safety and inspection, data review, and various semi-annual and annual reports.

CIP No.: 410
Estimated Cost: \$100,000

2015 CENTRALIA ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2015 Capital Budget. All proposed items will be funded through existing or anticipated 2015 revenues and cash reserves.

BUILDINGS AND STRUCTURES

Training Facility

This project will construct a new computer training room on the second floor of the City Light building. The room will be able to accommodate up to 25 people at a time for computerized training. The room will be configured for use by anyone within the City for computer training. City Light will fund 2/3 of the costs of this project and Public Works will fund the remaining 1/3.

CIP No.: 620
Priority: A1
Estimated Cost: \$60,000
Project Status: New for 2015
Funding Source: Revenues

Re-carpet a Portion of the City Light Building

This project will replace worn out carpet in high traffic areas of the City Light building.

CIP No.: 620
Priority: A8
Estimated Cost: \$15,000
Project Status: New for 2015
Funding Source: Revenues

CAPITAL PROJECTS

May Street Substation and Distribution

The May Street Substation, part of the City's 5-year capital construction program, was completed in the 2012-2014 timeframe. This project includes reconfiguration of the main distribution feeders out of the May Street Substation, allowing removal of all electrical load from the B-Street Substation. It will complete the relay protection schemes for the Yelm transmission line that will be rerouted directly into the May Street Substation as part of this project. When this work is completed in 2015, the B-Street Substation will be de-energized.

CIP No.: 630
Priority: A1
Estimated Cost: \$400,000
Project Status: Carryover from 2014
Funding Source: Revenues

SCADA Upgrades – Centralia

This project provides technical support for installation of an upgraded SCADA (System Control and Data Acquisition) software program to enhance the safety and reliability of the electrical system. Support is needed to configure the software to identify tags, develop tags, and write logic codes for the operation of the distribution system. A consultant will work with substation operators to identify inputs, develop graphical user interfaces (GUI's), convert current logic codes to Wonderware, troubleshoot and test the program, and set up a tablet for remote monitoring.

CIP No.: 630
Priority: A1
Estimated Cost: \$30,000

Project Status: Continuation of 2014 project
Funding Source: Revenues

IT – Enterprise Resource Program (ERP)

This project includes data conversion and configuration of the Financial, Customer Information System (CIS), and Engineering and Operations software. This is a replacement of the City's existing EDEN Financial and INCODE CIS Systems with new fully integrated programs. The new programs will improve the ability of the City to seamlessly transfer data between applications, reduce redundancy, improve staff efficiency, provide more services to customers, improve our ability to promote pre-pay service, improve project costing and inventory management, provide transformer load management capability, and provide a better means of tracking estimated versus actual project costs.

CIP No.: 630
Priority: A1
Estimated Cost: \$350,000
Project Status: Continuation of 2014 project
Funding Source: Revenues

Distribution System Improvements

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

CIP No.: 630
Priority: A2
Estimated Cost: \$100,000
Project Status: New for 2015
Funding Source: Revenues

Riverside Park Cable Replacement

This project will replace and upgrade aging underground cable infrastructure that runs along the south property line of Riverside Park. These cables are critical to the reliability of power service for the businesses located on Harrison Avenue.

CIP No.: 630
Priority: B2
Estimated Cost: \$50,000
Project Status: New for 2015
Funding Source: Revenues

Salzer Valley Distribution: Centralia Alpha Road to Proffitt Road

This project will install a single phase conductor along Salzer Valley Road from Centralia Alpha Road to Proffitt Road. The project converts a two-phase primary system to three-phase power in this section. The project is needed to distribute the electrical load better between phases and to improve reliability through fuse coordination along Salzer Valley Road.

CIP No.: 630
Priority: A4
Estimated Cost: \$75,000
Project Status: New for 2015
Funding Source: Revenues

New OH Switch at Northpark Drive and Galvin Road

This project will install a new overhead to underground gang-operated distribution switch at Northpark Drive and Galvin Road to improve system reliability.

CIP No.: 630
Priority: A5
Estimated Cost: \$15,000
Project Status: New for 2015
Funding Source: Revenues

System Protection Equipment

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

CIP No.: 630
Priority: A6
Estimated Cost: \$30,000
Project Status: Continuation of 2014 project
Funding Source: Revenues

GIS Field Validation

This project is needed to improve the reliability of electrical system mapping on the City's GIS system. Reliable maps are critical to the safe operation of the electrical distribution system. The City depends on the accurate maps to develop switching operations and needs accurate and reliable maps to accomplish this. This project will be to hire a contractor to field verify the data within the current GIS system. Corrections to this data will be made by the contractor and the City will receive a GIS system that is up to date and complete.

CIP No.: 630
Priority: A7
Estimated Cost: \$200,000
Project Status: New for 2015
Funding Source: Revenues

Harrison Avenue Feeder Replacement

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

CIP No.: 630
Priority: A3
Estimated Cost: \$100,000
Project Status: New for 2015
Funding Source: Revenues

MACHINERY AND EQUIPMENT

Distribution Transformers

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

CIP No.: 640
Priority: A1
Estimated Cost: \$103,000
Project Status: Estimated for customer work in 2015
Funding Source: Fee Revenues (reimbursed by customers)

Electric Revenue Meters

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

CIP No.: 640
Priority: A1
Estimated Cost: \$40,000
Project Status: Estimated for customer work in 2015
Funding Source: Fee Revenues (reimbursed by customers)

Current Transformers and Potential Transformers (CTs and PTs)

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

CIP No.: 640
Priority: A1
Estimated Cost: \$5,000
Project Status: Estimated for customer work in 2015
Funding Source: Fee Revenues (reimbursed by customers)

Disconnect Collars

Disconnect collars are used to remotely disconnect or reconnect the City's electric meters. These are also used to support the pre-pay system and provide tamper detection capabilities. These collars are used on new and existing meters. A decision was made in 2014 to purchase additional collars to reduce the manpower requirements to move them around. This is an on-going expense to the utility.

CIP No.: 640
Priority: A1
Estimated Cost: \$50,000
Project Status: Estimated for customer work in 2015
Funding Source: Fee Revenues (partially reimbursed by customers)

Ford Expedition Replacement #71110

This is a replacement of the General Manager's truck which was originally purchased in 2005 and is scheduled for replacement in 2015. The existing unit will be retained and used by the Engineering and Operations Manager.

CIP No.: 640

Priority: A1
Estimated Cost: \$40,000
Project Status: New for 2015
Funding Source: Equipment Reserve Fund

F550 Service Truck Replacement #71370

This is a replacement of the electric serviceman's truck which was originally purchased in 2008 and is scheduled for replacement in 2015. This truck is used by the City Light serviceman to respond to service requests and emergencies.

CIP No.: 640
Priority: A1
Estimated Cost: \$120,920
Project Status: New for 2015
Funding Source: Equipment Reserve Fund

Ford 4X4 Flatbed Truck Replacement #71060

This is a replacement of a flatbed truck which was originally purchased in 2000 and is scheduled for replacement in 2015. This truck is used by a line crews to haul material to job sites, new service projects, replacement and upgrade projects, and emergencies. The existing truck will be retained and used by the warehouse crew.

CIP No.: 640
Priority: A1
Estimated Cost: \$50,250
Project Status: New for 2015
Funding Source: Equipment Reserve Fund

Oracle Enterprise

This is the software that will be used as the underlying database structure for the new Enterprise Resource Program. The database will support engineering and operations functions such as GIS, staking, customer information, meter data management, and inventory.

CIP No.: 640
Priority: A1
Estimated Cost: \$120,000
Project Status: New for 2015
Funding Source: Revenues

Substation Security Camera Systems

The primary purpose for these installations is to provide documentation and surveillance of major substation infrastructure. In recent years, electric utilities have experienced theft of materials within substations because of an increase in the value of some metals. This is a safety concern to City Light because this type of theft would expose City Light personnel and possibly the public to hazardous conditions. The cameras will be used to document activity in and around electrical substation properties. They will also provide direct evidence to the proper authorities should a theft or other incident occur on City Light property. The 2015 cost of this item will allow City Light to begin the installation process; it will be completed in subsequent years.

CIP No.: 640
Priority: A1
Estimated Cost: \$20,000
Project Status: New for 2015
Funding Source: Revenues

Storage System Upgrades

Additional network storage capacity is needed to store and retain all of the information and data required to support the new NISC/Enterprise software system. This project will purchase and install the additional storage capacity required for the implementation of NISC.

CIP No.: 640
Priority: A1
Estimated Cost: \$89,000
Project Status: New for 2015
Funding Source: Revenues

TWACS Server Upgrades

The TWACS server is used to manage all of the automated meter reading data. This server needs to be replaced to ensure continued efficient operation of the TWACS automated metering system as the current system has reached the end of its useful operating life.

CIP No.: 640
Priority: A1
Estimated Cost: \$7,000
Project Status: New for 2015
Funding Source: Revenues

Switch Upgrades

This switch upgrade will ensure there is enough switching throughput to handle the new requirements of the NISC Enterprise Resource Program. The increase in switching capacity will improve the performance of all database related functions.

CIP No.: 640
Priority: A1
Estimated Cost: \$29,000
Project Status: New for 2015
Funding Source: Revenues

PROFESSIONAL SERVICES

Miscellaneous Professional Services

This item provides contingency funds for unexpected consultant needs in areas such as transformer testing and analysis, equipment malfunctions, improper relay trips, relay coordination, and other areas requiring specialized engineering and troubleshooting expertise.

CIP No.: 410
Estimated Cost: \$25,000

Legal Services

This item contains contingency funds for unexpected outside legal expenses. Any issues regarding the BPA contract, amendments, changes, or load forecasting disputes may require legal services.

CIP No.: 410
Estimated Cost: \$10,000

Locating Services

This item provides for payments to Locating Inc. for their services in locating underground utilities as part of the State's "Call Before You Dig" program.

CIP No.: 410
Estimated Cost: \$20,000

ESCI Safety Program

This is for a contract with ESCI Inc. to provide professional advice, guidance, training and presentations for the City's safety program. This service ensures that the safety program is compliant with RCW and WAC requirements for electrical line crews and workers.

CIP No.: 410
Estimated Cost: \$25,000

Doble Services

The Doble Company provides services for monitoring of high voltage equipment such as breakers, bushings, and substation transformers. A service contract provides for consulting on any problems that surface during normal maintenance and testing.

CIP No.: 410
Estimated Cost: \$2,500

Meter Testing QA/QC

This item provides for the hiring of a consultant to test and calibrate the City's existing meter test equipment. Meter test equipment is used to ensure that the meters, which are installed in the field, are within acceptable accuracy limits. In addition, the meter test equipment is used to test meters associated with any high bill complaints from customers.

CIP No.: 410
Estimated Cost: \$1,500

Distribution Engineering Services

This provides for unexpected specialized distribution engineering services such as; system reliability analysis, relay protection, system modeling, and distribution design work.

CIP No.: 410
Estimated Cost: \$20,000

Rate Study

This provides funds for a consultant to evaluate the City's electric rate requirements for 2016-2019.

CIP No.: 410
Estimated Cost: \$30,000

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2015 Capital Budget.

EQUIPMENT RENTAL FUND (Fund 501)

Replace the following vehicles in the Equipment Rental Fleet:

STREET – Delayed replacement of #33050 a 5-yard dump truck

This replacement was delayed for an additional two years.

CIP No.	640
Estimated Cost:	\$90,000
Funding Source:	Equipment Replacement Cash Reserves

STREET – Delayed replacement of #33070 a flatbed truck.

This was approved in 2012 but due to manufacturing changes it has been difficult finding a flatbed with the same bed height.

CIP No.	640
Estimated Cost:	\$45,000
Funding Source:	Equipment Replacement Cash Reserves

STREET – Scheduled replacement of #33420 a backhoe. \$103,000 has been set aside for this scheduled replacement but the plan is to purchase the 2004 backhoe the Water Department is replacing for its \$30,000-\$50,000 trade in value.

CIP No.	640
Estimated Cost:	\$30,000-\$50,000
Funding Source:	Equipment Replacement Cash Reserves

STORM & SURFACE WATER FUND (Fund 405)

Construct Street Sweeping Waste Decant Station

Centralia has been offered a grant to pay for 75% of the cost of street sweeping debris storage/decant station. This covered facility will allow water to drain out of street sweeping debris, reducing weight and cost of disposal. The water will be treated prior to discharge to an approved facility. During 2014 the Stormwater Department has been working with partners and Engineering to select a design.

CIP No.	620
Project Status:	2013 Carryover: Design in 2014 and Construct in 2015
Estimated Cost:	\$730,000 in 2015 (\$187,500 local share of the total project)
Funding Source:	\$562,500 state grant; \$187,500 match from city and partner contributions.

Scheduled Replacement of #36040 a half-ton pickup

CIP No.	640
Estimated Cost:	\$35,000
Funding Source:	Equipment Replacement Cash Reserves

STREET DEPARTMENT (Fund 101)

Traffic Control Intersection at Yew and Main Streets

This is a carryover from 2014. Construction of a new traffic control signal at the intersection of Yew Street and Main Street was identified as a priority by the Centralia City Council. This will be a non-standard signal due to the configuration of the intersection. Federal Surface Transportation Funds (STP) will pay for 87% of the project.

CIP No.	630
Project Status:	2013, 2014 Carryover; Bid and Construct in 2015
Estimated Cost:	\$1,059,000 (\$143,775 City share)
Funding Source:	Federal STP funds (87%) local (13%)

Covered Storage for Sand

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

CIP No.	620
Project Status:	Construct in 2015
Estimated Cost:	\$6,000
Funding Source:	Street revenue and cash

WASTEWATER DEPARTMENT (Fund 403)

Wastewater Decant Station Construction

The Wastewater Department currently operates a decant station at the old wastewater treatment facility by the Mellon Street Bridge. The decant station is where material cleaned from the City's sewers is stored so liquid can drain and it can dry out before it is disposed of at the landfill. The Mellon Street site is becoming less and less suitable for two reasons. First, when the Chehalis River floods, the decant station drying beds flood creating the risk of a water quality violation and a potential human health risk for everyone downstream. Second, the new Mellon Street Interstate 5 interchange and realignment of Airport Road will make it very difficult, if not impossible, for the large dual-axle sewer jet-vacuum truck to enter and leave the Mellon Street site. The decant station design was completed in 2014 and a new decant station will be located at wastewater treatment site on Goodrich Road.

CIP No.	620
Project Status:	Construct in 2015
Estimated Cost:	\$1,200,000
Funding Source:	Wastewater Capital Facility Reserves

Chehalis River Bank Stabilization Design

During the December 2007 flood the sanitary sewer force main that runs along the Chehalis River between the old WWTP and the Skookumchuck River was exposed. FEMA paid for a limited emergency repair of the riverbank. Riverbank erosion at the upper end of the emergency repair is still a concern. This professional services contract will design a permanent repair.

CIP No.	630
Project Status:	Design in 2015
Estimated Cost:	\$200,000
Funding Source:	Wastewater Capital Facility Reserves

Mt. View Trailer Park Sewer Extension

This trailer/RV park on Harrison Avenue has a history of septic system problems. The county has determined that the septic system has failed. The owners have not expressed any interest in connecting to sanitary sewer. A gravity sewer was designed by the City but the estimated cost exceeds the value of the property. A low pressure grinder pump system is affordable. The City will install a sewer connection to eliminate the human health risk and lien the property.

CIP No. 630
Project Status: Construct in 2015
Estimated Cost: \$50,000
Funding Source: Wastewater Capital Facility Reserves

City Light/Public Works Administrative office security upgrade

Modify the front counter to improve security at the City Light/Public Works administrative office.

CIP No. 630
Estimated Cost: \$3,000 (1/3 share)
Funding Source: Wastewater rate revenue

City Information System and Network

The City's information system network requires periodic equipment replacement and upgrades to maintain a robust and secure city network. In 2015 we plan to continue updating components critical to the reliable operation of the system, ensure network security under increasing threats and maintain enough storage capacity for the City's current and planned future server and storage needs. 2015 upgrades are: firewall/network intrusion \$5,400; virtual server upgrade \$12,175; disaster recovery \$11,600; VIOP phone at CL/PW office \$12,670; Security cameras \$10,000)

CIP No. 630
Estimated Cost: \$51,845 (1/3 share)
Funding Source: Wastewater Rate Revenue

Scheduled Replacement of #650109 a service van

CIP No. 640
Estimated Cost: \$30,000
Funding Source: Equipment Replacement Cash Reserves

Scheduled Replacement of #65570 a sanitary sewer video inspection van

The Wastewater Department cleans and inspects approximately one-fifth of the sewer system each year. The technology in the 2004 van used to camera and record the sewer system is getting old and reliability is becoming a concern. It is time to replace the vehicle. Newer video inspection vehicles also have the benefit of being built on a smaller van platform, allowing access to places we can't currently reach. This is a scheduled replacement but it is really being driven by the old technology in the van.

CIP No. 640
Estimated Cost: \$250,000
Funding Source: Equipment Replacement Cash Reserves

WATER DEPARTMENT (FUND 402)

River Heights, Joppish and Saley Lane Water Main improvement

This project will add 2,200 linear feet of 12- inch water main to loop existing mains on Cooks Hill Road and River Heights Road. This new line will set the stage for eliminating fire flow deficiencies in areas off of River Heights and Joppish Roads. Tapping of water mains on both ends was completed in 2014 but

the remainder is being carried over into 2015 due to the diversion of staff resources to replace old steel water lines in preparation for paving of Gold Street.

CIP No.	630
Project Status:	Construct in 2015
Estimated Cost:	\$125,000
Funding Source:	Water rate revenue

Steel Pipe Replacement

Material to replace old steel pipes that leak, have reduced flow due to corrosion or are undersized.

CIP No.	630
Estimated Cost:	\$100,000
Funding Source:	Water rate revenue

Water Meter Replacements

Water Meters for new installations and replacement of faulty meters.

CIP No.	630
Estimated Cost:	\$150,000
Funding Source:	Water rate revenue

Recoat the Davis Hill Reservoir

The Davis Hill reservoir paint is peeling off in large sheets. The reservoir was built in 1992 and repainted in 2007. Recoating is necessary to preserve the integrity of the reservoir and sandblasting is necessary to remove several layers of old paint to get down to a good surface for paint adhesion.

CIP No.	630
Estimated Cost:	\$350,000
Funding Source:	Water rate revenue

K Street Well Hypochlorite system replacement

The K Street Well serves as a backup to the City's main production wells. The gas chlorination system needs to be replaced for public safety and to ensure water from the K Street well can safely be pumped into the City's distribution system.

CIP No.	630
Estimated Cost:	\$15,000
Funding Source:	Water rate revenue

City Light/Public Works Administrative office security upgrade

Modify the front counter to improve security at the City Light/Public Works administrative office.

CIP No.	630
Estimated Cost:	\$3,000 (1/3 share)
Funding Source:	Water rate revenue

Water System Computer Control System Replacement

The existing Lookout software is nearing the end of its useful life. Work on replacing Lookout with Wonderware software started in 2014 and the conversion will be completed in 2015.

CIP No.	640 (Budgeted under object 354)
Estimated Cost:	\$145,000
Funding Source:	Water rate revenue

City Information System and Network

The City's information system network requires periodic equipment replacement and upgrades to maintain a robust and secure city network. In 2015 we plan to continue updating components critical to the reliable operation of the system, ensure network security under increasing threats and maintain enough storage capacity for the City's current and planned future server and storage needs. 2015 upgrades are: firewall/network intrusion \$5,400; virtual server upgrade \$12,175; disaster recovery \$11,600; VIOP phone at CL/PW office \$12,670; Security cameras \$10,000.

CIP No.	630
Estimated Cost:	\$51,845 (1/3 share)
Funding Source:	Water Rate Revenue

Purchase a mower deck

For mowing Water Department properties around the city.

CIP No.	640
Estimated Cost:	\$10,000
Funding Source:	Equipment Replacement Cash Reserves

Purchase trench safety shoring box

For staff safety and compliance with L&I safety regulations.

CIP No.	640
Estimated Cost:	\$9,500
Funding Source:	Equipment Replacement Cash Reserves

Replacement of backhoe

The Water Department uses their backhoe almost daily. It is too large to trailer to work sites on available equipment so it is driven to the work site. This is a critical piece of equipment for the Water Department and the high mileage is the reason for early replacement. The Street Department is interested in acquiring this backhoe for trade in value estimated at \$30,000 to \$50,000.

CIP No.	640
Estimated Cost:	\$150,000
Funding Source:	Equipment Replacement Cash Reserves

LANDFILL FUND (Fund 131)

Flare computer control system

The computer control system for the flare needs to be replaced.

CIP No.	640
Estimated Cost:	\$20,000
Funding Source:	Landfill cash reserves

APPENDIX

2015 ADOPTED BUDGET

Adopted 2015 Ordinance No. 2341

Adopted Salary Schedule for 2015

Utility Allocated Costs (Expenditures & Staffing)

- Administration
- Customer Service
- Civil Engineering
- Information Technology

Summary of Outstanding Debt

Population History

Property Tax Data

Glossary

ORDINANCE NO. 2341

**AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON,
ADOPTING THE BUDGET OF THE CITY OF CENTRALIA,
WASHINGTON, FOR THE YEAR 2015, AND PROVIDING FOR THE
EFFECTIVE DATE HEREOF**

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

Section 1

The Annual Budget of the City of Centralia, Washington, for the year 2015, as fixed and determined in the Proposed Budget for the year 2015 and as revised by the City Council after public hearings thereon, is hereby adopted as the Budget of the City of Centralia, Washington, for the year 2015. The estimated resources for each separate fund and aggregate expenditures for all such funds of the City of Centralia are set forth in a summary form below and are hereby appropriated for expenditure at the fund level during the year 2015 as set forth below:

Fund No.	FUND NAME	Estimated Revenues	Appropriations
001	GENERAL FUND	\$9,185,793	\$9,185,793
101	STREET FUND	2,100,792	2,100,792
104	PATHS & TRAILS FUND	7,666	7,666
106	REPAIR & DEMOLITION FUND	4,700	4,700
107	ELECTRIC UTILITY REVOLVING FUND	0	0
108	PARK IMPROVEMENT FUND	10,815	10,815
109	STADIUM FUND	127,700	127,700
111	CONFISCATIONS/SEIZURES FUND	146,090	146,090
112	LAW ENFORCEMENT GRANT FUND	0	0
114	INDOOR POOL FUND	10,000	10,000
124	BORST PARK CONSTRUCTION FUND	132,200	132,200
125	BORST HOME FUND	760	760
130	WASH LAWN CEMETERY FUND	2,340	2,340
131	LANDFILL CLOSURE FUND	194,085	194,085
132	LANDFILL OPERATING TRUST FUND	194,085	194,085
201	DEBT SERVICE FUND	152,580	152,580
302	CAPITAL PROJECTS FUND	190,500	190,500
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	416,000	416,000
304	FLOOD CAPITAL PROJECTS	288,000	288,000
401	CITY LIGHT FUND	24,072,015	24,072,015
402	WATER FUND	5,320,177	5,320,177
403	WASTEWATER FUND	9,461,378	9,461,378
405	STORM & SURFACE WATER FUND	1,356,100	1,356,100
501	EQUIPMENT RENTAL FUND	663,820	663,820
611	FIREMEN'S PENSION FUND	37,000	37,000
	TOTAL APPROPRIATIONS	\$54,074,596	\$54,074,596

Section 2

The 2015 budgeted staffing level, as indicated on the Proposed 2015 Salary Schedule, is increased by one Full-Time Equivalent position in each following classification: Apprentice Powerhouse Operator (Range 17 Salary Table L); Information Technician (Range 10, Salary Table O) and Stormwater Permit Technician (Range 11 Table S).

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

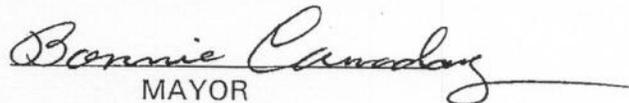
The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor's Office and to the Municipal Research & Services Center of Washington.

Section 6

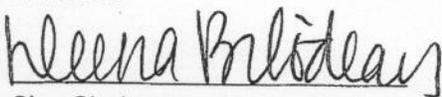
The effective date of this Ordinance shall be the 1st day of January, 2015.

Section 7

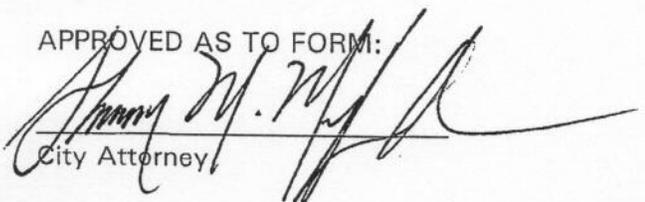
PASSED by the City Council of the City of Centralia, Washington for the **first reading** on the 28nd day of October, 2014 and the second and **final reading** on the 12th day of November, 2014.


MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM:


City Attorney

CITY OF CENTRALIA

2015 AUTHORIZED STAFFING LEVEL & 2015 ADOPTED SALARY SCHEDULE (Base pay only)

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

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
COUNCIL (011)			
MAYOR	n/a	4,800	1
MAYOR PRO TEM	n/a	2,400	1
COUNCIL MEMBER	n/a	2,400	5
MUNICIPAL COURT (012)			
JUDGE (.40 FTE)	n/a	55,992	1
COURT ADMINISTRATOR	50,664	61,992	1
CHIEF COURT CLERK	43,416	53,184	1
DEPUTY COURT CLERK	37,908	46,464	1
CITY MANAGER (013)			
CITY MANAGER	n/a	130,000	1
CITY CLERK (013)			
CITY CLERK	44,244	54,192	1
FINANCE (014)			
FINANCE DIRECTOR	87,000	106,596	1
CITY ACCOUNTANT	56,904	69,456	1
ACCOUNTING SPECIALIST	43,416	53,184	1
CITY ATTORNEY (015)			
CITY ATTORNEY	99,576	122,316	1
LEGAL SECRETARY	41,292	50,664	1
HUMAN RESOURCES (016)			
HUMAN RESOURCES DIRECTOR	81,300	99,576	1
HUMAN RESOURCE ANALYST	44,244	54,192	1
COM DEV/BUILDING (018/024/039)			
COM DEVELOPMENT/PARK DIRECTOR	81,300	99,576	1
BUILDING OFFICIAL	57,972	70,992	1
ASSOCIATE PLANNER	50,664	61,992	1
OFFICE COORDINATOR	37,908	46,464	1
MAINTENANCE CUSTODIAN	31,548	38,664	1

2015 ADOPTED SALARY SCHEDULE (Base pay only)

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

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
POLICE (021/112)			
CHIEF OF POLICE	87,000	106,596	1
POLICE COMMANDER OPERATIONS	81,300	99,576	1
POLICE COMMANDER SERVICES	81,300	99,576	1
ADMINISTRATIVE ASSISTANT	41,292	50,664	1
POLICE RECORDS TECHNICIAN	38,076	45,912	4
COMMUNITY SERVICE OFFICER	28,992	35,484	3
DETECTIVE SERGEANT	n/a	82,332	1
DETECTIVE	58,752	69,816	3
POLICE SERGEANT	n/a	82,332	5
SCHOOL RESOURCE OFFICER	58,752	69,816	1
PATROL OFFICER	58,752	69,816	18
PARKS & RECREATION (103)			
RECREATION SUPERVISOR	50,664	61,992	1
LEAD PARK TECHNICIAN	50,710	62,067	1
PARK MECHANIC/TECHNICIAN	47,362	58,053	1
PARK TECHNICIAN	44,262	54,246	1

2015 ADOPTED SALARY SCHEDULE (Base pay only)

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

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
PUBLIC WORKS/CITY LIGHT ADMINISTRATION ^ (401, 402, 403, 405, 101, 131 & 501)			
PUBLIC WORKS DIRECTOR	99,576	122,316	1
IT MANAGER	76,008	93,120	1
ADMINISTRATIVE SERVICES MANAGER	66,384	81,300	1
UTILITIES FINANCIAL OFFICER	61,992	76,008	1
PROGRAM SPECIALIST	46,464	56,904	1
IT SPECIALIST	41,292	50,664	1
IT TECHNICIAN	36,132	44,244	1
RECORDS MAINTENANCE COORDINATOR	37,908	46,464	1
OFFICE COORDINATOR	37,908	46,464	3
^ Various allocations to Electric, Water, Wastewater, Storm & Surface Water, Streets, Landfill and Equipment Rental			
MAINTENANCE (401, 402, 403)			
MAINTENANCE CUSTODIAN	27,564	33,732	
ENGINEERING (101, 401, 402, 403 & 405)			
CITY ENGINEER	87,000	106,596	1
CIVIL ENGINEER	57,972	70,992	1
GIS/CAD COORDINATOR	64,875	72,072	1
ENGINEER TECHNICIAN III	60,653	67,392	2
UTILITY CUSTOMER SERVICE CENTER (401, 402 & 403)			
CUSTOMER SERVICE SUPERVISOR	54,192	66,384	1
ACCOUNTING ASSISTANT SENIOR	37,908	46,464	5
STREETS FUND (101)			
STREET & STORMWATER OPS MGR	66,384	81,300	1
LEAD EQUIPMENT OPERATOR II	50,710	62,067	1
EQUIPMENT OPERATOR II	44,262	54,246	3

2015 ADOPTED SALARY SCHEDULE (Base pay only)

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

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
CITY LIGHT (401)			
GENERAL MANAGER	99,576	122,316	1
GENERATION & SYSTEMS OPS MANAGER	87,000	106,596	1
ELECTRICAL ENGINEERING MANAGER	87,000	106,596	1
LINE SUPERINTENDENT	81,300	99,576	1
LINE FOREMAN	n/a	91,832	2
LIGHT METER TECHNICIAN FOREMAN	n/a	91,832	1
CHIEF SUBSTATION OPERATOR	n/a	91,832	1
CHIEF POWERHOUSE OPERATOR	n/a	91,832	1
SUBSTATION OPERATOR	n/a	80,538	1
POWERHOUSE OPERATOR	n/a	80,538	2
LINE TECHNICIAN	n/a	80,538	4
LINE SERVICE TECHNICIAN	n/a	80,538	1
LIGHT METER TECHNICIAN	n/a	80,538	1
INSTRUMENT & CONTROL TECHNICIAN	n/a	80,538	1
LINE TECHNICIAN APPRENTICE	59,592	76,502	1
POWERHOUSE OPERATOR APPRENTICE	59,592	76,502	1
ELECTRICAL ENGINEERING TECH IV	n/a	72,613	1
CANAL TECHNICIAN	n/a	70,158	1
LINE EQUIPMENT OPERATOR	n/a	70,096	1
CANAL MAINTENANCE SUPERVISOR	n/a	70,096	1
ELECTRICAL ENGINEERING TECH III	n/a	67,912	1
WAREHOUSE SUPERVISOR	n/a	64,751	1
LIGHT WAREHOUSEMAN	n/a	60,778	1
DAM TECHNICIAN	n/a	57,179	1
CANAL TECHNICIAN	n/a	57,179	1
TECHNICAL ASSISTANT II	n/a	55,182	1
GROUNDSMAN	n/a	51,501	1
METER READERS (402 & 403)			
WATER METER READER	44,678	49,691	1
WATER FUND (402)			
WATER OPERATIONS MANAGER	66,384	81,300	1
LEAD REMOTE SYSTEMS TECH	62,754	69,722	1
LEAD WATER CUSTOMER SERVICE TECHNICIAN	58,635	65,146	1
LEAD WATER TECHNICIAN	58,635	65,146	1
REMOTE SYSTEMS TECHNICIAN	54,787	60,923	2
WATER QUALITY SPECIALIST	51,251	56,950	1
WATER TECHNICIAN	51,251	56,950	4

2015 ADOPTED SALARY SCHEDULE (Base pay only)

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

<u>DEPARTMENT & POSITION TITLE</u>	<u>SALARY RANGE</u>		# of FTEs
	<u>Minimum</u>	<u>Maximum</u>	
WASTEWATER FUND (403)			
W/W OPERATIONS MANAGER	66,384	81,300	1
INSTRUMENT & CONTROLS TECHNICIAN	n/a	81,869	1
TREATMENT PLANT LEAD OPERATOR	59,800	66,456	1
COLLECTION SYSTEM LEAD TECHNICIAN	59,800	66,456	1
MAINTENANCE TECHNICIAN	55,890	62,150	1
W/W TREATMENT PLANT OPERATOR	52,270	58,094	3
PROCESS ANALYST	52,270	58,094	1
COLLECTION SYSTEM TECHNICIAN	52,270	58,094	2
ENVIRONMENTAL SPECIALIST	50,398	55,994	1
EQUIPMENT OPERATOR II (FARM OPERATOR)	44,262	54,246	1
STORM & SURFACE WATER FUND (405)			
EQUIPMENT OPERATOR II	44,262	54,246	1
STORMWATER TECHNICIAN	44,262	54,246	1
EQUIPMENT RENTAL FUND (501)			
FLEET MAINTENANCE MGMT TECHNICIAN	47,362	58,053	1
MECHANIC	47,362	58,053	1
MECHANIC ASSISTANT	44,262	54,246	1
LANDFILL CLOSURE FUND (623)			
REMOTE SYSTEMS TECHNICIAN	54,787	60,923	1

**UTILITIES ADMINISTRATIVE DIVISION
EXPENDITURES/STAFFING SUMMARY**

EXPENDITURES	STREETS 15%	YELM 5%	LIGHT 25%	WATER 18%	WASTE WATER 23%	STORM WATER 6%	EQUIP RENTAL 5%	LAND FILL 3%	TOTAL 100%
Salaries	\$99,570	\$31,010	\$143,000	\$97,210	\$133,790	\$40,100	\$34,890	\$17,800	\$597,370
Benefits	39,570	14,280	65,510	40,960	51,580	15,090	15,170	10,050	252,210
Supplies	0	0	11,070	11,040	11,040	0	0	0	33,150
Other Services & Charges	0	0	18,600	18,610	18,610	0	0	0	55,820
Capital Outlay	0	0	3,000	3,000	3,000	0	0	0	9,000
TOTAL	\$139,140	\$45,290	\$241,180	\$170,820	\$218,020	\$55,190	\$50,060	\$27,850	\$947,550

STAFFING	STREETS	YELM	LIGHT	WATER	WASTE WATER	STORM WATER 3%	EQUIP RENTAL 6%	LAND FILL 4%	TOTAL 100%
Office Coordinator							0	0	3
Admin. Services Manager	0.15	0.05	0.2	0.28	0.3	0	0.02	0	1
Public Works Director	0.25	0	0	0.3	0.3	0.05	0.05	0.05	1
ST/ER/SW Ops Manager	0.48	0	0	0.03	0.03	0.23	0.23	0	1
Utilities Financial Officer	0.05	0	0.8	0.05	0.1	0	0	0	1
Program Specialist	0.1	0.04	0.16	0.2	0.3	0	0.1	0.1	1
Archivist	0.1	0.04	0.16	0.2	0.2	0	0.1	0.2	1
Total	1.13	0.13	1.32	1.06	1.23	0.28	0.5	0.35	9

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	%Chg 14-'15
Salaries	368,521	376,281	390,597	526,690	597,370	13.4%
Benefits	144,432	151,672	165,287	230,875	252,210	9.2%
Supplies	20,815	20,443	23,559	34,485	33,150	-3.9%
Other Services & Charges	45,600	49,256	35,264	54,420	55,820	2.6%
Capital Outlay					9,000	100.0%
Total	579,368	597,652	614,707	846,470	947,550	11.9%

**CUSTOMER SERVICE CENTER DIVISION
EXPENDITURES/STAFFING SUMMARY**

EXPENDITURES	LIGHT 45%	WATER 28%	WASTE WATER 25%	STORM WATER 2%	TOTAL 100%
Salaries	\$137,010	\$85,250	\$76,100	\$6,080	\$304,440
Benefits	77,000	47,900	42,760	3,420	171,080
Supplies	7,670	4,760	4,270	340	17,040
Other Services & Charges	114,070	70,630	63,110	4,580	252,390
Capital Outlay	0	0	0	0	0
TOTAL	\$335,750	\$208,540	\$186,240	\$14,420	\$ 744,950

STAFFING	LIGHT 45%	WATER 28%	WASTE WATER 25%	STORM WATER 2%	TOTSL 100%
Customer Service Supervisor	0.45	0.28	0.25	0.02	1
Accounting Assistant Senior	0.90	0.56	0.50	0.04	2
Customer Service Representative	1.35	<u>0.84</u>	<u>0.75</u>	<u>0.06</u>	3
Total	2.7	1.68	1.5	0.12	6

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	%Chg 14-'15
Salaries	277,011	283,675	273,311	285,475	304,440	6.2%
Benefits	135,449	142,999	144,740	160,635	171,080	6.1%
Supplies	15,231	17,370	19,391	16,965	17,040	0.4%
Other Services & Charges	132,729	151,313	140,397	258,450	252,390	-2.4%
Capital Outlay	11,510	44,313	0	12,075	0	
Total	571,930	639,670	577,839	733,600	744,950	

CIVIL ENGINEERING DIVISION
EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	STREETS 4%	LIGHT 34%	WATER 25%	WASTE WATER 26%	STORM WATER 11%	TOTAL 100%
Salaries	\$16,210	\$137,810	\$101,330	\$105,370	\$44,580	\$405,300
Benefits	7,080	60,170	44,270	46,030	19,480	177,030
Supplies	1,040	8,880	6,530	6,790	2,880	26,120
Other Services & Charges	<u>5,560</u>	<u>21,770</u>	<u>47,530</u>	<u>48,890</u>	<u>15,300</u>	139,050
TOTAL	\$29,890	\$228,630	\$199,660	\$207,080	\$82,240	\$747,500

STAFFING	STREETS 4%	LIGHT 34%	WATER 25%	WASTE WATER 26%	STORM WATER 11%	TOTAL 100%
City Engineer	0.04	0.34	0.25	0.26	0.11	1
GIS/CAD Coordinator	0.04	0.34	0.25	0.26	0.11	1
Civil Engineer	0.04	0.34	0.25	0.26	0.11	1
Engineering Tech III	<u>0.08</u>	<u>0.68</u>	<u>0.50</u>	<u>0.52</u>	<u>0.22</u>	<u>2</u>
Total	0.20	1.70	1.25	1.30	0.55	5

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	%Chg 14-'15
Salaries	99,609	104,963	99,855	382,280	405,300	6.0%
Benefits	37,910	42,321	42,875	157,730	177,030	12.2%
Supplies	20,968	21,506	44,619	16,630	26,120	57.1%
Other Services & Charges	21,317	39,926	30,095	64,760	139,050	114.7%
Capital Outlay	8,331	7,075	0	0	0	0.0%
Total	188,135	215,791	217,444	621,400	747,500	20.3%

Other salaries & benefits shown as costs in capital projects.

INFORMATION TECHNOLOGY DIVISION
EXPENDITURES/STAFFING SUMMARY

EXPENDITURES	LIGHT 34%	WATER 33%	WASTE WATER 33%	TOTAL 100%
Salaries	\$49,290	\$47,830	\$47,830	\$144,950
Benefits	18,771	18,220	18,220	55,211
Supplies	73,860	73,850	73,850	221,560
Other Services & Charges	73,860	73,850	73,850	221,560
Capital Outlay	<u>51,845</u>	<u>51,845</u>	<u>51,845</u>	<u>155,535</u>
TOTAL	\$267,626	\$265,595	\$265,595	\$798,816

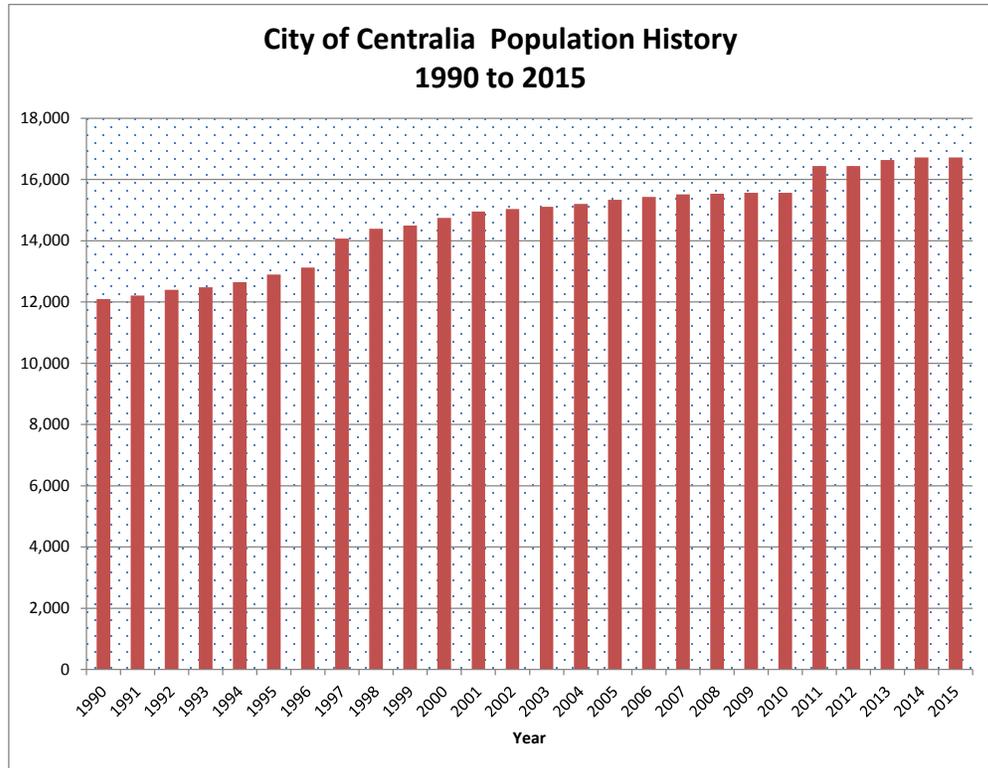
STAFFING	LIGHT 34%	WATER 33%	WASTE WATER 33%	TOTAL 100%
Information Technology Manager	0.34	0.33	0.33	1
Information Technology Technician	<u>0.34</u>	<u>0.33</u>	<u>0.33</u>	<u>1</u>
Total	0.68	0.66	0.66	2

EXPENDITURES	Actual 2011	Actual 2012	Actual 2013	Adopted 2014	Adopted 2015	%Chg 14-'15
Salaries	120,669	130,712	130,130	140,685	144,950	3.0%
Benefits	38,727	42,330	42,195	50,075	55,211	10.3%
Supplies	43,628	47,416	61,494	15,150	16,450	8.6%
Other Services & Charges	21,524	42,723	74,836	241,280	221,560	-8.2%
Capital Outlay	195,376	63,930	159,579	105,000	155,535	48.1%
Total	419,924	327,111	468,234	552,190	593,706	0

City of Centralia
Summary of Outstanding Debt
As of January 1, 2015

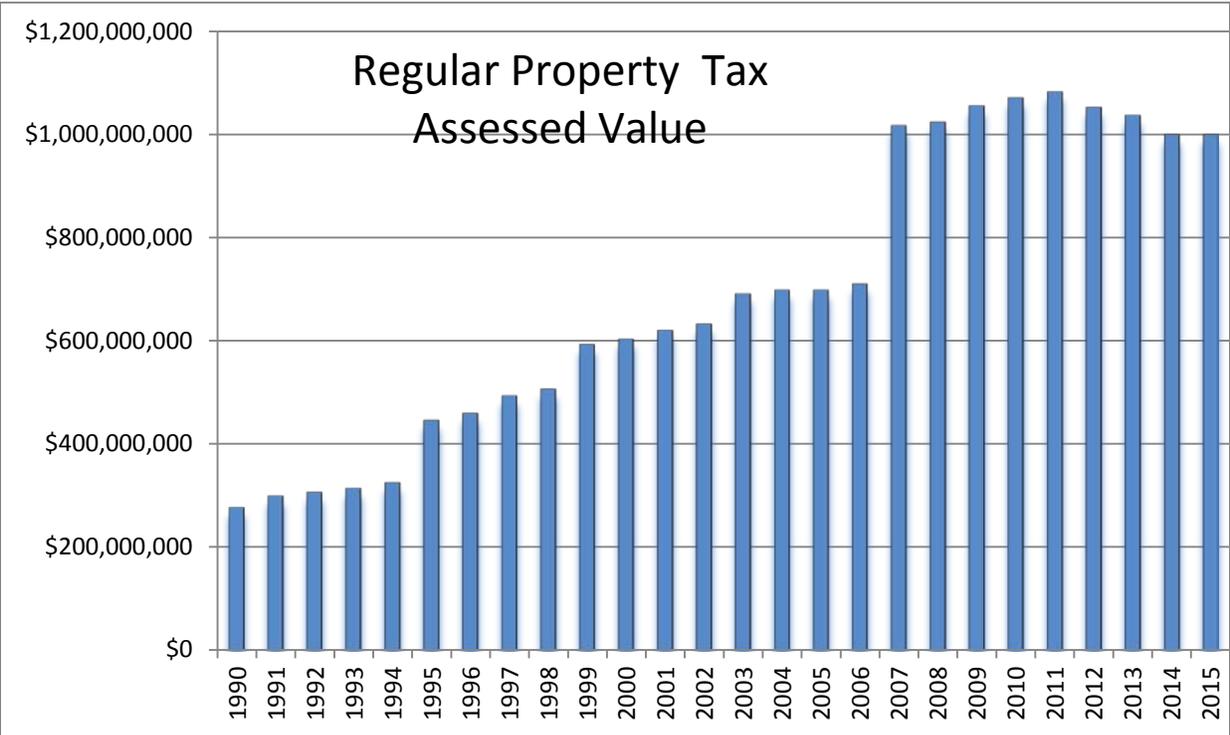
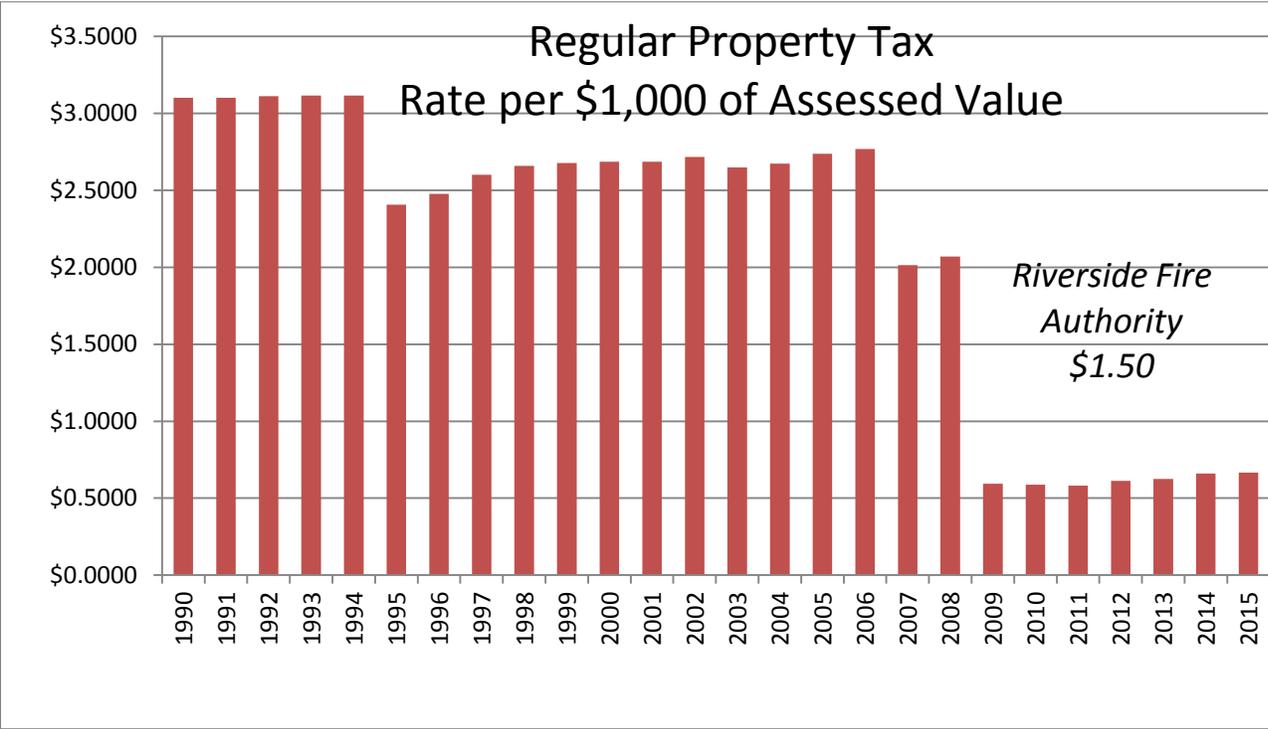
	Date Issued	Original Debt Issued	Jan 2015 Principal Outstanding	2015 Principal	2015 Interest	Dec 2015 Principal Outstanding	Maturity
General Fund							
Distressed Counties Loan							
	Millard Business Attraction - .09 Funds	7/9/2010	\$ 300,000	\$ 233,410	\$ 13,453	\$ 4,727	\$ 219,957 12/1/2029
Stadium Fund (Hotel/Motel)							
General Obligation Bond							
	Sports Complex	8/10/2010	\$ 1,225,000	\$ 1,040,000	\$ 50,000	\$ 41,132	\$ 990,000 12/1/2030
Debt Service Fund							
General Obligation Bond							
	Energy Efficiency	7/30/2013	\$ 1,100,000	\$ 990,000	\$ 110,000	\$ 38,214	\$ 880,000 8/1/2023
Capital Projects Fund							
General Obligation Bond							
	Streetscape Refunding Bond	4/30/2013	\$ 1,116,592	\$ 987,525	\$ 131,065	\$ 18,255	\$ 856,460 5/1/2021
Electric Fund							
Revenue Bonds							
	2007 Revenue Bonds	3/1/2007	\$ 17,275,000	\$ 12,050,000	\$ 775,000	\$ 525,312	\$ 11,275,000 12/1/2026
	2007 Refunding Bonds	3/1/2007	4,530,000	2,500,000	455,000	114,825	2,045,000 12/1/2019
	2010 Revenue Bonds	10/7/2010	11,055,000	10,250,000	410,000	518,212	9,840,000 12/1/2030
	Total Electric Fund		\$ 32,860,000	\$ 24,800,000	\$ 1,640,000	\$ 1,158,349	\$ 23,160,000
Water Fund							
Revenue Bonds							
	2013 Refunding Bonds	4/30/2013	\$ 1,128,964	\$ 961,708	\$ 162,999	\$ 17,428	\$ 798,709 5/1/2021
Public Works Trust Fund Loans							
	Cooks Hill Water	7/30/2002	2,248,992	1,024,927	128,116	10,202	896,811 7/1/2022
State Revolving Fund Loans							
	Ham Hill Water	7/30/2004	624,240	294,831	32,855	2,952	261,976 10/1/2023
	Port North Ext	8/11/2005	2,602,538	1,156,772	115,677	11,568	1,041,095 10/1/2024
	Total Water Fund		\$ 6,604,734	\$ 3,438,238	\$ 439,647	\$ 42,150	\$ 2,998,591
Wastewater Fund							
Public Works Trust Fund Loans							
	Basin 4 Phase I	7/8/1995	\$ 678,521	\$ 29,465	\$ 29,465	\$ 883	\$ 0 7/1/2015
	Swanson Heights	4/18/2002	1,307,382	290,272	41,467	5,805	248,805 7/1/2021
	Maple Hansen	7/31/2002	280,098	66,405	8,301	664	58,104 7/1/2021
	Cooks Hill Sewer	7/4/2004	1,192,500	629,376	62,938	3,147	566,439 7/1/2024
State Revolving Fund Loans							
	Basin 4 Phase II	5/12/1997	814,088	166,992	41,748	-	125,244 3/10/2018
	Treatment Plant A	11/1/2005	33,009,836	16,928,121	1,692,812	-	15,235,309 11/1/2024
	Treatment Plant B	8/31/2006	591,946	364,275	30,356	-	333,919 8/31/2026
	I&I Reduction (97.72%)	12/4/2013	3,003,050	2,793,078	124,446	69,415	2,668,632 12/31/2032
	Total Wastewater Fund		\$ 40,877,421	\$ 21,267,984	\$ 2,031,532	\$ 79,914	\$ 19,236,451
Storm & Surface Water Fund							
State Revolving Fund Loans							
	I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 65,168	\$ 2,904	\$ 1,620	\$ 62,264 12/31/2032
TOTAL OUTSTANDING DEBT			\$ 84,153,814	\$ 52,822,325	\$ 4,418,601	\$ 1,384,360	\$ 48,403,724

Year	Population
1990	12,101
1991	12,206
1992	12,401
1993	12,478
1994	12,651
1995	12,898
1996	13,123
1997	14,068
1998	14,390
1999	14,493
2000	14,742
2001	14,950
2002	15,040
2003	15,110
2004	15,200
2005	15,340
2006	15,430
2007	15,520
2008	15,540
2009	15,570
2010	15,570
2011	16,440
2012	16,440
2013	16,640
2014	16,724
2015	16,724



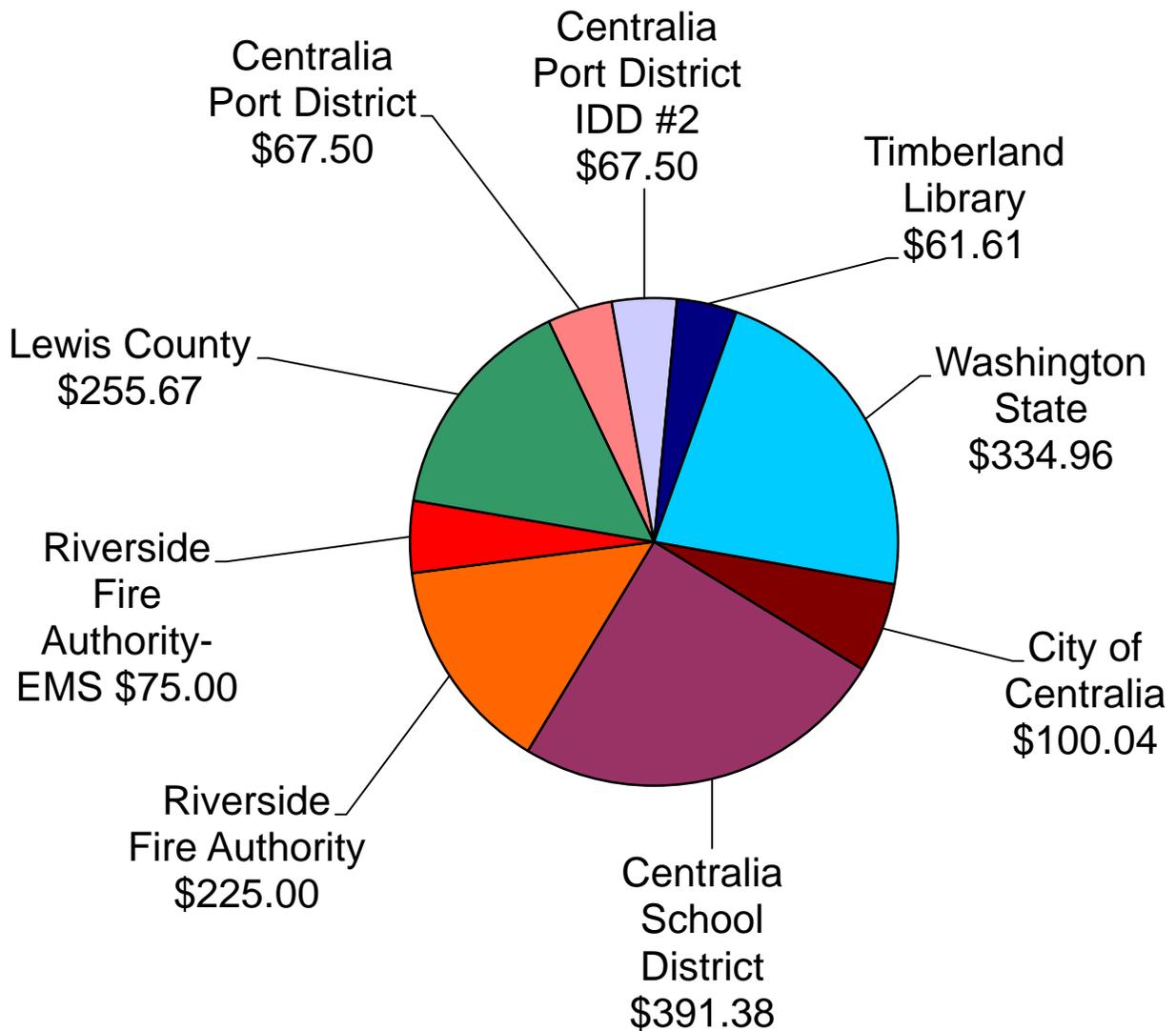
During the past twenty-five years, the population of the City of Centralia has increased by 4623. The 2015 displayed number is an estimate until the OFM provides the official estimate.

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 .



Where Do Your Property Tax Dollars Go?

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



GLOSSARY OF BUDGET TERMS

ACCOUNTING PERIOD:

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

ACCOUNTING SYSTEM:

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

ACCOUNTS PAYABLE:

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

ACCOUNTS RECEIVABLE:

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

ACCRUAL BASIS OF ACCOUNTING:

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

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADVANCE REFUNDING BONDS:

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

AGENCY FUND:

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

ALLOCATION:

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

AMORTIZATION:

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

ANNUAL DEBT SERVICE:

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

ANNUAL FINANCIAL REPORT:

The official annual report of a government.

APPROPRIATION:

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

APPROPRIATIONS ORDINANCE:

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

ASSESSED VALUATION (AV):

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

ASSESSMENT:

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

GLOSSARY OF BUDGET TERMS

ASSETS:

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

ASSIGNED RESOURCES:

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

AUDIT:

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

AUDITOR'S REPORT:

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

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

BALANCED BUDGET:

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

BALANCE SHEET:

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

BARS: An acronym meaning the Budgeting, Accounting, Reporting System manual which is

prescribed by the state of Washington for all governmental entities in the state of Washington.

BASE BUDGET:

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

BASIC FINANCIAL STATEMENTS:

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

BASIS OF ACCOUNTING:

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

BEGINNING FUND BALANCE:

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

BOND:

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

BOND ANTICIPATION NOTES:

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

GLOSSARY OF BUDGET TERMS

BOND COSTRUCTION FUNDS

Unspent cash proceeds from bonds issued for specific purposes.

BOND REGISTRAR:

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

BUDGET:

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

BUDGET CALENDAR:

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

BUDGET DOCUMENT:

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

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

BUDGET MESSAGE:

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

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

CAPITAL ASSETS:

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

CAPITAL BUDGET:

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

CAPITAL FACILITIES PLAN (CFP):

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

CAPITAL OUTLAY:

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

CAPITAL PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or

GLOSSARY OF BUDGET TERMS

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. Councilmanic 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.

GLOSSARY OF BUDGET TERMS

DELINQUENT TAXES:

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

DEMAND DEPOSIT:

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

DEPARTMENT:

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

DEPRECIATION:

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

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

DEVELOPMENT ACTIVITY:

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

DOUBLE BUDGETING:

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

fund's budget. The revenue side of both funds is similarly inflated.

ENCUMBRANCES:

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

ENDING FUND BALANCE:

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

ENTERPRISE FUND:

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

EQUIPMENT REPLACEMENT FUNDS:

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

EXPENDITURES:

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

FEE IN LIEU OF:

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

FINES & FORFEITURES:

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

GLOSSARY OF BUDGET TERMS

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

GLOSSARY OF BUDGET TERMS

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.

GLOSSARY OF BUDGET TERMS

LEOFF:

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

LEVY:

- (1) To impose taxes, special assessments or service charges for the support of government activities.
- (2) The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This does not include encumbrances.

LID:

Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LIMITED TAX GENERAL OBLIGATION BONDS (LTGO):

Non-voted bonds which are secured by the full faith and credit of the city and subject to an annual tax levy.

MANAGEMENT TEAM:

The city's administrative body consisting of the City Manager and all Department Heads.

MATURITIES:

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MITIGATION FEES:

Contributions made by developers toward future improvements of city facilities resulting from the

additional demand on the city's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

Basis of accounting in which (a) revenues are recognized in the accounting period they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET REVENUE:

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

NOTES TO THE FINANCIAL STATEMENTS:

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

OBJECT:

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

OPERATING FUNDS:

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

OPERATING RESERVES:

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

ORDINANCE:

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

GLOSSARY OF BUDGET TERMS

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.

GLOSSARY OF BUDGET TERMS

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.

GLOSSARY OF BUDGET TERMS

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.

GLOSSARY OF BUDGET TERMS

TRUST FUND:

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

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID):

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

WAC:

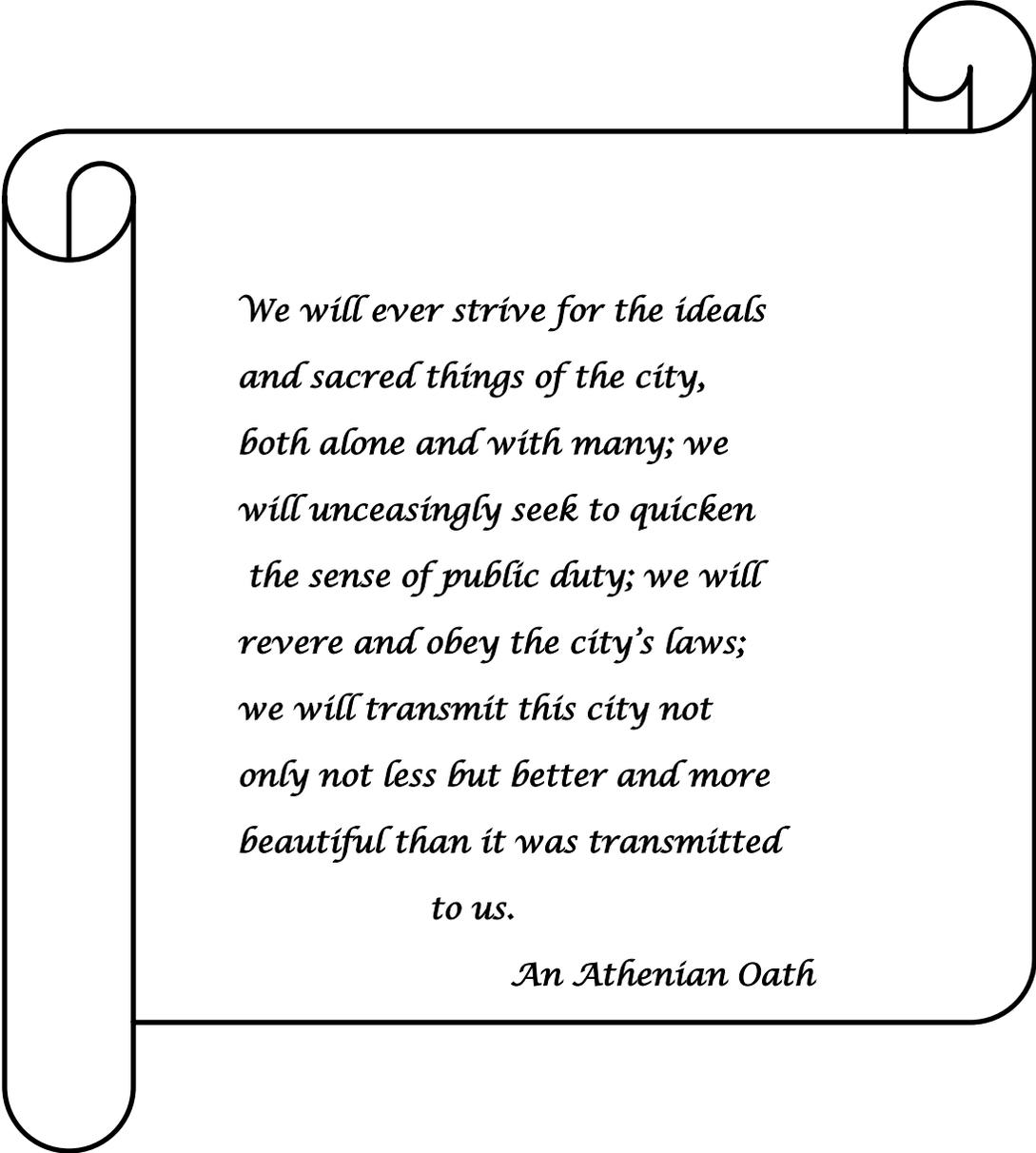
Washington Administrative Code.

WCIA:

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

YIELD:

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



*We will ever strive for the ideals
and sacred things of the city,
both alone and with many; we
will unceasingly seek to quicken
the sense of public duty; we will
revere and obey the city's laws;
we will transmit this city not
only not less but better and more
beautiful than it was transmitted
to us.*

An Athenian Oath

Quote observed emblazoned on a lobby wall of a city hall in Washington – used with appreciation, attribute unknown.

