

ADOPTED BUDGET



2023 - 2024

2023—2024 Biennial Budget



Rob Hill
City Manager

PRIVILEGED CENTRALIA A Preamble to Centralia's Comprehensive Plan

The 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. 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

REAFFIRMED THIS 28th DAY OF AUGUST, 2018

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.



October 28, 2022

Members of the City Council and Citizens of Centralia:

I am pleased to present the Proposed Budget for 2023 - 2024 for the City of Centralia. This budget again reflects the economic challenges that have faced the City due to the COVID-19 Public Health Pandemic and outlines the successful strategies we use to deliver quality services while living within our financial resources.

In addition, we acknowledge that sustaining quality services and meeting the Council's recently adopted Strategic Priorities may require changes in the way we have been providing services and, more importantly, how we pay for those new requirements.

Additionally, we note the challenges presented by mandated expenses for indigent defense and other unanticipated requirements that create costs but do not contribute markedly to value or enhance the services to our citizens.

Economic Context

Our ability to develop a sound, workable budget requires we recognize the economic environment as it currently exists and as forecasted for the next 12 to 24 months. We have forecasted available city resources to reflect current economic activity in late 2022 and modest increases in growth late in 2023 and 2024.

Budget Highlights

Within the core budgets, we highlight the following:

The general fund budget balances ongoing expenses with anticipated ongoing revenue and use of budget surplus from the 2021 – 2022 biennium.

The budget includes changes to the existing organization chart by creating a Community Services Department within the city. This department will be led by the newly appointed position of Assistant City Manager, and will include certain functions which previously were part of the Community Development Department. Those functions include Parks and Building Maintenance.

The Assistant City Manager will also provide administrative assistance and support to the City Manager.

Looking Forward

The City is largely a service organization with its employees being one of its strongest assets. We recognize in the core 2023 - 2024 budgets the financial impacts of negotiated increases with employee unions extending into 2023. Being a biennial budget, the choice has been made to roll forward the estimated 2023 salaries and benefits into 2024, knowing that negotiated adjustments will need to be made during the mandated mid- biennium budget adjustment. Changes in health care costs for all employees have been estimated based on our best information. Be mindful that many of these estimates are preliminary and will continue to be refined as actual premium increases become available.

As this proposed 2023 - 2024 budget continues to reflect the economic challenges that have faced the City for the past several years, we continue to evolve and refine the strategies we are using to continue to deliver quality services while living within our financial resources. Our discussion will progress through both public budget hearings that are planned in November.

Sincerely,

Rob Hill, City Manager

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TABLE OF CONTENTS

BUDGET INTRODUCTORY SECTION	<u>1</u>
CITY OFFICIALS	<u>2</u>
CITY ORGANIZATIONAL CHART	<u>3</u>
MISSION STATEMENT	<u>4</u>
CITY COUNCIL STRATEGIC PRIORITIES	<u>5</u>
ONGOING CITY COUNCIL GOALS	<u>6</u>
PROCESS, POLICY AND PLAN	<u>8</u>
BUDGET SUMMARY OVERVIEW	<u>9</u>
BUDGET STRUCTURE, POLICY AND PROCESS	<u>14</u>
CITY REVENUES	<u>19</u>
BEGINNING FUND BALANCES AND RESERVES	<u>24</u>
BUDGET SUMMARY SECTION	<u>25</u>
COMPREHENSIVE BUDGET BY FUND	<u>26</u>
REVENUE & EXPENDITURES FOR ALL FUNDS BY CATEGORY	<u>27</u>
BUDGET DETAIL SECTION	<u>28</u>
GENERAL GOVERNMENT FUND	<u>29</u>
REVENUE SUMMARY	<u>30</u>
REVENUE DETAIL	<u>31</u>
EXPENSE SUMMARY	<u>36</u>
CITY COUNCIL	<u>37</u>
MUNICIPAL COURT	<u>39</u>
CITY MANAGER	<u>41</u>
CITY CLERK	<u>43</u>
FINANCE	<u>45</u>
CITY ATTORNEY	<u>47</u>
HUMAN RESOURCES	<u>49</u>
BUILDING MAINTENANCE	<u>51</u>
NON-DEPARTMENTAL	<u>52</u>
SPECIAL APPROPRIATIONS	<u>53</u>
POLICE	<u>54</u>
FIRE	<u>61</u>
BUILDING INSPECTOR	<u>62</u>
GREENWOOD CEMETERY	<u>63</u>
COMMUNITY DEVELOPMENT	<u>64</u>
COMMUNITY SERVICE	<u>66</u>

CONTINUED ON NEXT PAGE

TABLE OF CONTENTS ~ CONTINUED

LIBRARY	<u>72</u>
OTHER GOVERNMENTAL FUNDS	<u>74</u>
EXPENSE SUMMARY	<u>76</u>
STREETS FUND	<u>77</u>
PATHS & TRAILS FUND	<u>79</u>
REPAIR & DEMOLITION FUND	<u>80</u>
PARK IMPROVEMENT FUND	<u>81</u>
STADIUM FUND	<u>82</u>
CONFISCATIONS & SEIZURES FUND	<u>83</u>
EQUITABLE SHARING FUND	<u>84</u>
INDOOR POOL FUND	<u>85</u>
DEPOT FUND	<u>86</u>
LEOFF 1 OPED TRUST FUND	<u>87</u>
OPIOID SETTLEMENT ACCOUNT	<u>88</u>
TRANSPORTATION MITIGATION FEE FUND	<u>89</u>
AMERICAN RESCUE PLAN FUND	<u>90</u>
BORST PARK CONSTRUCTION FUND	<u>91</u>
BORST HOME FUND	<u>92</u>
WASHINGTON LAWN CEMETERY TRUST FUND	<u>93</u>
TRANSPORTATION BENEFIT FUND	<u>94</u>
24/7 SOBRIETY FUND	<u>95</u>
DEBT SERVICE FUND	<u>96</u>
2019 STREETSCAPE/FOX THEATRE DEBT SERVICE FUND	<u>97</u>
CAPITAL PROJECTS FUND	<u>98</u>
ENERGY EFFICIENCY CAPITAL PROJECTS FUND	<u>99</u>
FLOOD CAPITAL PROJECTS FUND	<u>100</u>
2019 STREETSCAPE/FOX THEATRE PROJECTS FUND	<u>101</u>
FIDUCIARY FUNDS	<u>102</u>
FIREMEN'S PENSION TRUST FUND	<u>104</u>
HELEN HOLLOWAY—STICKLIN GREENWOOD MEMORIAL TRUST FUND	<u>105</u>
PROPRIETARY FUNDS	<u>106</u>
EXPENSE SUMMARY	<u>108</u>
CITY LIGHT	<u>109</u>
WATER UTILITY	<u>116</u>
WASTEWATER UTILITY	<u>120</u>

TABLE OF CONTENTS ~ CONTINUED

STORMWATER UTILITY	<u>124</u>
EQUIPMENT RENTAL	<u>126</u>
INFORMATION SERVICES	<u>128</u>
CAPITAL PROJECTS & PROFESSIONAL SERVICES	<u>130</u>
CITY LIGHT	<u>131</u>
PUBLIC WORKS	<u>142</u>
BORST PARK CONSTRUCTION	<u>151</u>
APPENDIX	<u>154</u>
BUDGET ORDINANCE NO. 2517	<u>155</u>
SALARY SCHEDULE FOR 2023	<u>158</u>
UTLIITIES ALLOCATED COSTS	<u>163</u>
SUMMARY OF OUTSTANDING DEBT	<u>167</u>
POPULATION HISTORY	<u>168</u>
PROPERTY TAX HISTORY	<u>169</u>
GLOSSARY	<u>170</u>

BUDGET INTRODUCTORY SECTION

CITY OFFICIALS	2
CITY ORGANIZATIONAL CHART	3
MISSION STATEMENT	4
CITY COUNCIL STRATEGIC PRIORITIES	5
ONGOING CITY COUNCIL GOALS	6

CITY OFFICIALS

POSITION	COUNCIL MEMBERS	DISTRICT / AT LARGE	TERM EXPIRES
Mayor	Kelly Smith Johnston	At Large #2	December 31, 2023
Mayor Pro-Tem	Cameron McGee	District #1	December 31, 2025
Councilmember	Max Vogt	District #3	December 31, 2025
Councilmember	Leah Daarud	At Large #3	December 31, 2023
Councilmember	Mark Westley	District #4	December 31, 2025
Councilmember	Elizabeth Cameron	At Large #1	December 31, 2023
Councilmember	Sarah Althausen	District #2	December 31, 2025

MANAGEMENT TEAM

STAFF	POSITION
Rob Hill	City Manager
Vacant	Deputy City Manager
Shannon Murphy-Olson	City Attorney
Deena Bilodeau	City Clerk
Patty Page	City Engineer
M. L. Norton	City Light General Manager
Emil Pierson	Community Development
Bret Brodersen	Finance Director
Angie Stritmatter	Human Resources Director
Stacy Denham	Police Chief
Kim Ashmore	Public Works Director
James Buzzard	Municipal Court Judge
Marc Baine	Information Services Director

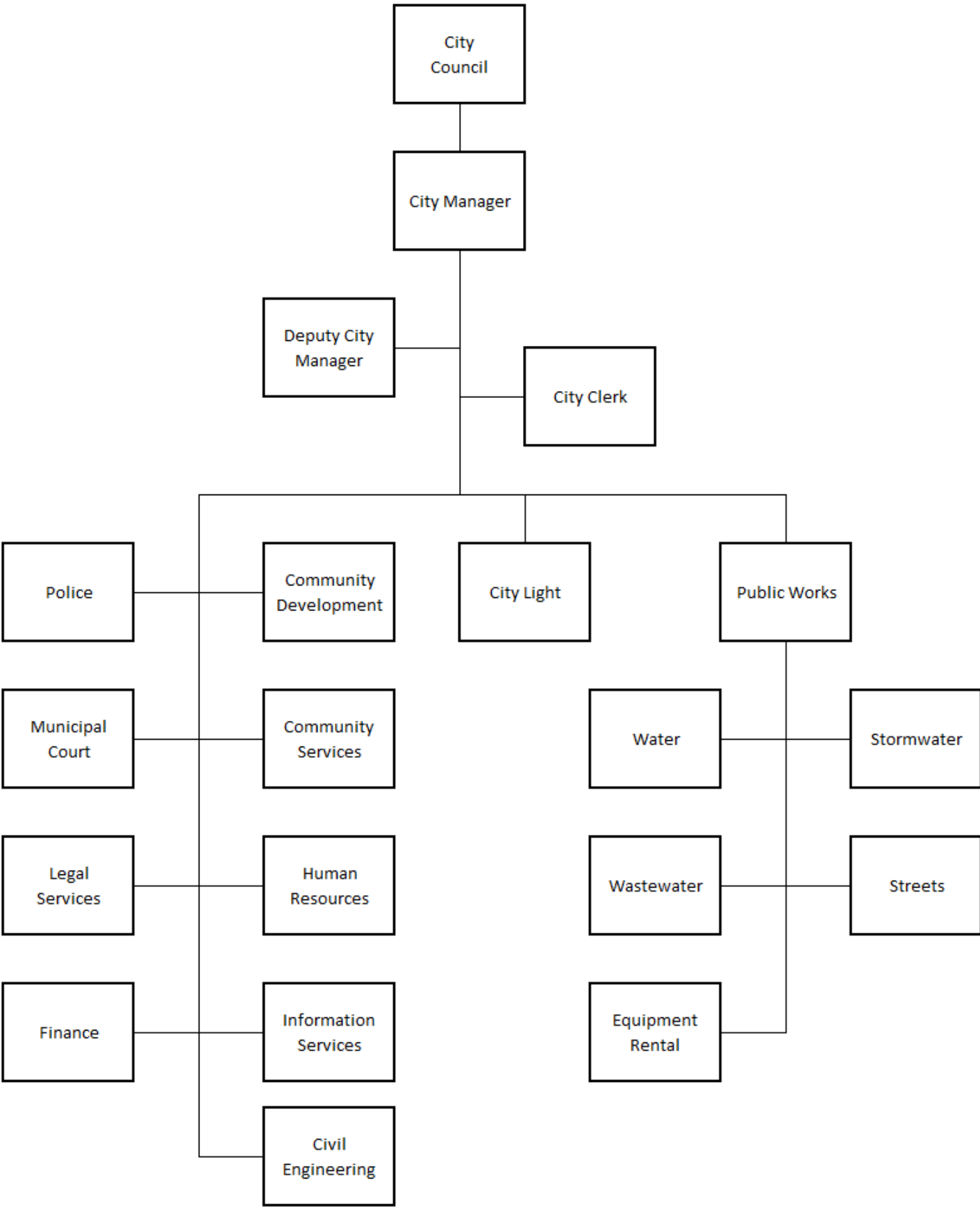
Address

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

Phone: (360) 330-7671

Website: www.cityofcentralia.com

CITY ORGANIZATIONAL CHART





MISSION STATEMENT

The mission of the City of Centralia is to:

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

CITY COUNCIL STRATEGIC PRIORITIES

OUR 2023-2024 STRATEGIC PRIORITIES AND OBJECTIVES

- 1. Refine the City Economic Development Strategy with the City's community partners.**
 - a. Foster a unified vision and strategy with the Port of Centralia, Lewis County, Centralia-Chehalis Chamber of Commerce and Lewis County Economic Alliance.
 - b. Coordinate efforts with the Centralia School District, Lewis County Public Facilities District, and Centralia-Chehalis Sports Commission to promote existing events and develop new venues to encourage Sports Tourism in Centralia.
 - c. Explore creative financing options that may include the use of City allocated ARPA funds.
- 2. Communicate progress on street maintenance and preservation.**
 - a. Develop annual project lists for approval by Council with a review of projects completed the prior year.
 - b. Communicate progress on street projects and ensure community members that available funds are used wisely.
 - c. Continue to explore new ways to provide interactive communications with citizens concerning street conditions and projects.
 - d. Identify and pursue funding for additional pedestrian safety projects.
- 3. Promote a climate of diversity, equity and inclusion within Centralia.**
 - a. Form a DEI Advisory Group to the City Council.
 - b. Establish an ongoing DEI training and awareness program for City staff in conjunction with area partners.
- 4. Establish a date-informed Housing Action Plan and communicate progress.**
 - a. Complete the housing study commissioned through BERK.
 - b. Compare the Centralia housing mix and inventory to other areas of Lewis County and comparable cities.
 - c. Engage community members and stakeholders to assist in establishing a ten-year vision that encourages priority housing development.
 - d. Adopt a Housing Action Plan.
 - e. Develop a dedicated web-page for the Centralia Housing Sub-Committee to communicate information and progress on committee work on an on-going basis.
- 5. Identify Strategic annexation/infrastructure investment opportunities.**
 - a. Encourage new commercial and residential development within the Centralia Urban Growth Area.
 - b. Meet with regional partners to discuss development opportunities and agree on annexation strategies.
 - c. Update the Interlocal agreement with Lewis County to reflect current positions.
 - d. Identify opportunities for ARPA funds to be invested and approve projects to be completed by 2025.
 - e. Develop an interactive page for developers on the City web-site with checklists and the ability to communicate directly with City staff.
- 6. Work with area partners to address challenges related to homelessness.**
 - a. Work with Lewis County to establish a permanent night-by-night shelter within the Twin-Cities.
 - b. Initiate communication among social service providers and law enforcement to ensure a coordinated and efficient approach to providing services for homeless individuals.
 - c. Work with local low-income housing providers to encourage an appropriate inventory of housing stock for low-income families and individuals.
 - d. Continuously review and update codes in order to enable law enforcement to manage unacceptable activities related to homelessness.
- 7. Establish a Parks and Recreation facility and program strategy.**
 - a. Update the Parks element of the Comprehensive Plan.
 - b. Work with community partners to develop and implement a plan for providing recreation programs/services at City owned facilities and within the greater community.
 - c. Develop a list of prioritized projects/programs within the Parks and Recreation Department and identify sources of funding and timelines for implementation.
 - d. Make a final determination on the feasibility of renovating and operating the Veteran's Memorial Pool.
 - e. Make a final determination on the feasibility of turfing all or a portion of the sports fields in Borst Park.
 - f. Seek funding to develop connected trails and pathways as adopted in the Centralia Comprehensive Plan.
- 8. Explore the merits and process for changing the Council structure to reflect 7 At-large positions.**

ONGOING IMPLEMENTATION COMMITMENTS

OUR IMPLEMENTATION COMMITMENTS

We will use the Strategic Plan by:

- Committing to our long-term desired future and durable goals.
- Annually refining our Strategies and identifying Priorities and Tactics for the coming year.
- Holding one another accountable.
- Centering the Strategic Plan in:
 - ◇ Planning and budget development.
 - ◇ An annual State of the City report.
 - ◇ Conversations with partners.
 - ◇ Quarterly Council updates.
 - ◇ Staff work plans.

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PROCESS, POLICY AND PLAN

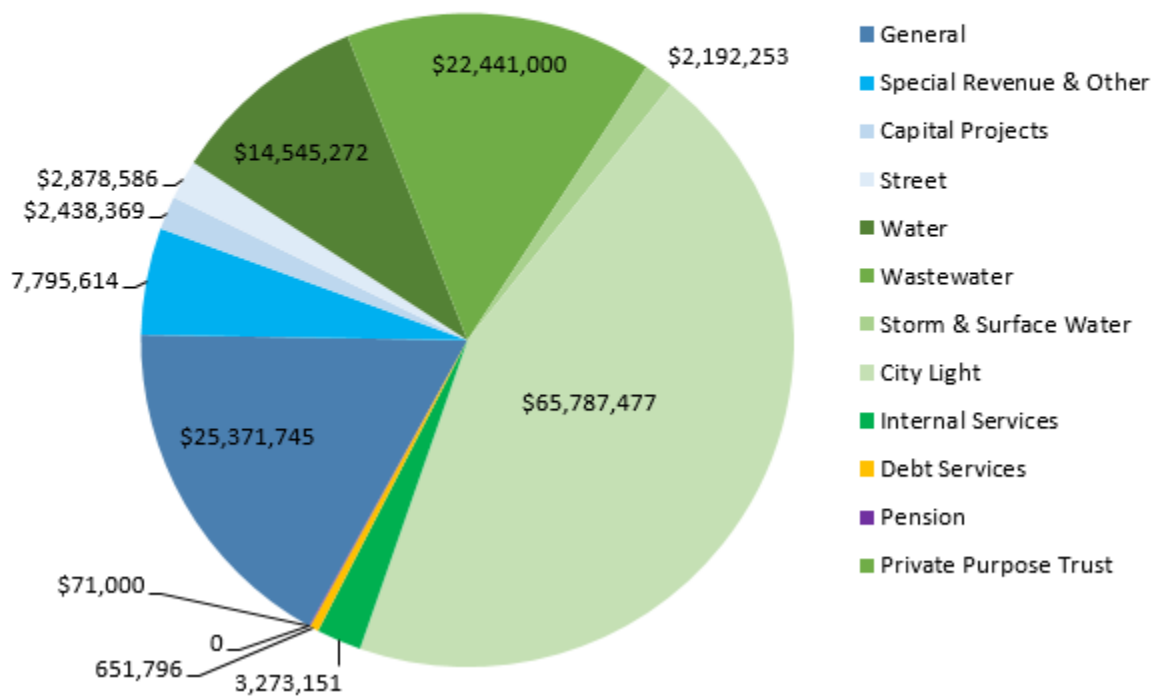
BUDGET SUMMARY OVERVIEW	9
BUDGET STRUCTURE, POLICY & PROCESS	14
CITY REVENUES	19
BEGINNING FUND BALANCES & RESERVES	24

BUDGET SUMMARY OVERVIEW

2023-2024 CITY OF CENTRALIA BIENNIAL BUDGET

The 2023-2024 Biennium Budget totals \$147,446,261 Compared to the 2021-2022 Amended Budget this is an increase of 3.4% or \$4,901,736. The City is living within its means and service levels are generally maintained at current 2022 levels. The City is also maintaining healthy reserves and ending balances. This summary section will focus on highlights of the 2023-2024 Biennium Budget. Each of the funds that make up the budget has a specific role and responsibility and must “stand alone”. The revenues and expenditure must balance, and each fund is closely monitored for accuracy, accountability and to ensure it remains solvent throughout the year.

Budget by Major Fund



THE FUNDS

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

Other special purpose funds have been created to account for street maintenance activities, capital improvement expenditures, the fire pension and those activities funded by restricted revenues. A number of funds no longer qualify as Special Revenue under the newly revised definition, but we continue to segregate them for historical consistency. The City also has an Equipment Rental Fund that services most of the vehicles and equipment used in City operations. In 2018 an Internal Services Fund for Information Services was created to maintain the communication and technology equipment, previously this service was an internal division. In 2014 we added two funds for the Energy Efficiency Project, one for its debt service (Fund 201) and one for construction (Fund 303)

and in 2015 a fund was authorized for Flood Capital Projects (Fund 304).

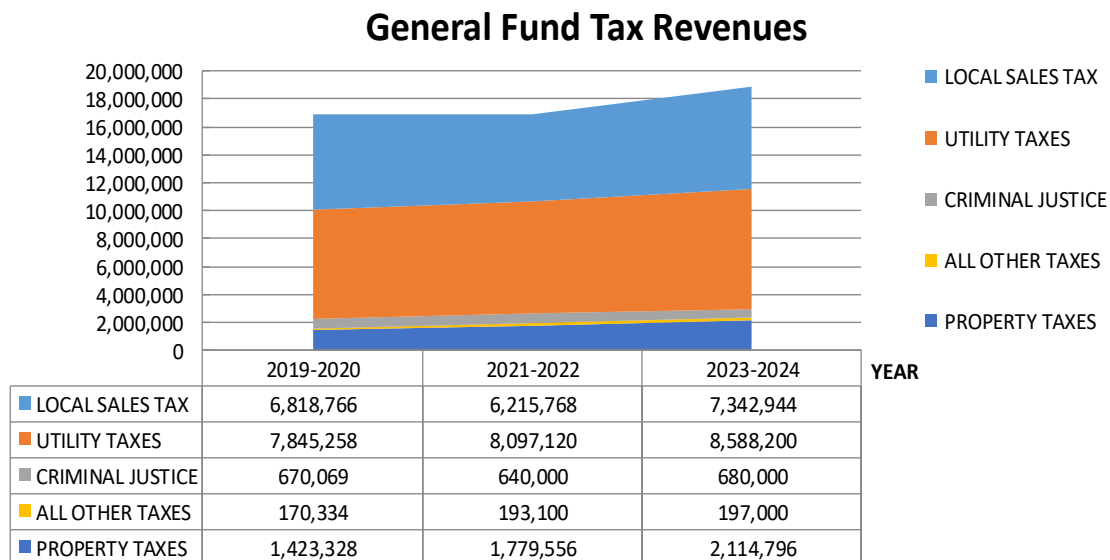
The 2023-2024 Biennium Budget includes combined expenditure appropriations of \$147,446,261. Financing of these requests is provided primarily from on-going revenue sources (taxes, fees, etc.) The included one-time funding sources are grants that are currently authorized, unspent bond proceeds, and planned drawdown of designated reserves.

GENERAL FUND

The proposed 2023 – 2024 budget is 3.4% higher than the amended 2021 – 2022 biennium budget. City revenues are beginning to recover from the COVID-19 impact, while expenses are increasing at higher rates due to the national economic inflation occurring. Many of the City's expenses are set by contract, and vendors can simply raise rates to cover their costs. With this in mind, the budget has been developed to begin returning to a sustainable, structurally balanced budget by the end of the biennium. The on-going operational costs are projected to be \$25,371,745.

GENERAL FUND REVENUES TOTAL \$25,312,550

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



TAX REVENUES BY SOURCE

SALES TAXES: At \$7,342,944 this source is projected to increase throughout the next 12 months based on recent indicators due in part to inflationary price increases. Besides construction, the major categories of sales taxes are retail trade, wholesale trade and accommodations and food; together these comprise about 88-90% of all sales tax revenues.

PROPERTY TAXES: The budget taxes of \$2,114,796 was based on the 2022 levy amount.

UTILITY TAXES: This major revenue source of \$8,588,200 is projected to increase only slightly from 2021—2022.

CHARGES FOR SERVICES: At \$3,227,754 this second largest revenue source (after taxes) is projected to increase from 2021-2022 by 4.9%.

OTHER REVENUES: Providing the remaining revenues that support the General Fund are Fines and Forfeitures at \$450,000, Inter-governmental Revenues of \$1,025,000, Miscellaneous Revenue including interest at \$72,000, and Licenses/Permits projected at \$484,000. Building permits, which are included in the last category.

GENERAL FUND EXPENDITURES Total: \$25,371,745

Since cities are service organizations, the vast majority of operating expenses will always be comprised of salaries and benefits for employees. Labor costs consist of approximately 69% of the overall General Fund expenditures.

A significant burden that the City continues to struggle with is the rising cost of employee benefits. The City projects rising health insurance rates.

SERVICES

General Fund priorities will continue to focus on Public Safety. The Police Department increase reflects labor contract costs, increased jail costs, and increased costs of E-911 services. These funding levels are consistent with past practice and the current Council's ongoing emphasis on a safe and lawful city.

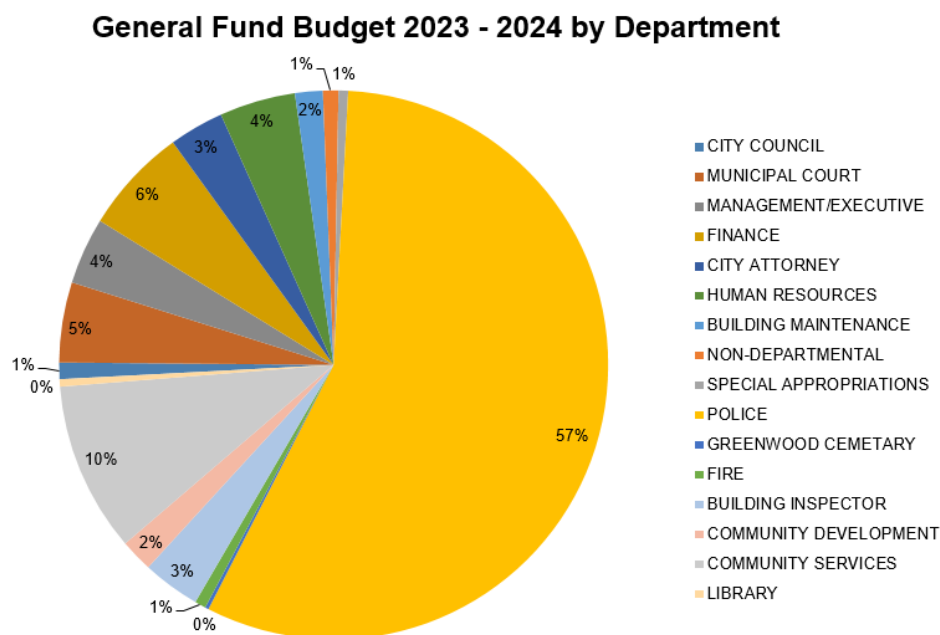
Of the other basic services provided for in the General Fund, Community Services is the most visible and receives the next highest level of funding.

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 revised financial policies in 2018, 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, which have been stable at minimum of \$2.7 million. In past years, designated reserves were used on planned expenses (such as for the CHRP grant commitment and for Train Depot roof and HVAC repairs).



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

Base Line Reserve – 7.5%
 Operating Reserve – 7.5%
 Capital Improvements Reserve – 7.5%
 Employee payout/LEOFF 1 Reserve – 7%
 Other assigned and restricted monies

Unreserved cash balance projected as of December 31, 2022 will meet the suggested goals. It should be pointed out that these are goals for the ongoing balance and not a minimum balance. In particular, the Operating Reserve is intended to help balance the operating budget during a cyclical economic downturn. Based on current projections, the ending 2022 General Fund balance is estimated to be \$2,397,000 or approximately 19% of operating expenditures. The Operating reserve is projected to be \$900,000.

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

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

ENTERPRISE FUNDS

Public Works: This department provides many of the core services that are essential to the community. These services include streets, water, waste-water and storm-water. Operations for all of these divisions are essentially being held at status quo. Those rate increases previously authorized are continued for the water and wastewater utilities to keep pace with inflationary cost increases. Starting in January of 2023 Water, Waste-water, and Storm-water rate adjustments are proposed to be tied to the Urban Consumer Price Index (CPI-U) with a zero minimum and CPI maximum. For 2023 the rates are proposed to increase by 2%.

The significant Public Works projects for the years are listed below and more fully described in the [Capital Project Section](#).

Water:

AC PIPE REPLACEMENT PROGRAM

Project Status:	Annual
2023 Budget:	\$800,000
<u>2024 Budget:</u>	<u>\$400,000</u>
Project Budget:	\$1,600,000
Fund Source:	Revenues

Waste-water:

PURCHASE SCREW PRESS

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$1,500,000</u>
Project Budget:	\$1,500,000
Fund Source:	Revenues. Capital Reserve, Loan

Storm-water:

REPLACE 1997 CHAMPION GRADER

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$250,000</u>
Project Budget:	\$250,000
Fund Source:	Revenues

City Light: The City electric utility is the single largest department within the City. As in Public Works, operations are being held at status quo. Rate increases approved in 2013, 2014, 2015 and 2016 allow this utility to keep pace with inflation and to meet its capital improvement requirements.

The significant Light project for the years are listed below and more fully described in the Capital Project Section.

DISTRIBUTION TRANSFORMERS

Project Status:	Annual
2023 Budget:	\$150,000
<u>2024 Budget:</u>	<u>\$2,500,000</u>
Project Budget:	\$2,650,000
Fund Source:	Revenues

OVERVIEW SUMMARY

The Adopted Budget complies with the overall City goal to fulfill ongoing costs with ongoing revenues. The General Fund operations are funded with current revenues and are balanced without the use of its reserves. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, moneys for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2023-2024 as designated. In all, the Adopted Budget is projected to meet the ongoing programs and special projects identified for 2023-2024 for the City of Centralia.

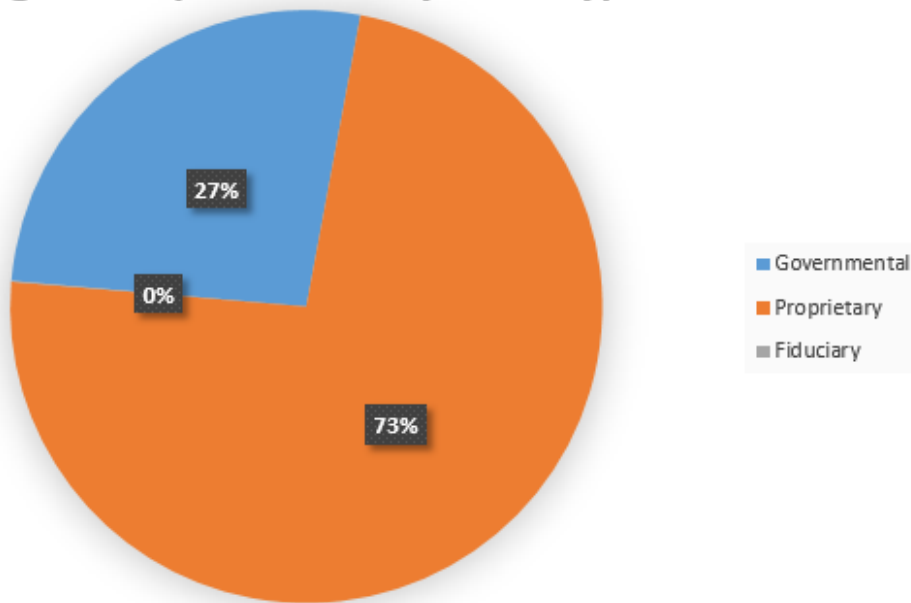
BUDGET STRUCTURE, POLICY & PROCESS

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

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

In the following sections, we provide a description of the policies and processes that prevailed as the 2023-2024 Budget was developed. We also describe the format or structure of the information it contains. Ultimately, the mission of the budget process itself is to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process.

Budgeted Expenditures by Fund Type



Budget Background and Overview

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

The City is a general-purpose city government and provides public safety, street improvements and maintenance, parks and recreation, tourism information, planning and

zoning, judicial administration, and general administration services. In addition, the City also owns and operates four utilities - electric, water, wastewater and storm & surface water.

The City of Centralia reports financial activity using the revenue and expenditure classifications, statements, and schedules prescribed in the Washington State Auditor’s Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. The financial statements of the City of Centralia are subject to audit by the State Auditor’s Office on an annual basis. The City has successfully received unqualified audit reports for 2011—2020.

Financial Goals

The City of Centralia’s financial goals seek to:

- Ensure the financial integrity of the City
- Manage the financial assets in a sound and prudent manner
- Provide sound financial information for decision makers at all levels:
- Policy makers as they contemplate decisions that affect the City long-term

- Managers as they implement policy on a day to day basis
 - Maintain and develop programs that ensure future ability to pay for necessary and quality services
- Maintain a spirit of openness, transparency and accountability

Financial Policies

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

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

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

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

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

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

Current expenditures will be funded with current revenues.

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

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

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

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

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

Long term debt will not be used for current operations.

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

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

Budget Structure - Fund Accounting

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

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

GOVERNMENTAL FUND TYPES:

General Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Fund (201 and 202)

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, 304 ,and 305)

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 2021 LTGO bonds that funds the Streetscape. The primary source of financing in this fund is the Real Estate Excise Tax (REET). Fund 303 was established in 2013 to account for the various revenue sources and uses for the Energy Efficiency projects which were nearing completion in 2014 with carryover amounts for 2015 AND 2016. Fund 304 was activated to account for Flood Capital Projects funded with mitigation monies from Department of Transportation and the RCO grant. Fund 305 was created for the 2019 streetscape project.

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 and 502)

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

FIDUCIARY FUND TYPES:

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

Pension Trust Fund (611)

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

Hellen Holloway—Sticklin Greenwood Memorial Trust Fund (620)

This fund represents a trust used for maintenance and upkeep of the Greenwood Cemetery.

Custodial Funds (801, 803 & 635)

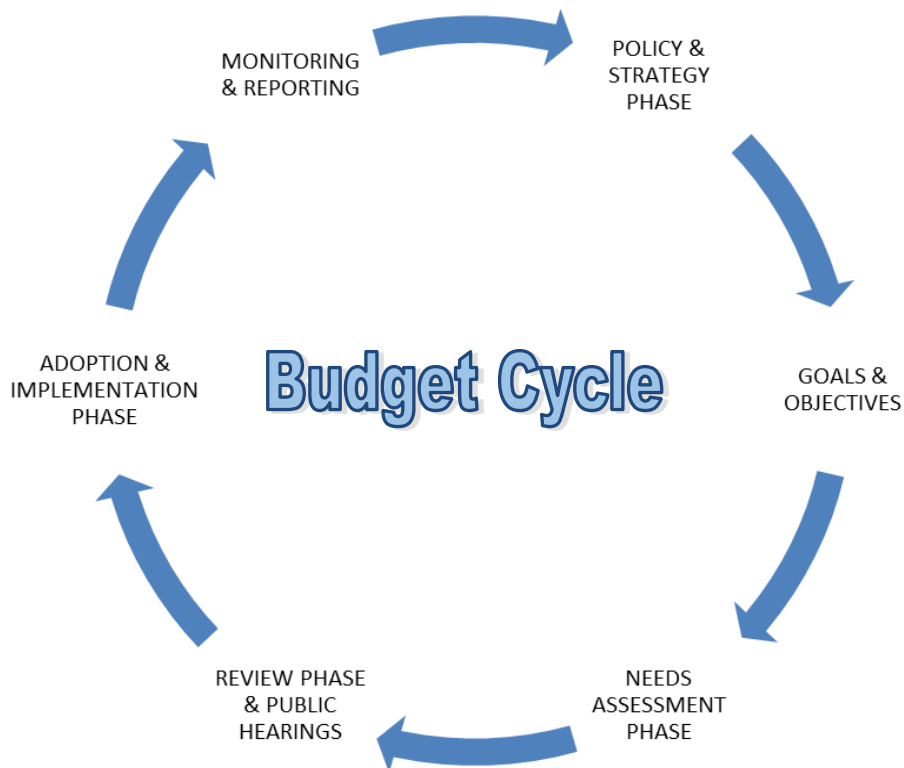
The City uses these funds to account for assets that the City holds for others in an agency capacity: payroll clearing and claims clearing. Budgets are not required for custodial funds.

Basis of Accounting

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

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

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

Budgets

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

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

When budget changes are needed after the budget is adopted, a budget amendment is proposed and must be

adopted by ordinance in a regularly scheduled meeting of the Council.

Budget Process

As noted earlier, the budget process itself is meant to help decision makers make in-formed choices about the provision of services and capital assets and to pro-mote citizen and stakeholder participation in the process. Once adopted, the budget becomes the

formal expression of the City's objectives and priorities for the forthcoming year and how the resources will be used to meet those objectives. The process generally unfolds in the following phases:

Policy Phase

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

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

Needs Assessment Phase

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

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

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

Review Phase

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

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

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

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

Adoption and Implementation Phase

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

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

CITY REVENUES

TAXES

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

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

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

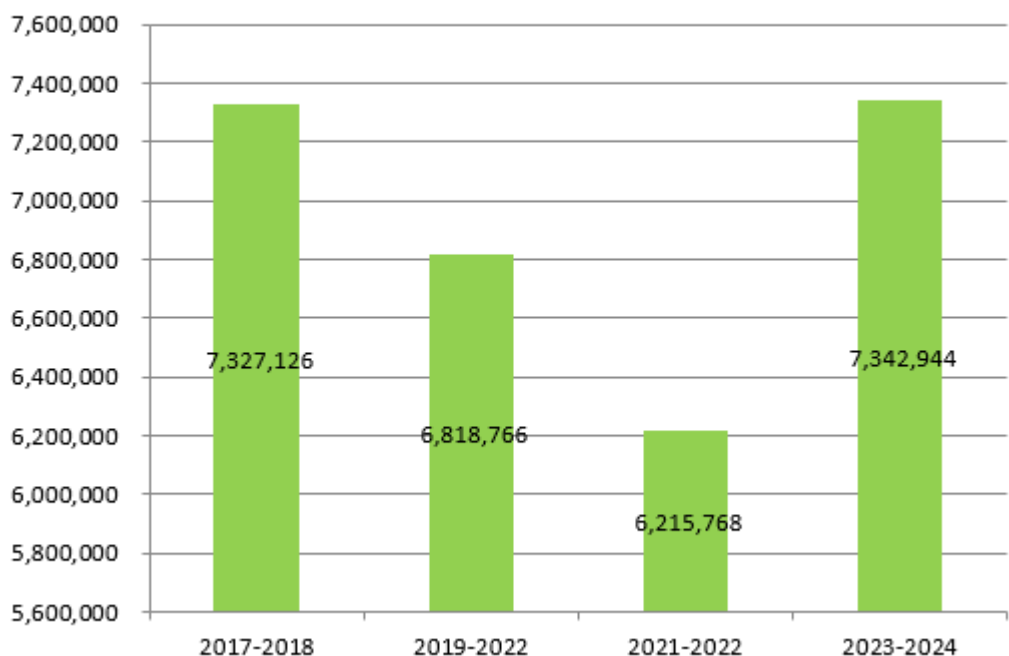
Since the regular property tax increase limitation applies to the total dollar amount levied rather than to the rate, increases in total assessed value could result in a reduction in tax rate. If total valuations decrease, the rate itself may be higher. Within this one percent (1%) limitation, there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

With the formation of the Riverside Fire Authority (RFA), the City Council authorized the RFA to use \$1.50 of the City's rate authority to fund fire protection services.

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

Sales taxes upon applicable retail sales are collected by the seller from the consumer. Use taxes are

Sales Tax Revenues



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

Utility Taxes Utility taxes are the largest revenue source for the City General Fund, providing over 35% of all operations financing. The City is authorized to impose a utility business and occupation tax on the gross receipts of investor owned utilities providing service to customers within the City. Except for storm and surface water, the utility tax on gross receipts of City-owned utilities applies to all customers, even those outside the City limits. The maximum rate is 6% on electrical, natural gas and telephone businesses, unless a higher rate is approved by the voters. There is no limit on the rate for other utilities. The City's utility tax rates are as follows: 6% on electricity, 6% on natural gas, 6% on network telephone services, 8% (3% net) on cable, 10% on water services, 14% on sewer services and 10% on storm and surface water services. The 2023-2024 projection is \$8,588,200.

Gambling Tax Distributions The City imposes a gambling tax on the gross receipts derived by operators of gambling activities, including punchboards, pull-tabs, bingo, raffles, amusement games, and social card games. Taxable receipts from bingo, raffles, and amusement games are net of the amount paid as prizes and when conducted by bona fide charitable or nonprofit organizations have additional exclusions that reduce the amount of tax imposed. The rates imposed by the City range from 0% to 10%, depending on the classification of the gambling operation subject to the tax. The collections by the City are projected to be \$76,000 in 2023-2024.

Real Estate Excise Tax Another source of tax revenue for the City is a real estate excise tax, which is levied on each sale of real property within the City at the rate of 0.50% of the selling price. (This is in addition to the real estate excise tax imposed by the State at the rate of 1.28%). The first 0.25% tax ("REET 1") is imposed pursuant to RCW 82.46.010 and may be used solely for financing certain "capital projects" specified in a capital facilities plan element of the City's comprehensive plan. Eligible "capital projects" for REET 1 include: streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative and judicial facilities.

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

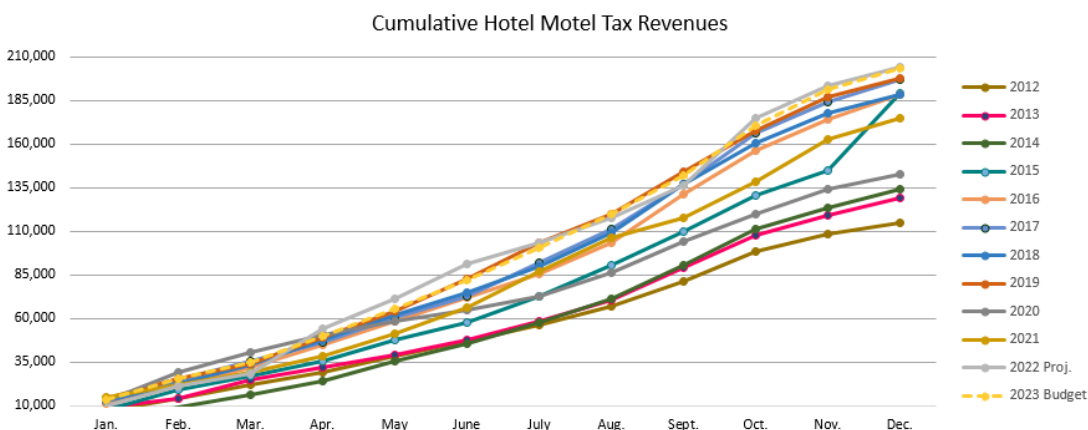
The City must deposit and account for real estate excise tax proceeds in a separate capital projects fund. REET 1 and REET 2 revenues must be tracked separately because the uses to which they may be put are different.

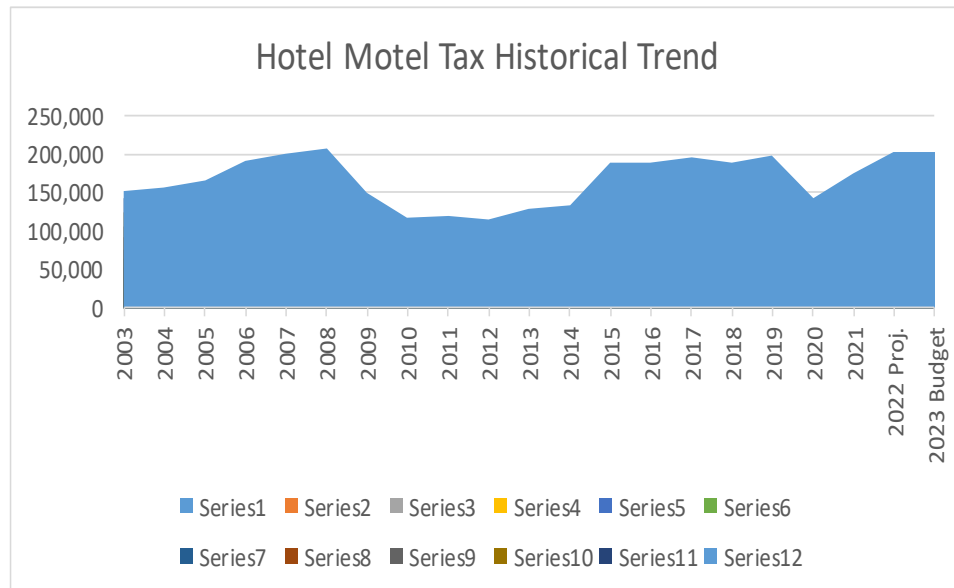
Real estate excise taxes are collected by the County Treasurer of the county within which the property sale is located and distributed to the City periodically. The biennial revenues to the City are projected for 2023-2024 at \$600,000.

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 distribution for the City is projected to be \$211,410 in 2023-2024.

The "additional" hotel/motel tax distributions have been authorized by statute for spe-





cific 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 \$211,410 in 2023-2024.

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

The combined basic and additional hotel-

motel tax has fluctuated significantly based on trends in the travel industry and on the types of lodging stays occurring in the city. There were significant reductions of revenue between 2008 – 2014 due decreased demand for hotel rooms during and after the 2008 recession. By 2018 – 2019 revenues had recovered back to historic levels. COVID-19 impacted revenues significantly with reduced travel and reduced timely payment of taxes due. This reduction in revenue prevented the city from issuing new tourism grants in the 2021 – 2022 period. Revenue is projected to increase in the 2023 – 2024 biennium based on revenue returning to close to pre-pandemic levels and a hotel currently under construction. The projected 2023 – 2024 revenue is \$422,820, which will meet the city’s portion of debt obligation for the Lewis County Event Center Sports Complex, and Fox Theatre bonds issued and allow tourism grants to be issued in both 2023 and 2024 expected to be up to be \$100,000 in 2023 and \$60,000 in 2024. Actual grant amount and awards will be based on projected funds available at time of council consideration.

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 2023-2024 is \$730,000.

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

OTHER GENERAL REVENUE SOURCES

Licenses, Permits and Franchise Fees Another source of revenue for the City includes licensing, permit and franchise fees. For the General Fund, the two largest revenue sources in this category are the cable franchise fee and building permits. The annual collections by the City for 2023-2024 are projected at \$516,400.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$360,000 for 2023-2024.

Fines and Forfeitures The Centralia Municipal Court assesses fines and charges for infractions committed within its boundaries at amounts established pursuant to state statutes. A portion of these revenues are sent to the state each month. In addition, the City collects fines and penalties for enforcement of code violations. The revenues from Fines and Forfeitures is projected to be \$400,000 for 2023-2024.

Charges for Services The City collects fees and charges for a variety of services including those related to growth and development

(plan check fees, zoning fees), for recreation programs, and for interdepartmental services. The largest and most stable component are charges for in-house services (management, finance, human resources, legal) which are prorated to the utility funds based on a cost allocation plan. The revenues from this source are projected to be \$3,226,952 for 2023-2024.

State Shared Revenues Although, the State Legislature has redirected many state shared revenues away from cities (and counties) to address the State's own budget woes, the City of Centralia still gets a portion of liquor related revenues and criminal justice funds. These are distributed on a per capital basis per the official April 2022 population figures.

Liquor "profits" and liquor tax revenues have been impacted by the dissolution of the State run liquor stores. Monies due the cities are still distributed based on population with the per capita estimate being estimated at \$8.61 for "profits" and \$4.43 for "tax." For 2023-2024 the projected revenue from both sources has been budgeted as \$538,000.

Criminal Justice revenues have now, with the repeal of the motor vehicle excise tax, become dependent upon transfers from the state general fund pursuant to statutes. The distribution is substantially based on population. For 2022 the estimated per capita amount is \$1.27 for special programs which must address domestic violence, crime prevention and child abuse prevention programs. Another portion, estimated at \$0.36 per capita, is population based. The annual distribution from this source for the City is projected for 2023-2024 at \$182,000.

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

REVENUES FROM UTILITY RATES

The largest revenue source for City services are those revenues that derive from utility rates paid by customers (rate payers) of the four utility services provided by the City. These are **enterprise service** revenues and comprise over 70% of all City funds projected in 2023-2024. The utility rates are established by the City Council and are meant to cover the costs of utility operations, routine maintenance and the capital expenditures necessary to maintain the utility infrastructure systems. Because each utility service is a separate enterprise, revenues from one type of service may not be expended on costs of another service. The costs of items that benefit each service, such as billing and customer service center, may be shared.

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

The electric utility costs are dependent on many external factors that are less stable than costs of the other utilities. Updates of electric rates typically follow extensive rate studies that aim to forecast these changeable costs based on current demand and market conditions. The most recent rates were established in 2016 for 2016, 2017 and 2018. (See CMC Chapters 13.04.02; 15.04.110; 15.10.350; and 15.40.030) In addition to rate revenues, many of the utilities also charge capital facility fees when new customers require enhancements to the existing system.

REVENUES FROM STATE AND FEDERAL GRANTS AND LOANS

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

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

FINANCING FROM SALE OF BONDS

In April 2019 the City issued 20219 General Obligation Debt to improve and construct the streetscape in designated areas of town and to provide for improvements to a city owned building the Fox Theatre. The City pledged a combination of Hotel/Motel Taxes and Real Estate Excise Taxes to repay the debt. The bonds will be retired in 2038.

In March 2021 the City refunded 2010 Electric System Revenue Bonds to take advantage of reduced interest rates on the market. The City anticipates realizing over \$1,400,000 in debt service savings over the remaining term of the bonds, which will retire in 2030.

In March 2021 the City refunded 2010 General Obligation Debt to take advantage of reduced interest rates on the market. The City anticipates realizing over \$95,000 in lower debt service costs over the remaining term of the bonds, which will retire in 2030.

BEGINNING FUND BALANCES AND RESERVES

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

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

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

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

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

The 2023-2024 Proposed Budget pages exhibit the prior year and estimated fund balances for the various funds and indicate amounts to be used in the current fiscal year. They also show, by categories, how the funds are “reserved” at levels intended to protect the City's credit as well as its financial position from emergencies.

BUDGET SUMMARY SECTION

COMPREHENSIVE SUMMARY BY FUND	26
REVENUES & EXPENDITURES FOR ALL FUNDS BY CATEGORY	27

COMPREHENSIVE BUDGET BY FUND

2023-2024 Adopted Budget COMPREHENSIVE SUMMARY BY FUND

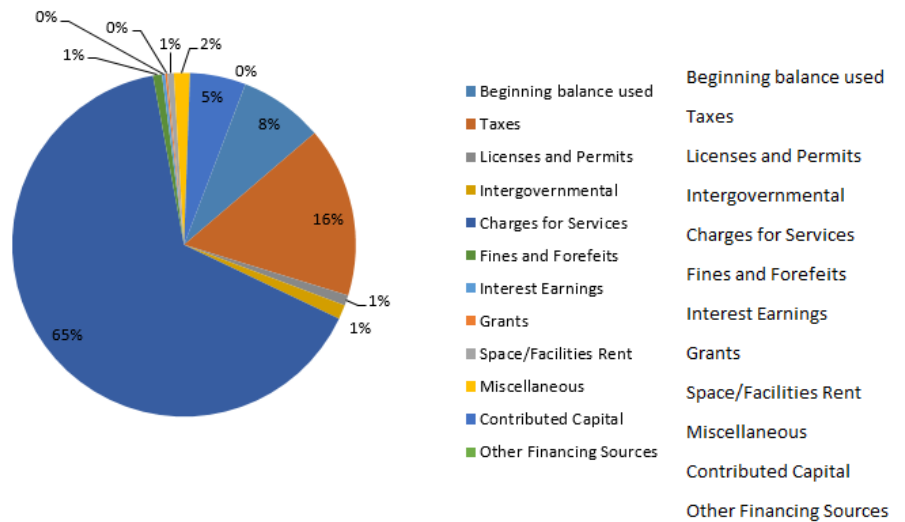
#	FUND	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Difference	
		2019-2020	2021	2022	2021-2022	2023	2024	2023-2024	21/22 to 23/24	
									Amount	% Chg
001	GENERAL FUND	22,261,309	12,227,047	11,723,749	23,950,796	12,647,975	12,723,770	25,371,745	1,420,949	11.2%
101	STREET FUND	2,884,592	1,099,543	1,113,420	2,212,963	1,437,337	1,441,249	2,878,586	665,623	46.2%
104	PATHS & TRAILS FUND	0	0	0	0	0	0	0	0	N/A
106	REPAIR & DEMOLITION FUND	25,649	10,000	10,000	20,000	8,000	8,000	16,000	(4,000)	-50.0%
108	PARK IMPROVEMENT FUND	0	0	0	0	0	0	0	0	N/A
109	STADIUM FUND	1,180,829	174,356	171,282	345,638	248,781	205,701	454,482	108,844	52.9%
111	UNFISCAL ACTIONS/SEIZURES FUND	446,965	100,000	100,000	200,000	100,000	100,000	200,000	0	0.0%
113	EQUITABLE SHARING FUND	0	0	0	0	0	0	0	0	N/A
114	INDOOR POOL FUND	130,031	10,000	10,000	20,000	10,000	10,000	20,000	0	0.0%
115	DEPOT FUND	192,152	36,200	36,250	72,450	36,500	36,500	73,000	550	1.5%
116	LEOFF 10PEB TRUST FUND	180,154	237,500	253,500	491,000	236,830	260,513	497,343	6,343	2.4%
117	OPIOID SETTLEMENT ACCOUNT	0	0	0	0	0	0	0	0	N/A
118	TRANSPORTATION MITIGATION FEE FUND	0	0	0	0	30,000	0	30,000	30,000	N/A
120	AMERICAN RESCUE PLAN FUND	0	0	0	0	4,596,589	0	4,596,589	4,596,589	N/A
124	BORST PARK CONSTRUCTION FUND	256,384	50,600	50,600	101,200	50,600	50,600	101,200	0	0.0%
125	BORST HOME FUND	1,960	1,000	1,000	2,000	1,000	1,000	2,000	0	0.0%
130	WASH LAWN CEMETERY FUND	38,841	0	0	0	0	0	0	0	N/A
140	TRANSPORTATION BENEFIT FUND	1,465,935	1,185,427	660,000	1,845,427	682,000	1,123,000	1,805,000	(40,427)	-3.6%
145	24/7 SOBRIETY FUND	65,841	35,000	40,000	75,000	0	0	0	(75,000)	N/A
201	DEBT SERVICE FUND	258,214	131,492	127,246	258,738	114,246	0	114,246	(144,492)	N/A
202	DEBT SERVICE FUND 2019 BONDS	430,272	269,400	267,400	536,800	270,150	267,400	537,550	750	0.3%
302	CAPITAL PROJECTS FUND	645,996	354,169	3,732,364	4,086,533	2,118,369	310,000	2,428,369	(1,658,164)	-534.9%
303	ENERGY EFFICIENTLY CAPITAL PROJECTS	934	15,000	15,000	30,000	5,000	5,000	10,000	(20,000)	-400.0%
304	FLOOD CAPITAL PROJECTS	472,837	2,318,200	0	2,318,200	0	0	0	(2,318,200)	N/A
305	2019 STREET SCAPES/FLUX THEATRE	1,147,714	3,006,000	0	3,006,000	0	0	0	(3,006,000)	N/A
401	CITY LIGHT FUND	56,555,851	27,692,728	44,235,919	71,928,647	32,088,982	33,698,495	65,787,477	(6,141,170)	-18.2%
402	WATER FUND	10,407,608	6,203,532	6,796,371	12,993,903	8,351,046	6,194,226	14,545,272	1,545,369	24.9%
403	WASTEWATER FUND	18,014,788	16,814,822	16,461,291	33,276,113	13,137,726	9,303,274	22,441,000	(10,835,113)	-116.5%
405	STORM & SURFACE WATER FUND	1,833,588	1,035,171	1,039,173	2,074,344	1,218,824	973,429	2,192,253	117,909	12.1%
501	EQUIPMENT RENTAL FUND	1,193,330	804,336	660,511	1,464,847	787,517	737,391	1,524,908	60,061	8.1%
502	INFORMATION SERVICES	1,566,099	777,212	769,212	1,546,424	945,665	802,579	1,748,244	201,820	25.1%
611	FIREMEN'S PENSION FUND	60,971	28,000	43,000	71,000	43,000	28,000	71,000	0	0.0%
620	GREENWOOD MEMORIAL TRUST FUND	0	0	0	0	0	0	0	0	N/A
	TOTAL EXPENDITURES	121,718,846	74,616,735	88,317,288	162,934,023	79,166,137	68,280,127	147,446,264	(15,487,760)	-22.7%

REVENUE & EXPENDITURES

Financing Sources:

Beginning balance used	11,356,471
Taxes	23,007,107
Licenses and Permits	1,392,800
Intergovernmental	1,930,356
Charges for Services	93,322,382
Fines and Forefeits	1,196,900
Interest Earnings	433,000
Grants	280,000
Space/Facilities Rent	892,100
Miscellaneous	2,149,850
Contributed Capital	7,565,126
Other Financing Sources	10,000
Total	143,536,092

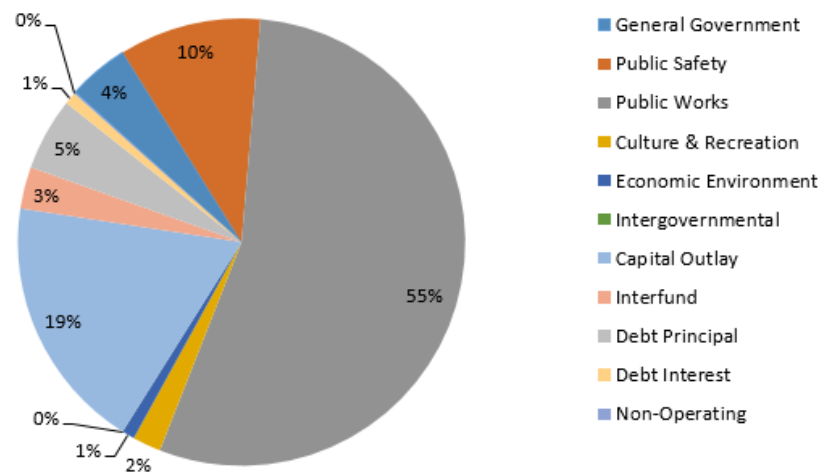
Financing Sources by Type



Expenditures:

General Government	6,536,549
Public Safety	15,118,165
Public Works	80,512,315
Culture & Recreation	3,007,358
Economic Environment	1,351,074
Intergovernmental	22,500
Capital Outlay	27,252,291
Interfund	4,449,502
Debt Principal	7,751,770
Debt Interest	1,298,239
Non-Operating	146,500
Total	147,446,263

Expenditure by Major Function



BUDGET DETAIL SECTION

GENERAL GOVERNMENTAL FUND	30
OTHER GOVERNMENTAL FUNDS	76
FIDUCIARY FUNDS	102
PROPRIETARY FUNDS	106
CAPITAL PROJECTS & PROFESSIONAL SERVICES	130

GENERAL GOVERNMENTAL FUND

REVENUE SUMMARY	30
REVENUE DETAIL	31
EXPENSE SUMMARY	36
CITY COUNCIL	37
MUNICIPAL COURT	39
CITY MANAGER	41
CITY CLERK	43
FINANCE	45
CITY ATTORNEY	47
HUMAN RESOURCES	49
BUILDING MAINTENANCE	51
NON-DEPARTMENTAL	52
SPECIAL APPROPRIATIONS	53
POLICE	54
FIRE	61
BUILDING INSPECTOR	62
GREENWOOD CEMETERY	63
COMMUNITY DEVELOPMENT	64
COMMUNITY SERVICES	66
LIBRARY	72

REVENUE SUMMARY

GENERAL FUND BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Difference	
	2019-2020	2021	2022	2021-2022	2023	2024	2023-2024	2021-22 to 2023-24	
								Amount	% Chg
PROPERTY TAX	1,423,328	724,000	1,055,556	1,779,556	1,057,398	1,057,398	2,114,796	335,240	18.8%
LOCAL SALES TAX	6,818,766	2,996,693	3,219,075	6,215,768	3,644,910	3,698,033	7,342,944	3,698,033	59.5%
UTILITY TAX	7,845,258	4,120,000	3,977,120	8,097,120	4,252,000	4,336,200	8,588,200	491,080	6.1%
CRIMINAL JUSTICE	670,069	310,000	330,000	640,000	340,000	340,000	680,000	40,000	6.3%
ALL OTHER TAXES	170,334	94,300	98,800	193,100	98,500	98,500	197,000	3,900	2.0%
TAXES	16,927,755	8,244,993	8,680,551	16,925,544	9,392,809	9,530,131	18,922,940	1,997,396	11.8%
LICENSES	1,271,860	445,000	487,250	932,250	516,400	516,400	1,032,800	100,550	10.8%
INTERGOVERNMENTAL	1,745,243	653,505	527,546	1,181,051	511,000	514,000	1,025,000	(156,051)	-13.2%
CHARGES FOR SERVICES	3,168,095	1,531,235	1,546,360	3,077,595	1,579,653	1,648,101	3,227,754	150,159	4.9%
FINES AND FORFEITURE	422,452	200,000	200,000	400,000	225,000	225,000	450,000	50,000	12.5%
MISCELLANEOUS	867,097	79,700	97,700	177,400	91,900	93,900	185,800	8,400	4.7%
OTHER FIN. SOURCES	24,081	5,000	5,000	10,000	5,000	5,000	10,000	-	0.0%
SUBTOTAL	24,426,583	11,159,433	11,544,407	22,703,840	12,321,762	12,532,532	24,854,294	2,150,454	9.5%
RESERVES USED	-	-	-	-	190,000	190,000	380,000	380,000	N/A
TOTAL REVENUES	24,426,583	11,159,433	11,544,407	22,703,840	12,511,762	12,722,532	25,234,294	2,530,454	11.1%
UNDESIGNATED FUND BALANCE									

REVENUE DETAIL

CITY OF CENTRALIA GENERAL FUND REVENUE DETAIL

	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted
	2019-2020	2021	2022	2021-2022	2023	2024	2023-2024
BEGINNING CASH USED	-	-	-	-	190,000	190,000	380,000
310 TAXES							
311.100.00 PROPERTY TAXES - REGULAR	1,423,328	724,000	732,000	1,456,000	1,057,398	1,057,398	2,114,796
311.100.01 PROPERTY TAXES - EMS	-	-	323,556	323,556	-	-	-
311.100.02 PROPERTY TAXES - EMS EQUIP 15%	-	-	-	-	-	-	-
311.100.03 PROPERTY TAXES - EMS 2009	-	-	-	-	-	-	-
313.110.00 SALES TAX - BASIC .5%	3,788,203	1,781,693	1,894,075	3,675,768	1,988,660	2,000,377	3,989,037
313.110.01 SALES TAX - OPTIONAL .4%	3,030,563	1,215,000	1,325,000	2,540,000	1,656,250	1,697,656	3,353,906
313.610.00 NATURAL GAS USE TAX 6%	26,980	20,000	20,000	40,000	20,000	20,000	40,000
313.710.00 LOCAL CRIMINAL JUSTICE	670,069	310,000	330,000	640,000	340,000	340,000	680,000
316.430.00 UTILITY TAX - NATURAL GAS 6%	306,282	180,000	180,000	360,000	185,000	185,000	370,000
316.451.00 UTILITY TAX - ELECTRIC 6%	3,079,361	1,600,000	1,500,000	3,100,000	1,648,000	1,689,200	3,337,200
316.452.00 UTILITY TAX - WATER 10%	1,129,798	575,000	544,500	1,119,500	620,000	635,000	1,255,000
316.454.00 UTILITY TAX - WASTEWATER 14%	2,448,098	1,250,000	1,277,220	2,527,220	1,360,000	1,395,000	2,755,000
316.458.00 UTILITY TAX - STORM & SURF WATER 10%	195,464	100,000	100,400	200,400	104,000	107,000	211,000
316.460.00 UTILITY TAX - CABLE 3%	188,393	100,000	100,000	200,000	100,000	100,000	200,000
316.470.00 UTILITY TAX - TELEPHONE 6%	497,863	315,000	275,000	590,000	235,000	225,000	460,000
316.810.00 PUNCH BOARDS/PULL TABS/PROFIT	77,150	35,000	38,500	73,500	38,000	38,000	76,000
316.820.00 BINGOS & RAFFLES	-	-	-	-	-	-	-
316.830.00 AMUSEMENT GAMES	136	300	300	600	500	500	1,000
317.200.00 LEASEHOLD TAXES	66,068	39,000	40,000	79,000	40,000	40,000	80,000
317.400.00 TIMBER TAX	-	-	-	-	-	-	-
316.840.00 CARD GAMES	-	-	-	-	-	-	-
TAXES	16,927,755	8,244,993	8,680,551	16,925,544	9,392,809	9,530,131	18,922,940
320 LICENSES AND PERMITS							
321.300.01 FIREWORK PERMITS	700	300	300	600	200	200	400
321.800.03 CONCESSION PROCEEDS - PK COMPLEX	-	-	-	-	-	-	-
321.910.00 FRANCHISE FEE - SOLID WASTE	128,800	67,200	67,200	134,400	67,200	67,200	134,400
321.910.03 FRANCHISE FEE - CABLE 5%	318,056	162,000	162,000	324,000	165,000	165,000	330,000
321.910.04 FRANCHISE FEE - US SPRINT	-	-	-	-	-	-	-
321.990.00 BUSINESS LICENSES	177,050	80,000	89,000	169,000	100,000	100,000	200,000
322.100.00 BUILDING PERMITS	620,660	125,000	155,000	280,000	165,000	165,000	330,000
322.100.01 FIRE CODE PERMITS	-	-	-	-	-	-	-
322.300.00 DOG LICENSES	8,651	4,000	4,000	8,000	4,000	4,000	8,000
322.300.01 DOG LICENSES - DANGEROUS DOG	200	-	-	-	-	-	-
322.400.00 STREET & CURB PERMITS	12,504	5,000	7,000	12,000	10,000	10,000	20,000
322.900.01 CONCEALED PISTOL LIC - CITY	5,239	1,500	2,750	4,250	5,000	5,000	10,000
322.920.00 CONCEALED PISTOL LIC - STATE	-	-	-	-	-	-	-
LICENSES AND PERMITS	1,271,860	445,000	487,250	932,250	516,400	516,400	1,032,800
330 INTERGOVERNMENTAL REVENUE							
331.106.70 USDA-HISTORIC IMPROVEMENT	-	-	-	-	-	-	-
331.107.66 USDA-RURAL DEVELOPMENT	-	-	-	-	-	-	-
331.165.88 DOJ/DVV	19,339	-	-	-	-	-	-
331.166.07 DOJ/BULLETPROOF VESTS	3,503	-	-	-	-	-	-

GENERAL FUND

REVENUE DETAIL (Continued)

		Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted
		2019-2020	2021	2022	2021-2022	2023	2024	2023-2024
331.167.38	DOJ/BYRNE/JUSTICE ASSIST	-			-			-
331.167.38	DOJ ASSISTANCE	-			-			-
331.169.99	DOE/OCDETF REIMBURSEMENTS	560			-			-
331.835.54	FEMA-FIREFIGHTERS	-			-			-
331.970.44	HOMELAND SEC/FIREFIGHTERS	-			-			-
333.142.28	CTED/CDBG/HUD-LOAN PASS-THRU	696,795			-			-
333.159.04	DOVCTED/EDISON DIST	-			-			-
333.165.88	DOJ/CTED/STOP GRANT	-			-			-
333.206.00	DOT/WASPC/TRAFFIC SAFETY	15,774			-			-
333.206.01	DOT/TRAFFIC SAFETY/WASPC	-			-			-
333.206.02	TRAFFIC SAFETY/SEAT BELT	-			-			-
333.206.04	DOJ/TRAFFIC SAFETY/SCHOOL	-			-			-
333.206.05	DOT/DUE/TRAFFIC EMPHASIS PATROL	-			-			-
333.970.36	HOMELAND SEC/PUBLIC ASSIST/FEMA	-			-			-
333.970.38	HOMELAND SEC/HAZARD MITIGATION	-			-			-
333.970.39	HOMELAND SEC/HAZARD MITIG-ELEVATION	-			-			-
333.970.42	HOMELAND SEC/EMG MGT PERFORMANCE	-			-			-
333.970.47	HOMELAND SEC/PREDISASTER MITIGATION	-			-			-
333.970.67	HOMELAND SECURITY/CITIZEN CORP	-			-			-
334.010.10	CRIM JUST TRNG COM	-			-			-
334.010.20	OFFICE OF PUBLIC DEFENSE	12,680			-			-
334.010.83	FEMA/HOME ELEVATION 3/STATE	-			-			-
334.012.10	ADMIN OFFICE OF THE COURTS	-			-			-
334.013.00	WA STATE PATROL	-			-			-
334.018.04	FEMA/MILITARY/DISASTER	-			-			-
334.018.06	FEMA ELEVATION	-			-			-
334.018.07	FEMA HAZARD MITIGATION	-			-			-
334.020.70	STATE GRANT -RCO - PEARL ST PLAZA	-			-			-
334.040.20	STATE GRANT - DOC - PEARL ST PLAZA	-			-			-
334.040.21	STATE GRANT - DOC - GREENWOOD CEMETE	-			-			-
334.030.50	TRAFFIC SAFETY COM GRANT	-			-			-
334.030.51	TRAFFIC SAFETY/SCHOOL ZONE	-			-			-
334.030.60	DOT/FLOOD CONTROL GRANT	-			-			-
334.040.2*	GROWTH MGMNT GRANT/CTED	53,826	194,505	32,648	227,153	-	-	-
334.040.90	DEPT OF HEALTH/STATE	-			-			-
334.050.30	WORK STUDY PROGRAM-CENT COLLEGE	-			-			-
334.050.30	WORK STUDY PROGRAM	-			-			-
335.040.10	2022-2023 LEGISLATIVE ALLOCATIONS	-			-			-
336.000.98	CITY ASSISTANCE	193,341	98,000	109,898	207,898	115,000	115,000	230,000
336.000.99	STREAMLINED SALES TAX MITIGATION	-			-			-
336.060.20	CRIM JUSTICE-HI CRIME	95,449	50,000	50,000	100,000	50,000	50,000	100,000
336.060.21	CRIM JUSTICE-POPULATION	55,556	20,000	20,000	40,000	20,000	20,000	40,000
336.060.22	CRIM JUSTICE-DCD #1	-			-			-
336.060.23	CRIM JUSTICE-DCD #2	-			-			-
336.060.24	CRIM JUSTICE-DCD #3	-			-			-
336.060.26	CRIM JUSTICE-SPECIAL PROGRAMS	70,958	20,000	22,000	42,000	20,000	22,000	42,000
336.060.51	DUI-CITIES	4,875	3,000	3,000	6,000	2,000	3,000	5,000
336.060.42	Marijuana Excise Tax	44,047	30,000	30,000	60,000	35,000	35,000	70,000
336.060.94	LIQUOR EXCISE TAX	201,559	98,000	115,000	213,000	129,000	129,000	258,000
336.060.95	LIQUOR BOARD PROFITS	276,981	140,000	145,000	285,000	140,000	140,000	280,000
337.070.00	INTERLOCAL GRANT	-	-	-	-			-
338.260.00	AMBULANCE, RESCUE & EMERG AID	-	-	-	-			-
INTERGOVERNMENTAL REVENUE		1,745,243	653,505	527,546	1,181,051	511,000	514,000	1,025,000
340	CHARGES FOR SERVICES							
341.3XX.XX	MUNI COURT WARRANT FEES	40,544	20,000	20,000	40,000	20,000	20,000	40,000
341.430.00	CHARGES FOR SVCS/FINANCE	1,058,806	567,529	569,799	1,137,328	634,975	669,876	1,304,852

GENERAL FUND

REVENUE DETAIL (Continued)

	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted
	2019-2020	2021	2022	2021-2022	2023	2024	2023-2024
341.431.00 CHARGES FOR SVCS/CITY MGR	325,027	168,887	169,563	338,450	233,825	245,516	479,341
341.431.01 CHARGES FOR SVCS/CITY CLERK	96,181	47,316	47,505	94,821	47,776	50,165	97,941
341.432.00 CHARGES FOR SVCS/COUNCIL	117,447	65,859	66,122	131,981	68,010	71,411	139,421
341.500.00 SALE OF MAPS ETC.	-	-	-	-	-	-	-
341.620.00 COURT WP/PRINTING/COPY SVCS	-	-	-	-	-	-	-
341.700.00 SALE OF MDSE-VENDING MACHINES	-	-	-	-	-	-	-
341.750.00 OUTDOOR POOL CONCESSION	-	-	-	-	-	-	-
341.81X.XX PHOTO COPIES	1,116	500	500	1,000	250	250	500
341.860.00 CHARGES FOR SVCS/PERSONNEL	266,297	168,075	168,747	336,822	186,528	195,854	382,382
341.900.00 MISCELLANEOUS REVENUE	-	-	-	-	-	-	-
341.920.XX PK-WASHINGTON LAWN CEMETERY	200	-	-	-	-	-	-
341.930.00 MAINTENANCE-PARKS	16,081	-	-	-	-	-	-
341.950.00 LEGAL SERVICES/COURT	34	-	-	-	-	-	-
341.950.01 CHARGES FOR SVCS/LEGAL	271,379	147,569	148,159	295,728	134,789	141,528	276,317
341.960.00 PERSONNEL - POLICE/FIRE EXAMS	131,361	-	-	-	-	-	-
342.100.01 CHARGES FOR SERVICES/POLICE	11,089	5,000	5,000	10,000	-	-	-
342.100.02 TRAFFIC SCHOOL	33,750	17,000	17,680	34,680	15,000	15,000	30,000
342.110.00 LAW ENFORCEMENT SERVICES	167,347	90,000	45,000	135,000	45,000	45,000	90,000
343.200.00 ENGINEERING FEES/CHARGES	-	-	-	-	-	-	-
342.220.00 FIRE CONTROL SERVICES	-	-	-	-	-	-	-
342.330.00 PROBATION CHARGES	118,055	40,000	57,000	97,000	45,000	45,000	90,000
342.360.00 MONITORING OF PRISONERS	90,848	28,000	40,000	68,000	30,000	30,000	60,000
342.361.00 24/7 SOBRIETY PROGRAM	-	-	-	-	-	-	-
342.361.01 REGISTRATION - SAS & SMARTSTART	-	-	-	-	-	-	-
342.361.02 SMARTSTRAT PROGRAM	-	-	-	-	-	-	-
342.361.03 SAFE & SOBER (SAS) PROGRAM	-	-	-	-	-	-	-
342.370.01 FINGERPRINT FEES/LOCAL	2,380	1,000	1,000	2,000	1,000	1,000	2,000
342.380.00 PRE-CONVICTION SUPERVISION COSTS	25,662	18,000	18,284	36,284	18,000	18,000	36,000
342.400.00 INSPECTION FEES	-	-	-	-	-	-	-
342.500.00 EMERGENCY SERVICE FEES	-	-	-	-	-	-	-
342.600.00 AMBULANCE/EMERG AID FEES	-	-	-	-	-	-	-
342.900.00 OTHER FEES AND CHARGES	2,853	-	-	-	-	-	-
345.130.00 FLOOD PLAIN APPLICATIONS	1,700	500	500	1,000	500	500	1,000
345.230.00 ANIMAL CONTROL & SHELTER FEES	6,960	4,000	4,000	8,000	2,000	2,000	4,000
345.810.00 APPLICATIONS FOR VARIANCES	8,810	3,000	3,000	6,000	3,000	3,000	6,000
345.810.01 SITE PLAN REVIEW FEES	3,450	2,000	2,000	4,000	2,000	2,000	4,000
345.830.00 PLAN REVIEWS & CHANGES	280,451	50,000	75,500	125,500	77,000	77,000	154,000
345.890.00 OTHER PLANNING & DEVELOPMENT	-	-	-	-	-	-	-
347.300.01 OUTDOOR POOL-FEES	-	-	-	-	-	-	-
347.400.XX EVENT ADMISSIONS -SUMMERFEST	25,708	30,000	30,000	60,000	-	-	-
347.600.01 REC-ADULT FITNESS	-	-	-	-	-	-	-
347.600.02 REC-YOUTH: SPORTS	1,225	20,000	20,000	40,000	-	-	-
347.600.03 REC-YOUTH: TOURNEYS	-	-	-	-	-	-	-
347.600.04 REC-YOUTH: ARTS/CRAFTS	4,660	-	-	-	-	-	-
347.600.05 REC-YOUTH: ENRICHMENT	-	-	-	-	-	-	-
347.600.06 REC-YOUTH: CAMPS	8,039	-	-	-	-	-	-
347.600.07 REC-ADULT: SPORTS	36,005	35,000	35,000	70,000	15,000	15,000	30,000
347.600.08 REC-ADULT: TOURNEYS	813	-	-	-	-	-	-
347.600.11 REC-FAMILY ACTIVITIES-PROGRAM FEES	719	-	-	-	-	-	-
347.600.20 OUTDOOR POOL-LESSONS	-	-	-	-	-	-	-
347.900.01 OTHER FEES-SUMMERFEST VENDOR	1,938	2,000	2,000	4,000	-	-	-
347.900.03 OTHER REC-PLAYER FEES-YOUTH	11,158	-	-	-	-	-	-
347.900.04 OTHER REC-PLAYER FEES-ADULT	-	-	-	-	-	-	-
347.900.05 OTHER FEES - SIGNAGE	-	-	-	-	-	-	-
349.180.00 CHARGES FOR SVCS/CH BLDG	-	-	-	-	-	-	-
349.580.00 CHARGES FOR SVCS-COMM DEV	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,168,095	1,531,235	1,546,360	3,077,595	1,579,653	1,648,101	3,227,754

GENERAL FUND

REVENUE DETAIL (Continued)

		Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted
		2019-2020	2021	2022	2021-2022	2023	2024	2023-2024
350	FINES AND FORFEITS							
350.100.00	COURT FINES & FORFEITS	-	200,000	200,000	400,000	225,000	225,000	450,000
352.XXX.XX	OTHER PENALTIES	1,029			-			-
353.100.00	TRAFFIC INFRACTIONS	194,170			-			-
353.700.00	NON-TRAFFIC INFRACTIONS	3,333			-			-
354.000.00	PARKING FINES	428			-			-
354.000.03	VEHICLE IMPOUND	-			-			-
355.200.00	DUI FINES	27,274			-			-
355.800.00	OTHER CRIM TRAFFIC MISDEMEANOR	83,586			-			-
356.900.00	OTHER CRIMINAL NON-TRAFFIC	41,939			-			-
357.300.00	MUN CRT COSTS RECOUPMENTS	-			-			-
357.320.00	WITNESS COSTS	-			-			-
357.330.00	PUBLIC DEFENSE REIMBURSEMENT	70,694			-			-
357.350.00	COURT INTERPRETER REIMBURSEMENT	-			-			-
359.800.00	PENALTIES & INTEREST-OTHER TAXES	-			-			-
359.810.00	PENALTIES ON BUSINESS LICENSES	-			-			-
359.900.00	FALSE ALARM BILLING	-			-			-
	FINES AND FORFEITS	422,452	200,000.00	200,000.00	400,000	225,000.00	225,000.00	450,000
360	MISCELLANEOUS REVENUE							
361.110.00	INTEREST EARNINGS	30,280	20,000	25,000	45,000	25,000	27,000	52,000
361.110.01	INTEREST ON MUNICIPAL INVEST	-			-			-
361.110.02	INTEREST - US BANK BONDS	18,584			-			-
361.110.03	INTEREST EARNINGS-EMS RESERVE	-			-			-
361.110.04	INTEREST EARNINGS/OTHER RESERVE	83,551	5,000	5,000	10,000	10,000	10,000	20,000
361.110.05	INTEREST - US BANK BONDS	78,947			-			-
361.400.00	INTEREST - STATE SALES TAX	16,460			-			-
361.400.01	INTEREST - COURT	38,608	5,000	5,000	10,000	-	-	-
361.400.02	INTEREST - WILSON HOTEL	2,744			-			-
362.100.00	REC-RENT EQUIPMENT	1,400			-			-
362.100.01	SOBERLINK DEVICE RENTAL	-			-			-
362.400.01	PK - OUTDOOR POOL BLDG RENT	2,400	1,200	1,200	2,400	1,200	1,200	2,400
362.400.03	PK-FIELD RENT	17,820			-			-
362.400.05	PK-OTHER RENT(BRST HM, KITCHENS)	49,500	40,000	40,000	80,000	40,000	40,000	80,000
362.400.07	OTHER RENT - FOX THEATRE	7,400	1,200	1,200	2,400	1,200	1,200	2,400
362.500.00	ADMIN-LEASE	-			-			-
362.500.01	PKG LOT SPACE RENTAL	1,308	2,000	2,000	4,000	1,000	1,000	2,000
362.500.02	LONG TERM LEASE-TRAIN DEPOT	23,091			-			-
362.800.03	CONCESSIONS-PARK COMPLEX	-			-			-
362.900.00	RENTS AND ROYALTIES	-			-			-
363.000.00	INSURANCE RECOVERIES	-			-			-
366.900.00	RETURN OF INVEST OF MUNICIPALITY	-			-			-
367.110.00	PK-MISC DONATIONS	3,716			-			-
367.110.01	CONTRIBUTIONS-SUMMERFEST	23,666	5,000	18,000	23,000	13,000	13,000	26,000
367.110.02	CONTRIBUTIONS - EMS	-			-			-
367.110.04	GIFTS/PLEDGES/GRANT-OUTDOOR POOL	-			-			-
367.110.06	CONTRIBUT - BORST XMAS LIGHT SHOW	-			-			-
367.110.03	CONTRIBUTIONS - Private Sources	-			-			-
369.100.00	SALE OF SCRAP & SALVAGE	830			-			-
369.200.00	SALE OF UNCLAIMED PROPERTY	4,800			-			-
369.400.00	JUDGMENTS & SETTLEMENTS	18,352	300	300	600	500	500	1,000
369.810.00	CASH OVER & SHORT	32			-			-
369.910.00	MISC REVENUE/TAXABLE	383,242			-			-
369.910.01	MISC REV/COURT	210			-			-
369.900.02	MISC REV/NON-TAX/NSF	3,740			-			-
369.900.03	MISC REV/L&I REIMBURSE	56,349			-			-
369.900.04/5	MISC REV/UNCLAIM/EVID	69			-			-
	MISCELLANEOUS REVENUE	867,097	79,700.00	97,700.00	177,400	91,900.00	93,900.00	185,800

GENERAL FUND

REVENUE DETAIL (Continued)

		Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted
		2019-2020	2021	2022	2021-2022	2023	2024	2023-2024
380	NONREVENUES							
386.000.00	AGENCY TYPE DEPOSITS - LEASEHOLD TAX	1,271	-	-	-			-
386.000.01	BUILDING PERMIT CLEARING	11,311	-	-	-			-
386.000.02	CONCEALED PISTOL LICE (CPL/STATE)	7,012	-	-	-			-
386.000.03	FINGERPRINT FEE/STATE	3,056	-	-	-			-
386.000.04	LEASEHOLD TAXES - STATE	168	-	-	-			-
386.000.05	AGENCY TYPE DEPOSITS - SALES TAX	-	-	-	-			-
386.000.06	AGENCY TYPE DEPOSITS - SALES TAX/AR	989	-	-	-			-
386.000.08	24/7 SOBRIETY - STATE SHARE	-	-	-	-			-
386.120.00	CRIME VICTIMS	8,035	-	-	-			-
386.830.00	EMS/TRAUMA CARE	7,886	-	-	-			-
386.830.31	AUTO THEFT PREVENTION	15,172	-	-	-			-
386.830.32	TRAUMA BRAIN INJURY	5,567	-	-	-			-
386.860.13	MUTLIMODAL TRANSPORTATION ACC (COURT)	-	-	-	-			-
386.890.09	STATE HIGHWAY ACCT	5,273	-	-	-			-
386.890.12	ACCESSIBLE COMMUNITIES ACCT (COURT)	-	-	-	-			-
386.890.14	HIGHWAY SAFETY	2,740	-	-	-			-
386.890.15	DEATH INVEST	928	-	-	-			-
386.900.17	DOMESTIC VIOLENCE PREVENTION	220	-	-	-			-
386.910.00	PSEA1	194,610	-	-	-			-
386.920.00	PSEA2	100,820	-	-	-			-
386.960.01	CRIME LAB - BLOOD/BREATH	139	-	-	-			-
386.970.00	JUDICIAL INFO SYSTEMS ACCOUNT	53,678	-	-	-			-
386.990.00	SCHOOL ZONE SAFETY/STATE	2,202	-	-	-			-
389.000.00	OTHER - NON-REVENUES	10,150	-	-	-			-
389.000.02	RABIES-DOG LICENSE				-			-
389.000.03	FIREWORKS DEPOSIT	700	-	-	-			-
389.000.04	OTHER NON-REVENUE/COURT	8,517	-	-	-			-
389.000.06	SUSPENSE - TO BE RECLASSIFIED	-	-	-	-			-
389.900.01	NONREVENUE-SEIZURE FUNDS PENDING DISP	-			-			-
		-						
	NON REVENUES	440,443	0.00	0.00	-	0.00	0.00	-
390	OTHER FINANCING SOURCES							
391.800.00	INTERGOVT LOAN PROCEEDS				-			-
395.100.00	SALE OF GENERAL FIXED ASSETS	19,081	-	-	-			-
395.200.00	INSURANCE RECOVERIES	-	-	-	-			-
397.100.00	OPERATING TRANSFER IN	5,000	5,000	5,000	10,000	5,000	5,000	10,000
398.000.00	INSURANCE RECOVERIES	-	-	-	-			-
391.100.00	G.O. BOND PROCEEDS	-	-	-	-			-
		-	-	-	-			-
			-	-	-	-	-	-
	OTHER FINANCING SOURCES							
		24,081	5,000.00	5,000.00	10,000	5,000.00	5,000.00	10,000
	GENERAL FUND TOTAL							
		24,867,026	11,159,433	11,544,407	22,703,840	12,511,762	12,722,532	25,234,294

EXPENSE SUMMARY

GENERAL FUND

Governmental Funds

EXPENDITURE BUDGET SUMMARY

Department	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Difference	
	2019-2020	2021	2022	2021-2022	2023	2024	2023-2024	21/22 to 23/24	
								Amount	% Chg
CITY COUNCIL	213,540	117,774	125,888	243,662	123,655	123,655	247,310	3,648	1.5%
MUNICIPAL COURT	1,031,431	574,074	576,622	1,150,696	598,782	598,782	1,197,564	46,868	4.1%
MANAGEMENT/EXECUTIVE	772,877	411,628	399,628	811,256	498,782	498,782	997,564	186,308	23.0%
FINANCE	1,402,798	771,931	745,916	1,517,847	792,913	792,913	1,585,826	67,979	4.5%
CITY ATTORNEY	775,996	449,581	446,973	896,554	408,451	408,451	816,902	(79,652)	-8.9%
HUMAN RESOURCES	773,497	412,789	432,745	845,534	567,767	567,767	1,135,534	290,000	34.3%
BUILDING MAINTENANCE	514,230	201,961	202,644	404,605	207,211	207,211	414,422	9,817	2.4%
NON-DEPARTMENTAL	341,434	114,521	114,521	229,042	115,302	115,302	230,605	1,563	0.7%
SPECIAL APPROPRIATIONS	235,906	50,750	50,800	101,550	67,300	76,095	143,395	41,845	41.2%
POLICE	12,003,331	7,012,974	6,693,421	13,706,395	7,154,611	7,229,611	14,384,222	677,827	4.9%
FIRE	95,649	73,000	80,000	153,000	80,000	85,000	165,000	12,000	7.8%
BUILDING INSPECTOR	946,410	400,880	373,380	774,260	432,101	432,101	864,202	89,942	11.6%
GREENWOOD CEMETARY	375,501	194,505	35,098	229,603	33,570	20,570	54,140	0	0.0%
COMMUNITY DEVELOPMENT	412,849	222,054	217,449	439,503	243,436	243,436	486,872	47,369	10.8%
COMMUNITY SERVICES	2,283,073	1,158,625	1,175,664	2,334,289	1,269,200	1,269,200	2,538,400	204,111	8.7%
LIBRARY	82,790	60,000	53,000	113,000	54,894	54,894	109,788	(3,212)	-2.8%
TOTAL EXPENDITURES	22,261,309	12,227,047	11,723,749	23,950,796	12,647,975	12,723,770	25,371,746	1,420,950	5.9%

CITY COUNCIL

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

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

Council members represent the City at varied local and regional boards and commissions as assigned,

The Council invites citizen comments through its advisory boards, commissions and committees.

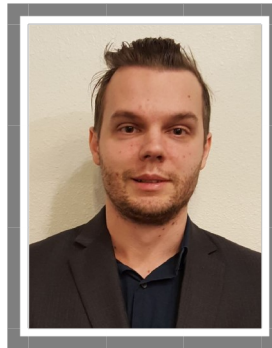
The City Council appoints members to:

- Planning Commission
- Lodging Tax Committee
- Historic Preservation Commission
- Community Services Advisory Board
- Civil Service Commission

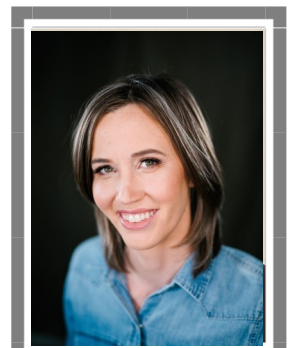
The City Council budget provides for the stipends and benefit costs of the Council Members. It also includes the fee for membership in the Association of Washington Cities.



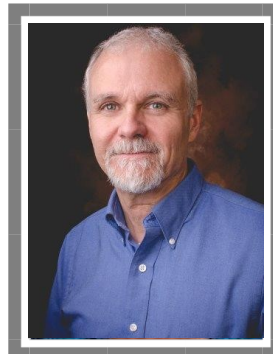
Kelly Smith Johnston Mayor
At Large Position No. 2



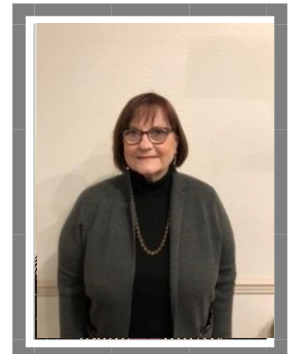
Cameron McGee
Mayor Pro-Tem
District No. 1



Sarah Althausen
District No. 2



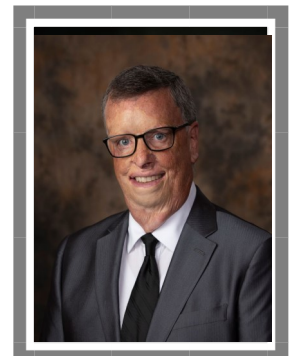
Max Vogt
District No. 3



Elizabeth Cameron
At Large Position No. 1



Leah Daarud
At Large Position No. 3



Mark Westly
District No. 4

Council Meetings are held at 7:00 p.m.

2nd & 4th Tuesday of each month

City Call—Council Chambers

118 W. Maple Street

CITY COUNCIL (011)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Charges for Services	\$117,447	\$65,859	\$65,859	\$131,718	\$68,010	\$71,411	\$139,421
Tax/Misc Revenue Required	96,093	51,915	57,479	109,394	55,645	52,245	107,890
TOTAL OPERATING REVENUES	\$213,540	\$117,774	\$123,338	\$241,112	\$123,655	\$123,655	\$247,310
OPERATING EXPENDITURES							
Salaries	\$43,200	\$24,000	\$30,000	\$54,000	\$30,000	\$30,000	\$60,000
Benefits	137,627	73,886	75,250	149,136	68,288	68,288	136,576
Supplies	508	225	225	450	225	225	450
Other Services & Charges	32,205	19,663	17,863	37,526	25,142	25,142	50,284
TOTAL OPERATING EXPENDITURES	\$213,540	\$117,774	\$123,338	\$241,112	\$123,655	\$123,655	\$247,310
STAFFING LEVELS							
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mayor Pro-Tem	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL STAFFING LEVELS	7.00	7.00	7.00	7.00	7.00	7.00	7.00

MUNICIPAL COURT

Of the three branches of Centralia City government, the Council (Legislative) enacts the laws, the City Manager (Executive) enforces the laws, and the Municipal Court (Judicial) interprets the laws. Each branch is essential to represent the community needs, interests and characteristics.

The Centralia Municipal Court administers justice arising from violations of city ordinances and State statutes including gross misdemeanor and misdemeanor crimes, traffic, non-traffic, nuisance and parking infractions. Washington State files over 2 million cases annually. Parking infractions account for 7 of every 8 cases filed in Municipal and District Courts. Through the Court, many citizens encounter city government, so it is highly important that the Court promote confidence through integrity and impartiality.

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



Ongoing Functions

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

MUNICIPAL COURT (012)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Sales Tax-Criminal Justice	\$268,027	\$124,000	\$132,000	\$256,000	\$136,000	\$136,000	\$272,000
Probation Charges	118,055	40,000	57,000	97,000	45,000	45,000	90,000
Monitoring of Prisoners	90,848	28,000	40,000	68,000	30,000	30,000	60,000
Pre-Conviction Supervision	25,662	18,000	18,284	36,284	18,000	18,000	36,000
Court Fines & Forfeits	422,452	200,000	200,000	400,000	225,000	225,000	450,000
Interest	38,608	5,000	5,000	10,000	10,000	10,000	20,000
Tax/Misc Revenue Required	67,778	159,074	124,338	283,412	134,782	134,782	269,564
TOTAL OPERATING REVENUES	\$1,031,431	\$574,074	\$576,622	\$1,150,696	\$598,782	\$598,782	\$1,197,564
OPERATING EXPENDITURES							
Salaries	\$509,666	\$262,660	\$269,032	\$531,692	\$277,870	\$277,870	\$555,740
Benefits	242,032	143,688	139,864	283,552	150,350	150,350	300,700
Supplies	17,132	5,300	5,300	10,600	5,299	5,299	10,598
Other Services & Charges	262,601	162,426	162,426	324,852	165,263	165,263	330,526
TOTAL OPERATING EXPENDITURES	\$1,031,431	\$574,074	\$576,622	\$1,150,696	\$598,782	\$598,782	\$1,197,564
STAFFING LEVELS							
Municipal Court Judge	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Court Clerk	1.40	1.40	1.40	1.40	1.40	1.40	1.40
TOTAL STAFFING LEVELS	3.80	3.80	3.80	3.80	3.80	3.80	3.80

CITY MANAGER

The City Manager is the chief executive of the City and is directly responsible to the City Council for planning, organizing and directing all activities of the City.



Ongoing Functions

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

The City Manager provides guidance and leadership to all employees of all departments within the City. Ensures department short and long term plans consistently express the vision of the City Council and community. The City Manager is the ultimate authority on all personnel related issues and decisions. And is responsible for ensuring the effective and efficient use of tax dollars and other revenues received by the city to provide the service desired within the community.

CITY MANAGER (013.513)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Charges for Services	\$325,027	\$168,887	\$169,563	\$338,450	\$233,825	\$245,516	\$479,341
Tax/Misc Revenue							
Required	139,297	79,584	68,908	148,492	100,211	88,520	188,731
TOTAL OPERATING REVENUES	\$464,325	\$248,471	\$238,471	\$486,942	\$334,036	\$334,036	\$668,072
OPERATING EXPENDITURES							
Salaries	\$318,600	\$161,508	\$161,508	\$323,016	\$226,580	\$226,580	\$453,160
Benefits	105,030	53,463	53,463	106,926	69,821	69,821	139,642
Supplies	1,357	1,500	1,500	3,000	4,800	4,800	9,600
Other Services & Charges	39,338	32,000	22,000	54,000	32,835	32,835	65,670
TOTAL OPERATING EXPENDITURES	\$464,325	\$248,471	238,471	\$486,942	\$334,036	334,036	\$668,072
STAFFING LEVELS							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	0.00	0.00	0.00	0.00	0.45	0.45	0.45
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.45	1.45	1.45

CITY CLERK

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

Ongoing Functions

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

CITY CLERK (013.514)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Charges for Services	\$96,181	\$47,316	\$47,505	\$94,821	\$47,776	\$50,165	\$97,941
Business Licenses	88,525	40,000	44,500	84,500	50,000	50,000	100,000
Tax/Misc Revenue Required	123,846	75,841	69,152	144,993	66,970	64,581	131,551
TOTAL OPERATING REVENUES	\$308,552	\$163,157	\$161,157	\$324,314	\$164,746	\$164,746	\$329,492
OPERATING EXPENDITURES							
Salaries	\$147,444	\$75,948	\$75,948	\$151,896	\$77,472	\$77,472	\$154,944
Benefits	64,485	33,500	31,500	65,000	33,555	33,555	67,110
Supplies	9,970	11,429	11,429	22,858	11,439	11,439	22,878
Other Services & Charges	86,652	42,280	42,280	84,560	42,280	42,280	84,560
Intergovernmental	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$308,552	\$163,157	\$161,157	\$324,314	\$164,746	\$164,746	\$329,492
STAFFING LEVELS							
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00	1.00

FINANCE

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



The Department aims to

- To manage and optimize the City's financial affairs in compliance with applicable federal, state and local laws
- To provide professional, knowledgeable and courteous financial services to the City Manager and City departments
- To safeguard and protect the City's assets and maximize utilizations of revenues
- Provide management with accurate and timely information for decisions regarding City operations.



Ongoing Functions

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

FINANCE (014)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Charges for Services	\$1,058,806	\$567,529	\$569,799	\$1,137,328	\$634,574	\$669,476	\$1,304,050
Tax/Misc Revenue							
Required	343,992	204,402	176,117	380,519	158,339	123,437	281,776
TOTAL OPERATING REVENUES	\$1,402,798	\$771,931	\$745,916	\$1,517,847	\$792,913	\$792,913	\$1,585,826
OPERATING EXPENDITURES							
Salaries	\$816,000	\$446,150	\$431,350	\$877,500	\$447,872	\$447,872	\$895,744
Benefits	306,721	181,420	170,205	351,625	182,695	182,695	365,390
Supplies	11,130	6,225	6,225	12,450	6,225	6,225	12,450
Other Services & Charges	268,947	138,136	138,136	276,272	156,121	156,121	312,242
Intergovernmental	-	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,402,798	\$771,931	\$745,916	\$1,517,847	\$792,913	\$792,913	\$1,585,826
STAFFING LEVELS							
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	5.00	5.00	5.00	5.00	5.00	5.00	5.00

CITY ATTORNEY

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

Ongoing Functions

- Preparation of court cases
- Prosecute violators of state and local laws in the Centralia Municipal Court
- Prepare and review ordinances, resolutions, contracts, easements, leases, deeds and other legal documents
- Provide legal research and opinions on federal, state, local laws and court decisions
- Provide legal advice and attend all City Council meetings, special meetings and workshops
- Provide legal advice and attend Planning Commission, historic preservation, and other boards and commission meetings as needed

CITY ATTORNEY (015)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Charges for Services	\$271,379	\$147,569	\$148,159	\$295,728	\$134,789	\$141,528	\$276,317
Dom Violence/Stop Grant	10,000	5,000	5,000	10,000			0
Tax/Misc Revenue Required	494,617	297,012	293,814	590,826	273,662	266,923	540,585
TOTAL OPERATING REVENUES	\$775,996	\$449,581	\$446,973	\$896,554	\$408,451	\$408,451	\$816,902
OPERATING EXPENDITURES							
Salaries	\$478,962	\$264,990	\$268,946	\$533,936	\$239,050	\$239,050	\$478,100
Benefits	168,520	109,730	103,165	212,895	94,075	94,075	188,150
Supplies	8,526	3,057	3,057	6,114	3,057	3,057	6,114
Other Services & Charges	119,988	71,804	71,805	143,609	72,269	72,269	144,538
TOTAL OPERATING EXPENDITURES	\$775,996	\$449,581	\$446,973	\$896,554	\$408,451	\$408,451	\$816,902
STAFFING LEVELS							
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.50	0.50	0.50	0.50	0.50	0.50	0.50
HR/Legal Assistant	0.50	0.50	0.50	0.50	0.00	0.00	0.00
TOTAL STAFFING LEVELS	3.00	3.00	3.00	3.00	2.50	2.50	2.50

HUMAN RESOURCES

The Human Resources Department provides all services related to the recruitments, training, performance, compensation and benefits of the City's workforce of 158 full time employees. HR staff manages complicated labor negotiations for six bargaining units. Its risk management services administer the City's liability insurance, workers compensation claims and the safety program for the entire City organization. Human Resources is responsible for the bi-monthly payroll processing and assists with budget planning and payroll cost estimates. It aims to recruit and retain a diverse workforce capable of performing the City's work and to develop a safe, satisfying and motivating work environment at a cost-effective and financially sustainable level.

Ongoing Functions

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

Building a positive, productive workplace

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

HUMAN RESOURCES (016)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Charges for Services	\$266,297	\$168,075	\$168,747	\$336,822	\$186,528	\$195,854	\$382,382
Tax/Misc Revenue							
Required	507,200	244,714	323,998	568,712	381,239	371,913	753,152
TOTAL OPERATING REVENUES	\$773,497	\$412,789	\$492,745	\$905,534	\$567,767	\$567,767	\$1,135,534
EXPENDITURES							
Salaries	\$403,374	\$204,262	\$216,328	\$420,590	\$274,729	\$274,729	\$549,458
Benefits	143,491	86,610	82,350	168,960	107,725	107,725	215,450
Supplies	10,629	8,142	8,142	16,284	8,142	8,142	16,284
Other Services & Charges	216,002	113,775	185,925	299,700	177,171	177,171	354,342
TOTAL OPERATING EXPENDITURES	\$773,497	\$412,789	\$492,745	\$905,534	\$567,767	\$567,767	\$1,135,534
STAFFING LEVELS							
Personnel Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resource Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HR Assistant	0.50	0.50	0.50	0.50	1.00	1.00	1.00
TOTAL STAFFING LEVELS	2.50	2.50	2.50	2.50	3.00	3.00	3.00

BUILDING MAINTENANCE

COMMUNITY SERVICES - BUILDING MAINTENANCE (018) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Leases	\$1,308	\$2,000	\$2,000	\$4,000	\$1,000	\$1,000	\$2,000
Tax/Misc Revenue							
Required	512,922	199,961	200,644	400,605	206,211	206,211	412,422
TOTAL OPERATING REVENUES	\$514,230	\$201,961	\$202,644	\$404,605	\$207,211	\$207,211	\$414,422
OPERATING EXPENDITURES							
Salaries	\$111,538	\$60,232	\$62,110	\$122,342	\$64,390	\$64,390	\$128,780
Benefits	58,366	30,760	29,565	60,325	31,819	31,819	63,638
Supplies	28,793	17,598	17,598	35,196	19,511	19,511	39,022
Other Services & Charges	315,533	71,371	71,371	142,742	69,491	69,491	138,982
Intergovernmental	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Transfer Out	0	22,000	22,000	44,000	22,000	22,000	44,000
TOTAL OPERATING EXPENDITURES	\$514,230	\$201,961	\$202,644	\$404,605	\$207,211	\$207,211	\$414,422
STAFFING LEVELS							
Assistant City Manager	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Maintenance Custodian	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	1.05	1.05	1.05	1.05	1.05	1.05	1.05

The Building Maintenance staff does facility maintenance for City controlled facilities. This can be split into two groups the General Fund Buildings (City Hall, the Historic Train Depot and the Library) and the Utility controlled buildings. Building Maintenance staff does routine cleaning and small general maintenance. Building maintenance over general fund buildings also has responsibility look after HVAC issues, lighting, window cleaning, and other building issues.

NON-DEPARTMENTAL

NON-DEPARTMENTAL (019) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Tax/Misc Revenue Required	\$341,434	\$114,521	\$114,521	\$229,042	\$115,302	\$115,302	\$230,605
TOTAL OPERATING REVENUES	\$341,434	\$114,521	\$114,521	\$229,042	\$115,302	\$115,302	\$230,605
EXPENDITURES							
Supplies	\$53,738	-	8,197.00	\$8,197	\$8,196	\$8,196	\$16,392
Other Services & Charges	96,840	9,173	976	10,149	1,500	1,500	3,000
Debt Principal	178,864	82,000	82,000	164,000	95,185	95,185	190,370
Debt Interest	6,918	18,179	18,179	36,358	4,994	4,994	9,988
Interfund	5,073	5,169	5,169	10,338	5,427	5,427	10,855
TOTAL OPERATING EXPENDITURES	\$341,434	\$114,521	\$114,521	\$229,042	\$115,302	\$115,302	\$230,605

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

SPECIAL APPROPRIATIONS

SPECIAL APPROPRIATIONS (020) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Liquor Excise Tax	\$4,031	\$1,960	\$2,300	\$4,260	\$700	\$700	\$1,400
Liquor Board Profits	5,540	2,800	2,900	5,700	2,800	2,800	5,600
Tax/Misc Revenue Required	226,335	45,990	45,600	91,590	63,800	72,595	136,395
TOTAL OPERATING REVENUES	\$235,906	\$50,750	\$50,800	\$101,550	\$67,300	\$76,095	\$143,395
EXPENDITURES							
Supplies	\$6,210	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	3,076	0	0	0	0	0	0
Supplies	0	306	306	612	306	306	612
Other Services & Charges	183,881	37,944	37,994	75,938	51,244	60,039	111,283
Intergovernmental	0	0	0	0	0	0	0
Capital Outlay	42,739	0	0	0	0	0	0
Transfer Out	0	12,500	12,500	25,000	15,750	15,750	31,500
TOTAL OPERATING EXPENDITURES	\$235,906	\$50,750	\$50,800	\$101,550	\$67,300	\$76,095	\$143,395
Southwest Clean Air Agency	\$12,400	\$8,600	\$8,600	\$17,200	\$9,000	\$9,000	\$18,000
Economic Development Council	20,000	10,000	10,000	20,000	12,000	12,000	\$24,000
County Alcohol Abatement Program	5,900	4,500	4,500	9,000	5,000	5,000	\$10,000
Chehalis Basin Partnership	0	0	0	0	10,000	10,000	\$20,000
Lewis County Historical Museum	1,000	5,000	5,000	10,000	0	0	\$0
Homelessness funding	3,000	0	0	0	0	0	\$0
Senior Center	20,000	15,000	15,000	30,000	15,000	15,000	\$30,000
Share of Storm Gauge Costs	16,000	8,600	8,600	17,200	8,600	8,600	\$17,200
TOTAL	\$78,300	\$51,700	\$51,700	\$103,400	\$59,600	\$59,600	\$119,200

POLICE

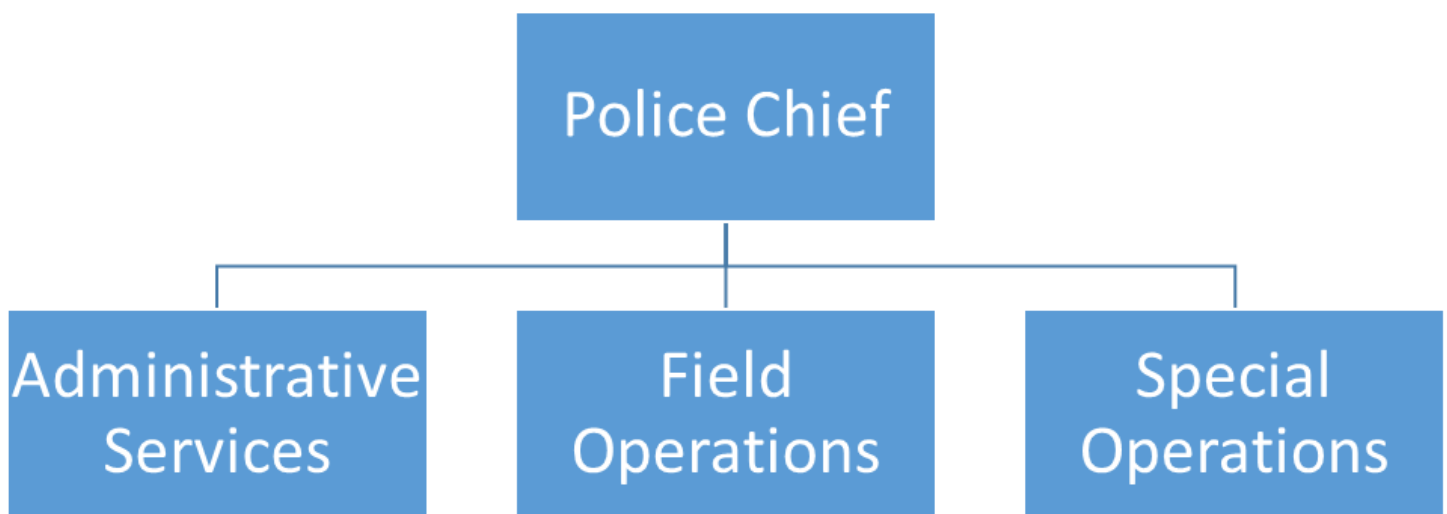


The Mission of the Centralia Police Department is to work in partnership with our community to protect life and property, reduce crime, and enhance the security and quality of life in our City. Chapter 2.15 of the Centralia Municipal Code created and authorized the full service department.

Authorized staffing is 29 commissioned officers, 2 limited commission officers, 7 civilian staff and many volunteers, including 1 detective reserve officer and a part-time court security officer.

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

The department operates out of offices in City Hall and at the Training and Support Facility on Mellen Street.





K-9 Officer Ruben Ramirez and K-9 dog Pax.



K-9 Officer Stephan Summer and K-9 dog Samson.

POLICE - TOTAL (021)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Cash Reserves/CHRP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax-Criminal Justice	402,041	186,000	198,000	384,000	204,000	204,000	408,000
Criminal Justice	221,963	90,000	92,000	182,000	90,000	92,000	182,000
Gambling Taxes	77,150	35,000	38,500	73,500	38,000	38,000	76,000
Burn/Firework Permits	700	300	300	600	200	200	400
Business Licenses	88,525	40,000	44,500	84,500	50,000	50,000	100,000
Dog Licenses	8,651	4,000	4,000	8,000	4,000	4,000	8,000
Concealed Pistol License	5,239	1,500	2,750	4,250	5,000	5,000	10,000
Grants/Misc Revenue	5,774	0	0	0	0	0	0
Marijuana Excise Tax	44,047	30,000	30,000	60,000	35,000	35,000	70,000
Liquor Excise Tax	197,528	96,040	112,700	208,740	128,300	128,300	256,600
Liquor Board Profits	271,442	137,200	142,100	279,300	137,200	137,200	274,400
School District - SRO	167,347	90,000	45,000	135,000	45,000	45,000	90,000
Traffic School	33,750	17,000	17,680	34,680	15,000	15,000	30,000
Fingerprinting Fees	2,380	1,000	1,000	2,000	1,000	1,000	2,000
Pound Fees	6,960	4,000	4,000	8,000	2,000	2,000	4,000
24/7 Sobriety Program Fees	0	0	0	0	0	0	0
Tax/Misc Revenue Required	10,461,835	6,275,934	6,244,985	12,520,919	6,399,911	6,472,911	12,872,822
TOTAL OPERATING REVENUES	\$12,003,331	\$7,012,974	\$6,982,515	\$13,995,489	\$7,154,611	\$7,229,611	\$14,384,222
OPERATING EXPENDITURES							
Salaries	\$6,638,171	\$3,603,024	\$3,908,355	\$7,511,379	\$3,908,137	\$3,908,137	\$7,816,274
Benefits	2,593,403	1,297,078	1,430,985	2,728,063	1,497,265	1,497,265	2,994,530
Supplies	337,382	217,924	159,144	377,068	217,744	217,744	435,488
Other Services & Charges	1,551,482	1,494,750	1,428,031	2,922,781	1,531,465	1,531,465	3,062,930
Intergovernmental	782,873	0	0	0	0	0	0
Capital Outlay	100,020	232,572	56,000	288,572	0	75,000	75,000
Transfer Out	\$0	167,626	0	167,626	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$12,003,331	\$7,012,974	\$6,982,515	\$13,995,489	\$7,154,611	\$7,229,611	\$14,384,222

POLICE - TOTAL (021)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
STAFFING LEVELS							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Detective Sergeant	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Detective	5.00	5.00	5.00	5.00	2.00	2.00	2.00
Patrol Officer	16.00	13.00	14.00	14.00	18.00	18.00	18.00
Special Services Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Resource Officer	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Evidence Property Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Com Serv Officer	4.00	4.00	4.00	4.00	2.00	2.00	2.00
Police Record Technician	4.00	5.00	4.00	4.00	4.00	4.00	4.00
Police Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Technician	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Police Court Security Officer	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Police Volunteer Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Police Reserve	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Police Emergency Management/Volunteer	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	41.00	38.00	39.00	39.00	42.00	42.00	42.00

POLICE - ADMIN BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING EXPENDITURES							
Salaries	\$925,543	\$463,994	\$471,279	\$935,273	\$489,134	\$489,134	\$978,268
Benefits	502,624	215,490	357,277	572,767	216,032	216,032	432,064
Supplies	90,764	61,961	39,810	101,771	48,810	48,810	97,620
Other Services & Charges	495,183	319,709	251,718	571,427	317,741	317,741	635,482
Intergovernmental	1,196	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,015,310	\$1,061,154	\$1,120,084	\$2,181,238	\$1,071,717	\$1,071,717	\$2,143,434
STAFFING LEVELS							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Patrol Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Record Technician	4.00	5.00	4.00	4.00	4.00	4.00	4.00
Community Services Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Technician	0.00		1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	6.00	7.00	7.00	7.00	7.00	7.00	7.00

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

POLICE - FIELD OPERATIONS BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
EXPENDITURES							
Salaries	\$4,649,856	\$2,547,967	\$2,837,916	\$5,385,883	\$2,743,253	\$2,743,253	\$5,486,506
Benefits	1,670,922	843,000	831,343	1,674,343	1,003,605	1,003,605	2,007,210
Supplies	197,901	134,620	95,054	229,674	144,654	144,654	289,308
Other Services & Charges	975,637	1,149,373	1,147,446	2,296,819	1,184,857	1,184,857	2,369,714
Intergovernmental	781,677	0	0	0	0	0	0
Interfund	0	0	-56,000	-56,000	0	0	0
Capital Outlay	100,020	232,572	56,000	288,572	0	75,000	75,000
Transfer Out	0	167,626	0	167,626	0	0	0
TOTAL OPERATING EXPENDITURES	\$8,376,014	\$5,075,158	\$4,911,759	\$9,986,917	\$5,076,369	\$5,151,369	\$10,227,738
STAFFING LEVELS							
Police Commander	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Police Sergeant	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Patrol Officer	16.00	13.00	14.00	14.00	16.00	16.00	16.00
Community Services Officer	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Police Record Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Reserve	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	27.00	24.00	25.00	25.00	25.00	25.00	25.00

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

POLICE - SPECIAL OPERATIONS

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING EXPENDITURES							
Salaries	\$1,062,772	\$591,063	\$599,160	\$1,190,223	\$675,750	\$675,750	\$1,351,500
Benefits	419,856	238,588	242,365	480,953	277,628	277,628	555,256
Supplies	48,717	21,343	24,280	45,623	24,280	24,280	48,560
Other Services & Charges	80,662	25,668	28,867	54,535	28,867	28,867	57,734
Intergovernmental	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,612,007	\$876,663	\$894,672	\$1,771,335	\$1,006,525	\$1,006,525	\$2,013,050
STAFFING LEVELS							
Police Commander	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Detective	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Police Sergeant	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Patrol Officer	0.00	0.00	0.00	0.00	2.00	2.00	2.00
School Resource Officer	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Evidence Property Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Court Security Officer	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Emergency Management/Volunteer Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	8.00	7.00	7.00	7.00	9.00	9.00	9.00

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

FIRE

FIRE (022) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Property Taxes-EMS	\$0	\$0	\$323,556	\$323,556	\$0	\$0	\$0
Prop Taxes-EMS (reserved)	0	0	0	0	0	0	0
Tax/Misc Revenue Required	95,649	73,000	0	73,000	80,000	85,000	165,000
TOTAL OPERATING REVENUES	\$95,649	\$73,000	\$323,556	\$396,556	\$80,000	\$85,000	\$165,000
EXPENDITURES							
Benefits	\$89,432	\$73,000	\$80,000	\$153,000	\$80,000	\$85,000	\$165,000
Other Services & Charg	6,217	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$95,649	\$73,000	\$80,000	\$153,000	\$80,000	\$85,000	\$165,000

This budget provides funding for LEOFF 1 retirees benefits which are transferred to the LEOFF1 OPEB Trust Fund

BUILDING INSPECTOR

BUILDING INSPECTOR (024) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Building Permits	\$620,660	\$125,000	\$155,000	\$280,000	\$165,000	\$165,000	\$330,000
Plan Reviews & Changes	280,451	50,000	75,500	125,500	77,000	77,000	154,000
Tax/Misc Revenue Required	208,563	225,880	142,880	368,760	190,101	190,101	380,202
TOTAL OPERATING REVENUES	\$1,109,675	\$400,880	\$373,380	\$774,260	\$432,101	\$432,101	\$864,202
EXPENDITURES							
Salaries	\$431,807	\$245,550	\$221,550	\$467,100	\$287,595	\$287,595	\$575,190
Benefits	173,850	94,960	91,460	186,420	115,765	115,765	231,530
Supplies	38,677	44,226	44,226	88,452	12,003	12,003	24,006
Other Services & Charges	30,732	16,144	16,144	32,288	16,738	16,738	33,476
Capital Outlay	271,345	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$946,410	\$400,880	\$373,380	\$774,260	\$432,101	\$432,101	\$864,202
STAFFING LEVELS							
Comm Dev Director	0.20	0.20	0.20	0.20	0.50	0.50	0.50
Assistant Comm Dev Director	0.00	0.50	0.50	0.50	0.60	0.60	0.60
Building Inspector	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Building Official	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Code Enforcement	0.30	0.30	0.30	0.30	0.50	0.50	0.50
Office Coordinator	0.70	0.70	0.70	0.70	0.50	0.50	0.50
TOTAL STAFFING LEVELS	2.20	2.70	2.70	2.70	3.10	3.10	3.10

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

GREENWOOD CEMETERY

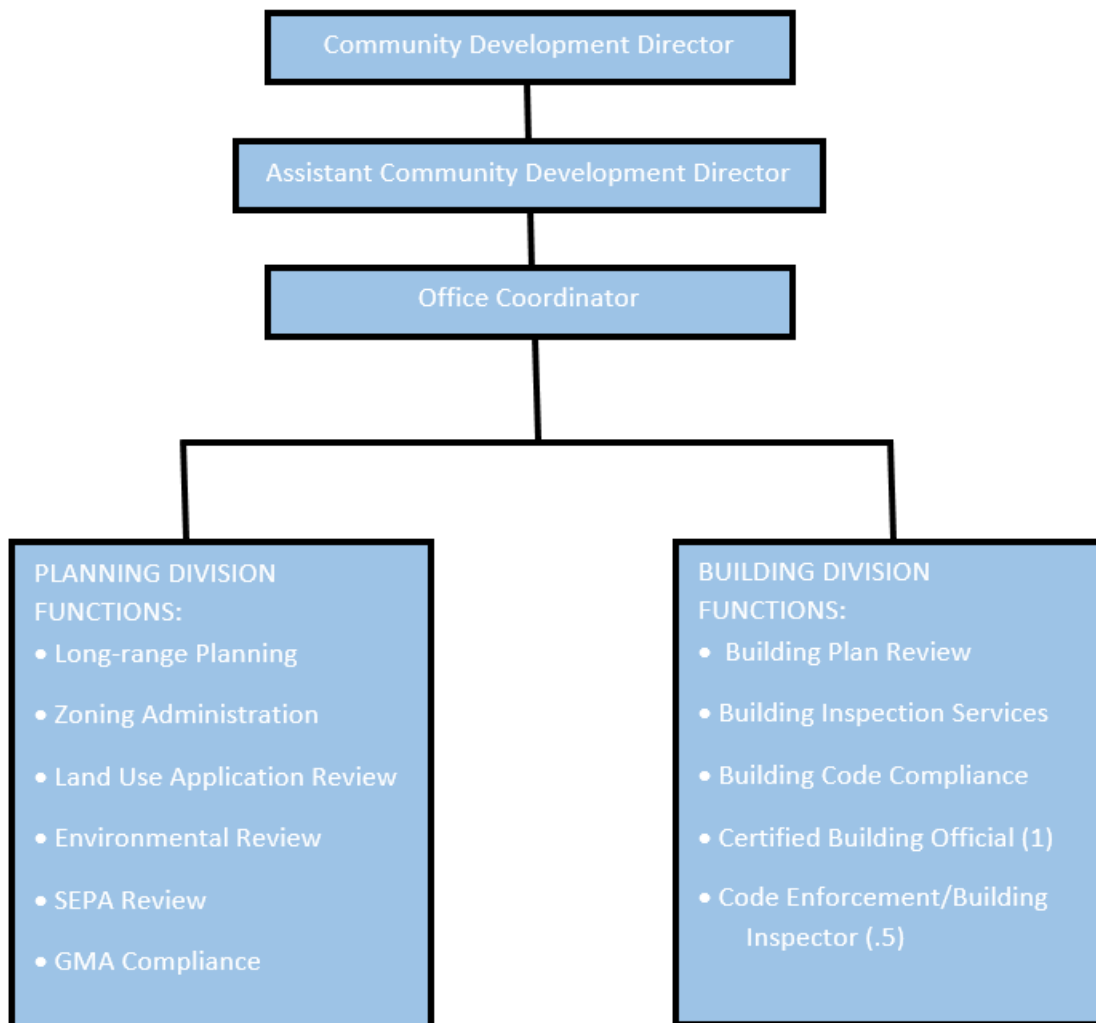
GREENWOOD CEMETERY RESTORATION (038) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
State of Washington Capital Grant	\$251,574	\$0	\$0	\$0	\$0	\$0	\$0
Tax/Misc Revenue Required	123,927	194,505	35,098	229,603	33,570	20,570	54,140
TOTAL OPERATING REVENUES	\$375,501	\$194,505	\$35,098	\$229,603	\$33,570	\$20,570	\$54,140
EXPENDITURES							
Salaries	\$85,495	\$16,755	\$16,755	\$33,510	\$12,500	\$11,500	\$24,000
Benefits	14,668	2,450	2,450	4,900	970	970	1,940
Supplies	174,564	9,600	10,000	19,600	7,100	5,100	12,200
Other Services & Charges	89,202	165,700	5,893	171,593	13,000	3,000	16,000
Capital Outlay	11,572	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$375,501	\$194,505	\$35,098	\$229,603	\$33,570	\$20,570	\$54,140

Expenditures related to the restoration and clean up of Strickland Greenwood Cemetery funded through a Washington State Department of Commerce Capital Project Grant and staffed by Temporary staff. Once grant funds have been exhausted in 2023 the remaining budgeted amount will be funded with general fund revenues.

COMMUNITY DEVELOPMENT

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



COMMUNITY DEVELOPMENT (039)

BUDGET SUMMARY

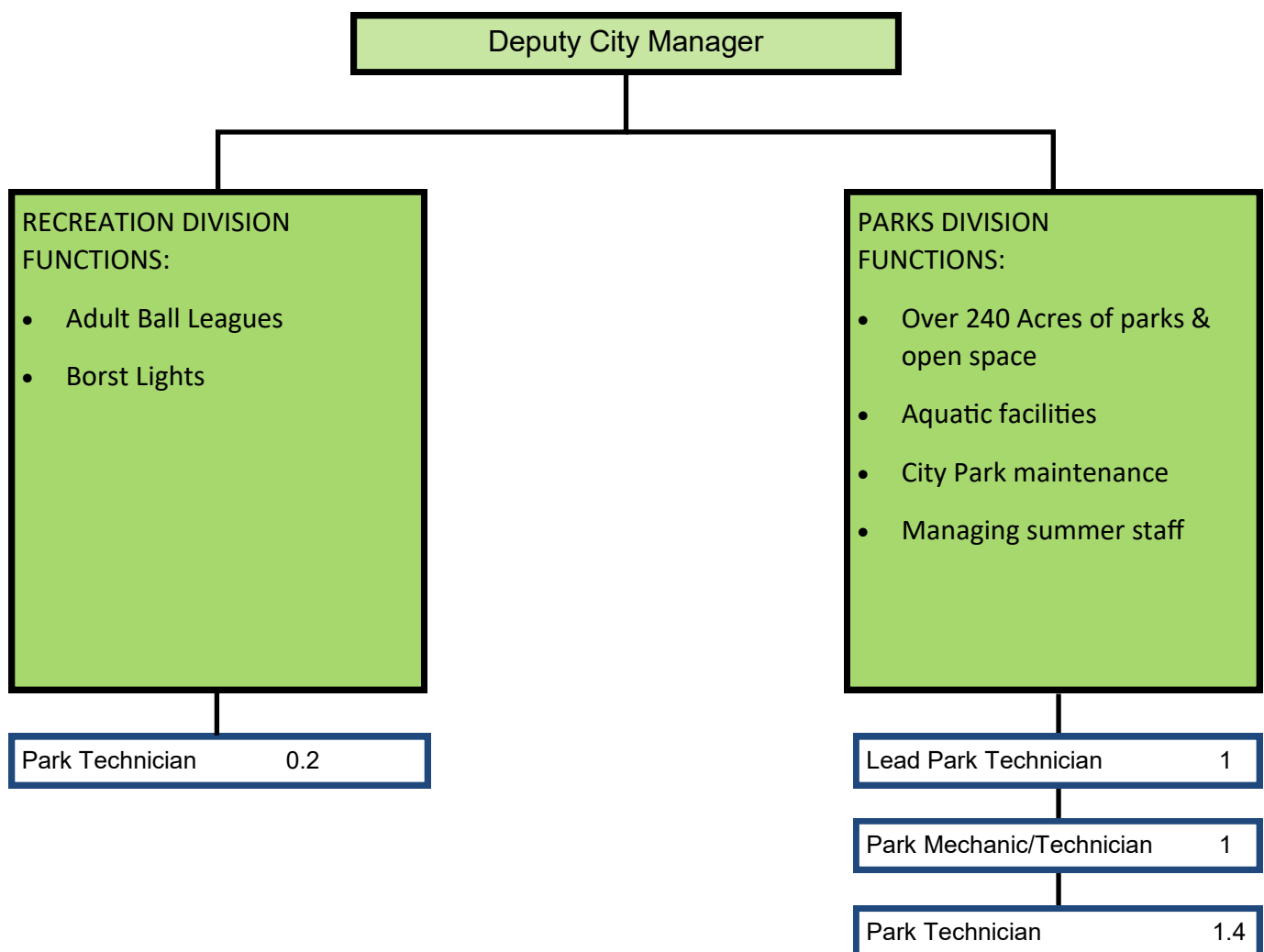
	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Street & Curb Permits	\$12,504	\$5,000	\$7,000	\$12,000	\$10,000	\$10,000	\$20,000
Flood Plain Applications	1,700	500	500	1,000	500	500	1,000
Applications for Variances	8,810	3,000	3,000	6,000	3,000	3,000	6,000
Site Plan Review	3,450	2,000	2,000	4,000	2,000	2,000	4,000
Tax/Misc Revenue Required	386,385	211,554	204,949	416,503	227,936	227,936	455,872
TOTAL OPERATING REVENUES	\$412,849	\$222,054	\$217,449	\$439,503	\$243,436	\$243,436	\$486,872
EXPENDITURES							
Salaries	\$229,199	116,000.00	115,000.00	\$231,000	\$126,145	\$126,145	\$252,290
Benefits	90,319	46,175	42,570	88,745	47,770	47,770	95,540
Supplies	19,046	8,592	8,592	17,184	8,593	8,593	17,186
Other Services & Charges	74,284	51,287	51,287	102,574	60,928	60,928	121,856
TOTAL OPERATING EXPENDITURES	\$412,849	\$222,054	\$217,449	\$439,503	\$243,436	\$243,436	\$486,872
STAFFING LEVELS							
Comm Dev Director	0.40	0.40	0.40	0.40	0.50	0.50	0.50
Assistant Comm Dev Director	0.00	0.50	0.50	0.50	0.40	0.40	0.40
Associate Planner	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Coordinator	0.30	0.30	0.30	0.30	0.40	0.40	0.40
TOTAL STAFFING LEVELS	1.70	1.20	1.20	1.20	1.30	1.30	1.30

COMMUNITY SERVICES

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

Recreation also works closely with non-profit groups that provide activities like adult ball leagues and Borst lights.

Parks Maintenance Division is responsible for the care and maintenance of all city parks, parks buildings, athletic fields, and Historic Borst Home/School/Church Replica. In all, the Division is responsible to care for over 300 acres of open space areas.



COMMUNITY SERVICES - TOTAL (103)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Recreation	\$91,980	\$65,000	\$65,000	\$130,000	\$15,000	\$15,000	\$30,000
Outdoor Pool	2,400	1,200	1,200	2,400	1,200	1,200	2,400
Park Maintenance	83,871	40,000	40,000	80,000	40,000	40,000	80,000
Contributions - Admiration	52,754	35,000	48,000	83,000	13,000	13,000	26,000
Tax/Misc Revenue Required	2,052,067	1,017,425	1,021,464	2,038,889	1,200,000	1,200,000	2,400,000
TOTAL OPERATING REVENUES	\$2,283,073	\$1,158,625	\$1,175,664	\$2,334,289	\$1,269,200	\$1,269,200	\$2,538,400
EXPENDITURES							
Salaries	\$1,014,809	\$393,403	\$460,658	\$854,061	\$497,499	\$497,499	\$994,998
Benefits	411,240	174,383	172,950	347,333	213,562	213,562	427,124
Supplies	192,632	139,868	104,868	244,736	114,284	114,284	228,568
Other Services & Charges	654,393	440,972	427,188	868,160	422,340	422,340	844,680
Intergovernmental	0	0	0	0	0	0	0
Interfund	10,000	10,000	10,000	20,000	21,515	21,515	43,030
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,283,073	\$1,158,625	\$1,175,664	\$2,334,289	\$1,269,200	\$1,269,200	\$2,538,400
STAFFING LEVELS							
Comm Dev Director	0.35	0.35	0.35	0.35	0.00	0.00	0.00
Deputy City Manager	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Recreation Manager	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Park Mechanic/Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Technician	1.00	3.00	3.00	3.00	3.00	3.00	3.00
Office Coordinator	0.00	0.10	0.10	0.10	0.10	0.10	0.10
Park Aid	0.00	3.00	3.00	3.00	2.00	2.00	2.00
TOTAL STAFFING LEVELS	4.35	8.45	8.45	8.45	7.60	7.60	7.60

COMMUNITY SERVICES - ADMINISTRATION (103.571.300)**BUDGET SUMMARY**

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Contributions	\$0	\$0	\$0	\$0	13,000	13,000	26,000
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$13,000	\$13,000	\$26,000
EXPENDITURES							
Salaries	\$100,944	\$53,664	\$54,000	\$107,664	\$61,306	\$61,306	\$122,612
Benefits	36,366	18,334	17,700	36,034	23,272	23,272	46,544
Supplies	1,237	1,000	1,000	2,000	1,000	1,000	2,000
Other Services & Charges	173,700	122,881	122,881	245,762	152,836	152,836	305,672
Intergovernmental	101,396	54,000	54,000	108,000			0
Interfund	10,000	10,000	10,000	20,000	0	0	0
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$322,247	\$205,879	\$205,581	\$411,460	\$238,414	\$238,414	\$476,828
STAFFING LEVELS							
Comm Dev Director	0.35	0.35	0.35	0.35	0.00	0.00	0.00
Assistant City Manager	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Office Coordinator	0.00	0.10	0.10	0.10	0.10	0.10	0.10
TOTAL STAFFING LEVELS	0.35	0.45	0.45	0.45	0.60	0.60	0.60

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

Starting in 2023 the budget for Parks & Recreation - Summerfest (103.573.900) was merged with the Parks & Recreation - Administration

COMMUNITY SERVICES - RECREATION (103.571.400)**BUDGET SUMMARY**

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Youth Sports	\$1,225	\$30,000	\$30,000	\$60,000	\$0	\$0	\$0
Youth Tourney	0	0	0	0	0	0	0
Youth Arts & Crafts	4,660	0	0	0	0	0	0
Adult Sports	36,005	35,000	35,000	70,000	15,000	15,000	30,000
Adult Tourneys	813	0	0	0	0	0	0
Family Activites	719	0	0	0	0	0	0
Other Rec-Players Fees	11,158	0	0	0	0	0	0
Equipment Rental	1,400	0	0	0	0	0	0
Tax/Misc Revenue							
Required	221,138	38,674	69,104	107,778	27,059	27,059	54,118
TOTAL OPERATING REVENUES	\$313,119	\$103,674	\$134,104	\$237,778	\$42,059	\$42,059	\$84,118
EXPENDITURES							
Salaries	\$200,083	\$29,828	\$56,658	\$86,486	\$0	\$0	\$0
Benefits	69,779	4,400	8,000	12,400	0	0	0
Supplies	16,171	17,527	17,527	35,054	0	0	0
Other Services & Charges	27,086	51,919	51,919	103,838	42,059	42,059	84,118
TOTAL OPERATING EXPENDITURES	\$313,119	\$103,674	\$134,104	\$237,778	\$42,059	\$42,059	\$84,118
STAFFING LEVELS							
Park Technician	0.00	0.00	0.00	0.00	0.20	0.20	0.20
Recreation Manager	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	1.00	0.00	0.00	0.00	0.20	0.20	0.20

Recreation staff schedule and coordinate tournaments for Borst Park and the Centralia Sports Complex. Staff also schedule park rental facilities including Borst Park kitchens, picnic shelters and the Train Depot multi-purpose room.

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

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Pool Building Rental	\$2,400	\$1,200	\$1,200	\$2,400	\$1,200	\$1,200	\$2,400
Grant Funding	0	0	0	0			0
Tax/Misc Revenue Required	62,275	40,497	40,497	80,994	40,497	40,497	80,994
TOTAL OPERATING REVENUES	\$64,675	\$41,697	\$41,697	\$83,394	\$41,697	\$41,697	\$83,394
EXPENDITURES							
Supplies	\$3,863	\$3,057	\$3,057	\$6,114	\$3,057	\$3,057	\$6,114
Other Services & Charges	60,812	38,640	38,640	77,280	38,640	38,640	77,280
TOTAL OPERATING EXPENDITURES	\$64,675	\$41,697	\$41,697	\$83,394	\$41,697	\$41,697	\$83,394

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

PARKS & RECREATION - MAINTENANCE (103.576.800)**BUDGET SUMMARY**

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Maintenance-Light dept	\$16,081	\$0	\$0	\$0	\$0	\$0	\$0
Field Rent	17,820	0	0	0	0	0	0
Kitchen/Park Rent	49,500	40,000	40,000	80,000	40,000	40,000	80,000
Park Complex Concession	0	0	0	0	0	0	0
Tax/Misc Revenue Required	1,450,727	730,590	715,770	1,446,360	907,030	907,030	1,814,060
TOTAL OPERATING REVENUES	\$1,534,598	\$770,590	\$755,770	\$1,526,360	\$947,030	\$947,030	\$1,894,060
OPERATING EXPENDITURES							
Salaries	\$713,782	\$309,911	\$350,000	\$659,911	\$436,193	\$436,193	\$872,386
Benefits	305,095	151,649	147,250	298,899	190,290	190,290	380,580
Supplies	168,679	115,227	80,227	195,454	110,227	110,227	220,454
Other Services & Charges	347,042	193,804	178,293	372,097	188,805	188,805	377,610
Intergovernmental	0	0	0	0	0	0	0
Interfund	0	0	0	0	21,515	21,515	43,030
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,534,598	\$770,590	\$755,770	\$1,526,360	\$947,030	\$947,030	\$1,894,060
STAFFING LEVELS							
Park Mechanic/Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Park Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Technician	1.00	1.00	1.00	1.00	3.00	3.00	3.00
TOTAL STAFFING LEVELS	3.00	3.00	3.00	3.00	5.00	5.00	5.00

The Community Services Maintenance Division operates and maintains the City's 240 acres of parks and grounds and over 114,000 square feet of building space. The division cleans and repairs the Timberland Regional Library, Train Depot, City Hall and Borst Home.

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

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

LIBRARY

LIBRARY (104) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Tax/Misc Revenue Required	\$82,790	\$60,000	\$53,000	\$113,000	\$54,894	\$54,894	\$109,788
TOTAL OPERATING REVENUES	\$82,790	\$60,000	\$53,000	\$113,000	\$54,894	\$54,894	\$109,788
EXPENDITURES							
Supplies	\$4,678	\$4,882	5,000.00	\$9,882	\$4,894	\$4,894	\$9,788
Other Services & Charges	78,111	55,118	48,000	103,118	50,000	50,000	100,000
Intergovernmental	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$82,790	\$60,000	\$53,000	\$113,000	\$54,894	\$54,894	\$109,788

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.

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OTHER GOVERNMENTAL FUNDS

EXPENSE SUMMARY	74
<i>*Fiduciary funds are totaled with Other Governmental funds in the Expense Summary</i>	
STREETS FUND	77
PATHS & TRAILS FUND	79
REPAIR & DEMOLITION FUND	80
PARK IMPROVEMENT FUND	81
STADIUM FUND	82
CONFISCATIONS & SEIZURES FUND	83
EQUITABL SHARING FUND	84
INDOOR POOL FUND	85
DEPOT FUND	86
LEOFF 1 OPED TRUST FUND	87
OPIOID SETTLEMENT ACCOUNT	88
TRANSPORATION MITIGATION FEE FUN	89
AMERICAN RESCUE PLAN FUND	90
BORST PARK CONSTRUCTION FUND	91
BORST HOME FUND	92
WASHINGTON LAWN CEMETERY TRUST FUND	93
TRANSPORTATION BENEFIT FUND	94
24/7 SOBRIETY FUND	95
DEBT SERVICE FUND	96
2019 STREETScape/FOX THEATRE DEBT SERVICE FUND	97
CAPITAL PROJECTS FUND	98
ENERGY EFFICIENCY CAPITAL PROJECTS FUND	99
FLOOD CAPITAL PROJECTS FUND	100
2019 STREETScape/FOX THEATRE PROJECTS FUND	101

OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (1XX)

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

DEBT SERVICE FUNDS (2XX)

To account for financial resources that are restricted, committed or assigned to expenditures for principal, interest, and related costs on general long-term debt.

CAPITAL PROJECT FUNDS (3XX)

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

EXPENSE SUMMARY

OTHER GOVERNMENTAL FUNDS

Special Revenue, Debt Service and Capital Projects Funds

EXPENDITURE BUDGET SUMMARY

Department	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Difference	
	2019-2020	2021	2022	2021-2022	2023	2024	2023-2024	21/22 to 23/24	
								Amount	% Chg
STREET	2,884,592	1,099,543	1,113,420	2,212,963	1,437,337	1,441,249	2,878,586	665,623	30.1%
PATHS & TRAILS	0	0	0	0	0	0	0	0	N/A
REPAIR & DEMOLITION	25,649	10,000	10,000	20,000	8,000	8,000	16,000	(4,000)	-20.0%
PARK IMPROVEMENT	0	0	0	0	0	0	0	0	N/A
STADIUM	1,180,829	174,356	171,282	345,638	248,781	205,701	454,482	108,844	31.5%
CONFISCATIONS/SEIZURES	446,965	100,000	100,000	200,000	100,000	100,000	200,000	0	0.0%
EQUITABLE SHARING FUND	0	0	0	0	0	0	0	0	N/A
INDOOR POOL	130,031	10,000	10,000	20,000	10,000	10,000	20,000	0	0.0%
DEPOT FUND	192,152	36,200	36,250	72,450	36,500	36,500	73,000	550	0.8%
LEOFF 1 OPEB TRUST FUND	180,154	237,500	253,500	491,000	236,830	260,513	497,343	6,343	1.3%
OPIOID SETTLEMENT ACCOUNT	0	0	0	0	0	0	0	0	N/A
TRANSPORTATION MITIGATION	0	0	0	0	30,000	0	30,000	30,000	N/A
FEE FUND	0	0	0	0	30,000	0	30,000	30,000	N/A
AMERICAN RESCUE PLAN FUND	0	0	0	0	4,596,589	0	4,596,589	4,596,589	N/A
BORST PARK CONSTRUCTION	256,384	50,600	50,600	101,200	50,600	50,600	101,200	0	0.0%
BORST HOME	1,960	1,000	1,000	2,000	1,000	1,000	2,000	0	0.0%
WASHINGTON LAWN CEMETERY	38,841	0	0	0	0	0	0	0	N/A
TRANSPORTATION BENEFIT FUND	1,465,935	1,185,427	660,000	1,845,427	682,000	1,123,000	1,805,000	(40,427)	-2.2%
24/7 SOBRIETY FUND	65,841	35,000	40,000	75,000	0	0	0	(75,000)	-100.0%
DEBT SERVICE FUND	258,214	131,492	127,246	258,738	114,246	0	114,246	(144,492)	-55.8%
2019 STREETScape/FOX THEATRE	430,272	269,400	267,400	536,800	270,150	267,400	537,550	750	0.1%
DEBT SERVICE FUND	430,272	269,400	267,400	536,800	270,150	267,400	537,550	750	0.1%
CAPITAL PROJECTS	645,996	354,169	3,732,364	4,086,533	2,118,369	310,000	2,428,369	(1,658,164)	-40.6%
ENERGY EFFICIENCY CAP PROJ	934	15,000	15,000	30,000	5,000	5,000	10,000	(20,000)	-66.7%
FLOOD CAPITAL PROJECTS	472,837	2,318,200	0	2,318,200	0	0	0	(2,318,200)	-100.0%
2019 STREETScape/FOX THEATRE PR	1,147,714	3,006,000	0	3,006,000	0	0	0	(3,006,000)	-100.0%
FIREMEN'S PENSION TRUST	60,971	28,000	43,000	71,000	43,000	28,000	71,000	0	0.0%
HELEN HOLLOWAY - STICKLIN	0	0	0	0	0	0	0	0	N/A
GREENWOOD MEMORIAL TRUST	0	0	0	0	0	0	0	0	N/A
TOTAL EXPENDITURES	9,886,272	9,061,887	6,631,062	15,692,949	9,988,402	3,846,963	13,835,365	(1,857,584)	-11.8%

STREET FUND

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

2021-2022 Accomplishments

- Completed blade patching
- Maintain all street painting (fog lines, center lines, curbs, crosswalks, RR etc)

2023—2024 Goals

- Complete 3 years of chip sealing with private contractor
- Continue blade patching
- Maintain all street painting (fog lines, center lines, curb, crosswalks, RR etc.)
- Crack seal streets as needed
- Find grants/funding to upgrade all school crossing lights



STREET FUND (101)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$0	\$0	\$0	\$209,372	\$319,698	\$529,070
Sales Tax Optional	757,641	323,789	323,789	647,578	410,646	422,965	833,611
Franchise Fee - Sanitation	344,183	180,000	180,000	360,000	180,000	180,000	360,000
Grants	150,976	0	0	0	-	-	0
Multimodal Transportation	47,038	23,000	23,000	46,000	23,868	23,868	47,736
Motor Vehicle Fuel Tax - Unreserved	676,184	267,408	267,408	534,816	365,000	365,000	730,000
Space/Facilities Rent	527,742	243,000	243,000	486,000	243,000	243,000	486,000
Charges For Services	175,220	230,000	230,000	460,000	370,000	330,000	700,000
Interest Earnings	3,969	1,500	1,500	3,000	1,500	1,500	3,000
Other Financing Sources	269,490	0	0	0	-	-	0
Miscellaneous Revenue	13,217	0	0	0	-	-	0
Operating Transfers In	0	0	0	0	-	-	0
TOTAL OPERATING REVENUES	\$2,965,661	\$1,268,697	\$1,268,697	\$2,537,394	\$1,803,386	\$1,886,031	\$3,689,417
EXPENDITURES							
Salaries	\$694,388	\$416,569	\$416,569	\$833,138	\$529,841	\$529,841	\$1,059,683
Benefits	372,653	215,554	215,554	431,108	252,525	252,525	505,049
Supplies	566,014	184,750	184,750	369,500	212,600	213,700	426,300
Other Services & Charges	817,525	261,495	281,072	542,567	403,396	433,208	836,604
Interfund	324,955	11,975	11,975	\$23,950	\$11,975	\$11,975	23,950
Intergovernmental	0	0	0	\$0	\$0	\$0	-
Capital Outlay	109,058	9,200	3,500	\$12,700	\$27,000	\$0	27,000
TOTAL OPERATING EXPENDITURES	\$2,884,592	\$1,099,543	\$1,113,420	\$2,212,963	\$1,437,337	\$1,441,249	\$2,878,586
STAFFING LEVELS							
Equipment Operator II	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Director	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Technician	4.25	4.25	4.25	4.25	3.40	3.40	3.40
Lead Operator II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administration	0.98	0.98	0.98	0.98	0.57	0.57	0.57
Civil Engineering	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Assistant Public Works Director	0.00	0.00	0.00	0.00	0.10	0.10	0.10
TOTAL STAFFING LEVELS	7.03	8.03	8.03	8.03	6.87	6.87	6.87

PATHS & TRAILS FUND

PATHS & TRAILS FUND (104) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$11,264	\$14,825	\$16,597	\$14,825	\$18,999	\$21,332	\$18,999
OPERATING REVENUES							
Miscellaneous Revenue	\$408	\$200	\$800	\$1,000	\$800	\$800	\$1,600
Operating Transfers In	3,153	1,572	1,602	3,174	1,533	1,533	3,066
TOTAL OPERATING REVENUES	\$3,561	\$1,772	\$2,402	\$4,174	\$2,333	\$2,333	\$4,666
EXPENDITURES							
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$14,825	\$16,597	\$18,999	\$18,999	\$21,332	\$23,665	\$23,665

The Paths & Trails fund was established by Ordinance #1669 to account for the required expenditures of at least .42 percent of the revenue received from the gas tax as stipulated in Chapter 47.30 RCW. The revenue must be spent on special pedestrian, equestrian or bicycle paths.

To ensure proper accounting, the monies are transferred into the Paths & Trails Fund from the Street Fund. Each yearly allocation must be expended within 10 years.

REPAIR & DEMOLITION FUND

REPAIR & DEMOLITION FUND (106) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$56,861	\$42,719	\$38,044	\$42,719	\$33,466	\$30,988	\$33,466
OPERATING REVENUES							
Miscellaneous Revenue	\$1,265	\$200	\$200	\$400	\$300	\$300	\$600
Operating Transfers In	10,242	5,125	5,222	10,347	5,222	5,222	10,444
TOTAL OPERATING REVENUES	\$11,507	\$5,325	\$5,422	\$10,747	\$5,522	\$5,522	\$11,044
EXPENDITURES							
Supplies	\$20	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	25,629	10,000	10,000	20,000	8,000	8,000	16,000
Intergovernmental Charges	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$25,649	\$10,000	\$10,000	\$20,000	\$8,000	\$8,000	\$16,000
ENDING FUND BALANCE	\$42,719	\$38,044	\$33,466	\$33,466	\$30,988	\$28,510	\$28,510

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

PARK IMPROVEMENT FUND

PARK IMPROVEMENT FUND (108) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$15,863	\$18,432	\$18,582	\$18,432	\$0	\$0	\$0
OPERATING REVENUES							
Taxes	0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental Rev	0	0	0	0	0	0	0
Rentals from Facilities	2,000	0	0	0	22,350	22,350	44,700
Miscellaneous Revenue	568	150	150	300	500	500	1,000
Operating Transfers In	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$2,568	\$150	\$150	\$300	\$22,850	\$22,850	\$45,700
EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	18,432	18,582	18,732	18,732	22,850	22,850	45,700

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

STADIUM FUND

STADIUM FUND (109) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$408,786	\$282,367	\$231,011	\$282,367	\$192,729	\$150,217	\$192,729
OPERATING REVENUES							
Taxes	\$340,767	\$120,000	\$130,000	\$250,000	\$203,269	\$219,551	\$422,820
Miscellaneous Revenue	713,644	3,000	3,000	6,000	3,000	3,500	6,500
TOTAL OPERATING REVENUES	\$1,054,411	\$123,000	\$133,000	\$256,000	\$206,269	\$223,051	\$429,320
EXPENDITURES							
Salaries & Wages	\$0	\$5,000	\$5,000	\$10,000	-	-	\$0
Benefits	0	0	0	0	0	0	0
Supplies	0	10,000	10,000	20,000	0	0	0
Other Services & Charges	995,397	0	0	0	100,000	60,000	160,000
Intergovernmental Charges	0	0	0	0			0
Debt Principal	110,000	94,608	95,844	190,452	98,316	99,552	197,868
Debt Interest	70,470	64,748	60,438	125,186	50,465	46,149	96,614
Capital Outlay	4,962			0			0
TOTAL OPERATING EXPENDITURES	\$1,180,829	\$174,356	\$171,282	\$345,638	\$248,781	\$205,701	\$454,482
ENDING FUND BALANCE	\$282,367	\$231,011	\$192,729	\$192,729	\$150,217	\$167,567	\$167,567

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. The city proposes using \$100,000 in 2023 in tourism grants in addition to the debt service on the LTGO bonds for the Lewis County Sports Complex and Fox Theater restoration. This fund retains a minimum of two years' debt service requirements due to the volatile nature of hotel/motel taxes.

CONFISCATIONS & SEIZURES FUND

CONFISCATIONS & SEIZURES FUND (111) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$94,778	\$306,736	\$306,786	\$306,736	\$306,886	\$307,386	\$306,886
OPERATING REVENUES							
Charges for Services	\$45,914	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	471,733	100,050	100,100	200,150	100,500	100,800	201,300
Operating Transfers In	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$517,647	\$100,050	\$100,100	\$200,150	\$100,500	\$100,800	\$201,300
OPERATING EXPENDITURES							
Salaries & Wages	\$94,185	5,000	5,000	\$10,000	5,000	5,000	\$10,000
Benefits	15,181	1,700	1,700	3,400	1,700	1,700	3,400
Supplies	41,298	10,000	10,000	20,000	10,000	10,000	20,000
Other Services & Charges	246,734	56,550	56,622	113,172	56,600	56,600	113,200
Intergovernmental Charges	0	0	0	0	0	0	0
Debt Principal	0	0	0	0	0	0	0
Debt Interest	0	0	0	0	0	0	0
Inter Fund Charges	(4,200)	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Capital Outlay	53,767	26,750	26,678	53,428	26,700	26,700	53,400
TOTAL OPERATING EXPENDITURES	\$446,965	\$100,000	\$100,000	\$200,000	\$100,000	\$100,000	\$200,000
ENDING FUND BALANCE	\$306,736	\$306,786	\$306,886	\$306,886	\$307,386	\$308,186	\$308,186

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.

EQUITABLE SHARING FUND

EQUITABLE SHARING FUND (113) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$1,300	\$0
OPERATING REVENUES							
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$2,600
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$2,600
OPERATING EXPENDITURES							
Supplies	0	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0	0
Intergovernmental Charges	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$1,300	\$2,600	\$2,600

This account is for the funds associated with the Equitable Sharing Program with the Joint Narcotic Enforcement Team (JNET). This fund was created to track of the money received and expenditures from this program. The accounting for this program is issued by U.S. Department of Justice and U.S. Treasury Department.

INDOOR POOL FUND

INDOOR POOL FUND (114) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$226,229	\$129,550	\$130,550	\$129,550	\$131,550	\$132,550	\$131,550
OPERATING REVENUES							
Miscellaneous Revenue	\$13,352	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,000
Operating Transfers In	20,000	10,000	10,000	20,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$33,352	\$11,000	\$11,000	\$22,000	\$11,000	\$11,000	\$22,000
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	130,031	10,000	10,000	20,000	10,000	10,000	20,000
Intergovernmental Charges	0	0	0	0	0	0	0
Debt Principal	0	0	0	0	0	0	0
Debt Interest	0	0	0	0	0	0	0
Inter Fund Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$130,031	\$10,000	\$10,000	\$20,000	\$10,000	\$10,000	\$20,000
ENDING FUND BALANCE	\$129,550	\$130,550	\$131,550	\$131,550	\$132,550	\$133,550	\$133,550

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.

DEPOT FUND

DEPOT FUND (115) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$56,661	\$56,711	\$56,661	\$56,711	\$56,711	\$56,711
OPERATING REVENUES							
Miscellaneous Revenue	\$58,433	\$36,250	\$36,250	\$72,500	\$36,500	\$36,500	\$73,000
Operating Transfers In	190,381	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$248,813	\$36,250	\$36,250	\$72,500	\$36,500	\$36,500	\$73,000
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0			0			0
Supplies	10,434	1,000	1,000	2,000	1,000	1,000	2,000
Other Services & Charges	138,455	35,200	35,250	70,450	35,500	35,500	71,000
Intergovernmental Charges	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Capital Outlay	43,264	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$192,152	\$36,200	\$36,250	\$72,450	\$36,500	\$36,500	\$73,000
ENDING FUND BALANCE	\$56,661	\$56,711	\$56,711	56,711	\$56,711	\$56,711	56,711

The fund was set up to keep track of the Train Depot related revenues and expenditures. The city receives revenues from rental of space at the Train Depot.

LEOFF I OPEB TRUST FUND

LEOFF 1 OPEB TRUST FUND (116)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$622,945	\$630,445	\$622,945	\$622,945	\$632,115	\$622,945
OPERATING REVENUES							
Miscellaneous Revenue	\$13,573	\$7,500	\$7,500	\$15,000	\$7,500	\$7,500	\$15,000
Operating Transfers In	789,526	237,500	238,500	476,000	238,500	238,500	477,000
TOTAL OPERATING REVENUES	\$803,099	\$245,000	\$246,000	\$491,000	\$246,000	\$246,000	\$492,000
EXPENDITURES							
Benefits	\$180,154	\$237,500	\$238,500	\$476,000	\$236,830	\$260,513	\$497,343
Other Services & Charges	0	0	15,000	15,000	0	0	0
TOTAL OPERATING EXPENDITURES	\$180,154	\$237,500	\$253,500	\$491,000	\$236,830	\$260,513	\$497,343
ENDING FUND BALANCE	\$622,945	\$630,445	\$622,945	\$622,945	\$632,115	\$617,602	\$617,602

The LEOFF 1 OPEB Trust fund was established to fund the costs associated with medical and long term care costs of LEOFF1 retirees. Costs include supplemental insurance, copays and associated costs of administering the program

OPIOID SETTLEMENT ACCOUNT

OPIOID SETTLEMENT ACCOUNT (117) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING REVENUES							
Intergovernmental Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	0	0	0
Intergovernmental Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The State of Washington has entered into a settlement agreement to hold the Pharmaceutical Supply Chain of prescription opioids accountable for the damage caused to local governments. The City of Centralia is a participating jurisdiction. Over the next 17 year the city will be getting approximately \$411,000. This account was set up to hold funds to be used in compliance with the terms of the settlement agreement and Memorandum of understanding.

TRANSPORTATION MITIGATION FEE FUND

TRANSPORTATION MITIGATION FEE FUND (118) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$33,490	\$3,490	\$33,490
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
Licenses & Permits	0	0	0	0	0	0	0
Intergovernmental							
Rev	0	0	0	0	0	0	0
Rentals from Facilities	0	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$33,490
OPERATING EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	0	0	0	0	30,000	0	30,000
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$3,490	\$3,490	\$3,490

As part of the development process under Centralia Municipal Code (CMC) Sections 16.04.100.F and 16.04.160.B the city can impose transportation mitigation fees on projects that impact the transportation network facilities identified in the Six Year Transportation Improvement Plan. When private development directly benefits the transportation improvements identified, the development may be charged their proportionate share of the direct transportation impact of the development project.

Fees assessed can only be used for the identified projects and authorized by the City Engineer for expenditure after appropriation authority is given.

AMERICAN RESCUE PLAN FUND

AMERICAN RESCUE PLAN FUND (120) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$4,586,589	\$0	\$4,586,589
OPERATING REVENUES							
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
TOTAL OPERATING REVENUES	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
OPERATING EXPENDITURES							
Capital Outlay	\$0	\$0	\$0	\$0	\$4,596,589	\$0	\$4,596,589
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$4,596,589	\$0	\$4,596,589
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0

This fund was created to track of revenues and expenses related to the American Rescue Plan Act (ARPA).

BORST PARK CONSTRUCTION FUND

BORST PARK CONSTRUCTION FUND (124) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$162,123	\$180,072	\$185,672	\$180,072	\$191,272	\$196,872	\$191,272
OPERATING REVENUES							
Rentals from Facilities	\$118,433	\$51,200	\$51,200	\$102,400	\$51,200	\$51,200	\$102,400
Miscellaneous Revenue	155,900	5,000	5,000	10,000	5,000	5,000	10,000
Operating Transfers In	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$274,333	\$56,200	\$56,200	\$112,400	\$56,200	\$56,200	\$112,400
EXPENDITURES							
Supplies	\$98,719	\$20,000	\$20,000	\$40,000	\$20,000	\$20,000	\$40,000
Other Services & Charges	10,725	30,600	30,600	61,200	30,600	30,600	61,200
Intergovernmental Charges	0	0	0	0	0	0	0
Capital Outlay	146,941	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$256,384	\$50,600	\$50,600	\$101,200	\$50,600	\$50,600	\$101,200
ENDING FUND BALANCE	\$180,072	\$185,672	\$191,272	\$191,272	\$196,872	\$202,472	\$202,472

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

BORST HOME FUND

BORST HOME FUND (125) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$3,828	\$3,507	\$3,007	\$3,507	\$250	\$250	\$250
OPERATING REVENUES							
Miscellaneous Revenue	\$1,640	\$500	\$500	\$1,000	\$750	\$750	\$1,500
Operating Transfers In	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,640	\$500	\$500	\$1,000	\$750	\$750	\$1,500
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	0
Supplies	252	500	500	1,000	500	500	1,000
Other Services & Charges	1,708	500	500	1,000	500	500	1,000
Intergovernmental Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,960	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,000
ENDING FUND BALANCE	\$3,507	\$3,007	\$2,507	\$2,507	\$0	\$0	\$0

The historic Borst Home is maintained by donations from the community. The Borst Home and one-room schoolhouse are open to the public for tours. Donations are also held in this account to support relocation of the Fort Borst Blockhouse near the Borst Home.

WASHINGTON LAWN CEMETERY TRUST FUND

WASHINGTON LAWN CEMETERY TRUST FUND (130) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$2,419	\$2,720	\$2,770	\$2,720	\$2,770	\$2,770	\$5,539
OPERATING REVENUES							
Intergovernmental Rev	\$35,562	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	3,578	50	0	50	0	0	0
TOTAL OPERATING REVENUES	\$39,141	\$50	\$0	\$50	\$0	\$0	\$0
EXPENDITURES							
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	38,841	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$38,841	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$2,720	\$2,770	\$2,770	\$2,770	\$2,770	\$2,770	\$2,770

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.

TRANSPORTATION BENEFIT FUND

TRANSPORTATION BENEFIT FUND (140) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$520,000	\$870,355	\$861,428	\$870,355	\$893,428	\$941,428	\$893,428
OPERATING REVENUES							
Taxes	\$1,781,271	\$650,000	\$650,000	\$1,300,000	\$725,000	\$725,000	\$1,450,000
Intergovernmental Rev	0	494,500	0	494,500	0	0	0
Charges for Services	0	30,000	40,000	70,000	0	0	0
Miscellaneous Revenue	38,682	2,000	2,000	4,000	5,000	5,000	10,000
TOTAL OPERATING REVENUES	\$1,819,953	\$1,176,500	\$692,000	\$1,868,500	\$730,000	\$730,000	\$1,460,000
OPERATING EXPENDITURES							
Salaries & Wages	\$10,345	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	4,441	0	0	0	0	0	0
Supplies	3,663	0	0	0	0	0	0
Other Services & Charges	646,304	260,000	260,000	520,000	0	0	0
Intergovernmental Charges	0	10,927	10,000	20,927	10,000	10,000	20,000
Capital Outlay	804,845	914,500	390,000	1,304,500	672,000	1,113,000	1,785,000
TOTAL OPERATING EXPENDITURES	\$1,469,598	\$1,185,427	\$660,000	\$1,845,427	\$682,000	\$1,123,000	\$1,805,000
ENDING FUND BALANCE	\$870,355	\$861,428	\$893,428	\$893,428	\$941,428	\$548,428	\$548,428

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

24/7 SOBRIETY FUND

24/7 SOBRIETY FUND (145) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$32,591	\$34,646	\$29,646	\$34,646	\$29,646	\$29,646	\$29,646
OPERATING REVENUES							
Charges for Services	\$65,616	\$30,000	\$40,000	\$70,000	\$0	\$0	\$0
Fines & Forfeits	0	0	0	0	0	0	0
Miscellaneous Revenue	2,280	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$67,896	\$30,000	\$40,000	\$70,000	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries & Wages	\$11,928	\$13,046	\$10,000	\$23,046	\$0	\$0	\$0
Benefits	5,201	3,297	3,552	6,849	0	0	0
Supplies	6,125	1,000	1,000	2,000	0	0	0
Other Services & Charges	35,834	10,000	15,448	25,448	0	0	0
Intergovernmental Charges	6,752	7,657	10,000	17,657	0	0	0
TOTAL OPERATING EXPENDITURES	\$65,841	\$35,000	\$40,000	\$75,000	\$0	\$0	\$0
ENDING FUND BALANCE	\$34,646	\$29,646	\$29,646	\$29,646	\$29,646	\$29,646	\$29,646

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

DEBT SERVICE FUND

DEBT SERVICE FUND (201) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$144	\$776	\$514	\$776	\$540	\$540	\$540
OPERATING REVENUES							
Miscellaneous Revenue	\$34,352	\$16,195	\$13,272	\$29,467	\$3,950	\$0	\$3,950
Operating Transfers In	224,595	115,035	114,000	229,035	110,296	0	110,296
Other Financing Sources	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$258,947	\$131,230	\$127,272	\$258,502	\$114,246	\$0	\$114,246
OPERATING EXPENDITURES							
Debt Principal	\$220,000	\$110,000	\$110,000	\$220,000	\$110,000	\$0	\$110,000
Debt Interest	38,214	21,230	16,984	38,214	4,246	0	4,246
Inter Fund Charges	100	0	0	0	0	0	0
Operating Transfers Out	0	262	262	524	0	0	0
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$258,314	\$131,492	\$127,246	\$258,738	\$114,246	\$0	\$114,246
ENDING FUND BALANCE	\$776	\$514	\$540	\$540	\$540	\$540	\$540

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

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

2019 STREETSCAPE/FOX THEATRE DEBT SERVICE FUND

2019 STREETSCAPE/FOX THEATRE DEBT SERVICE FUND (202) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$500	\$0
OPERATING REVENUES							
Miscellaneous Revenue	\$1,774	\$0	\$0	\$0	\$500	\$500	\$1,000
Operating Transfers In	430,229	269,400	267,400	536,800	270,150	267,400	537,550
TOTAL OPERATING REVENUES	\$432,002	\$269,400	\$267,400	\$536,800	\$270,650	\$267,900	\$538,550
OPERATING EXPENDITURES							
Debt Principal	\$0	\$140,000	\$145,000	\$285,000	\$155,000	\$160,000	\$315,000
Debt Interest	0	129,400	122,400	251,800	115,150	107,400	222,550
Capital Outlay	430,272	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$430,272	\$269,400	\$267,400	\$536,800	\$270,150	\$267,400	\$537,550
NON-OPERATING REVENUES							
NON-OPERATING EXPENDITURES							
ENDING FUND BALANCE	\$1,730	\$0	(\$0)	(\$0)	\$500	\$1,000	\$1,000

This fund was established to account for debt payment transactions on the 2019 Streetscape Bonds.

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND (302) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$1,409,012	\$3,956,360	\$3,862,191	\$3,956,360	\$2,402,827	\$594,458	\$2,402,827
OPERATING REVENUES							
Taxes	\$2,101,675	\$250,000	\$250,000	\$500,000	\$300,000	\$300,000	\$600,000
Intergovernmental Rev	0	0	988,000	988,000	0	0	0
Miscellaneous Revenue	66,668	10,000	10,000	20,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$2,168,344	\$260,000	\$1,248,000	\$1,508,000	\$310,000	\$310,000	\$620,000
OPERATING EXPENDITURES							
Salaries & Wages	\$5,309	\$0	\$0	\$0	\$0	\$0	0
Benefits	1,834	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	327,287	0	0	0	0	0	0
Intergovernmental Charges	0	0	0	0	0	0	0
Debt Principal	290,200	255,273	109,156	364,429	116,684	120,448	237,132
Debt Interest	11,681	98,896	92,143	191,039	86,684	80,851	167,535
Inter Fund Charges	0	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0	0	0
Capital Outlay	9,686	0	3,531,065	3,531,065	1,915,001	108,701	2,023,702
TOTAL OPERATING EXPENDITURES	\$645,996	\$354,169	\$3,732,364	\$4,086,533	\$2,118,369	\$310,000	\$2,428,369
REVENUES EXPENDITURES							
ENDING FUND BALANCE	\$2,931,360	\$3,862,191	\$1,377,827	\$1,377,827	\$594,458	\$594,458	\$594,458

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.

ENERGY EFFICIENCY CAPITAL PROJECTS FUND

ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BALANCE	\$139,582	\$144,081	\$129,081	\$144,081	\$114,081	\$109,081	\$114,081
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	5,433	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$5,433	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Other Services & Charges	\$934	\$15,000	\$15,000	\$30,000	\$5,000	\$5,000	\$10,000
TOTAL OPERATING EXPENDITURES	\$934	\$15,000	\$15,000	\$30,000	\$5,000	\$5,000	\$10,000
ENDING FUND BALANCE	\$144,081	\$129,081	\$114,081	\$114,081	\$109,081	\$104,081	\$104,081

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

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

FLOOD CAPITAL PROJECTS FUND

FLOOD CAPITAL PROJECTS FUND (304) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$32,467	\$6,628	\$6,628	\$6,628	\$6,628	\$6,628	\$6,628
OPERATING REVENUES							
Intergovernmental Rev	\$446,333	\$2,318,200	\$0	\$2,318,200	\$0	\$0	\$0
Miscellaneous Revenue	665	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$446,998	\$2,318,200	\$0	\$2,318,200	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries & Wages	\$11,310	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	4,327	0	0	0	0	0	0
Other Services & Charges	250	0	0	0	0	0	0
Debt Interest	2,744	0	0	0	0	0	0
Capital Outlay	454,207	2,318,200	0	2,318,200	0	0	0
TOTAL OPERATING EXPENDITURES	\$472,837	\$2,318,200	\$0	\$2,318,200	\$0	\$0	\$0
ENDING FUND BALANCE	\$6,628	\$6,628	\$6,628	\$6,628	\$6,628	\$6,628	\$6,628

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

In October 2015 the City Council authorized acceptance of a \$900,000 grant from the Washington State Recreation and Conservation Office for the construction of Phase 1 of the China Creek Flood Reduction and Fish Habitat Enhancement Project. The city has since received a second Washington State Recreation and Conservation Office grant for Phase 2 planning and permitting for the China Creek Project.

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

2019 STREETSCAPE/FOX THEATRE PROJECTS FUND (305)

2019 STREETSCAPE/FOX THEATRE PROJECTS FUND (305) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$3,014,718	\$14,718	\$3,014,718	\$14,718	\$14,718	\$14,718
OPERATING REVENUES							
Miscellaneous Revenue	\$41,024	\$6,000	\$0	\$6,000	\$0	\$0	\$0
Other Financing Sources	4,121,408	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$4,162,432	\$6,000	\$0	\$6,000	\$0	\$0	\$0
OPERATING EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	147,714	200,000	0	200,000	0	0	0
Intergovernmental Charges	0	0	0	0	0	0	0
Capital Outlay	1,000,000	2,806,000	0	2,806,000	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,147,714	\$3,006,000	\$0	\$3,006,000	\$0	\$0	\$0
ENDING FUND BALANCE	\$3,014,718	\$14,718	\$14,718	\$14,718	\$14,718	\$14,718	\$14,718

This fund was established to account for the transactions related to the 2019 Streetscape and Fox Theatre bond issue.

FIDUCIARY FUNDS

FIREMEN’S PENSION TRUST FUND	104
HELLEN HOLLOWAY	105

FIDUCIARY FUNDS

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

FIREMEN'S PENSION TRUST FUND

FIREMEN'S PENSION TRUST FUND (611) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$952,120	\$974,540	\$969,540	\$974,540	\$949,540	\$931,540	\$949,540
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Rev	46,537	21,500	21,500	43,000	22,500	22,500	45,000
Miscellaneous Revenue	36,854	1,500	1,500	3,000	2,500	2,500	5,000
TOTAL OPERATING REVENUES	\$83,391	\$23,000	\$23,000	\$46,000	\$25,000	\$25,000	\$50,000
OPERATING EXPENDITURES							
Benefits	\$42,953	\$28,000	\$28,000	\$56,000	\$27,000	\$28,000	\$55,000
Other Services & Charges	18,018	0	15,000	15,000	16,000	0	16,000
TOTAL OPERATING EXPENDITURES	\$60,971	\$28,000	\$43,000	\$71,000	\$43,000	\$28,000	\$71,000
ENDING FUND BALANCE	\$974,540	\$969,540	\$949,540	\$949,540	\$931,540	\$928,540	\$928,540
STAFFING LEVELS							
Duty Disability	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Service	8.00	8.00	8.00	8.00	8.00	8.00	8.00
TOTAL STAFFING LEVELS	11.00	11.00	11.00	11.00	11.00	11.00	11.00

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.

HELEN HOLLOWAY—STICKLIN GREENWOOD

HELEN HOLLOWAY - STICKLIN GREENWOOD MEMORIAL TRUST FUND (620) BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$182,243	\$187,243	\$182,243
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Rev	0	0	0	0	0	0	0
Miscellaneous Revenue	0	0	182,243	182,243	5,000	5,000	10,000
TOTAL OPERATING REVENUES	\$0	\$0	\$182,243	\$182,243	\$5,000	\$5,000	\$10,000
OPERATING EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$0	\$0	\$182,243	\$182,243	\$187,243	\$192,243	\$192,243

The City Council has authorized the city manager to enter into an agreement with the Estate of Helen B. Holloway for a bequest of funds for non-routine maintenance activities at the Sticklin Greenwood Memorial Park that the city has been granted a certificate of maintenance by the Department of Historic Preservation.

The agreement specifies that the city shall create a private purpose trust fund to account for the funds. Funds may only be used for items authorized in the agreement and only after all city and state funds appropriated for the Sticklin Greenwood Memorial Park have been obligated or expended.

PROPRIETARY FUNDS

EXPENSE SUMMARY	108
CITY LIGHT	109
WATER UTILITY	116
WASTEWATER UTILITY	120
STORMWATER UTILITY	124
EQUIPMENT RENTAL	126
INFORMATION SERVICES	128

PROPRIETARY FUNDS

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

1. An activity finances with debt that is secured solely by the pledge of the net revenues from fees and charges for the activity.
2. Laws or regulations which require that the activity's costs of providing services, including capital costs be recovered with fees and charges rather than taxes or similar revenues
3. Pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs

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

EXPENSE SUMMARY

PROPRIETARY FUNDS

Enterprise and Internal Services Funds

EXPENDITURE BUDGET SUMMARY

Department	Actual	Amended	Amended	Amended	Adopted	Adopted	Adopted	Difference	
	2019-2020	2021	2022	2021-2022	2023	2024	2023-2024	21/22 to 23/24	
								Amount	% Chg
CITY LIGHT	56,555,851	27,692,728	44,235,919	71,928,647	32,088,982	33,698,495	65,787,477	(6,141,170)	-8.5%
WATER	10,407,608	6,203,532	6,796,371	12,999,903	8,351,046	6,194,226	14,545,272	1,545,369	11.9%
WASTEWATER	18,014,788	16,814,822	16,461,291	33,276,113	13,137,726	9,303,274	22,441,000	(10,835,113)	-32.6%
STORM & SURFACE WATER	1,833,588	1,035,171	1,039,173	2,074,344	1,218,824	973,429	2,192,253	117,909	5.7%
EQUIPMENT RENTAL	1,193,330	804,336	660,511	1,464,847	787,517	737,391	1,524,908	60,061	4.1%
INFORMATION SERVICES	1,566,099	777,212	769,212	1,546,424	945,665	802,579	1,748,244	201,820	13.1%
TOTAL EXPENDITURES	89,571,264	53,327,801	69,962,477	123,290,278	56,529,759	51,709,394	108,239,153	(15,051,125)	-12.2%

CITY LIGHT

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

The power is generated at 2.4-kV and stepped up to 69-kV for transmission to the substation closest to City Light headquarters, the May Street Substation. Six substations, with over 30 distribution feeders, distribute power to over 10,500 customers in and around the City. The newest substation, the Salzer Valley Substation was commissioned in the spring of 2021. CCL now has two earthquake resistant substations (Fords Prairie and Salzer Valley) that are designed to resist damage during the next Cascadia Subduction Zone earthquake.



Salzer transformer



Line crew with two booms

Goals

SAFETY

- City Light/Yelm (CCL-Y) promotes a culture of safety, consistent with the organizational philosophy that no job is so important and no service so critical that an employee must compromise their own safety to perform their job. Make use of excellent equipment and training to enhance employee performance.

OPERATIONAL EXCELLENCE

- CCL-Y constructs, designs, maintains, and operates distribution, generation, and transmission assets in a safe, cost effective, environmentally responsible and reliable manner.
- CCL-Y strives to optimize the value of personnel and physical assets, manage risk, and preserve the assets owned by its customer-owners.

CUSTOMER SERVICE

- Providing exceptional customer service to both internal and external customers is fundamental to CCL-Y's success. Services are continuously improved by maintaining a high level of knowledge regarding customer needs and preferences, identifying and tracking key-performance metrics, developing future programs/services, and enhancing relationships.

FISCAL RESPONSIBILITY

- CCL-Y maintains long-term financial stability by generating adequate cash flows, maintaining adequate capital and operational reserves, providing stable and competitive rates, and effectively managing financial risks. CCL-Y seeks continuous improvements in the efficiency and effectiveness of budgeting, financial reporting, and risk analysis.

COMPLIANCE

- CCL-YHP promotes a culture of compliance consistent with the organizational philosophy of the City, that all employees conduct business with the highest standards of ethics and integrity. CCL-YHP strives to meet or exceed all local, state, and federal policy and regularity requirements.

2021-2022 Accomplishments

⇒ **Light—Commissioned the Salzer Valley Substation**

- ⇒ Earthquake resistant design.
- ⇒ 43 MVA substation transformer, compatible with either 69-kV or 115-kV operation.
- ⇒ New substation will serve as the primary or backup power supply to several critical loads.

⇒ **Light— Build New Distribution Feeder from North Port to Ryerson Steel**

- ⇒ Upgraded underground distribution line to feeder capacity as part of a future tieline between the North Port and Fords Prairie Substations.
- ⇒ Power supply sufficient for both Ryerson Steel and Georgia Pacific.

2021-2022 Accomplishments (cont.)

⇒ Yelm — Installed Automatic Rack Raker at Forebay Grates

- ⇒ The new rack raker installed at the entrance to the forebay promotes employee safety by eliminating the need to rake the racks by hand, especially during foul weather events.
- ⇒ The raker automatically deposits canal debris in a trailer making disposal safe and easy.

⇒ Yelm — Installed Power and Fiber Optics to Spillway 1 & 2 and New Canal Level Sensors

- ⇒ Improves response times to catastrophic canal-related events by allowing spillway gate operation remotely by the Operator from the powerhouse, satisfying a FERC mandate to improve response time.
- ⇒ Improves employee and public safety.

⇒ Light & Yelm— Weathered COVID-19 Pandemic with No Loss of Operational Capability

- ⇒ Initiated crew-separation safety measure to minimize cross crew exposure to insure man-power needs were maintained.
- ⇒ Enforced CDC protocols for maximum COVID-19 containment.

CITY LIGHT FUND - TOTAL (401)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Beginning Fund							
Balance Used	\$0	\$0	\$0	\$0	\$3,479,702	\$5,097,185	\$8,576,887
Grants	701,135	140,000	140,000	280,000	140,000	140,000	\$280,000
Charges For Services	51,347,358	27,038,900	27,384,300	54,423,200	25,788,700	25,854,800	\$51,643,500
Fines & Forfeits	260,754	112,500	244,800	357,300	230,500	231,100	\$461,600
Interest Earnings	720,916	215,000	215,000	430,000	215,000	215,000	\$430,000
Bond Subsidy	306,697	0	0	0			\$0
Miscellaneous Revenue	525,601	64,692	64,692	129,384	210,000	210,000	\$420,000
Space/Facilities Rent	316,655	93,000	93,000	186,000	93,000	93,000	\$186,000
Other Financing							
Sources	(397,105)	17,000	0	17,000	0	0	\$0
Contributed Capital	1,488,634	210,000	210,000	420,000	1,782,080	1,807,410	\$3,589,490
TOTAL OPERATING REVENUES	\$55,270,647	\$27,891,092	\$28,351,792	\$56,242,884	\$31,938,982	\$33,648,495	\$65,587,477
OPERATING EXPENDITURES							
Salaries	\$7,854,581	\$4,371,257	\$4,369,153	\$8,740,410	\$5,006,307	\$5,006,307	\$10,012,613
Benefits	2,489,807	1,779,536	1,779,536	3,559,072	1,922,520	1,922,520	\$3,845,040
Supplies	21,519,394	11,608,288	11,689,788	23,298,076	12,648,388	12,644,888	\$25,293,276
Other Services & Charges	9,200,492	4,786,936	5,049,763	9,836,699	5,824,927	5,396,574	\$11,221,501
Intergovernmental	0	0	0	0	0	0	\$0
Interfund	2,105,317	1,083,771	1,140,006	2,223,777	1,180,338	473,952	\$1,654,290
Debt Principal	3,658,407	1,675,050	15,883,843	17,558,893	1,245,000	1,305,000	\$2,550,000
Debt Interest	1,360,263	572,890	515,090	1,087,980	386,502	324,254	\$710,756
Capital Outlay	8,367,591	1,815,000	3,808,740	5,623,740	3,875,000	6,625,000	\$10,500,000
TOTAL OPERATING EXPENDITURES	\$56,555,851	\$27,692,728	\$44,235,919	\$71,928,647	\$32,088,982	\$33,698,495	\$65,787,477

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
STAFFING LEVELS							
General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Technician	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Line Tech Apprentice	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Service Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Foreman	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Generation & Sys Ops Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Warehouseman	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Groundman	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technical Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Substation Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Chief Storekeeper/Buyer	0.00	0.00	0.00	0.00			0.00
Powerhouse Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Pwrhse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Powerhouse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Control Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dam Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Maint Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Hydro Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.25	1.25	1.25	1.25	1.08	1.08	1.08
Customer Service	2.93	2.93	2.93	2.93	2.25	2.25	2.25
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Administration	2.52	2.52	2.52	2.52	2.08	2.08	2.08
Utility Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	39.04	39.04	39.04	39.04	38.75	38.75	38.75

CITY LIGHT FUND - YELM HYDRO (401.010)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING EXPENDITURES							
Salaries	\$2,020,132	\$1,160,511	\$1,160,511	\$2,321,022	\$1,429,875	\$1,429,875	\$2,859,750
Benefits	799,620	461,981	461,981	923,962	526,548	526,548	\$1,053,096
Supplies	281,563	203,563	203,563	407,126	196,275	194,175	\$390,450
Other Services & Charges	1,788,640	859,412	863,550	1,722,962	1,317,196	1,317,131	\$2,634,327
Intergovernmental	0	0	0	0	0	0	\$0
Interfund	589,610	73,024	73,024	146,048	75,977	75,977	\$151,954
Debt Principal	1,082,768	289,590	297,020	586,610	214,485	225,000	\$439,485
Debt Interest	278,182	111,570	100,870	212,440	71,340	60,616	\$131,956
Capital Outlay	1,067,843	480,000	1,663,440	2,143,440	1,590,000	1,460,000	\$3,050,000
TOTAL OPERATING EXPENDITURES	\$7,908,357	\$3,639,651	\$4,823,959	\$8,463,610	\$5,421,696	\$5,289,322	\$10,711,018
STAFFING LEVELS							
General Manager	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Powerhouse Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Apprentice Pwrhse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Powerhouse Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instrument & Control Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dam Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Maint Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Generation & Sys Ops Mgr	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Civil Engineering	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Light Hydro Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administration	0.42	0.42	0.42	0.42	0.33	0.33	0.33
TOTAL STAFFING LEVELS	11.37	11.37	11.37	11.37	11.28	11.28	11.28

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

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING EXPENDITURES							
Salaries	\$5,170,529	\$3,192,932	\$3,208,642	\$6,401,574	\$3,269,464	\$3,269,464	\$6,538,928
Benefits	1,349,473	1,317,555	1,317,555	2,635,110	1,253,126	1,253,126	\$2,506,252
Supplies	21,210,310	11,404,725	11,486,225	22,890,950	12,452,113	12,450,713	\$24,902,826
Other Services & Charges	7,119,665	3,927,524	4,144,848	8,072,372	4,507,731	4,079,443	\$8,587,174
Intergovernmental	0	0	0	0	0	0	\$0
Interfund	1,515,707	1,010,747	1,066,982	2,077,729	1,104,361	397,975	\$1,502,336
Debt Principal	2,575,639	1,385,460	15,586,823	16,972,283	1,030,515	1,080,000	\$2,110,515
Debt Interest	1,082,080	461,320	414,220	875,540	315,162	263,638	\$578,800
Capital Outlay	5,803,924	1,335,000	2,145,300	3,480,300	2,285,000	5,165,000	\$7,450,000
TOTAL OPERATING EXPENDITURES	\$45,827,328	\$24,035,263	\$39,370,595	\$63,405,858	\$26,217,472	\$27,959,359	\$54,176,831
STAFFING LEVELS							
General Manager	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Line Technician	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Line Tech Apprentice	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Service Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Foreman	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Generation & Sys Ops Mgr	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Line Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Warehouseman	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Groundman	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech I	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Electrical Engineering Tech III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Substation Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Chief Warehouse/Buyer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	0.50	0.50	0.50	0.50	0.33	0.33	0.33
Customer Service	2.93	2.93	2.93	2.93	2.25	2.25	2.25
Maintenance Custodian	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Administration	2.10	2.10	2.10	2.10	1.75	1.75	1.75
TOTAL STAFFING LEVELS	28.67	28.67	28.67	28.67	28.47	28.47	28.47

WATER UTILITY

The Mission of the Centralia Water Department

Protect public health and ensure economic viability by providing clean and adequate supplies of potable water and fire flow for all residential, commercial, and industrial customers. The Water Department produces 809 million gallons of clean drinking water in 2021.

The Water Department operates and maintains:

- 5 Reservoirs
- 9 Wells
- 2 Treatment Facilities
- 7 Booster pump stations
- 136 miles of distribution pipes sized from 2—18 inches in diameter

The distribution system services 7,953 metered connections. Chlorination, fluoridation, and aeration treatments occur at active wells. The city also maintains the fire hydrants used by Riverside Fire Authority.



10 inch water main leak at N. Washington and 4th



East Locust Project



2021-2022 Accomplishments

- Provided safe and reliable drinking water to 20,000 customers
- Installed 53 new water services
- Completed SCADA project upgrades
- Davis Hill Reservoir—sandblasted and recoated interior reservoir walls
- Completed Water System Plan Update
- Replaced the 18" AC gravity line in the China Creek Retention Pond Area
- Installed line valves on gravity line to assist with planned and emergency outages
- Replaced over 2,000 water meters
- Steel Pipe Replacement Program—Salzer Valley Phase II project replaced 1000' of AC pipe on Salzer Valley Road
- Replaced 9 fire hydrants and maintained approximately 100 fire hydrants
- Repaired 172 water system leaks, which saved millions of gallons of lost water/revenue
- Replaced 54 water system isolation valves.
- Ensured the testing of approximately 800 backflow assemblies-reducing the risk of cross contamination
- Ensured the testing of approximately 800 backflow assemblies, reducing the risk of cross contamination
- Managing and implementation of Aquifer Nitrate Monitoring Program (Early Detection System)
- Responded to approximately 400 after hours emergency call outs
- Finished leak detection survey (2021) - located/fixed 8 non-surfacing water leaks which saved 7.6 million gallons of water per year
- Reduced spending during the COVID19 pandemic while maintaining essential service



North Tower project

2023—2024 Goals

- Continue to provide safe, reliable drinking water
- Comply with all Washington State Department of Health drinking water regulations
- Continue to operate safely without injuries or accidents
- Continue Hydrant Replacement Program
- Continue Meter Replacement Program
- Continue Steel Pipe Replacement Program
- Replace with pipe bursting the 18" AC gravity line in the Rosewell road valley
- Salzer Valley Phase II—Replace 4" AC pipe on Salzer Valley road
- Exploration of additional groundwater supply to meet future needs
- Secure additional water rights for future growth
- Engineer and design proposed Borst Park Wellfield
- Engineer and design proposed Upper Seminary Hill reservoir and piping replacement project
- Add additional Aquifer Monitoring Program monitoring wells where nitrate levels are elevated
- Install emergency backup generator for Tennis Court Wellfield
- Purchase diamond wire saw for safe cutting of large diameter water main
- Replace Davis Hill Reservoir altitude valve



WATER UTILITY (402)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Beginning Fund Balance							
Used	\$0	\$0	\$0	\$0	\$0	\$0	0
Charges For Services	11,298,162	5,418,000	5,445,000	10,863,000	6,266,000	6,421,000	12,687,000
Fines & Forfeits	59,384	38,800	52,000	90,800	45,100	70,000	115,100
Grants	0	0	0	0	0	0	0
Contributed Capital	1,389,449	581,280	657,680	1,238,960	647,320	732,320	1,379,640
Interest Earnings	355,316	109,600	98,600	208,200	0	0	0
Interfund Loan Repayment	0	0	0	0	0	0	0
Space/Facilities Rent	16,592	0	0	0	0	0	0
Miscellaneous Revenue	60,634	200,000	200,000	400,000	200,000	200,000	400,000
Other Financing Sources	(504)	0		0	0	0	0
Intergovernmental Rev	1,353	-	-	-	-	-	-
TOTAL OPERATING REVENUES	\$13,180,387	\$6,347,680	\$6,453,280	\$12,800,960	\$7,158,420	\$7,423,320	\$14,581,740
OPERATING EXPENDITURES							
Salaries	\$2,572,401	\$1,298,254	\$1,390,455	\$2,688,709	\$1,510,921	\$1,510,921	\$3,021,842
Benefits	897,080	623,563	623,563	1,247,126	662,274	662,274	\$1,324,548
Supplies	363,864	310,279	310,279	620,558	362,689	357,153	\$719,842
Other Services & Charges	2,801,111	1,859,855	1,962,934	3,822,789	2,426,691	1,873,237	\$4,299,928
Intergovernmental	0	0	0	0	0	2,500	\$2,500
Interfund	841,067	427,080	427,080	854,160	551,301	551,301	\$1,102,602
Interfund Loan to Storm	0	0	0	0	0	0	\$0
Debt Principal	765,112	386,560	276,650	663,210	148,530	115,680	\$264,210
Debt Interest	39,902	12,941	5,410	18,351	2,640	1,160	\$3,800
Capital Outlay	2,127,072	1,285,000	1,800,000	3,085,000	2,686,000	1,120,000	\$3,806,000
Returned to fund balance	0		0	0			\$0
TOTAL OPERATING EXPENDITURES	\$10,407,608	\$6,203,532	\$6,796,371	\$12,999,903	\$8,351,046	\$6,194,226	\$14,545,272
STAFFING LEVELS							
Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Water Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Technician	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Lead Remote System Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Remote System Tech	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lead Water Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Quality Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Water CS Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineering	1.50	1.50	1.50	1.50	1.95	1.95	1.95
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Service	1.82	1.40	1.40	1.40	1.40	1.40	1.40
Utilities Administration	1.40	1.40	1.40	1.40	1.41	1.41	1.41
Assistant Public Works Director	0.00	0.00	0.00	0.00	0.30	0.30	0.30
TOTAL STAFFING LEVELS	17.55	17.13	17.13	17.13	17.89	17.89	17.89

WASTEWATER UTILITY

Mission of the Centralia Wastewater Department

- Protect public health and the environment through the collection and treatment of wastewater
- Maintain and improve the sanitary sewer system
- Treat over 700 million gallons of sewage annually to eliminate pathogens and nutrients before discharge
- Manage operations in compliance with state and federal permit requirements

The Wastewater Department operates and maintains 25 sewage lift stations, approximately 91 miles of sewer lines, and the wastewater treatment plant.



Wastewater Treatment Plant

*Old Barn at Discovery Trail*

2021-2022 Accomplishments

- Received Outstanding Performance Award in 2020 and 2021 from the Washington State department of Ecology
- Completed 2020 and 2021 with No NPDES Permit Violations
- Started Construction on the Wastewater Treatment Plant Phase I Upgrades
- Completed I&I projects on Eckerson Rd and Alexander Rd Areas
- Cleaned and inspected over 12 miles of sewer lines

2023 – 2024 Goals

- Operate safely without injury or accidents
- Maintain 100% regulatory compliance
- Complete Phase I Treatment Plant Upgrades Project
- Install influent pump station screening system
- Complete pump station upgrades to accommodate growth
- Complete I&I reduction program projects

*Chehalis River receiving waters*

WASTEWATER UTILITY (403)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Beginning Fund Balance							
Used	0	\$0	\$0	0	\$1,768,514	\$102,000	1,870,514
Charges For Services	17,526,974	8,764,000	8,808,000	17,572,000	9,709,000	9,952,000	19,661,000
Fines & Forfeits	87,313	58,900	79,000	137,900	65,300	89,200	154,500
Grants	0	7,075,662	6,300,000	13,375,662	0	0	0
Space/Facilities Rent	64,955	0	0	0	0	0	0
Interfund Loan Proceeds	164,000	82,000	82,000	164,000	82,000	82,000	164,000
Interest Earnings	397,574	125,300	112,800	238,100	84,600	76,100	160,700
Miscellaneous Revenue	13,437	315,000	315,000	630,000	190,000	190,000	380,000
Other Financing Sources	392,337	0	0	0	0	0	0
Contributed Capital	1,344,618	835,640	836,440	1,672,080	1,241,581	1,241,581	2,483,162
Intergovernmental Rev	2,555	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$19,993,763	\$17,256,502	\$16,533,240	\$33,789,742	\$13,140,995	\$11,732,881	\$24,873,876
OPERATING EXPENDITURES							
Salaries	\$2,575,823	1,475,019	1,549,124	\$3,024,143	1,530,132	1,530,132	\$3,060,264
Benefits	855,538	719,682	719,505	1,439,187	642,886	642,886	1,285,772
Supplies	648,755	481,251	481,251	962,502	529,434	551,794	1,081,228
Other Services & Charges	4,219,907	2,531,084	2,543,074	5,074,158	3,090,119	3,165,141	6,255,260
Intergovernmental	0	0	0	0	0	0	0
Interfund	1,161,706	588,709	588,709	1,177,418	656,041	656,041	1,312,082
Debt Principal	3,950,264	1,980,440	1,942,630	3,923,070	1,938,080	1,941,920	3,880,000
Debt Interest	132,070	51,560	46,660	98,220	42,520	38,360	80,880
Capital Outlay	4,470,724	8,987,077	8,590,338	17,577,415	4,708,514	777,000	5,485,514
TOTAL OPERATING EXPENDITURES	\$18,014,788	\$16,814,822	\$16,461,291	\$33,276,113	\$13,137,726	\$9,303,274	\$22,441,000

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
STAFFING LEVELS							
Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lead Collection System Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Collection System Tech	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Instrument & Controls Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Process Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Farm Operator (EO II)	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Composter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Engineering	1.30	1.30	1.30	1.30	1.82	1.82	1.82
Customer Service	1.63	1.63	1.63	1.63	1.25	1.25	1.25
Maintenance Custodian	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Administration	1.47	1.47	1.47	1.47	1.49	1.49	1.49
Assistant Public Works Director	0.00	0.00	0.00	0.00	0.30	0.30	0.30
WW Pre-Season Extra Help	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	19.23	18.23	18.23	18.23	18.69	18.69	18.69

STORMWATER UTILITY

2021-2022 Accomplishments

- Maintain compliance with Ecology SW Phase 2 permit
- Completed China Creek phase 2 project
- Complete frontage improvements at 260 Reynolds
- Installed approximately 800 feet of pipe and 10 cb's on Woodland Ave, will be completed by the end of 2022

2023—2024 Goals

- Maintain compliance with Ecology SW Phase 2 permit
- Clean 1/5 of the Stormwater system
- Identify new CIP projects
- Replace all stormwater drain markers



STORM & SURFACE WATER UTILITY (405)**BUDGET SUMMARY**

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges For Services	1,990,943	999,000	1,004,000	2,003,000	1,044,000	1,070,000	2,114,000
Fines & Forfeits	9,317	6,400	8,500	14,900	6,600	9,100	15,700
Grants	84,052	0	0	0	0	0	0
Interfund Loan Proceeds	0	0	0	0	0	0	0
Interest Earnings	53,395	17,500	15,800	33,300	0	0	0
Contributed Capital	0	0	12,000	12,000	56,417	56,417	112,834
Miscellaneous Revenue	151	0	0	0	0	0	0
Other Financing Sources	(11,345)	0	0	0	0	0	0
OPERATING REVENUES	\$2,126,513	\$1,022,900	\$1,040,300	\$2,063,200	\$1,107,017	\$1,135,517	\$2,242,534
OPERATING EXPENDITURES							
Salaries	\$455,453	\$233,132	\$234,637	\$467,769	\$288,237	\$288,237	\$576,474
Benefits	209,429	123,626	123,626	247,252	152,482	152,482	304,964
Supplies	60,800	28,299	28,299	56,598	101,201	99,661	200,862
Other Services & Charges	459,131	208,674	254,671	463,345	292,824	298,969	591,793
Intergovernmental	0	0	0	0	0	0	0
Interfund	149,620	123,920	123,920	247,840	129,550	129,550	259,100
Debt Principal	6,498	3,370	3,460	6,830	3,550	3,640	7,190
Debt Interest	2,548	1,150	1,060	2,210	980	890	1,870
Capital Outlay	490,108	313,000	269,500	582,500	250,000	0	250,000
Contributions to Reserves	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,833,588	\$1,035,171	\$1,039,173	\$2,074,344	\$1,218,824	\$973,429	\$2,192,253
STAFFING LEVELS							
Operations Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SW/ST Maintenance Tech	0.75	0.75	0.75	0.75	2.35	2.35	2.35
Lead Technician	0.00	0.00	0.00	0.00	0.25	0.25	0.25
Customer Service	0.13	0.13	0.13	0.13	0.10	0.10	0.10
Civil Engineering	0.55	0.55	0.55	0.55	0.77	0.77	0.77
Administration	0.28	0.28	0.28	0.28	0.28	0.28	0.28
Assistant Public Works Director	0.00	0.00	0.00	0.00	0.20	0.20	0.20
Stormwater Extra Help	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	2.71	2.71	2.71	2.71	4.95	4.95	4.95

EQUIPMENT RENTAL

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

2021-2022 Accomplishments

- Continue maintaining all city vehicles
- Assist all departments with vehicle purchasing and outfitting new vehicles and equipment



Mechanic using the vehicle lift to assist in repairs

2023—2024 Goals

- Maintain all 275+ vehicles and equipment of the city fleet
- Maintain and update vehicle registrations and vital records
- Administer vehicle replacement reserves and schedule
- Assist all departments with vehicle purchasing and outfitting new vehicles and equipment
- Get Parks into the Fleet program



Mechanic performing routine maintenance on City truck

EQUIPMENT RENTAL (501)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Interest Earnings	\$29,392	\$8,500	\$8,500	\$17,000	\$0	\$0	\$0
Other Financing Sources	0	0	0	0			
Charges For Services	1,396,879	636,900	636,900	1,273,800	685,922	685,922	1,371,844
Equipment Replacement Fee	0	0	0	0	0	0	
TOTAL OPERATING REVENUES	\$1,426,271	\$645,400	\$645,400	\$1,290,800	\$685,922	\$685,922	\$1,371,844
OPERATING EXPENDITURES							
Salaries	\$460,018	\$242,899	\$242,899	\$485,798	\$278,075	\$278,075	\$556,150
Benefits	234,828	136,981	136,981	273,962	144,847	144,847	289,693
Supplies	285,515	154,000	159,000	313,000	207,160	217,160	424,320
Other Services & Charges	156,306	98,905	99,210	198,115	63,638	65,512	129,150
Intergovernmental	0	0	0	0	0	0	0
Interfund	40,991	21,551	22,421	43,972	21,797	21,797	43,594
Capital Outlay	15,672	150,000	0	150,000	72,000	10,000	82,000
Contributions to Reserves	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,193,330	\$804,336	\$660,511	\$1,464,847	\$787,517	\$737,391	\$1,524,908
STAFFING LEVELS							
Mechanic	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet Maintenance Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Street Operations Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Administration	0.35	0.35	0.35	0.35	0.32	0.32	0.32
TOTAL STAFFING LEVELS	3.35	3.35	3.35	3.35	3.32	3.32	3.32

INFORMATION SERVICES

Ongoing Function

Information Services works diligently to fine-tune and monitor the City's security controls and overall network through daily security scans. Striving to maintain a grade "A+" in all of the secure portal categories is important for the overall operation of our network. IS also provides excellent customer service to keep the system running efficiently.

2021-2022 Accomplishments

- Upgraded our perimeter Intrusion Prevention System (IPS)
- Designed and completed a new website for the City of Centralia
- Installed a new door security system for the city



IS Director Marc Baine working in the server room



IS Specialist Jon Hagan working on a new computer

INFORMATION TECHNOLOGY DIVISION (502)

BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
BALANCE	\$88,221	\$313,972	\$314,507	\$313,972	\$323,042	\$315,669	\$323,042
OPERATING REVENUES							
Charges for Services	\$1,778,303	\$777,747	\$777,747	\$1,555,494	\$938,292	\$818,292	\$1,756,584
Miscellaneous Revenue	13,547	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,791,849	\$777,747	\$777,747	\$1,555,494	\$938,292	\$818,292	\$1,756,584
OPERATING EXPENDITURES							
Salaries & Wages	\$484,042	\$251,881	\$251,881	\$503,762	285,903	285,903	\$571,806
Benefits	211,716	104,617	104,617	209,234	109,383	109,383	218,766
Supplies	81,713	102,460	102,460	204,920	102,460	102,460	204,920
Other Services & Charges	350,499	204,833	204,833	409,666	204,833	204,833	409,666
Inter Fund Charges	3,666	5,421	5,421	10,842	0	0	0
Capital Outlay	434,463	108,000	100,000	208,000	243,086	100,000	343,086
TOTAL OPERATING EXPENDITURES	\$1,566,099	\$777,212	\$769,212	\$1,546,424	\$945,665	\$802,579	\$1,748,244
ENDING FUND BALANCE	\$313,972	\$314,507	\$323,042	\$323,042	\$315,669	\$331,382	\$331,382
STAFFING LEVELS							
Information Technology Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	3.00	3.00	3.00	3.00	3.00	3.00	3.00

CAPITAL PROJECTS & PROFESSIONAL SERVICES

CITY LIGHT	131
YELM HYDRO ELECTRIC SYSTEM	131
CENTRALIA ELECTRIC SYSTEM	134
 PUBLIC WORKS	 142
STREET	142
WATER	142
WASTEWATER	145
STORMWATER	149
 INTERNAL SERVICES	 150
EQUIPMENT RENTAL	150
INFORMATION SERVICES	151
 BORST PARK CONSTRUCTION	 151

CITY LIGHT

YELM HYDRO ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2023-2024 capital budget. All proposed items will be funded through existing or anticipated 2022 revenue and cash reserves.

BUILDINGS AND STRUCTURES (620)

PURCHASE LARGE SHIPPING/STORAGE CONTAINER (CONEX BOX)

Purchase a large, metal, water resistant shipping/storage container (conex box) for storing equipment and tools of various kinds.

Project Status: New in 2023

2023 Budget: \$40,000

Project Budget: \$40,000

Fund Source: Revenues

REPAIR/REPLACE POWERHOUSE PARKING LOT

Repair Powerhouse parking lot area, replace surface and improve associated drainage.

Project Status: New in 2023

2023 Budget: \$100,000

2024 Budget: \$100,000

Project Budget: \$200,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)

Canal Tree & Stump Removal— Zone 27

Remove trees and tress stumps located in the canal embankment in high risk areas, like Zone 27. The tree stumps will have an engineer-designed and FERC-approved graduated filter put in place to prevent possible piping of water from the cancel. Piping of water from the canal can lead to embankment failure in extreme cases.

Project Status: New in 2023

2023 Budget: \$150,000

2024 Budget: \$150,000

Project Budget: \$300,000

Fund Source: Revenues

YELM TRANSMISSION LINE—LIDAR SURVEY

Perform a LIDAR Survey of the Yelm Transmission line to assist in the line design for the planned upgrade to 115-kV.

Project Status: New in 2023

<u>2023 Budget:</u>	\$60,000
Project Budget:	\$60,000
Fund Source:	Revenues

UPGRADE YELM TRANSMISSION LINE TO 115-KV

Upgrade Yelm Transmission line to 115-kV capability to make it compatible with BPA's planned upgrade of the transmission loop to 115-kV around Centralia.

Project Status:	New in 2023
2023 Budget:	\$100,000
<u>2024 Budget:</u>	\$400,000
Project Budget:	\$500,000
Fund Source:	Revenues

ZONE 27— INSTALL CANAL PIPING

Pipe the section of Zone 27 near High Hazard Homes located in the inundation zone to prevent a canal breach. This will reduce the hazard to a lower level and better preserve lives and property.

Project Status:	New in 2023
2023 Budget:	\$100,000
<u>2024 Budget:</u>	\$300,000
Project Budget:	\$400,000
Fund Source:	Revenues

CONVERT HYDRAULIC INTAKE GATES TO ELECTRIC WINCH OPERATION

Convert the present hydraulic intake-gates to remote winch-operation electric gates.

Project Status:	New in 2023
2023 Budget:	\$50,000
<u>2024 Budget:</u>	\$50,000
Project Budget:	\$100,000
Fund Source:	Revenues

REPAIR SPILLWAY #2 APRON

A void of undermined size has formed below the concrete apron of Spillway #2. This project will determine the extent of the void, by taking sampling cores, and fill the void to prevent the apron from failing and affecting Spillway #2 operation.

Project Status:	New in 2023
2023 Budget:	\$100,000
<u>2024 Budget:</u>	\$150,000
Project Budget:	\$250,000
Fund Source:	Revenues

DIVERSION DAM RACK-RAKER CONTROL SYSTEM UPGRADE

Upgrade the present diversion dam rack-raker control system. The existing system is old, unreliable and a safety hazard.

Project Status:	New in 2023
2023 Budget:	\$15,000
<u>2024 Budget:</u>	<u>\$60,000</u>
Project Budget:	\$75,000
Fund Source:	Revenues

UPGRADE CONTROL AND PROTECTION ELECTRONICS ON GENERATORS 1, 2, AND 3

Upgrade the electronic controls and relay protection on generators 1, 2, and 3 with new units that are fully supported with an ample supplies of replacement parts if needed. The present units are no longer supported.

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$400,000</u>
Project Budget:	\$400,000
Fund Source:	Revenues

CANAL LINER/PIPING—STATION TBD

- 1) During the operation of the Yelm project, there has been a consistent need to line or pipe sections of the canal in high risk areas. This will reduce the possibility of a failure in those areas where the public could be directly affected.
- 2) The liner/pipe is impervious to water, so it seals off leaks in the canal embankment wall that can lead to failure. The exact site of this additional project has not been identified, by may be needed if FERC requires it.

Project Status:	New in 2023
2023 Budget:	\$200,000
<u>2024 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$400,000
Fund Source:	Revenues

FISH LADDER AND INTAKE GATE—CONCRETE SURFACE REPAIR

The concrete surfaces around the fish ladder and hydraulic intakes gates, at the diversion dam area, are unstable with extensive crumbling and spalling of the surfaces. This budget item will be used to bud out and then hire a concrete repair service to complete a restoration of the surfaces.

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$125,000</u>
Project Budget:	\$125,000
Fund Source:	Revenues

MACHINERY AND EQUIPMENT (640)**PURCHASE USED 10-YARD DUMP TRUCK**

The present 5-Yard dump truck is over 20 years old and its capacity is inadequate to haul material without making numerous trips. This is crucial if there is a need to move quantities of material from our staging area near the diversion dam to a section of the canal embankment that is in need of a rapid repair.

Project Status: New in 2023
2023 Budget: \$100,000
 Project Budget: \$100,000
 Fund Source: Equipment Replacement Reserves

REPLACE I&E TECHNICIAN SERVICE TRUCK WITH NEW 4X4 F-350 GAS ENGINE USE SAME BOX

The i&E Technician truck replacement with 3500-series chassis, 4x4 capability, with gas-powered engine, rack equipped to carry conduits and lumber.

Project Status: New in 2023
2023 Budget: \$50,000
 Project Budget: \$50,000
 Fund Source: Equipment Replacement Reserves

PURCHASE ELECTRIC F-150 CREW CAB 4X4 PICKUP

Replace the current operator's vehicle (2005 Explorer –108,000+ miles) with crew cab 4x4 electric pickup. In 2011 the Explorer was involved in a accident. The vehicle was repaired, but has been unreliable because of on-going mechanical and electrical problems since that wreck.

Project Status: New in 2024
2024 Budget: \$50,000
 Project Budget: \$50,000
 Fund Source: Equipment Replacement Reserves

CENTRALIA ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2021-2022 capital budget. All proposed items will be funded through existing or anticipated 2019-2020 revenue and cash reserves.

BUILDINGS AND STRUCTURES (620)

REPLACE GALVANIZED STEEL WATER PIPE—CCL BUILDING

The core of the City Light building at 1100 N. Tower was constructed in the early 1970's and occupied in 1974. The typical domestic water-supply piping of the time, employing galvanized steel pipe, was used for the installation. To prevent a catastrophic flooding event the 50 year old galvanized-steel piping need to be replaced. The city light building houses City engineering staff and public works staff , city light staff, and IS Department.

Project Status: New in 2023
 2023 Budget: \$100,000
2024 Budget: \$100,000
 Project Budget: \$200,000
 Fund Source: Revenues

REROOF CUSTOMER SERVICE CENTER WITH SLOPED ROOF

The water leaking into the CSC is damaging important communication equipment located in the vault room. Damage is also done to the dry wall on the ceiling and walls. The on-going presence of water in the ceiling or wall can lead to the growth of dangerous molds that can effect the health of those working in a building and the public that visits the building. The roof sealant was last replaced in 2009, but the roof was left flat. This project may include professional services to design a replacement rood that tis sloped to significantly extend the CSC building useful life.

Project Status: New in 2023

2024 Budget: \$100,000

Project Budget: \$100,000

Fund Source: Revenues

INSTALL UV DISINFECTION LIGHTING IN VENT DUCT—CCL AND CSC LIGHT BUILDING

As the COVID-19 pandemic has become an endemic there is a need to help to take precautions that can be long term solutions to helping stopping the spread of virus. The installation of ultra-violet lighting that kills the germs and viruses that can be recirculated by the HVAC system is an on-going defense that is highly effective with low maintenance requirements and relatively low cost.

Project Status: New in 2023

2023 Budget: \$15,000

2024 Budget: \$50,000

Project Budget: \$65,000

Fund Source: Revenues

OTHER IMPROVEMENTS (630)**CABLE REPLACEMENTS**

Cable replacement projects will be planned for areas where City Light has experienced at least two previous outages as a result of cable failures. The City has several of these areas where cables have failed during the past three to five years making this an annual on-going expense for the Light Department.

Project Status: Annual

2023 Budget: \$100,000

2024 Budget: \$100,000

Project Budget: \$200,000

Fund Source: Revenues

DISTRIBUTION SYSTEM IMPROVEMENTS

This budget item will continue to fund the replacement of poles, crossarms, transformers, switches, and other infrastructure that pose a safety risk to staff and the public. It will also be used to address miscellaneous pole improvements and related work that may be identified throughout the budget cycle. This budget item provides funds to address distribution system improvements as they arise. It is an annual on-going expense for City Light.

Project Status: Annual

2023 Budget: \$125,000

2024 Budget: \$125,000

Project Budget: \$250,000

Fund Source: Revenues

DISTRIBUTION PROTECTION EQUIPMENT AND CAPACITORS

This budget item is to purchase new distribution system protection equipment as a safety and reliability needs appear. This includes switches, reclosers, and fused cutouts. There is also a need to purchase capacitors to keep the system factor in the proper range and to replace units that fail. This is an annual on-going expense for City Light.

Project Status: Annual
 2023 Budget: \$50,000
2024 Budget: \$50,000
 Project Budget: \$100,000
 Fund Source: Revenues

SCADA IMPROVEMENTS

The SCADA system allows the substation operators to remotely monitor the status of the substations. This improves system safety and reliability. The system requires upgrading, as an annual on-going expense, in order to maintain its effectiveness throughout the year.

Project Status: Annual
 2023 Budget: \$35,000
2024 Budget: \$35,000
 Project Budget: \$70,000
 Fund Source: Revenues

FORD PRAIRIE SUBSTATION TO NORTH PORT SUBSTATION TIE LINE—SANDRA TO FORON

Construct a tie line between the Fords Prairie substation and the North Port Substation to improve the reliability of both substations.

Project Status: New in 2023
 2023 Budget: \$250,000
2024 Budget: \$350,000
 Project Budget: \$600,000
 Fund Source: Revenues

SALZER VALLEY UPGRADE 3-PHASE LINE—PROFFITT TO REINKE ROAD

This project will upgrade the existing single-phase distribution line from Proffitt Road along Salzer Valley Road to Reinke Road. This will require replacing most of the existing distribution poles and adding two #2 ACSR conductors to make the line capable of carrying 3-phase power, upgrading customer electrical service.

Project Status: New in 2023
 2023 Budget: \$100,000
2024 Budget: \$150,000
 Project Budget: \$250,000
 Fund Source: Revenues

REPLACE ALL HVAC UNITS (2/SUB) ON SUBSTATION SWITCHGEAR BUILDINGS

This budget item covers the purchase and installation of new replacement HVAC (air-conditioning units) in each of the six substation switchgear buildings. The consequences of losing HVAC units, particularly in the summertime during a heat spell like the once we have seen the past two years, could cause a temperature tangent in the buildings which could damage the sensitive relaying threat monitor and operate the substation feeder breakers, circuit switcher (which protects the transformer), and other sensitive equipment located in the switchgear building.

Project Status:	New in 2023
2023 Budget:	\$75,000
<u>2024 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

ALDER ST: WOODLAND TO MARSH

Replace the existing small-wire overhead conductor with 477 AAC (large-wire) feeder conductor. This will require replacing many of the poles along this route and installing portions of the line underground.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$300,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

BPA-LIGHT TRANSMISSION LINE SECTION TRANSFER

This budget item will pay any extra money needed to accommodate the transfer of ownership between the City and BPA for two transmission line sections: 1) The first is between the BPA-Centralia substation and City's May Street Substation. It is presently owned by BPA. BPA wants the city to own it. 2) The second would transfer ownership of the City's transmission line that runs along Johnson Road to BPA's—Blakelee Junction Switchyard. BPA wants to purchase this line section from City Light to complete the East and West BPA transmission loops around the city.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$25,000
Fund Source:	Revenues

COOKS HILL: I-5 TO LANDING WAY DOUBLE-CIRCUIT

Rebuild the existing 4/0 ACSR (medium-sized wire) single-circuit line with a 477 AAC (large-sized wire) double-circuit line. All of the poles along this route will need to be replaced with taller poles and a portion of the line may need to be placed underground. Engineering for this project will start in 2021 and construction will be completed in 2022.

Project Status:	New in 2023
2023 Budget:	\$50,000
<u>2024 Budget:</u>	<u>\$450,000</u>
Project Budget:	\$500,000
Fund Source:	Revenues

REPLACE 15-KV, 2000-AMP MAIN BUS DISCONNECT SWITCHES IN FIVE SUBSTATIONS

This budget item covers the purchase and installation of new replacement 15-kV, 2000- amp Main Bus Disconnect Switches located between 12.5-kV (low-side) of the main substation transformer and the Switchgear building.

Project Status:	New in 2023
2023 Budget:	\$75,000
<u>2024 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

MAY STREET OR COOKS HILL SUBSTATION - SEISMIC UPGRADE

This project will add flexible connections between the power transformer 115-kV bushings and the 115-kV bus, the power transformer 12.5-kV low-side bushings and the 12.5-kV low-side bus and various other pieces of equipment and the substation bus infrastructure. The substation has multiple rigid-bus connections to the power transformer, circuit switcher, and metal-clad switchgear that will be replaced with flexible connections that are more earthquake resistant. Design will occur in 2023 and construction will be completed in 2024.

Project Status:	New in 2023
2023 Budget:	\$50,000
<u>2024 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

PROVIDENCE HOSPITAL 2ND FEED

Construct a backup primary feed to Providence Hospital for improved reliability to this critical load.

Project Status:	New in 2023
2023 Budget:	\$100,000
<u>2024 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$250,000
Fund Source:	Revenues

ELECTRIC VEHICLE CHARGING INFRASTRUCTURE STUDY

This project is meant to determine the feasibility of deploying a new electric vehicle (EV) policy for the City. This study will consider the following: 1) What is the cost and benefit of installing EV fast-charging stations for City Light ratepayers and City? 2) Should the City develop incentive programs to deploy home charging systems? 3) How would such a program be managed? 4) This approach is fully supported by the State of Washington and its policies.

Project Status:	New in 2023
2023 Budget:	\$25,000
<u>2024 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

I-5 TO BORTHWICK UG FEEDER

This project will install new 1100 mcm EPR underground (high capacity) cable from Borthwick Street through an existing six-inch conduit system that runs west under 1-5 to the vicinity of the Chehalis River bridge. This project will be part of the feeder connection between the Cooks Hill and new Salzer Substations.

Project Status:	New in 2023
2023 Budget:	\$100,000
<u>2024 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

SWANSON HEIGHTS — UNDERGROUND CABLE REPLACEMENT

Replace old and unreliable underground cable in the Swanson Heights Subdivision.

Project Status:	New in 2023
2023 Budget:	\$75,000
<u>2024 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

SUBSTATION SECURITY—VIDEO CAMERAS

This project involves the installation of security video cameras in the following substations: Cooks Hills, Fords Prairie, May Street, North Port, and Salzer Valley. The cameras will feed images to equipment located at City Light headquarters and aid substation group personal in monitoring substation security.

Project Status:	New in 2023
2023 Budget:	\$25,000
<u>2024 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

SUBSTATION SCADA—I/O PROCESSOR (SCHWEITZER—AXION)

This project involves the installation of an improved data processor in five substations. The present processor, in these five substations, is very limited in the number of data points it can gather and disseminate. The Axion unit, by Schweitzer, has 3 to 4 times the number of input/output points, allowing more specific information points to be gathered and alarmed. This unit was installed at the Salzer Substation (the newest substation) and it has proved its worth to the Substation Group.

Project Status:	New in 2023
2023 Budget:	\$45,000
<u>2024 Budget:</u>	<u>\$5,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

MACHINERY AND EQUIPMENT (640)**METERING CT'S AND PT'S**

This budget item is an annual on-going expense for the purchase of current transformers (CT's) and potential transformer (PT's) used in primary meters that are needed for larger loads.

Project Status:	Annual
2023 Budget:	\$10,000
<u>2024 Budget:</u>	<u>\$10,000</u>
Project Budget:	\$20,000
Fund Source:	Revenues

DISTRIBUTION TRANSFORMERS

Supply chain challenges have extended delivery times of overhead and pad-mounted distribution transformers from the normal 8-12 weeks to 80-90 weeks. This is forcing City Light to place a very large transformer order in order to keep an adequate stock in light of new growth, on-going maintenance requirements, and possibility of storms requiring extensive replacement. This is an annual on-going expense to the utility.

Project Status:	Annual
2023 Budget:	\$150,000
<u>2024 Budget:</u>	<u>\$2,500,000</u>
Project Budget:	\$2,650,000
Fund Source:	Revenues

METER REPLACEMENTS

Purchase new electric AMI meters to support new installations and complete the 5-year meter replacement program in 2023. Meters are needed to support all customer revenue classes including residential, commercial, and industrial. These smart meters support the daily operational needs of the utility by monitoring the meter information that shows system status. These meters can be used as replacements for failed meters, existing meters, and for new customer installations. This is an annual on-going expense for City Light the ends in 2023.

Project Status:	Annual
2023 Budget:	\$250,000
<u>2024 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$275,000
Fund Source:	Revenues

METERING TEST EQUIPMENT—PURCHASE

Meter test equipment is valuable for installation, testing, and verifying of meter settings to insure the meters are registering the proper usage (kWh) and peak demand (KW). These are the main components that are used to establish monthly billing figures. The Meter Group (MG) has a regular meter testing program, and wants to purchase the test equipment.

Project Status:	New in 2023
2023 Budget:	\$30,000
<u>2024 Budget:</u>	<u>\$30,000</u>
Project Budget:	\$60,000
Fund Source:	Revenues

REPLACE TRUCK 19 - DIGGER-DERRICK LINE TRUCK

Replace 2009 Digger-derrick Line Truck. (This was approved in 2021-2022 budget but due to supply chain issues a Vac-Truck was purchased instead. The VAX-truck was scheduled for replacement in 2023-2024 Biennial Budget.)

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$350,000</u>
Project Budget:	\$350,000
Fund Source:	Equipment Replacement Reserves

REPLACE TRUCK 6 - 2000 FORD F-450 WITH F-650

Replace 2000 Ford F-450 Flatbed truck equipped with a F-650.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$85,000</u>
Project Budget:	\$85,000
Fund Source:	Equipment Replacement Reserves

PUBLIC WORKS

The Centralia Public Works Director has selected the following projects and professional services as priorities for the 2023-2024 Capital Budget.

STREET

MACHINERY AND EQUIPMENT (640)

PURCHASE GRA CO THERMOPLASTIC MACHINE

Thermoplastic has a life expectancy of 7-10 years. This would save on labor and paint costs on striping railroad crossings and crosswalks that we currently repaint every year. We have discussed partnering with Lewis County and City of Chehalis on this purchase. If approved, we will not purchase without the partners funding or partners agreeing to rent the thermoplastic machine to help reduce the our cost.

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$27,000</u>
Project Budget:	\$27,000
Fund Source:	Reserves

WATER

OTHER IMPROVEMENTS (630)

METER REPLACEMENT PROGRAM

First generation radio-read meters that were installed in the early 2000s quit working on a regular basis due to the normal wear and tear of a meter, failed radio sending units, and failed internal solid state batteries. These replacement funds are necessary to maintain meter maintenance/replacement. We should be finished replacing first generation meters in 2022, and we will continue replacing the second generation meters in 2023-2024 as the second generation meters are starting to fail. This is an ongoing annual project completed by Water Department employees.

Project Status:	Annual
2023 Budget:	\$50,000
<u>2024 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

FIRE HYDRANT REPLACEMENT PROGRAM

There are many aging fire hydrants within the City that are not reliable. We replace between five and ten hydrants each year with these funds.

Project Status:	Annual
2023 Budget:	\$40,000
<u>2024 Budget:</u>	<u>\$40,000</u>
Project Budget:	\$80,000
Fund Source:	Revenues

ENGINEERING DESIGN FOR CONSTRUCTION OF BORST PARK WELLFIELD

The city has reached the Washington State DOH 80% threshold standard for water pumping capacity. This means that during peak demand we are using more than 80% of our five available production wells so a new Wellfield is needed to meet current and future water demands of the City. The proposed Borst Wellfield Facility will be very similar in function to Tennis Court Wellfield and Fords Prairie Wellfield.

Project Status:	Annual
<u>2023 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

UPPER SEMINARY HILL RESERVOIR AND WATER LINE INSTALLATION DESIGN AND PROJECT PLANNING

The Water Department currently owns 12.92 acres on top of Seminary Hill. The plan for this property is to build a standpipe reservoir that would serve the Seminary Hill water system. The new reservoir project would require that we also replace and upgrade the water mains that currently serve Seminary Hill customers that were installed in 1965. There is approximately 3.5 miles of water main that will need to be replaced. This project is tentatively scheduled to begin during the construction season of 2025. This is a very large project that will require an engineered design.

Project Status:	New Project 2023
<u>2023 Budget:</u>	<u>\$500,000</u>
Project Budget:	\$500,000
Fund Source:	Revenues

LARGE VALVE REPLACEMENT PROGRAM

Each year we identify two or three large water valves that need to be replaced because they are leaking or do not operate properly. This maintenance program also extends the life of our distribution system and minimizes the number of customers affected during a water main break. These valve replacement projects are performed by the Water Department.

Project Status:	Annual
2023 Budget:	\$20,000
<u>2024 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$45,000
Fund Source:	Revenues

STEEL PIPE REPLACEMENT PROGRAM

Every summer the Water Department chooses strategic locations of failing, undersized steel water mains that need to be replaced. These projects maintain and extend the life of our water distribution system by reducing leaks, allowing additional capacity, and improving fire-flow.

Project Status:	Annual
2023 Budget:	\$800,000
<u>2024 Budget:</u>	<u>\$450,000</u>
Project Budget:	\$1,250,000
Fund Source:	Revenues

AC PIPE REPLACEMENT PROGRAM

The purpose of the annual asbestos cement pipe replacement program is to replace critical sections of aging AC pipe before large scale failures occur. The City currently has 31 miles of AC pipe throughout the water distribution system that was installed from 1940-1960. This program allows the Water Department to take a proactive approach to AC water main replacement.

Project Status:	Annual
2023 Budget:	\$800,000
<u>2024 Budget:</u>	<u>\$400,000</u>
Project Budget:	\$1,600,000
Fund Source:	Revenues

TENNIS COURT WELLFIELD STANDBY GENERATOR

Currently there is no backup power generator for the Tennis Court Wellfield. During emergency power outages this facility cannot produce water. TC Wellfield produces 40% of the City's water. This would increase Centralia's drinking water resiliency for emergencies such as a large scale earthquake.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$100,000
Fund Source:	Revenues

WELL PUMP REPLACEMENTS--FP#2 & ESHOM

Replacing well pumps prior to failure is a preventative measure to avoid long-term well shutdowns. This item was approved by City Council on March 22, 2022. We will proactively replace the well pumps that are original equipment to the Fords Prairie Well-field construction of 2003.

Project Status:	Continued from 2022
2023 Budget:	\$55,000
<u>2024 Budget:</u>	<u>\$55,000</u>
Project Budget:	\$110,000
Fund Source:	Revenues

MACHINERY AND EQUIPMENT (640)**AQUIFER EARLY DETECTION PROGRAM**

This water quality monitoring program will occur upstream in the City's well-head protection area. The purpose is to monitor and identify potential contamination before it reaches the City's drinking water wells. These funds will be used to drill 3-4 additional monitoring wells.

Project Status:	Continued from 2019
<u>2023 Budget:</u>	<u>\$40,000</u>
Project Budget:	\$40,000
Fund Source:	Revenues

ALTITUDE VALVE AT DAVIS HILL RESERVOIR

Replace the current altitude valve as it is original to the reservoir construction in 1980. The valve needs to be replaced because it is worn out and has limited adjustability. This is an issue because the water level at Davis Hill and Seminary Hill have to be set to the same elevation for the water distribution system to function properly.

Project Status: New in 2023

2023 Budget: \$50,000

Project Budget: \$50,000

Fund Source: Revenues

FORDS PRAIRIE WELL HYPOCHLORITE GENERATION SYSTEM

The existing FP Well hypochlorite generation system has surpassed its useful life. The Water Dept. has replaced and maintained the generation cells for the last 20 years, but the main components such as the rectifier (voltage converter) are wearing out and are no longer reliable. This new generation system would provide 10 plus years of chlorine for the Fords Prairie Wellfield, which supplies 60% of the City's water.

Project Status: New in 2023

2023 Budget: \$75,000

Project Budget: \$75,000

Fund Source: Revenues

DIAMOND WIRE HYDRAULIC PIPE SAW

For safely cutting large diameter pipe with Water Department is going to purchase an EH Wahs diamond wire pipe saw. This pipe saw would connect hydraulically to the valve maintenance trailer and safely cut pipe deep within utility excavations. Because of how it the pipe saw cuts, while cutting AC pipe, there is no AC dust byproduct which in turn creates a safer work environment.

Project Status: New in 2023

2023 Budget: \$16,000

Project Budget: \$16,000

Fund Source: Revenues

1950'S WATER DEPARTMENT TRAILER REPLACEMENT

The Water Department's pipe trailer is approximately seventy years old, because of known safety issues it needs to be replaced.

Project Status: New in 2023

2023 Budget: \$40,000

Project Budget: \$40,000

Fund Source: Equipment Replacement Reserves

WASTEWATER**BUILDINGS AND STRUCTURES (620)****Compost Structure Replacement**

The current compost structure is an open air structure used to house the active compost piles and equipment necessary in the composting process. The cover prevents excess moisture and contaminants from accessing the composting material. The original structure was constructed with wood and has suffered substantial rot. The Wastewater Department hired a contractor to

make an emergency repair to stabilize the structure in 2022. The new building will be a steel structure which will allow for a longer life expectancy.

Project Status: New in 2023

2023 Budget: \$500,000

Project Budget: \$500,000

Fund Source: Capital Fund, Revenues

OTHER IMPROVEMENTS (630)

FORDS PRAIRIE SEWER EXTENSION

This section of Fords Prairie Avenue is located in the City's critical aquifer. The extension of approximately 450' of sewer main has the potential to remove approximately 10 septic from the primary source of the City's drinking water. The extension will also provide sewer service connections for potential future development.

Project Status: New in 2023

2023 Budget: \$350,000

Project Budget: \$350,000

Fund Source: Capital System Replacement, Revenues

I&I REDUCTION PROGRAM

Evaluation of the alphabet streets in the Phase II area of the collection system shows significant ground water entering the system. The area is comprised of concrete pipe with leaky joints in need of replacement. Reducing the infiltration of ground water into the system could have the potential to help delay the planned upgrade to the wastewater treatment plant for loading. Reducing the amount of clean water entering the system will help keep flows to the treatment plant down, keeping treatment costs down.

Project Status: New in 2023

2023 Budget: \$600,000

2024 Budget: \$600,000

Project Budget: \$1,200,000

Fund Source: Revenues

JEFFERSON PUMP STATION AND FORCE MAIN DESIGN

The Jefferson Pump Station located near the intersection of Jefferson Street and Woodland Avenue is near its capacity. The pump station is the main conveyor of sewage from the south end of the city as well as east of the railroad tracks. The city is projected to have significant growth in these areas. To accommodate the added flows from growth, upgrades to the pump station and forcemain will be required.

Project Status: New in 2023

2023 Budget: \$500,000

Project Budget: \$500,000

Fund Source: Revenues

COMPOST THERMOMETERS & DATALOGGER

The composting process is our primary method of stabilizing the sludge removed from the treatment process. Our original approved Biosolids Sampling and Analysis plan had thermocouples connected to the plant SCADA for continuously monitoring the process. Due to budget constraints, when starting the composting process, manual thermometers were used. Continuously monitoring the process will allow us to have better control over the process to ensure that we achieve proper vector and pathogen reduction. Operators currently climb up on top of active compost piles to take temperature readings. Monitoring the temperatures via SCADA will be safer for operators not having to climb the piles.

Project Status: New in 2023

2023 Budget: \$50,000

Project Budget: \$50,000

Fund Source: Revenues

CHINA CREEK INTERCEPTOR

This section of Fords Prairie Avenue is located in the City's critical aquifer. The extension of approximately 450' of sewer main has the potential to remove approximately 10 septic from the primary source of the City's drinking water. The extension will also provide sewer service connections for potential future development.

Project Status: New in 2023

2023 Budget: \$350,000

Project Budget: \$350,000

Fund Source: Capital System Replacement, Revenues

PURCHASE SCREW PRESS

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

Project Status: New in 2023

2023 Budget: \$1,500,000

Project Budget: \$1,500,000

Fund Source: Revenues. Capital Reserve, Loan

INFLUENT SCREENS

Modify the plan for this project that was approved for 2020. Instead of replacing influent screens at the headworks at the wastewater treatment plant, I believe there would be more benefit to install a screen at the influent pump station. This would collect debris prior to entering the pumps, extending their useful life. The current influent pumps cost over \$300,000 to replace. Adding the screen to the influent pump station will reduce wear and tear on the influent pumps, potentially reduce Total Suspended Solids loading at the plant and reduce the amount of debris at the screens at the plant, extending their useful life.

Project Status: Continued from 2020

2023 Budget: \$250,000

Project Budget: \$250,000

Fund Source: Revenues

MACHINERY AND EQUIPMENT (640)**REPLACE FLORAL PS EMERGENCY GENERATOR**

The present generator was purchased and placed into operation in 1995. The generator is nearing 900 hours and by 2023 will have over a 1000 hours of total run time. The generator provides power to the Floral Pump Station in power outages and emergency situations. The generator is critical to the sewer systems reliability.

Project Status: Continued from 2023
2023 Budget: \$65,000
Project Budget: \$65,000
Fund Source: Equipment Replacement Reserves

REPLACE 10 YARD DUMP TRUCK

The Wastewater Department dump truck was purchased in 2004 and is showing its age mechanically. The dump truck is used for miscellaneous projects in the collection system, delivering compost to Borst Park and serves as a backup for the sludge trailer. The 2004 Mack dump truck is the departments only 10-yd dump truck and is used regularly. A new, like model dump truck will be reliable, safe and efficient.

Project Status: New in 2023
2023 Budget: \$195,000
Project Budget: \$195,000
Fund Source: Equipment Replacement Reserves

REPLACE CAT FRONT END LOADER

Front end loader equipment number 65600 was purchased in 2016. The loader is the primary equipment used in the compost operations. It is used for building compost piles, screening compost, and loading out customers. This equipment will be replaced with a similar sized front end loader.

Project Status: New in 2023
2023 Budget: \$298,514
Project Budget: \$298,514
Fund Source: Equipment Replacement Reserves

REPLACE 2002 LIGHT DUTY TRUCK

This vehicle was surplus by the Water Department and transferred to the Wastewater Department in 2018. The truck is in poor condition and due for replacement. The truck serves as a treatment plant duty vehicle, used in maintenance activities and fueling of equipment for the compost process and an after hours response vehicle.

Project Status: New in 2023
2023 Budget: \$50,000
Project Budget: \$50,000
Fund Source: Equipment Replacement Reserves

REPLACE 2004 LIGHT DUTY TRUCK #65200

The Wastewater plant duty truck is nearing the end of its useful life and is due for replacement. Our plan is to replace it in kind with another light duty pickup truck. This truck is used daily and also serves as an on-call response vehicle for after hour emergencies.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Equipment Replacement Reserves

REPLACE JOHN DEER LAWN MOWER

The current John Deere lawn mower was purchased in 2014. In the spring, summer and fall the lawnmower is used near daily to maintain the grassy areas at the treatment plant and the Discovery Trail.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$20,000</u>
Project Budget:	\$20,000
Fund Source:	Equipment Replacement Reserves

REPLACE GENERAC PORTABLE GENERATOR

The current Generac portable generator was purchased in 1999. The generator is critical in emergency situations and power outages. The portable generator provides power to pump stations throughout the city that do not have standalone emergency generators to prevent backups and sanitary sewer overflows.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$75,000
Fund Source:	Equipment Replacement Reserves

REPLACE TWO UTILITY VEHICLES

The current two John Deere utility vehicles were purchased in 2014. The utility vehicles are used daily for gathering samples for lab analysis, landscaping tasks around the plant, maintenance of the Discovery Trail and miscellaneous maintenance tasks at the Wastewater Treatment Plant. The current vehicles will be replaced with efficient electric utility vehicles.

Project Status:	New in 2024
<u>2024 Budget:</u>	<u>\$32,000</u>
Project Budget:	\$32,000
Fund Source:	Equipment Replacement Reserves

STORMWATER

MACHINERY AND EQUIPMENT (640)

REPLACE 1997 CHAMPION GRADER

The 1997 Champion grader needs to be replaced. We have invested in major repairs over the past few years. The company is out of business and replacement parts are difficult to locate. The mechanics have evaluated the body as fair, engine is good and drive train is poor. We use the grader for grading alleys and shoulder grading on a regular basis, and snow removal during winter. The grader has been used an abundant amount during blade patching projects the past four years (2018-2022).

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$250,000</u>
Project Budget:	\$250,000
Fund Source:	Revenues

INTERNAL SERVICES

EQUIPMENT RENTAL

MACHINERY AND EQUIPMENT (640)

TOOL SET FOR SHOP MECHANICS

Currently, the three mechanics use their personal tools to work on City vehicles and equipment. This proposal is to outfit one mechanic in 2023 and one mechanic in 2024 with a City provided set of tools. These tools would be owned by the City of Centralia and used by our current mechanics and mechanics of the future.

Project Status:	New in 2023
2023 Budget:	\$20,000
<u>2024 Budget:</u>	<u>\$10,000</u>
Project Budget:	\$30,000
Fund Source:	Reserves

REPLACE ASPHALT DRUM ROLLER

The asphalt drum roller is used for blade patching, compacting asphalt grindings in alleys, larger concrete projects and compacting graveled alleys and shoulders. The existing roller was purchased used from Lakeside Industries and is no longer reliable. Without a dependable roller, patching cannot continue.

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$22,000</u>
Project Budget:	\$22,000
Fund Source:	Street Department Replacement Fund

REPLACE LINCOLN IDEALARC SP 200 WELDER

Almost every new vehicle purchased requires some fabrication. For a fraction of the cost to hire an outside business, we can complete this work in house. The custom fabrications can be completed almost immediately versus scheduling with an outside business. Our mechanics know our staff and department needs to make the vehicles functional, operable and custom to each of their needs.

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$15,000</u>
Project Budget:	\$15,000
Fund Source:	Fleet Replacement Fund

LARGE TRUCK SCAN TOOL

We have several large trucks that we do not have a capable diagnostic tool to determine a code to troubleshoot any issues. There are approximately 17 vehicles in the City fleet that would benefit from us having this tool on hand such as Vactor trucks, dump trucks, boom trucks, and line trucks. This large truck scan tool would save a substantial amount of staff time in troubleshooting

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$15,000</u>
Project Budget:	\$15,000
Fund Source:	Reserves

INFORMATION SERVICES

UPGRADE PRIMARY FIREWALL

As network attacks and vulnerabilities evolve, hardware vendors have found the need to upgrade appliances in order to stay current and relevant. These are the direct upgrade models from Fortinet to replace our current 300e units that are installed in the production network.

Project Status:	New in 2023
<u>2023 Budget:</u>	<u>\$123,086</u>
Project Budget:	\$123,086
Fund Source:	Reserves

UPGRADE BACKUP SYSTEM—RUBRIK

Our current backup solution is coming up on 6 years old and we need to upgrade to a modern solution. The proposed Rubrik system includes hardware and software to install in our network and would allow the city to have full digital backups that are VMWare-aware and also provides an important feature that provides isolation from any cyber attacks.

Project Status:	New in 2024
2024 Budget:	\$120,000
<u>2024 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$220,000
Fund Source:	Reserves

BORST PARK CONSTRUCTION

The Community Development Department and the Parks and Recreation Division staff recommends the following Projects as priorities for the City's 2021-2022 Budget. Projects recommended in this budget were identified in the Centralia's Park and Recreation Master Plan adopted in 2014 (see for additional projects) and is part of the 2018 Centralia Comprehensive Plan. The improvements were identified by the Parks and Recreation Committee and department staff.

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

1. BORST PARK SOFTBALL COMPLEX & WHEELER FIELD IMPROVEMENTS

Explore the options of turfing ball fields, including new light fixtures, turfed infields and possible turfed outfields.

Project Status:	2023-2028
Estimated Cost:	\$ TBD—Bos Droll Estimates
Funding Source:	BPC Revenues and reserves
Priority:	High
Timeframe:	Short

2. BORST PARK WELL

Install a new well in Borst Park for water fields.

Project Status: 2023-2028
 Estimated Cost: \$40,000
 Funding Source: BPC Revenues and reserves
 Priority: High
 Timeframe: Mid

3. BORST PARK LAKE WATER IMPROVEMENTS

Improve the water quality and quantity at Borst Park Lake. This could be adding water and a new fountain to increase oxygen in the water.

Project Status: 2023-2028
 Estimated Cost: \$40,000
 Funding Source: BPC Revenues and reserves
 Priority: High
 Timeframe: Short

4. BORST PARK TREE PURCHASING PROGRAM

Improve the quality and quantity of trees in Borst Park.

Project Status: Annual
 Estimated Cost: \$5,000
 Funding Source: BPC Revenues and reserves
 Priority: High
 Timeframe: Short

5. BORST PARK RESTROOMS

Install a portable restroom facility in the area of the Wheeler batting cage to reduce the need for portable restrooms.

Project Status: 2023-2026
 Estimated Cost: \$1000,000
 Funding Source: BPC Revenues and reserves
 Priority: High-Medium
 Timeframe: Mid

6. Borst Park Basketball Courts

In the Centralia Parks and Recreation Plan the need for adding outdoor courts to Borst Park was a high priority.

Project Status: 2023-2025
 Estimated Cost: \$ 50,000
 Funding Source: BPC Revenues and reserves
 Priority: High
 Timeframe: Mid

6. Borst Park Basketball Courts

In the Centralia Parks and Recreation Plan the need for adding outdoor courts to Borst Park was a high priority.

Project Status: 2023-2025
 Estimated Cost: \$ 50,000
 Funding Source: BPC Revenues and reserves
 Priority: High
 Timeframe: Mid

7. BORST PARK AND HAYES LAKE TRAILS

Construct a trail from Borst Park around Hayes Lake and connect it to Riverside Park. Also, asphalt the trail around Borst Lake. This would include bridging a wetland adjacent to Hayes Lake.

Project Status: 2023-2028
Estimated Cost: \$ 750,0000
Funding Source: BPC/PIF Revenues and reserves, Grants
Priority: High
Timeframe: Mid

8. BORST PARK PLAYGROUND ZIPLINE

In 2020, the City removed the old Big Toys playground and replaced it with a new playground and swings. A zipline is part of the overall vision and play for the playground area.

Project Status: 2023-2028
Estimated Cost: \$ 40,000
Funding Source: BPC Revenues and reserves
Priority: High
Timeframe: Short

9. FORT BORST REHABILITATION

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

Project Status: 2023-2028
Estimated Cost: \$ 150,000
Funding Source: BPC Revenues, reserves, grants, donations
Priority: High
Timeframe: Mid

10. BORST PARK CHRISTMAS LIGHTS AND DISPLAYS

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

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

11. BORST HOMESTEAD AREA IMPROVEMENTS

Improvements around the Borst Homestead area including Borst Home, school, church replica, Master Gardeners and other improvements.

Project Status: Annual
Estimated Cost: \$3,000
Funding Source: BPC Revenues and reserves
Priority: High

APPENDIX

BUDGET ORDINANCE NO 2517	155
SALARY SCHEDULE FOR 2023	158
UTILITY ALLOCATED COSTS	163
UTILITIES ADMINSTRATIVE DIVISION	164
CUSTOMER SERVICE CENTER DIVISION	165
CIVIL ENGINEERING DIVISION	166
SUMMARY OF OUTSTANDING DEBT	167
POPULATION HISTORY	168
PROPERTY TAX HISTORY	169
GLOSSARY	170

BUDGET ORDINANCE

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

ORDINANCE NO. 2517

AN ORDINANCE OF THE CITY OF CENTRALIA, WASHINGTON, ADOPTING THE BUDGET OF THE CITY OF CENTRALIA, WASHINGTON, FOR THE YEARS 2023 - 2024 AND PROVIDING FOR THE EFFECTIVE DATE HEREOF

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

Section 1

The Biennial Budget of the City of Centralia, Washington, for the year 2023 - 2024, as fixed and determined in the Proposed Budget for the year 2023 - 2024 and as revised by the City Council after public hearings thereon, is hereby adopted as the Budget of the City of Centralia, Washington, for the years 2023 - 2024. The estimated resources for each separate fund and aggregate expenditures for all such funds of the City of Centralia are set forth in a summary form below and are hereby appropriated for expenditure at the fund level during the years 2023 – 2024 as set forth on pages 2 - 4 of this ordinance.

CITY OF CENTRALIA
2023 - 2024 Adopted Budget
SUMMARY - ALL FUNDS for Ordinance
November 22, 2022

Fund No.	FUND NAME	2023		2024		Total Appropriations
		Estimated Revenues	Estimated Appropriations	Estimated Revenues	Estimated Appropriations	
001	GENERAL FUND	\$12,511,762	\$12,647,975	\$12,722,532	\$12,723,770	\$25,371,745
101	STREET FUND	1,594,014	1,437,337	1,566,333	1,441,249	\$2,878,586
104	PATHS & TRAILS FUND	2,333	-	2,333	-	\$0
106	REPAIR & DEMOLITION FUND	5,522	8,000	5,522	8,000	\$16,000
107	ELECTRIC UTILITY REVOLVING FUND	-	-	-	-	\$0
108	PARK IMPROVEMENT FUND	22,850	-	22,850	-	\$0
109	STADIUM FUND	206,269	248,781	223,051	205,701	\$454,482
111	CONFISCATIONS/SEIZURES FUND	100,500	100,000	100,800	100,000	\$200,000
112	LAW ENFORCEMENT GRANT FUND	-	-	-	-	\$0
113	EQUITABLE SHARING PROGRAM FUND	1,300	-	1,300	-	\$0
114	INDOOR POOL FUND	11,000	10,000	11,000	10,000	\$20,000
115	DEPOT FUND	36,500	36,500	36,500	36,500	\$73,000
116	LEOFF 1 OPEB TRUST FUND	246,000	236,830	246,000	260,513	\$497,343
117	OPIOID SETTLEMENT FUND	-	-	-	-	\$0
118	TRANSPORTATION MITIGATION FEE FUND	-	30,000	-	-	\$30,000
120	AMERICAN RESCUE PLAN ACT (ARPA)	10,000	4,596,589	-	-	\$4,596,589
124	BORST PARK CONSTRUCTION FUND	56,200	50,600	56,200	50,600	\$101,200
125	BORST HOME FUND	1,000	1,000	1,000	1,000	\$2,000
130	WASH LAWN CEMETERY FUND	-	-	-	-	\$0
140	TRANSPORTATION BENEFIT FUND	730,000	682,000	730,000	1,123,000	\$1,805,000
145	24/7 SOBRIETY FUND	-	-	-	-	\$0
201	DEBT SERVICE FUND	114,246	114,246	-	-	\$114,246
202	2019 BOND DEBT SERVICE FUND	270,650	270,150	267,900	267,400	\$537,550
302	CAPITAL PROJECTS FUND	310,000	2,118,369	310,000	310,000	\$2,428,369
303	ENERGY EFFICIENCY CAPITAL PROJECT FUND	5,000	5,000	5,000	5,000	\$10,000
304	FLOOD CAPITAL PROJECTS	-	-	-	-	\$0
305	2019 STREETScape/FOX RESTORATION CAPITAL PROJECT FUND	-	-	-	-	\$0
401	CITY LIGHT FUND	28,459,280	31,938,982	28,551,310	33,648,495	\$65,587,477
402	WATER FUND	7,158,420	8,351,046	7,423,320	6,194,226	\$14,545,272
403	WASTEWATER FUND	13,140,995	13,137,726	11,732,881	9,303,274	\$22,441,000
405	STORM & SURFACE WATER FUND	1,107,017	1,218,824	1,135,517	973,429	\$2,192,253
501	EQUIPMENT RENTAL FUND	685,922	787,517	685,922	737,391	\$1,524,908
502	INFORMATION SERVICES FUND	938,292	945,665	818,292	802,579	\$1,748,244
611	FIREMEN'S PENSION FUND	25,000	43,000	25,000	28,000	\$71,000
620	HELEN HOLLOWAY-STICKLIN GREENWOOD MEMORIAL TRUST FUND	5,000	-	5,000	-	\$0
	TOTAL APPROPRIATIONS	\$67,755,072	\$79,016,137	\$66,685,563	\$68,230,127	\$147,246,264

Section 2

The 2023 - 2024 budgeted staffing level, as indicated on the Proposed 2023 Salary Schedule, is increased by two positions an Assistant City Manager and an Assistant Public Works Director. A 2021 – 2022 part time position was increased to full time Volunteer/Emergency Management Coordinator.

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, 2023.

Section 7

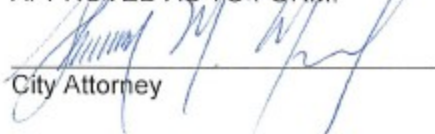
PASSED by the City Council of the City of Centralia, Washington for the first reading on the 8th day of November, 2022 and the second and final reading on the 22nd day of November 2022.


MAYOR

ATTEST:


City Clerk

APPROVED AS TO FORM:


City Attorney

SALARY SCHEDULE 2023

CITY OF CENTRALIA

2023 AUTHORIZED STAFFING LEVEL & 2023 SALARY SCHEDULE (Base pay only)

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

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		Minimum	Maximum	
COUNCIL (011)				
MAYOR	ELECTED OFFICIAL	n/a	7,200	1
MAYOR PRO TEM	ELECTED OFFICIAL	n/a	4,800	1
COUNCIL MEMBER	ELECTED OFFICIAL	n/a	3,600	5
MUNICIPAL COURT (012)				
JUDGE (.40 FTE)	NON-REPRESENTED	n/a	65,349*	0.4
COURT ADMINISTRATOR	NON-REPRESENTED	67,650	82,865	1
CHIEF COURT CLERK	TEAMSTER CLERICAL	55,284	63,264	1
DEPUTY COURT CLERK	TEAMSTER CLERICAL	48,276	55,284	1.5
CITY MANAGER (013)				
CITY MANAGER	NON-REPRESENTED	n/a	158,386	1
DEPUTY CITY MANAGER	NON-REPRESENTED	n/a	124,407	1
CITY CLERK (013)				
CITY CLERK	NON-REPRESENTED	63,256	77,467	1
FINANCE (014)				
FINANCE DIRECTOR	NON-REPRESENTED	108,679	133,269	1
FINANCIAL ANALYST	NON-REPRESENTED	72,338	88,716	2
CITY ACCOUNTANT	TEAMSTER CLERICAL	72,468	82,656	1
ACCOUNTING SPECIALIST	TEAMSTER CLERICAL	55,284	63,264	1
CITY ATTORNEY (015)				
CITY ATTORNEY	NON-REPRESENTED	116,194	142,743	1
LEGAL ASSISTANT	NON-REPRESENTED	55,227	67,650	1
CODE ENFORCEMENT PROGRAM COORDINATOR	NON-REPRESENTED	59,119	72,338	1
HUMAN RESOURCES (016)				
PAYROLL/HUMAN RESOURCE ANALYST	NON-REPRESENTED	72,338	88,716	1
HUMAN RESOURCES DIRECTOR	NON-REPRESENTED	101,531	124,407	1
HUMAN RESOURCES ASSISTANT	NON-REPRESENTED	55,227	67,650	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FT
		Minimum	Maximum	
COM DEV/BUILDING (018/024/039)				
BUILDING OFFICIAL	NON-REPRESENTED	77,467	94,884	1
BUILDING MAINTENANCE TECHNICIAN	NON-REPRESENTED	51,628	63,256	1
COM DEVELOPMENT DIRECTOR	NON-REPRESENTED	116,194	142,743	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	48,276	55,284	1
ASSISTANT COMMUNITY DEVELOPMENT DIRECTOR	NON-REPRESENTED	82,865	101,531	1
POLICE (021/112)				
ADMINISTRATIVE ASSISTANT	NON-REPRESENTED	63,256	77,467	1
CHIEF OF POLICE	NON-REPRESENTED	116,194	142,743	1
COMMUNITY SERVICE OFFICER	TEAMSTERS POLICE CLERICAL	44,544	52,428	2
DETECTIVE	TEAMSTERS POLICE	77,457	92,069***	2
DETECTIVE SERGEANT	TEAMSTERS POLICE	105,867	108,001***	1
PATROL OFFICER	TEAMSTERS POLICE	77,457	92,069***	18
COMMANDER (OPERATIONS)	NON-REPRESENTED	101,531	124,407	1
COMMANDER (SERVICES)	NON-REPRESENTED	101,531	124,407	1
POLICE EVIDENCE/PROPERTY SPECIALIST	TEAMSTERS POLICE CLERICAL	44,868	54,084	1
POLICE RECORDS TECHNICIAN	TEAMSTERS POLICE CLERICAL	44,868	54,084	4
POLICE PUBLIC RECORDS SPECIALIST	TEAMSTERS POLICE CLERICAL	51,768	62,616	1
POLICE SERGEANT	TEAMSTERS POLICE	105,867	108,001***	5
EMERGENCY MGMT/VOLUNTEER COORDINATOR	TEAMSTERS POLICE CLERICAL	44,868	54,084	1
COMMUNITY SERVICES (103)				
LEAD PARK TECHNICIAN	TEAMSTERS STREET/PARKS	67,496	82,597	1
PARK MECHANIC/TECHNICIAN	TEAMSTERS STREET/PARKS	58,947	72,259	1
PARK TECHNICIAN	TEAMSTERS STREET/PARKS	55,058	67,496	1
PARK TECHNICIAN I	TEAMSTERS STREET/PARKS	53,123	63,107	0.65
PUBLIC WORKS/CITY LIGHT ADMINISTRATION *** (401, 402, 403, 405, 101, 131, 501 & 502)				
ADMINISTRATIVE SERVICES MANAGER	NON-REPRESENTED	77,467	94,884	1
ASSISTANT PUBLIC WORKS DIRECTOR	NON-REPRESENTED	101,531	124,407	1
IS DIRECTOR	NON-REPRESENTED	101,531	124,407	1
IS SPECIALIST	NON-REPRESENTED	77,467	94,884	1
IS TECHNICIAN	NON-REPRESENTED	63,256	77,467	1
OFFICE COORDINATOR	TEAMSTERS CLERICAL	48,276	55,284	3
PROGRAM SPECIALIST	TEAMSTERS CLERICAL	59,172	67,704	1
PUBLIC WORKS DIRECTOR	NON-REPRESENTED	116,194	142,743	1
RECORDS MAINTENANCE COORDINATOR	TEAMSTERS CLERICAL	48,276	55,284	1

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
**** Various allocations to Electric, Water, Wastewater, Storm & Surface Water, Streets, Equipment Rental and Information Services		<u>Minimum</u>	<u>Maximum</u>	
MAINTENANCE (401, 402, 403)				
MAINTENANCE CUSTODIAN	NON-REPRESENTED	39,364	48,177	1
ENGINEERING (101, 401, 402, 403 & 405)				
CITY ENGINEER	NON-REPRESENTED	108,679	133,269	1
CIVIL ENGINEER	NON-REPRESENTED	82,865	101,531	1
CIVIL ENGINEER/DAM SAFETY ENGINEER	NON-REPRESENTED	82,865	101,531	1
ENGINEER TECHNICIAN I	IBEW W/WW/ENGINEERING	65,624	72,800	1
ENGINEER TECHNICIAN III	IBEW W/WW/ENGINEERING	75,171	83,554	1
ENGINEER TECHNICIAN IV	IBEW W/WW/ENGINEERING	80,475	89,336	1
GIS/CAD COORDINATOR	IBEW W/WW/ENGINEERING	81,266	90,251	1
UTILITY CUSTOMER SERVICE CENTER (401, 402 & 403)				
CUSTOMER SERVICE REPRESENTATIVE	TEAMSTERS CLERICAL	48,276	55,284	4
CUSTOMER SERVICE SUPERVISOR	NON-REPRESENTED	63,256	77,467	1
STREETS FUND (101)				
LEAD STREET/STORMWATER MAINTENANCE TECH	TEAMSTERS STREET/PARKS	67,496	82,597	1
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	55,058	67,496	3
CITY LIGHT (401)				
CANAL MAINTENANCE SUPERVISOR	IBEW LIGHT	n/a	89,752**	1
CANAL TECHNICIAN	IBEW LIGHT	n/a	72,114**	1
CHIEF POWERHOUSE OPERATOR	IBEW LIGHT	n/a	125,778**	1
CHIEF SUBSTATION OPERATOR	IBEW LIGHT	n/a	125,778**	1
DAM TECHNICIAN	IBEW LIGHT	n/a	72,114**	1
ELECTRICAL ENGINEERING MANAGER	NON-REPRESENTED	101,531	124,407	1
ELECTRICAL ENGINEERING TECH II	IBEW LIGHT	n/a	80,101**	1
ELECTRICAL ENGINEERING TECH III	IBEW LIGHT	n/a	86,549**	1
GENERAL MANAGER	NON-REPRESENTED	116,194	142,743	1
GENERATION & SYSTEMS OPS MANAGER	NON-REPRESENTED	101,531	124,407	1
GROUNDMAN	IBEW LIGHT	n/a	76,690**	1
HYDRO MAINTENANCE TECHNICIAN	IBEW LIGHT	n/a	70,304**	1
INSTRUMENT & CONTROL TECHNICIAN	IBEW LIGHT	n/a	110,323**	1

CONTINUED		COLLECTIVE BARGAINING ORGANIZATION		SALARY RANGE		# of FTEs
DEPARTMENT & POSITION TITLE				<u>Minimum</u>	<u>Maximum</u>	
LIGHT GENERAL FOREMAN	IBEW LIGHT	n/a	129,085**	1		
LIGHT METER TECHNICIAN	IBEW LIGHT	n/a	110,323**	1		
LIGHT METER TECHNICIAN FOREMAN	IBEW LIGHT	n/a	125,778**	1		
LIGHT WAREHOUSEMAN	IBEW LIGHT	n/a	76,690**	2		
LINE EQUIPMENT OPERATOR	IBEW LIGHT	n/a	89,752**	1		
LINE FOREMAN	IBEW LIGHT	n/a	125,778**	2		
LINE SERVICE TECHNICIAN	IBEW LIGHT	n/a	114,192**	1		
LINE TECHNICIAN	IBEW LIGHT	n/a	110,323**	5		
LINE TECHNICIAN APPRENTICE	IBEW LIGHT	81,640	104,811**	0		
POWERHOUSE OPERATOR	IBEW LIGHT	n/a	110,323**	2		
POWERHOUSE OPERATOR APPRENTICE	IBEW LIGHT	n/a	110,323**	1		
SUBSTATION OPERATOR	IBEW LIGHT	n/a	110,323**	0		
SUBSTATION/WIREMAN RELAY TECHNICIAN	IBEW LIGHT	n/a	118,040**	1		
SUBSTATION OPERATOR APPRENTICE	IBEW LIGHT	81,640	104,811**	1		
TECHNICAL ASSISTANT	IBEW LIGHT	n/a	65,062**	1		
CHIEF STOREKEEPER/BUYER	IBEW LIGHT	n/a	93,766**	1		
METER READERS (402 & 403)						
WATER METER READER	IBEW W/WW/ENGINEERING	60,466	67,246	1		
WATER FUND (402)						
LEAD REMOTE SYSTEMS TECH	IBEW W/WW/ENGINEERING	79,352	88,171	1		
LEAD WATER CUSTOMER SERVICE TECHNICIAN	IBEW W/WW/ENGINEERING	72,696	80,787	1		
LEAD WATER TECHNICIAN	IBEW W/WW/ENGINEERING	74,152	82,389	1		
REMOTE SYSTEMS TECHNICIAN	IBEW W/WW/ENGINEERING	68,619	76,315	2		
WATER OPERATIONS MANAGER	NON-REPRESENTED	88,716	108,679	1		
WATER QUALITY SPECIALIST	IBEW W/WW/ENGINEERING	68,619	76,315	1		
WATER TECHNICIAN	IBEW W/WW/ENGINEERING	65,146	72,363	4		
WASTEWATER FUND (403)						
COLLECTION SYSTEM LEAD TECHNICIAN	IBEW W/WW/ENGINEERING	77,501	86,133	1		
COLLECTION SYSTEM TECHNICIAN	IBEW W/WW/ENGINEERING	66,123	73,486	2		
ENVIRONMENTAL SPECIALIST	IBEW W/WW/ENGINEERING	64,813	72,030	1		
INSTRUMENT & CONTROLS TECHNICIAN	IBEW W/WW/ENGINEERING	n/a	101,525	1		
MAINTENANCE TECHNICIAN	IBEW W/WW/ENGINEERING	70,699	78,624	1		
PROCESS ANALYST	IBEW W/WW/ENGINEERING	69,306	82,368	1		
TREATMENT PLANT LEAD OPERATOR	IBEW W/WW/ENGINEERING	75,982	84,448	1		
W/W OPERATIONS MANAGER	NON-REPRESENTED	88,716	108,679	1		
W/W TREATMENT PLANT OPERATOR IN TRAINING	IBEW W/WW/ENGINEERING	59,363	64,730	2		
W/W TREATMENT PLANT OPERATOR II	IBEW W/WW/ENGINEERING	68,099	75,691	1		

CONTINUED

DEPARTMENT & POSITION TITLE	COLLECTIVE BARGAINING ORGANIZATION	SALARY RANGE		# of FTEs
		<u>Minimum</u>	<u>Maximum</u>	
STORM & SURFACE WATER FUND (405)				
STORMWATER/STREET MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	55,058	67,496	2
STREET/STORMWATER MAINTENANCE TECHNICIAN	TEAMSTERS STREET/PARKS	55,058	67,496	1
EQUIPMENT RENTAL FUND (501)				
ER & R LEAD MECHANIC	TEAMSTERS STREET/PARKS	67,496	82,597	1
MECHANIC	TEAMSTERS STREET/PARKS	58,947	72,259	2
				<u>164.6</u>
TOTAL AUTHORIZED FTEs				164.4

*Unsettled Judge Contract expires 12-31-2022
**Unsettled IBEW Light Contract, expiration 12-31-2022
***Unsettled Teamsters Police Wages only for 2023

UTILITY ALLOCATED COSTS

UTILITIES ADMINSTRATIVE DIVISION	164
CUSTOMER SERVICE CENTER DIVISION	165
CIVIL ENGINEERING DIVISION	166

UTILITES ADMINISTRATIVE DIVISION

UTILITIES ADMINISTRATIVE DIVISION BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Operating Transfer In	\$1,510,521	\$831,265	\$835,840	\$1,667,105	\$811,285	\$811,285	\$1,622,570
TOTAL OPERATING REVENUES	\$1,510,521	\$831,265	\$835,840	\$1,667,105	\$811,285	\$811,285	\$1,622,570
OPERATING EXPENDITURES							
Salaries	\$934,039	\$497,233	\$501,808	\$999,041	\$489,635	\$489,635	\$979,270
Benefits	444,268	238,241	238,241	476,482	226,920	226,920	453,840
Supplies	21,217	25,000	25,000	50,000	25,200	25,200	50,400
Other Services & Charges	52,385	42,370	42,370	84,740	40,760	40,760	81,520
Intergovernmental	0	0	0	0	0	0	0
Interfund	58,612	28,421	28,421	56,842	28,770	28,770	57,540
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,510,521	\$831,265	\$835,840	\$1,667,105	\$811,285	\$811,285	\$1,622,570
STAFFING LEVELS							
Office Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Admin. Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ST/ER/SW Ops Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Financial Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Archivist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	7.00	7.00	7.00	7.00	7.00	7.00	7.00
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
LIGHT - YELM HYDRO	6%	6%	6%	6%	6%	6%	6%
LIGHT - CENTRALIA	30%	30%	30%	30%	30%	30%	30%
STREETS	14%	14%	14%	14%	14%	14%	14%
WATER	20%	20%	20%	20%	20%	20%	20%
WASTEWATER	21%	21%	21%	21%	21%	21%	21%
STORMWATER	4%	4%	4%	4%	4%	4%	4%
EQUIPMENT RENTAL	5%	5%	5%	5%	5%	5%	5%
	100%	100%	100%	100%	100%	100%	100%

CUSTOMER SERVICE CENTER DIVISION

CUSTOMER SERVICE CENTER DIVISION BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Operating Transfer In	\$1,466,507	\$825,047	\$825,047	\$1,650,094	\$780,395	\$780,395	\$1,560,790
TOTAL OPERATING REVENUES	\$1,466,507	\$825,047	\$825,047	\$1,650,094	\$780,395	\$780,395	\$1,560,790
OPERATING EXPENDITURES							
Salaries	\$620,726	\$294,280	\$294,280	\$588,560	\$274,413	\$274,413	\$548,826
Benefits	351,328	173,771	173,771	347,542	146,102	146,102	292,204
Supplies	30,383	20,555	20,555	41,110	19,505	19,505	39,010
Other Services & Charges	405,458	308,020	308,020	616,040	311,605	311,605	623,210
Intergovernmental	0	0	0	0	0	0	0
Interfund	58,612	28,421	28,421	56,842	28,770	28,770	57,540
Capital Outlay	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$1,466,507	\$825,047	\$825,047	\$1,650,094	\$780,395	\$780,395	\$1,560,790
STAFFING LEVELS							
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	5.50	5.50	5.50	5.50	4.00	4.00	4.00
TOTAL STAFFING LEVELS	6.50	6.50	6.50	6.50	5.00	5.00	5.00
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
LIGHT - CENTRALIA	45%	45%	45%	45%	45%	45%	45%
WATER	28%	28%	28%	28%	28%	28%	28%
WASTEWATER	25%	25%	25%	25%	25%	25%	25%
STORMWATER	2%	2%	2%	2%	2%	2%	2%
	100%	100%	100%	100%	100%	100%	100%

CIVIL ENGINEERING DIVISION

CIVIL ENGINEERING DIVISION BUDGET SUMMARY

	Actual 2019-2020	Amended 2021	Amended 2022	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024
OPERATING REVENUES							
Operating Transfer In	\$668,329	\$754,730	\$754,730	\$1,509,460	\$1,102,015	\$1,087,577	\$2,189,592
TOTAL OPERATING REVENUES	\$668,329	\$754,730	\$754,730	\$1,509,460	\$1,102,015	\$1,087,577	\$2,189,592
OPERATING EXPENDITURES							
Salaries	\$359,354	\$437,716	\$437,716	\$875,432	\$687,241	\$687,241	\$1,374,482
Benefits	146,037	193,767	193,767	387,534	266,418	266,418	532,836
Supplies	24,843	13,750	13,750	27,500	32,750	18,750	51,500
Other Services & Charges	52,448	69,347	69,347	138,694	72,089	71,651	143,740
Intergovernmental	0	0	0	0	0	0	0
Interfund	79,812	40,150	40,150	80,300	43,517	43,517	87,034
Capital Outlay	5,835	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$668,329	\$754,730	\$754,730	\$1,509,460	\$1,102,015	\$1,087,577	\$2,189,592
STAFFING LEVELS							
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS/CAD Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech IV	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech III	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Engineering Tech II	2.00	1.00	1.00	1.00	0.00	0.00	0.00
Engineering Tech I	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	5.00	5.00	5.00	5.00	6.00	6.00	6.00
UTILITY & PUBLIC WORKS FUND % OF RESPONSIBILITY							
LIGHT - YELM HYDRO	15%	15%	15%	15%	15%	15%	15%
LIGHT - CENTRALIA	10%	10%	10%	10%	10%	10%	10%
STREETS	8%	8%	8%	8%	8%	8%	8%
WATER	30%	30%	30%	30%	30%	30%	30%
WASTEWATER	26%	26%	26%	26%	26%	26%	26%
STORMWATER	11%	11%	11%	11%	11%	11%	11%
	100%	100%	100%	100%	100%	100%	100%

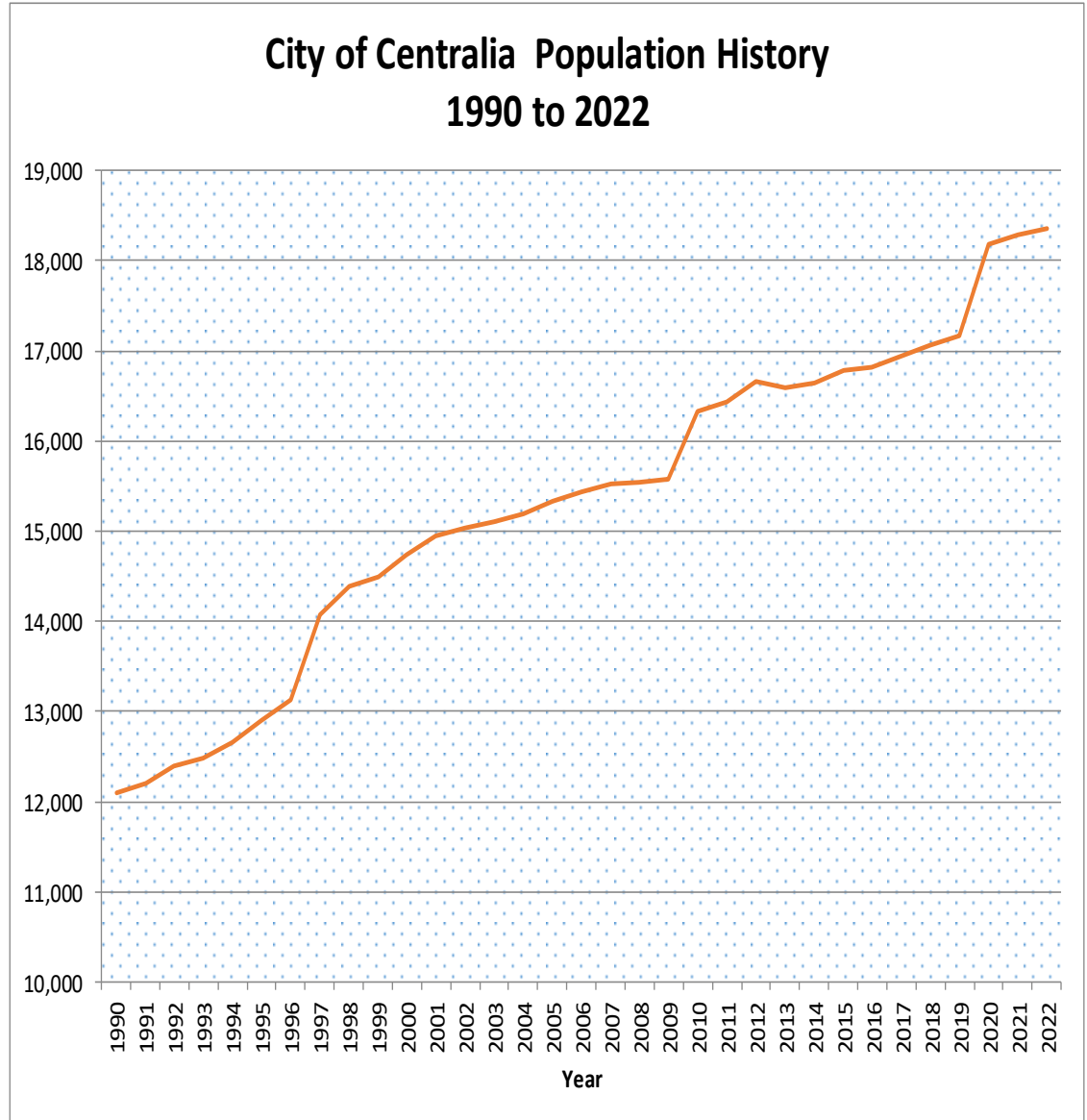
SUMMARY OF OUTSTANDING DEBT

City of Centralia Summary of Outstanding Debt As of January 1, 2022

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2022 Principal Outstanding	2022 Principal	2022 Interest	Dec 2022 Principal Outstanding	Maturity
General Fund							
<i>Distressed Counties Loan (.09 Funds)</i>							
Millard Business Attraction (001.019)	7/9/2010	\$ 300,000	\$ 133,035	\$ 15,482	\$ 2,698	\$ 117,553	12/1/2029
<i>Centralia School District</i>							
HVAC-Indoor Swimming Pool (001.103)	5/15/2013	\$ 207,690	\$ 31,154	\$ 20,769	\$ -	\$ 10,385	6/1/2023
Stadium Fund (Fund 109)							
<i>General Obligation Bond</i>							
Sports Complex (refunded 2010 bond)	3/17/2021	\$ 670,000	\$ 605,000	\$ 55,000	\$ 24,200	\$ 550,000	12/1/2030
Debt Service Funds							
<i>General Obligation Bond</i>							
QECB Energy Efficiency (Fund 201)	7/30/2013	1,100,000	220,000	110,000	8,492	110,000	8/1/2023
<i>General Obligation Bond</i>							
Streetscape/Fox Theatre (Fund 202)	4/24/2019	3,825,000	3,475,000	145,000	122,400	3,330,000	12/1/2038
Total Debt Service Funds		\$ 4,925,000	\$ 3,695,000	\$ 255,000	\$ 130,892	\$ 3,440,000	
Electric Fund (Fund 401)							
<i>Revenue Bonds</i>							
2021 Revenue Ref Bonds (refunded 2010 bond)	3/17/2021	5,400,000	4,800,000	435,000	240,000	4,365,000	12/1/2030
2021 Revenue Ref Bonds (refunded 2015 bond)	3/17/2021	4,970,000	4,115,000	750,000	205,750	3,365,000	12/1/2026
Total Electric Fund		\$ 10,370,000	\$ 8,915,000	\$ 1,185,000	\$ 445,750	\$ 7,730,000	
Water Fund (Fund 402)							
<i>Public Works Trust Fund Loans</i>							
Cooks Hill Water	7/30/2002	2,316,356	128,116	128,116	1,281	-	6/1/2022
<i>State Revolving Fund Loans</i>							
Ham Hill Water	10/1/2002	624,240	65,709	32,855	657	32,854	10/1/2023
Port North Ext	8/11/2005	2,197,866	347,032	115,677	3,470	231,355	10/1/2024
Total Water Fund		\$ 5,138,462	\$ 540,857	\$ 276,648	\$ 5,409	\$ 264,209	
Wastewater Fund (Fund 403)							
<i>Public Works Trust Fund Loans</i>							
Maple Hansen	7/31/2002	280,098	8,301	8,301	83	-	7/1/2022
Cooks Hill Sewer	7/4/2004	1,192,500	188,813	62,938	944	125,876	7/1/2024
<i>State Revolving Fund Loans</i>							
Wastewater Treatment Plant A	11/1/2005	33,009,836	5,078,437	1,692,812	-	3,385,625	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	151,781	30,356	-	121,425	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	1,853,013	148,218	45,642	1,704,795	12/31/2032
Total Wastewater Fund		\$ 38,077,430	\$ 7,280,345	\$ 1,942,625	\$ 46,669	\$ 5,337,720	
Storm & Surface Water Fund (Fund 405)							
<i>State Revolving Fund Loan</i>							
I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 43,235	\$ 3,458	\$ 1,065	\$ 39,777	12/31/2032
TOTAL OUTSTANDING DEBT		\$ 59,758,649	\$ 21,243,626	\$ 3,753,982	\$ 656,682	\$ 17,489,643	

POPULATION HISTORY

Year	Population
1990	12,101
1991	12,206
1992	12,401
1993	12,478
1994	12,651
1995	12,898
1996	13,123
1997	14,068
1998	14,390
1999	14,493
2000	14,742
2001	14,950
2002	15,040
2003	15,110
2004	15,200
2005	15,340
2006	15,430
2007	15,520
2008	15,540
2009	15,570
2010	16,336
2011	16,440
2012	16,670
2013	16,600
2014	16,640
2015	16,790
2016	16,820
2017	16,940
2018	17,060
2019	17,170
2020	18,183
2021	18,280
2022	18,360



During the past twenty-five years, the population of the City of Centralia has increased by 3,970. The 2022 displayed number is an estimate until the OFM provides the official estimate.

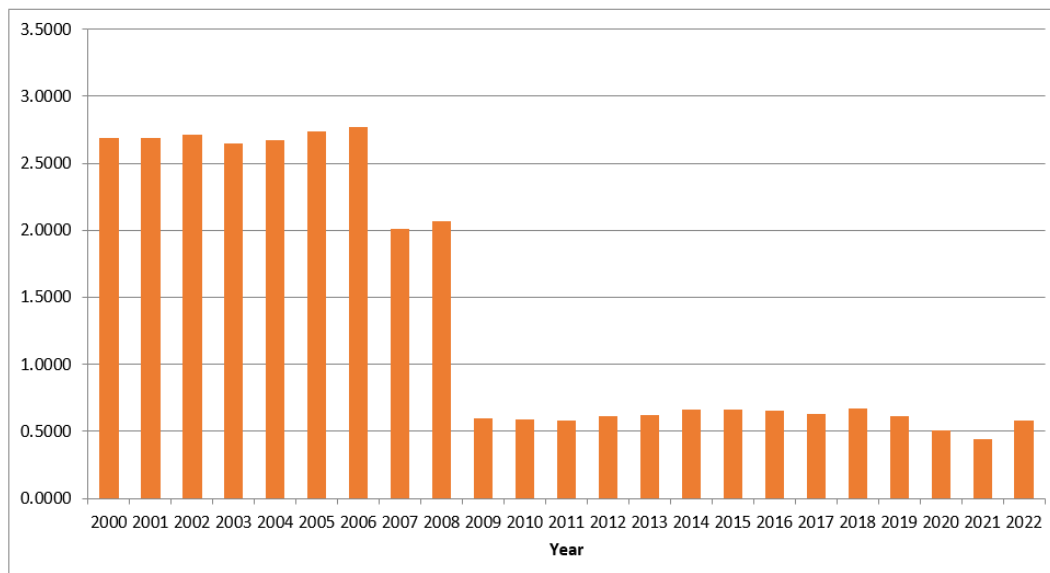
RCW 43.62.030 states that the Office of Financial Management (OFM) shall annually determine the April 1 populations of all cities and towns of the state. OFM population estimates for cities and towns are used in state program administration and in the allocation of selected state revenues .

PROPERTY TAX HISTORY

REGULAR PROPERTY TAX <https://lewiscountywa.gov/offices/assessor/property-tax-levy-information/>

Year	Levy Rate per \$1,000	Change	Property Tax Levy	Change	Assessed Value	Change
2000	2.6859	0.31%	1,625,064	2.11%	605,041,069	1.79%
2001	2.6859	0.00%	1,668,576	2.68%	621,240,877	2.68%
2002	2.7163	1.13%	1,721,128	3.15%	633,633,067	1.99%
2003	2.6479	-2.52%	1,834,501	6.59%	692,806,121	9.34%
2004	2.6722	0.92%	1,870,722	1.97%	700,078,235	1.05%
2005	2.7380	2.46%	1,916,882	2.47%	700,096,424	0.00%
2006	2.7685	1.11%	1,970,317	2.79%	711,691,383	1.66%
2007	2.0142	-27.24%	2,051,875	4.14%	1,018,693,500	43.14%
2008	2.0706	2.80%	2,123,328	3.48%	1,025,481,485	0.67%
2009	0.5940	-71.31%	627,717	-70.44%	1,056,773,377	3.05%
2010	0.5870	-1.17%	629,384	0.27%	1,072,135,903	1.45%
2011	0.5816	-0.92%	630,298	0.15%	1,083,701,516	1.08%
2012	0.6130	5.39%	645,844	2.47%	1,053,650,942	-2.77%
2013	0.6255	2.05%	651,014	0.80%	1,040,770,478	-1.22%
2014	0.6605	5.60%	660,996	1.53%	1,000,820,368	-3.84%
2015	0.6669	0.97%	672,260	1.70%	1,007,975,532	0.71%
2016	0.6582	-1.30%	672,260	0.00%	1,021,334,776	1.33%
2017	0.6279	-4.60%	685,508	1.97%	1,091,717,928	6.89%
2018	0.6672	6.26%	707,211	3.17%	1,059,990,378	-2.91%
2019	0.6120	-8.28%	714,283	1.00%	1,168,662,275	10.25%
2020	0.5081	-19.08%	724,886	5.74%	1,426,683,541	30.68%
2021	0.4413	-33.86%	732,683	3.60%	1,660,249,892	56.63%
2022	0.5808	-5.09%	1,057,398	48.04%	1,820,601,513	55.79%

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



GLOSSARY

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.

FIDUCIARY FUND:

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

ALLOCATION:

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

AMORTIZATION:

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

ANNUAL DEBT SERVICE:

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

ANNUAL FINANCIAL REPORT:

The official annual report of a government.

APPROPRIATION:

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

APPROPRIATIONS ORDINANCE:

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

ASSESSED VALUATION (AV):

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

ASSESSMENT:

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

ASSETS:

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

ASSIGNED RESOURCES:

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

AUDIT:

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

AUDITOR'S REPORT:

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

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

BALANCED BUDGET:

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

BALANCE SHEET:

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

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

BASE BUDGET:

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

BASIC FINANCIAL STATEMENTS:

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

BASIS OF ACCOUNTING:

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

BEGINNING FUND BALANCE:

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

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

BOND:

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

BOND ANTICIPATION NOTES:

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

BOND CONSTRUCTION FUNDS

Unspent cash proceeds from bonds issued for specific purposes.

BOND REGISTRAR:

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

BUDGET:

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

BUDGET CALENDAR:

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

BUDGET DOCUMENT:

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

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

BUDGET MESSAGE:

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

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

CAPITAL ASSETS:

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

CAPITAL BUDGET:

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

CAPITAL FACILITIES PLAN (CFP):

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

CAPITAL OUTLAY:

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

CAPITAL PROGRAM:

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

CAPITAL PROJECTS:

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

CAPITAL RESERVES:

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

CASH BASIS:

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

CASH FLOW BUDGET:

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

CERTIFICATE OF DEPOSIT:

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

COLA:

Cost of Living Allowance.

COMMUNITY PARK:

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

CONTINGENCY:

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

COST ACCOUNTING:

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

COUNCILMANIC BONDS:

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

CPI:

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

CUSTOMER DEPOSITS:

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

DEBT:

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

DEBT LIMITS:

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

DEBT RESERVE:

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

DEBT SERVICE:

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

DEBT SERVICE FUND:

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

DEFICIT:

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

DELINQUENT TAXES:

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

DEMAND DEPOSIT:

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

DEPARTMENT:

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

DEPRECIATION:

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

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

DEVELOPMENT ACTIVITY:

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

DOUBLE BUDGETING:

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

ENCUMBRANCES:

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

ENDING FUND BALANCE:

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

ENTERPRISE FUND:

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

EQUIPMENT REPLACEMENT FUNDS:

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

EXPENDITURES:

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

FEE IN LIEU OF:

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

FINES & FORFEITURES:

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

FISCAL YEAR:

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

FLOAT:

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

FRANCHISE:

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

FULL FAITH & CREDIT:

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

FULL-TIME EQUIVALENT EMPLOYEE (FTE):

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

FUND:

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

FUND BALANCE:

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

GAAFR:

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

GAAP:

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

GASB:

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

GENERAL FIXED ASSETS:

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

GENERAL FUND:

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

GENERAL OBLIGATION BONDS:

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

GOALS:

The objective of specific tasks and endeavors.

GRANT:

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

GUARANTY FUND:

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

IMPACT FEES:

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

INFRASTRUCTURE:

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

INTERFUND PAYMENTS:

Expenditures made to other funds for services rendered.

INTERGOVERNMENTAL COSTS:

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

INTERGOVERNMENT REVENUE:

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

INTERGOVERNMENTAL SERVICES:

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

INTERLOCAL AGREEMENT:

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

INTERNAL CONTROL:

A plan of organization for purchasing, accounting and other financial activities, which, among other things, provides that: The duties of employees are subdivided so that no single employee handles financial action from beginning to end. Proper authorization from specific responsible officials is obtained before key steps in the processing of a transaction are completed. Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND:

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

INVESTMENT:

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

IPD: Implicit Price Deflator.

LAPSING APPROPRIATION:

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

LATECOMER FEES:

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

LEASING:

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

LEOFF:

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

LEVY:

To impose taxes, special assessments or service charges for the support of government activities.
The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This does not include encumbrances.

LID:

Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LIMITED TAX GENERAL OBLIGATION BONDS (LTGO):

Non-voted bonds which are secured by the full faith and credit of the city and subject to an annual tax levy.

MANAGEMENT TEAM:

The city's administrative body consisting of the City Manager and all Department Heads.

MATURITIES:

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MITIGATION FEES:

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

MODIFIED ACCRUAL BASIS:

Basis of accounting in which (a) revenues are recognized in the accounting period they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET REVENUE:

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

NOTES TO THE FINANCIAL STATEMENTS:

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

OBJECT:

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

OPERATING FUNDS:

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

OPERATING RESERVES:

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

ORDINANCE:

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

OTHER SERVICES AND CHARGES:

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

PARITY BOND:

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

PERS:

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

PERSONNEL COSTS:

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

PRELIMINARY BUDGET:

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

PROCLAMATION:

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

PROGRAM:

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

PROGRAM ENHANCEMENT:

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

PROGRAM REVENUE:

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

PROPERTY TAX LEVY-REGULAR:

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

PROPERTY TAX LEVY-EXCESS:

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

PROPRIETARY FUND TYPES:

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

PUBLIC FACILITIES:

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

PUBLIC FACILITIES DISTRICT (PFD):

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

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

PUBLIC HEARING:

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

PUBLIC WORKS TRUST FUND (PWTF):

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

RCW:

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

REAL ESTATE EXCISE TAX (REET):

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

RESERVE:

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

RESOLUTION:

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

RESOURCES:

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

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the city.

REVENUE:

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

REVENUE BONDS:

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

REVENUE ESTIMATE:

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

STP: Surface Transportation Program.

SALARIES & WAGES: See PERSONNEL COSTS.

SERVICE MEASURES:

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

SINGLE AUDIT:

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

SINKING FUND ACCOUNT:

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

SPECIAL ASSESSMENT:

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

SPECIAL REVENUE FUND:

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

STATE REVOLVING FUND (SRF)

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

SUPPLEMENTAL APPROPRIATION:

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

SUPPLIES:

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

SURETY BOND:

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

TAX:

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

TAX LEVY ORDINANCE:

An ordinance through which taxes are levied.

TAX RATE LIMIT:

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

TERM BONDS:

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

TRANSPORTATION IMPROVEMENT ACCOUNT (TIA)

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

TRANSPORTATION IMPROVEMENT BOARD (TIB):

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

TRUST FUND:

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

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID):

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

WAC:

Washington Administrative Code.

WCIA:

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

YIELD:

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

