

PROPOSED BUDGET



2025 - 2026

2025—2026 Biennial Budget



Amy Buckler
Interim 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.



November 1, 2024

Members of the City Council and Citizens of Centralia:

I am pleased to present the Proposed Budget for 2025-2026 for the City of Centralia. The 2025-2026 budget totals \$164,067,705, reflecting a \$8,918,375 increase over 2023-2024. The budget is balanced, and reflects our commitment to provide valuable government services and exercise prudent fiscal management.

As in previous years, the budget creation process was challenging, especially for the General Fund, and required difficult choices on how to maintain service levels within our growing city's limited resources. We recognize challenges presented by inflation, continued increasing costs for liability insurance, mandated expenses for indigent defense, and other unanticipated requirements increase costs without significantly enhancing value or services for our citizens.

We also acknowledge that sustaining quality services and facilities, while meeting the Council's recently updated Strategic Priorities may require changes in the way we have been providing services and, more importantly, how we pay for those new initiatives.

Economic Context

Our ability to develop a sound, workable budget requires us to 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 2024 and small increases in growth in late 2025 and 2026.

Budget Highlights

Within the core budgets, we highlight the following:

The general fund budget balances ongoing expenses with anticipated ongoing revenue, increasing the property tax levy, and use of budget surplus from the 2023 – 2024 biennium.

The budget includes changes to the existing organization chart adding positions in the Parks, Community Development, Public Works and City Light Departments.

The Parks Department budget includes one Parks Technician in 2025, as well as the previously Parks and Buildings Operations Manager previously authorized in 2024. These positions will help to maintain existing and expanding parks facilities and operations;

For the Community Development Department there is an associate planner/permit technician position to help meet growing development demand. This position is being funded from building permit and planning fees which have restricted uses;

In the Public Works Department, the Streets/Stormwater/ER&R Operations manager position is funded after several years to improve service delivery; and

In the City Light Department several positions are included to ensure the electric utility will be able to respond to the increase in demand anticipated for the electric utility

Looking Forward

The City is largely a service organization with employees being one of our strongest assets. The core 2025 - 2026 budget recognizes the financial impacts of negotiated increases extending into 2025, based on existing contracts. Being a biennial budget, the choice has been made to roll forward the estimated 2025 salaries and benefits into 2026, 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. However, many of these estimates are preliminary and will continue to be refined as actual premium increases become available.

As this proposed 2025 - 2026 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 ensuring responsible use of the City's financial resources. Our discussion will progress through both public budget hearings that are planned in November.

Sincerely,

Amy Buckler, Interim City Manager

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CITY OFFICIALS

POSITION	COUNCIL MEMBERS	DISTRICT / AT LARGE	TERM EXPIRES
Mayor	Kelly Smith Johnston	At Large #2	December 31, 2027
Deputy Mayor	Chris Brewer	At Large #1	December 31, 2027
Councilmember	Adriana Garibay	At Large #3	December 31, 2027
Councilmember	Norm Chapman	District #1	December 31, 2025
Councilmember	Sarah Althausen	District #2	December 31, 2025
Councilmember	Max Vogt	District #3	December 31, 2025
Councilmember	Mark Westley	District #4	December 31, 2025

MANAGEMENT TEAM

STAFF	POSITION
Amy Buckler	Interim City Manager
Amy Buckler	Deputy City Manager
Kyle Manley	City Attorney
Kristan McConnell	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
Andy Caldwell	Police Chief
Kim Ashmore	Public Works Director
James Buzzard	Municipal Court Judge
Jonathan Hagan	Information Technology Director

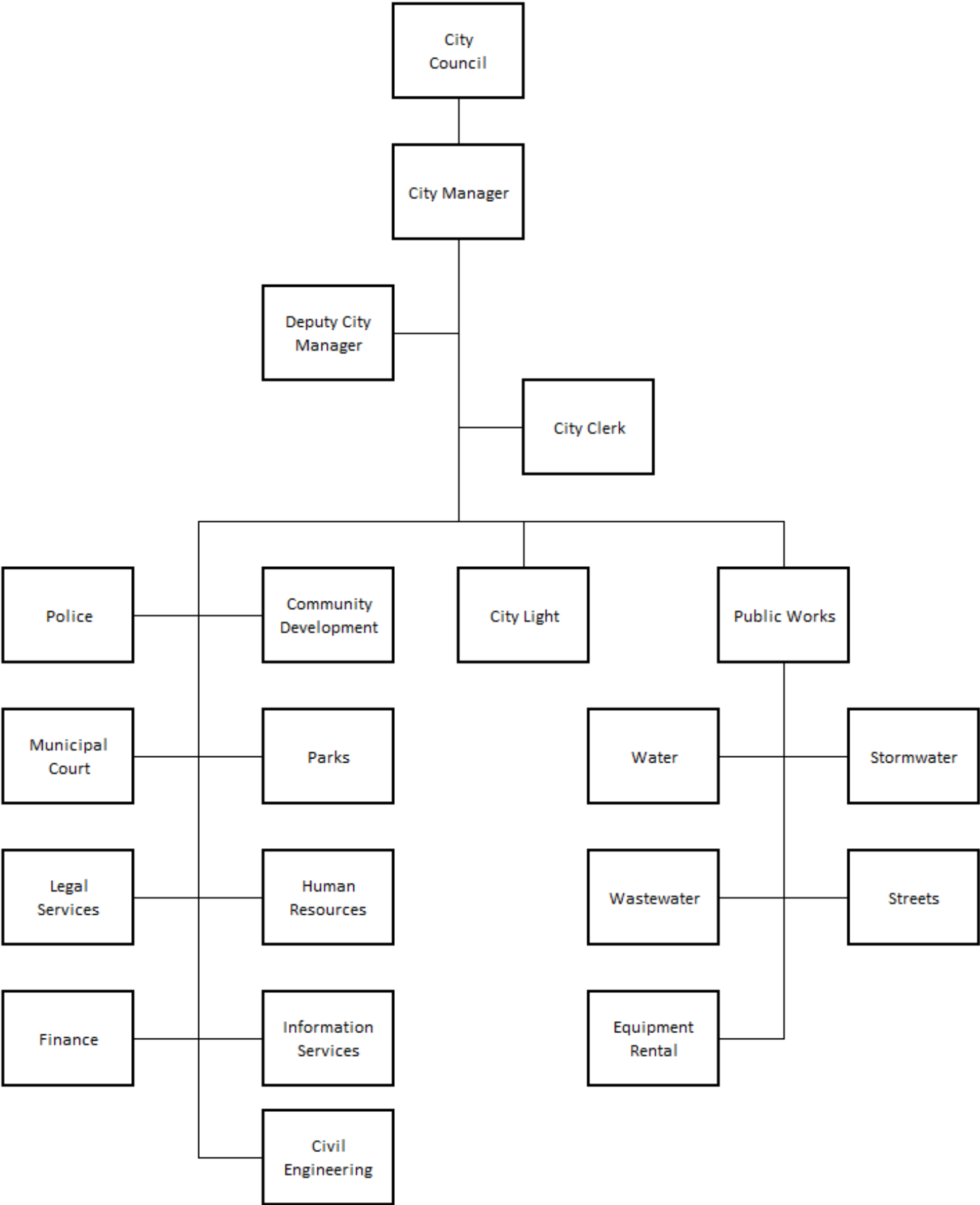
Address

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 2025-2026 STRATEGIC PRIORITIES AND OBJECTIVES

- 1. Encourage Economic Development thru cooperation with the City's community partners.**
 - a. Encourage 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. Develop a master plan for reimagining the Main Street corridor and explore finance options.
- 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.
 - e. Prepare new 10-year Transportation Benefit District (TBD) ballot measure for voters.
 - f. Add additional maintenance staff to continue to improve street Pavement Condition Ratings.
- 3. Promote a climate of diversity, equity and inclusion within Centralia.**
 - a. Foster greater diversity on the City's existing advisory boards and City Council
 - b. Continue DEI training and awareness program for City staff in conjunction with area partners.
- 4. Continue to encourage housing development consistent with the City's Housing Action Plan and Communicate Progress.**
 - a. Foster support among developers and the community for needed housing development in Centralia.
 - b. Regularly update the 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.
- 6. Work with area partners to address challenges related to homelessness.**
 - a. Maintain communication among social service providers and law enforcement to ensure a coordinated and efficient approach to providing services for homeless individuals.
 - b. Work with local low-income housing providers to encourage an appropriate inventory of housing stock for low-income families and individuals.
 - c. Continuously review and update codes in order to enable law enforcement to manage unacceptable activities related to homelessness.
- 7. Focus on implementation of the Parks Plan.**
 - a. Explore potential sources of revenue to support parks.
 - b. Add additional maintenance staff to improve routine maintenance while also keeping up with improvements as identified in the plan.
- 8. Advance the Hub City Greenways vision**
 - a. Along with key community partners, participate in the Thriving Communities program to receive technical assistance and engage the community around neighborhood activity hubs and trails.
 - b. Explore potential funding sources to acquire properties and implement projects.
 - c. Design and construct the Hayes Lake Trail, which is a key trail connection.

CITY COUNCIL STRATEGIC PRIOR—CONT

OUR 2025-2026 STRATEGIC PRIORITIES AND OBJECTIVES—CONTINUED

- 1. Focus city resources on completing existing significant projects**
 - a. The Comprehensive Plan, including Climate Resiliency and Transportation plans
 - b. Westside Connector (Stage 1,2 and 3)
 - c. Reynolds Ave and Harrison Ave Corridor Improvements
 - d. United Learning Center and Gym/Clubhouse
 - e. Veterans Memorial Community Park
 - f. A New Courthouse
 - g. Financial System & Utility Billing Software Update
 - h. Critical Area Aquifer Protection
 - i. China Creek Phase 3 & 4

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.

PROCESS, POLICY AND PLAN

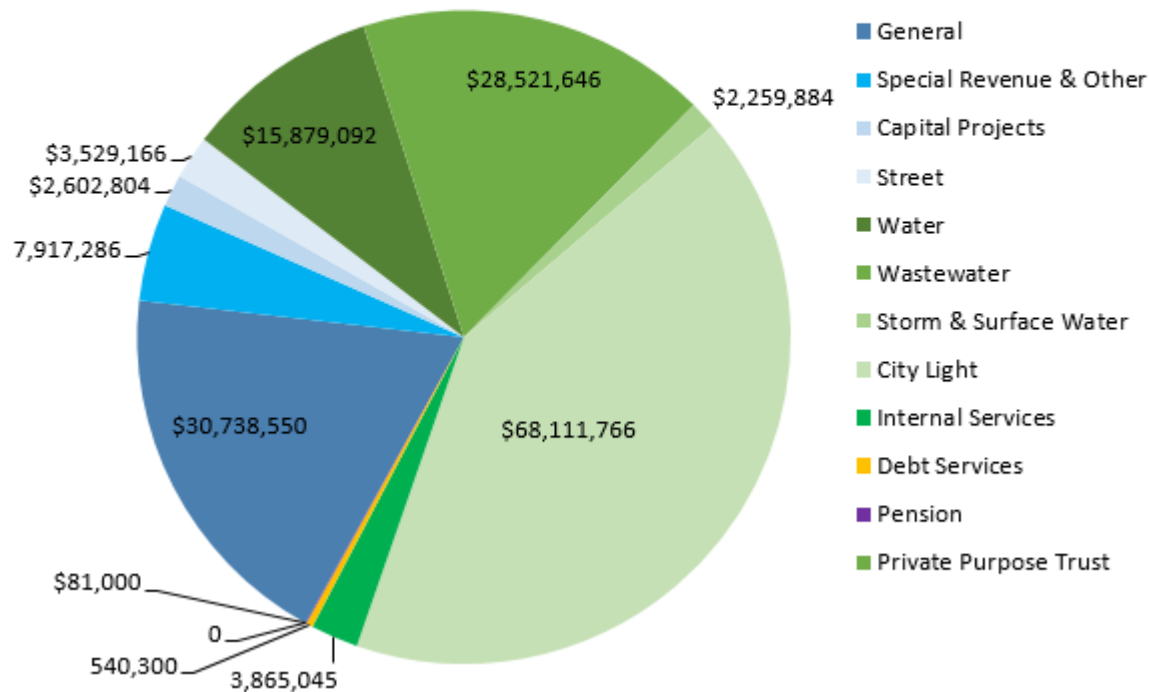
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BUDGET SUMMARY OVERVIEW

2025-2026 CITY OF CENTRALIA BIENNIAL BUDGET

The 2025-2026 Biennium Budget totals \$164,067,705 Compared to the 2023-2024 Amended Budget this is an increase of 5.1% or \$8,918,375. The City is also maintaining healthy reserves and ending balances. This summary section will focus on highlights of the 2025-2026 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 2025-2026 Biennium Budget includes combined expenditure appropriations of \$164,067,705. 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.

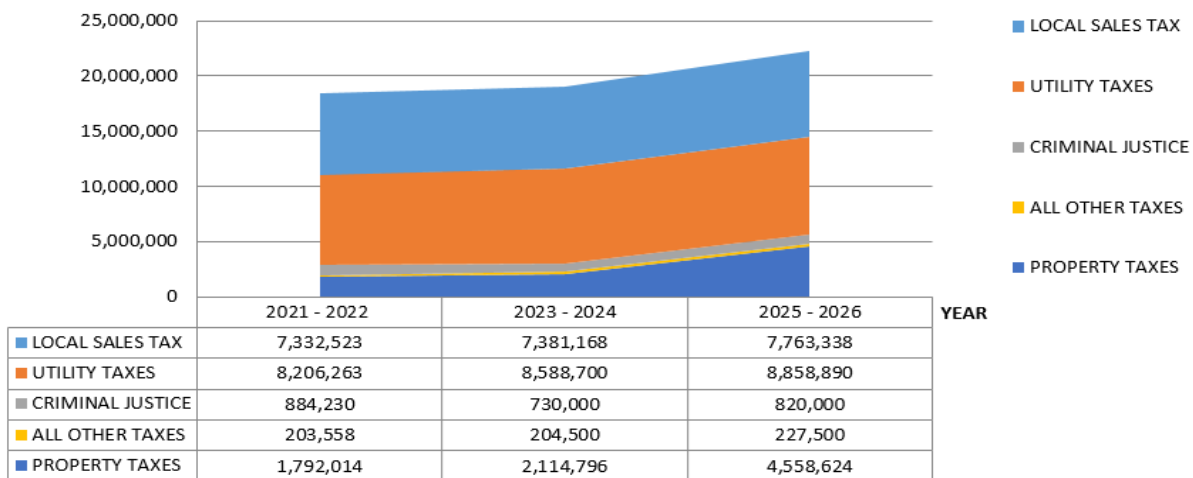
GENERAL FUND

The proposed 2025 – 2026 budget is 10.3% higher than the amended 2023 – 2024 biennium budget. City revenues are continuing 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. The proposed 2025-2026 budget has been developed after significant review of General Fund revenues to being returning to a sustainable, structurally balanced budget. The 2025– 2026 proposed budget is balanced by adopting the Finance Committee's recommendations for fee increases to be included in a newly created Master Fee Schedule and by increasing the city property tax by using one million two hundred thousand dollars of banked property tax authority. The on-going operational costs are projected to be \$30,738,550.

GENERAL FUND REVENUES TOTAL \$30,850,634

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

General Fund Tax Revenues



TAX REVENUES BY SOURCE

SALES TAXES: At \$7,763,338 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 \$4,558,624 was based on the property tax levy passed in October 2024.

UTILITY TAXES: This major revenue source of \$8,858,890 is projected to increase only slightly from 2023—2024.

CHARGES FOR SERVICES: At \$4,082,154 this second largest revenue source (after taxes) is projected to increase from 2023-2024 by 19%.

OTHER REVENUES: Providing the remaining revenues that support the General Fund are Fines and Forfeitures at \$400,000, Inter-governmental Revenues of \$1,097,500, Miscellaneous Revenue including interest at \$100,000, and Licenses/Permits projected at \$597,200. Building permits, which are included in the last category.

GENERAL FUND EXPENDITURES Total: \$30,738,550

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, Parks is the most visible and receives the next highest level of funding.

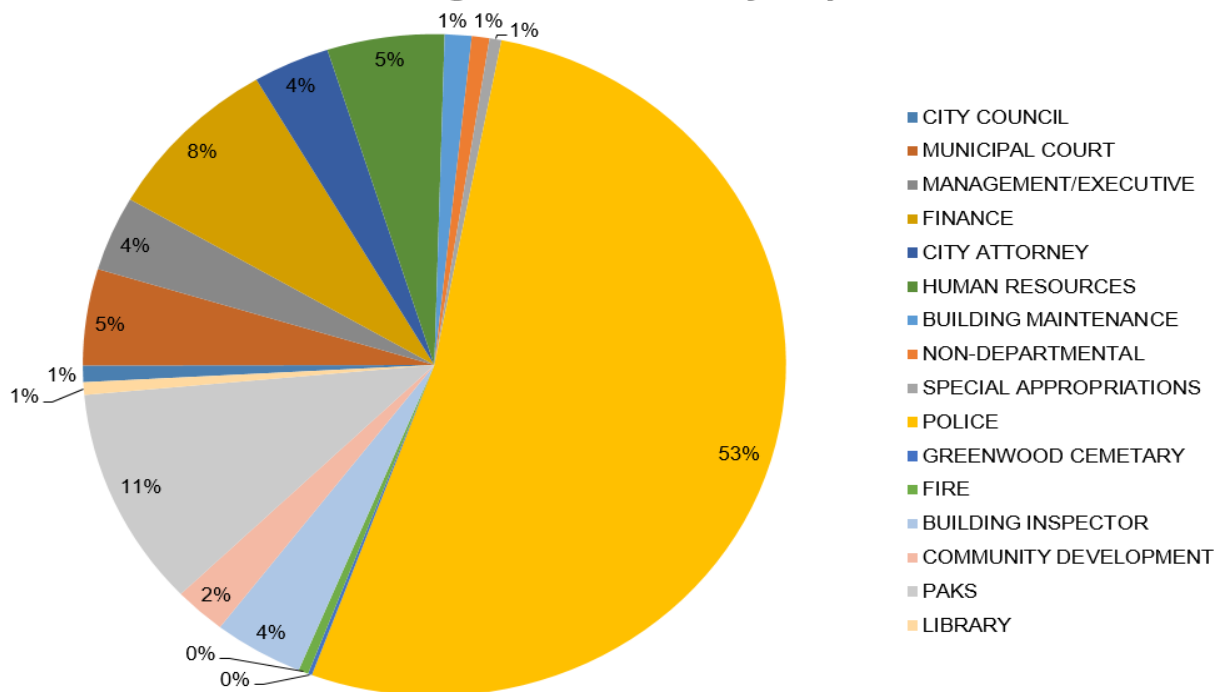
SUMMARY

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 CRRP grant commitment and for Train Depot roof and HVAC repairs).

General Fund Budget 2025 - 2026 by Department



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, 2024 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 2024 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 proposed 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 2025 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
2025 Budget:	\$850,000
<u>2026 Budget:</u>	<u>\$950,000</u>
Project Budget:	\$1,800,000
Fund Source:	Revenues

Wastewater:

JEFFERSON PUMP STATION AND FORCE MAIN DESIGN AND CONSTRUCTION

Project Status:	Continued from 2023
2025 Budget:	\$2,000,000
<u>2026 Budget</u>	<u>\$2,500,000</u>
Project Budget:	\$4,500,000
Fund Source:	Revenues, Capital Funds

Stormwater:

No major projects in 2025-2026

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.

RE-ROOF WEST WING OF EXISTING CCL BUILDING

Depending on the architect’s property design, reroof CCL headquarters building and add an awning above the south entry door.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$400,000</u>
Project Budget:	\$400,000
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:	Continued from 2024
2025 Budget:	\$250,000
<u>2026 Budget:</u>	<u>\$350,000</u>
Project Budget:	\$600,000
Fund Source:	Revenues

OVERVIEW SUMMARY

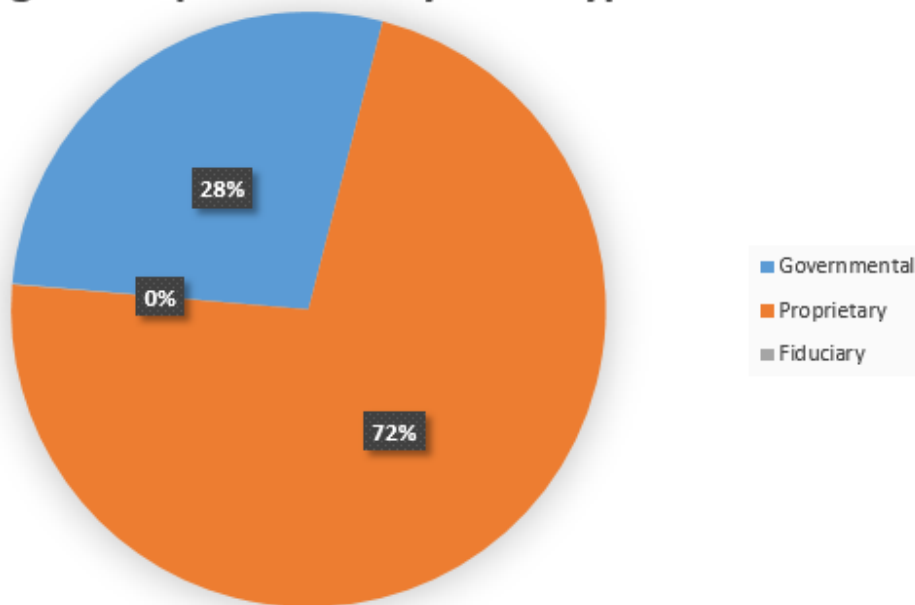
The Proposed Budget complies with the overall City goal to fulfill ongoing costs with ongoing revenues. The General Fund operations are funded with current revenues and are balanced without the use of its reserves and additional council approved revenues. The Special Revenue accounts, in general, are accumulating funds until sufficient for identified projects. In the Utility Funds, mon-
eys for projects have and are being accumulated from a portion of the rate revenues and may be expended in 2025-2026 as desig-
nated. In all, the Proposed Budget is projected to meet the ongoing programs and special projects identified for 2025-2026 for the City of Centralia.

BUDGET STRUCTURE, POLICY & PROCESS

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

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

Budgeted Expenditures by Fund Type



In the following sections, we provide a description of the policies and processes that prevailed as the 2025-2026 Budget was developed. We also describe the format or structure of the information it contains. Ultimately, the mission of the budget process itself is to help decision makers make informed choices about the provision of services and capital assets and to promote citizen and stakeholder participation in the process.

Budget Background and Overview

The City was incorporated January 27, 1886, and operated under the laws of the State of Washington applicable to a third class city operating under second class laws as a commission form of government through March 31,

1986. Effective April 1, 1986, the form of government was changed, and the City began operating under the laws of a non-charter code city, council-manager plan. The City Council is composed of seven members elected to four-year terms.

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

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

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 2019 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)

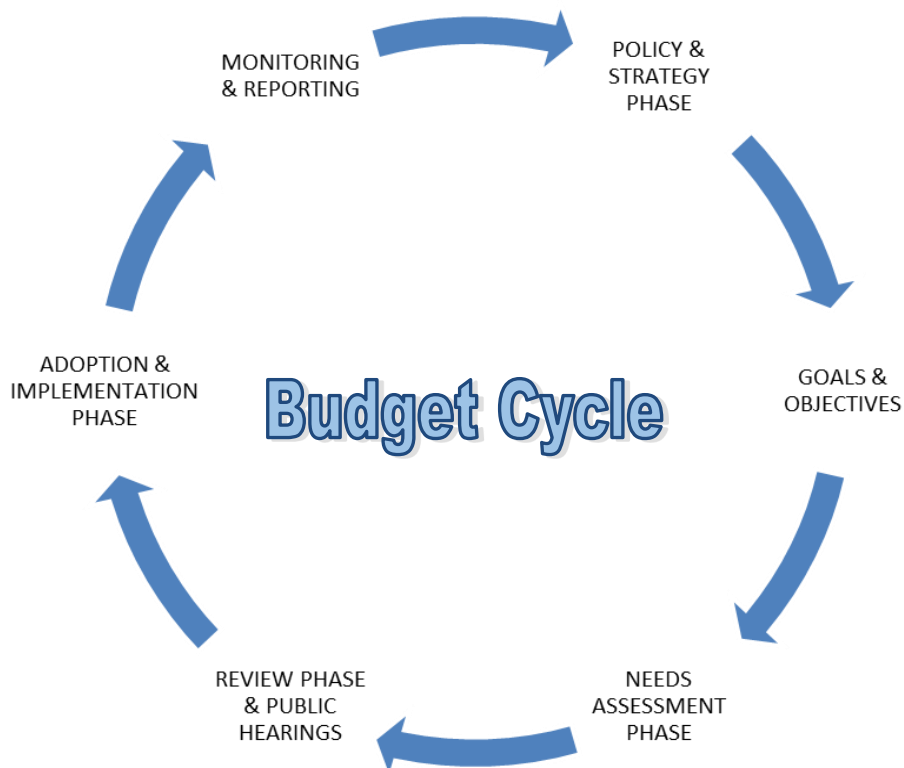
The City uses these funds to account for assets that the City holds for others in an agency capacity: payroll clearing and claims clearing. Budgets are not required for custodial funds.

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 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

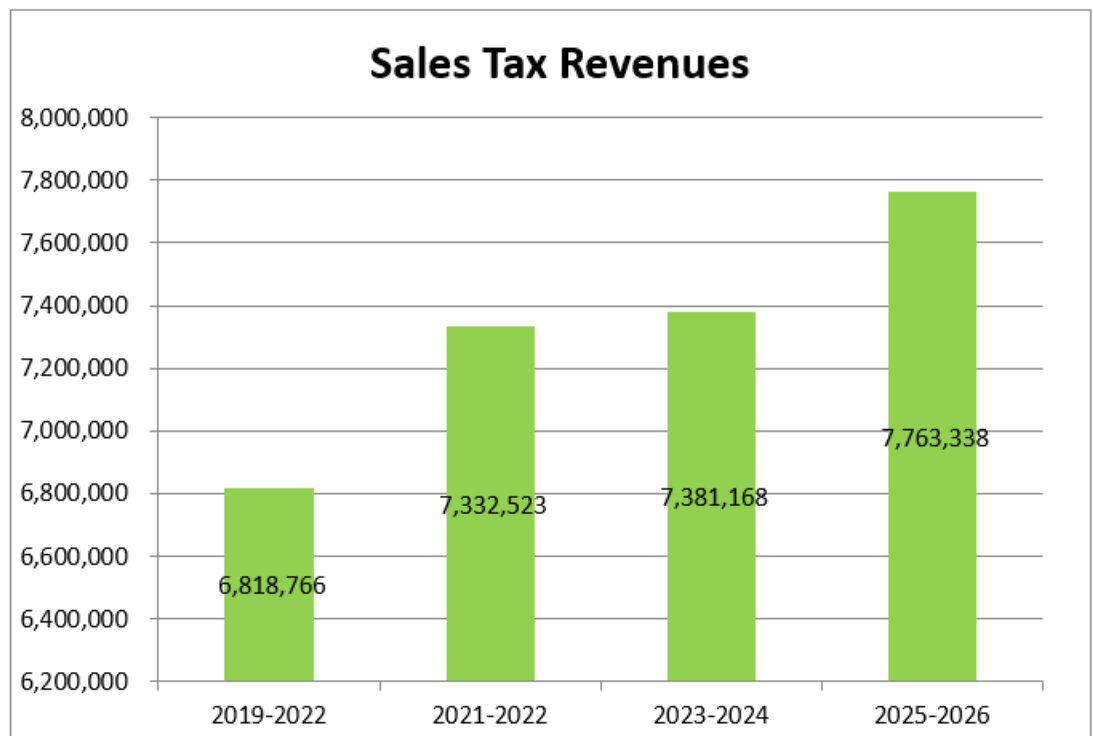
Property Tax In Washington, the County Assessor determines the value of all real and personal property which is subject to ad valorem taxation within the County, except certain public service properties which are valued by the State Department of Revenue. State law allows a city to levy up to \$3.375 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.

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

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



lected 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 2025-2026 projection is \$8,858,890.

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 \$95,000 in 2025-2026.

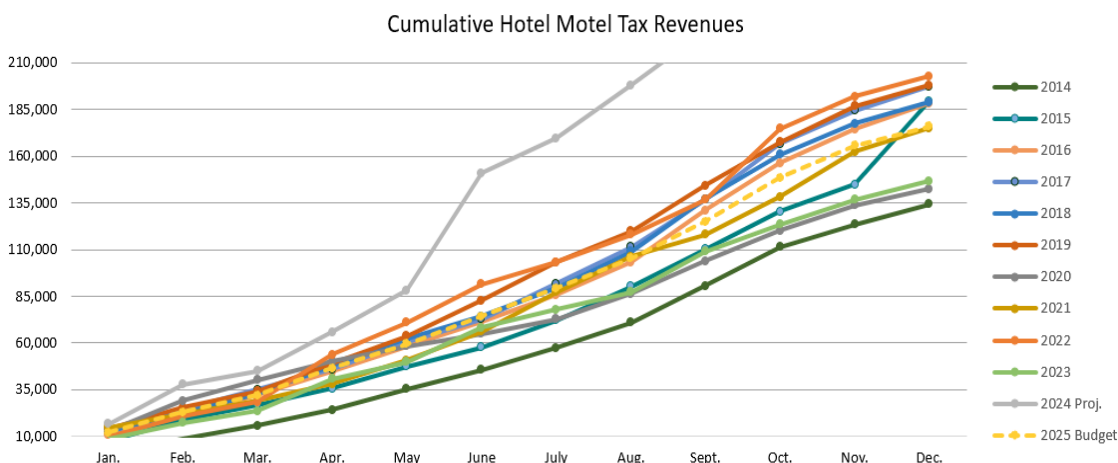
Real Estate Excise Tax Another source of tax revenue for the City is a real estate excise tax, which is levied on each sale of real property within the City at the rate of 0.50% of the selling price. (This is in addition to the real estate excise tax imposed by the State at the rate of 1.28%). The first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

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

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

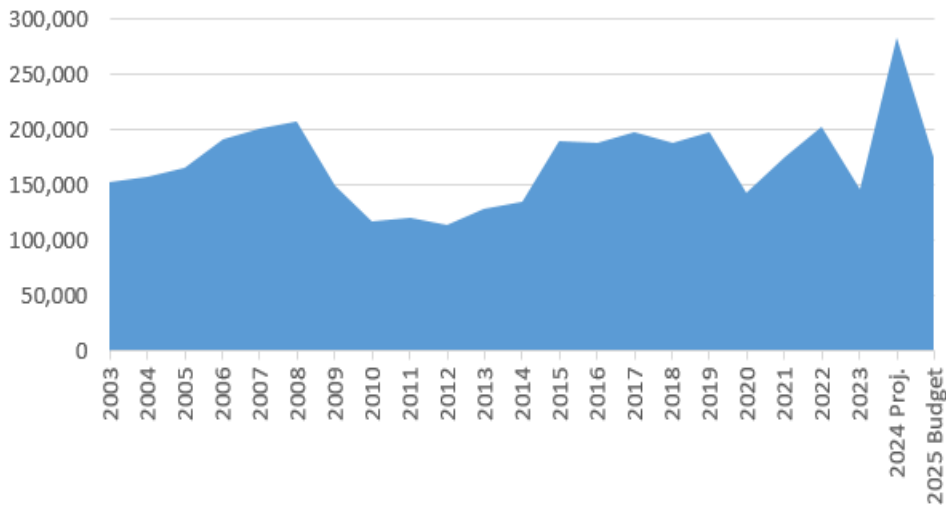
Real estate excise taxes are collected by the County Treasurer of the county within which the property sale is located and distributed to the City periodically. The biennial revenues to the City are projected for 2025-2026 at \$800,000.

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 \$221,000 in 2025-2026.



The "additional" hotel/motel tax distributions have been authorized by statute for specific cities and counties for specific purposes. These taxes, which vary in rate from two to three percent, are paid in addition to all other state and local sales taxes. The City of Centralia is authorized to levy an additional hotel/motel tax of 2% on all hotel/motel lodging for

Hotel Motel Tax Historical Trend



visitor and convention promotion and development. The “additional” 2% distribution for the City is projected to be \$221,500 in 2025-2026.

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 2025 – 2026 biennium based on revenue returning to close to pre-pandemic levels and a hotel currently under construction. The projected 2025 – 2026 revenue is \$443,000, 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 2025 and 2026 expected to be up to be \$65,000 in 2025 and \$75,000 in 2026. 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 \$0.494 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 2025-2026 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 2025-2026 are projected at \$597,200.

The Street Fund also receives franchise fees per contract from its waste hauler. This amount is budgeted at \$360,000 for 2025-2026.

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 2025-2026.

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 \$4,082,154 for 2025-2026.

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 \$3.55 for "profits" and \$2.76 for "tax." For 2025-2026 the projected revenue from both sources has been budgeted as \$561,500.

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 2025 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 2025-2026 at \$192,000.

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 2025-2026. 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 2025-2026 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

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COMPREHENSIVE BUDGET BY FUND

2025-2026 Proposed Budget COMPREHENSIVE SUMMARY BY FUND

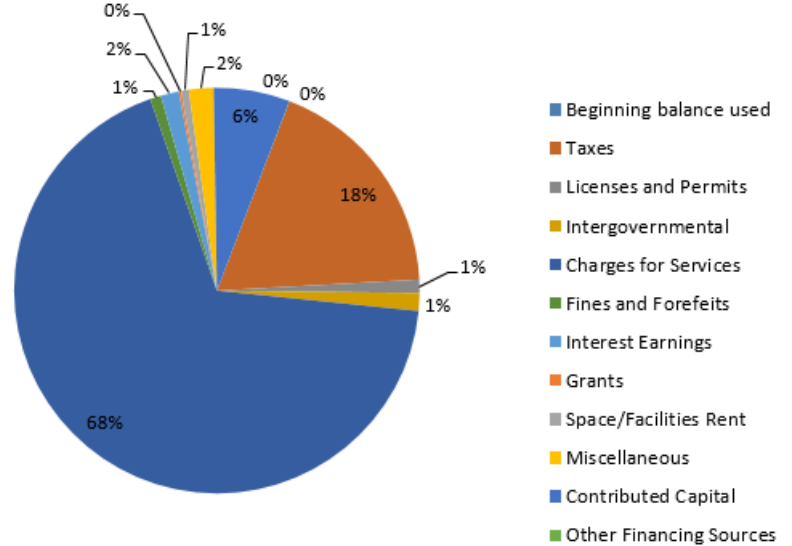
#	FUND	Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed	Difference	
		2021-2022	2023	2024	2023-2024	2025	2026	2025-2026	23/24 to 25/26	
									Amount	% Chg
001	GENERAL FUND	23,619,897	12,605,916	13,543,140	26,149,056	15,367,610	15,370,940	30,738,550	4,589,494	29.9%
101	STREET FUND	5,156,424	1,437,337	1,569,359	3,006,696	1,762,275	1,766,891	3,529,166	522,470	29.6%
104	PATHS & TRAILS FUND	0	0	0	0	0	0	0	0	N/A
106	REPAIR & DEMOLITION FUND	0	16,500	8,000	24,500	10,000	10,000	20,000	(4,500)	-45.0%
108	PARK IMPROVEMENT FUND	0	0	3,500	3,500	20,000	20,000	40,000	36,500	182.5%
109	STADIUM FUND	1,095,454	248,781	205,701	454,482	213,796	230,701	444,497	(9,985)	-4.3%
111	CONFISCATIONS/SEIZURES FUND	419,480	217,500	100,000	317,500	100,000	100,000	200,000	(117,500)	-117.5%
113	EQUITABLE SHARING FUND	15,347	0	0	0	17,000	17,000	34,000	34,000	200.0%
114	INDOOR POOL FUND	0	10,000	30,000	40,000	10,000	10,000	20,000	(20,000)	-200.0%
115	DEPOT FUND	168,570	36,200	36,200	72,400	36,500	36,500	73,000	600	1.6%
116	LEOFF 1 OPEB TRUST FUND	371,310	239,047	260,513	499,560	260,500	260,500	521,000	21,440	8.2%
117	OPIOID SETTLEMENT ACCOUNT	0	0	0	0	10,000	10,000	20,000	20,000	200.0%
118	TRANSPORTATION MITIGATION FEE FUND	0	0	0	0	30,000	0	30,000	30,000	N/A
120	AMERICAN RESCUE PLAN FUND	416,289	0	0	0	4,587,589	0	4,587,589	4,587,589	N/A
124	BORST PARK CONSTRUCTION FUND	126,359	50,600	50,600	101,200	57,600	57,600	115,200	14,000	24.3%
125	BORST HOME FUND	0	1,000	1,000	2,000	500	500	1,000	(1,000)	-200.0%
130	WASH LAWN CEMETERY FUND	0	0	0	0	0	0	0	0	N/A
140	TRANSPORTATION BENEFIT FUND	1,393,357	1,185,427	660,000	1,845,427	1,010,000	800,000	1,810,000	(35,427)	-4.4%
145	24/7 SOBRIETY FUND	34,278	35,000	40,000	75,000	0	0	0	(75,000)	N/A
201	DEBT SERVICE FUND	241,230	114,246	0	114,246	0	0	0	(114,246)	N/A
202	DEBT SERVICE FUND 2019 BONDS	536,800	270,150	267,400	537,550	269,400	270,900	540,300	2,750	1.0%
302	CAPITAL PROJECTS FUND	1,229,571	203,368	203,368	406,736	2,202,804	400,000	2,602,804	2,196,068	549.0%
303	ENERGY EFFICIENCY CAPITAL PROJECTS	340	0	0	0	0	0	0	0	N/A
304	FLOOD CAPITAL PROJECTS	3,131,085	0	0	0	0	0	0	0	N/A
305	2019 STREETScape/FOX THEATRE	2,541,921	500,388	0	500,388	0	0	0	(500,388)	N/A
401	CITY LIGHT FUND	65,353,519	31,517,599	33,577,829	65,095,428	34,774,105	33,337,662	68,111,766	3,016,338	9.0%
402	WATER FUND	10,536,231	8,178,516	6,338,651	14,517,167	8,279,981	7,599,111	15,879,092	1,361,925	17.9%
403	WASTEWATER FUND	22,323,970	12,597,316	12,548,606	25,145,921	15,520,722	13,000,923	28,521,646	3,375,724	26.0%
405	STORM & SURFACE WATER FUND	2,308,977	1,046,330	1,084,459	2,130,789	1,106,000	1,153,883	2,259,884	129,095	11.2%
501	EQUIPMENT RENTAL FUND	1,305,495	731,944	760,523	1,492,467	1,020,644	1,021,269	2,041,913	549,446	53.8%
502	INFORMATION SERVICES	1,200,887	945,665	1,072,178	2,017,843	1,002,200	843,100	1,845,300	(172,543)	-20.5%
611	FIREMEN'S PENSION FUND	75,656	28,000	43,000	71,000	46,000	35,000	81,000	10,000	28.6%
620	GREENWOOD MEMORIAL TRUST FUND	0	0	0	0	0	0	0	0	N/A
	TOTAL EXPENDITURES	143,602,445	72,216,829	72,404,028	144,620,858	87,715,227	76,352,480	164,067,707	19,446,849	25.5%

REVENUE & EXPENDITURES

Financing Sources:

Beginning balance used	-
Taxes	26,849,223
Licenses and Permits	1,555,792
Intergovernmental	2,083,445
Charges for Services	99,848,559
Fines and Forefeits	1,265,400
Interest Earnings	2,127,000
Grants	280,000
Space/Facilities Rent	895,800
Miscellaneous	2,869,868
Contributed Capital	8,929,999
Other Financing Sources	10,000
Total	146,715,087

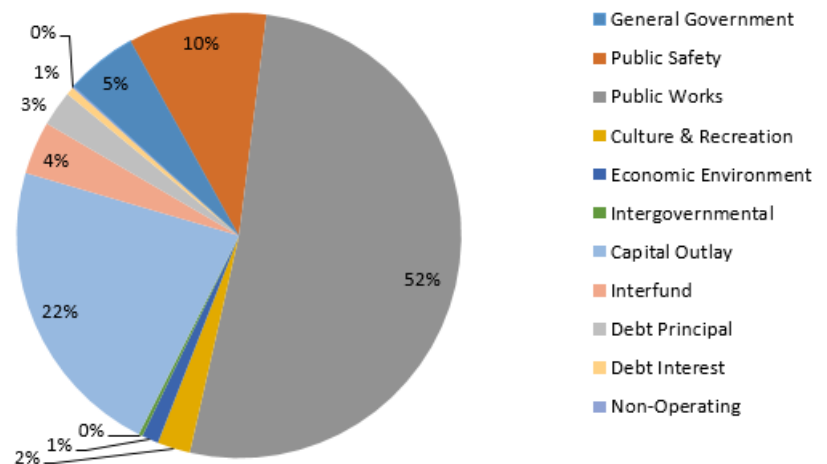
Financing Sources by Type



Expenditures:

General Government	8,605,376
Public Safety	16,511,782
Public Works	84,614,098
Culture & Recreation	3,918,934
Economic Environment	1,996,896
Intergovernmental	451,504
Capital Outlay	36,261,285
Interfund	6,326,796
Debt Principal	4,220,226
Debt Interest	963,141
Non-Operating	176,500
Total	164,046,538

Expenditure by Major Function



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REVENUE SUMMARY

GENERAL FUND BUDGET REVENUES BY CATEGORY

MAJOR CATEGORY	Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed	Difference	
	2021 - 2022	2023	2024	2023 - 2024	2025	2026	2025 - 2026	23-24 to 25-26	
								Amount	% Chg
PROPERTY TAX	1,792,014	1,057,398	1,057,398	2,114,796	2,267,972	2,290,652	4,558,624	2,443,828	115.6%
LOCAL SALES TAX	7,332,523	3,644,910	3,736,258	7,381,168	3,869,381	3,893,957	7,763,338	382,170	5.2%
UTILITY TAX	8,206,263	4,252,000	4,336,700	8,588,700	4,387,520	4,471,370	8,858,890	270,190	3.1%
CRIMINAL JUSTICE	884,230	340,000	390,000	730,000	410,000	410,000	820,000	90,000	12.3%
ALL OTHER TAXES	203,558	98,500	106,000	204,500	113,750	113,750	227,500	23,000	11.2%
TAXES	18,418,589	9,392,809	9,626,356	19,019,165	11,048,623	11,179,729	22,228,352	3,209,187	16.9%
LICENSES	1,425,827	516,400	516,400	1,032,800	597,200	598,592	1,195,792	162,992	15.8%
INTERGOVERNMENTAL	1,455,181	511,000	528,000	1,039,000	549,500	548,000	1,097,500	58,500	5.6%
CHARGES FOR SERVICES	2,779,718	1,579,252	1,720,658	3,299,910	2,041,077	2,041,077	4,082,154	782,244	23.7%
FINES AND FORFEITURES	456,025	225,000	225,000	450,000	200,000	200,000	400,000	(50,000)	-11.1%
MISCELLANEOUS	639,993	91,900	135,450	227,350	231,025	231,025	462,050	234,700	103.2%
OTHER FIN. SOURCES	45,896	5,000	5,000	10,000	5,000	5,000	10,000	-	0.0%
SUBTOTAL	25,221,227	12,321,361	12,756,864	25,078,225	14,672,425	14,803,423	29,475,848	4,397,623	17.5%
RESERVES USED	-	-	-	-	-	-	-	-	N/A
TOTAL REVENUES	25,221,227	12,321,361	12,756,864	25,078,225	14,672,425	14,803,423	29,475,848	4,397,623	17.5%
UNDESIGNATED FUND BALANCE									

REVENUE DETAIL

CITY OF CENTRALIA GENERAL FUND REVENUE DETAIL

	Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed
	2021 - 2022	2023	2024	2023 - 2024	2025	2026	2025 - 2026
BEGINNING CASH USED							
310 TAXES							
311.100.00 PROPERTY TAXES - REGULAR	1,792,014	1,057,398	1,057,398	2,114,796	2,267,972	2,290,652	4,558,624
311.100.01 PROPERTY TAXES - EMS	-			-			
311.100.02 PROPERTY TAXES - EMS EQUIP 15%	-			-			
311.100.03 PROPERTY TAXES - EMS 2009	-			-			
313.110.00 SALES TAX - BASIC .5%	4,073,624	1,988,660	2,030,320	4,018,981	2,164,862	2,168,984	4,333,846
313.110.01 SALES TAX - OPTIONAL .4%	3,258,899	1,656,250	1,705,938	3,362,188	1,704,519	1,724,973	3,429,492
313.610.00 NATURAL GAS USE TAX 6%	34,872	20,000	20,500	40,500	21,000	21,000	42,000
313.710.00 LOCAL CRIMINAL JUSTICE	884,230	340,000	390,000	730,000	410,000	410,000	820,000
316.430.00 UTILITY TAX - NATURAL GAS 6%	370,958	185,000	195,000	380,000	195,000	195,000	390,000
316.451.00 UTILITY TAX - ELECTRIC 6%	3,244,974	1,648,000	1,689,200	3,337,200	1,748,322	1,783,288	3,531,610
316.452.00 UTILITY TAX - WATER 10%	1,214,056	620,000	635,500	1,255,500	657,743	670,897	1,328,640
316.454.00 UTILITY TAX - WASTEWATER 14%	2,578,966	1,360,000	1,395,000	2,755,000	1,382,210	1,409,855	2,792,065
316.458.00 UTILITY TAX - STORM & SURF WATER 10%	201,643	104,000	107,000	211,000	110,745	112,960	223,705
316.460.00 UTILITY TAX - CABLE 3%	198,593	100,000	100,000	200,000	100,000	102,000	202,000
316.470.00 UTILITY TAX - TELEPHONE 6%	397,072	235,000	215,000	450,000	193,500	197,370	390,870
316.810.00 PUNCH BOARDS/PULL TABS/PROFIT	98,973	38,000	45,000	83,000	47,500	47,500	95,000
316.820.00 BINGOS & RAFFLES	-			-			-
316.830.00 AMUSEMENT GAMES	2	500	500	1,000	250	250	500
317.200.00 LEASEHOLD TAXES	69,711	40,000	40,000	80,000	45,000	45,000	90,000
317.400.00 TIMBER TAX	-			-			-
316.840.00 CARD GAMES	-			-			-
TAXES	18,418,589	9,392,809	9,626,356	19,019,165	11,048,623	11,179,729	22,228,352
320 LICENSES AND PERMITS							
321.300.01 FIREWORK PERMITS	400	200	200	400	200	200	400
321.800.03 CONCESSION PROCEEDS - PK COMPLEX	816			-			
321.910.00 FRANCHISE FEE - SOLID WASTE	128,800	67,200	67,200	134,400	61,600	61,600	123,200
321.910.03 FRANCHISE FEE - CABLE 5%	332,896	165,000	165,000	330,000	165,000	165,000	330,000
321.910.04 FRANCHISE FEE - US SPRINT	-			-			-
321.990.00 BUSINESS LICENSES	196,071	100,000	100,000	200,000	145,475	145,475	290,950
322.100.00 BUILDING PERMITS	681,219	165,000	165,000	330,000	200,000	201,392	401,392
322.100.01 FIRE CODE PERMITS	-			-			-
322.300.00 DOG LICENSES	6,545	4,000	4,000	8,000	4,925	4,925	9,850
322.300.01 DOG LICENSES - DANGEROUS DOG	-			-			-
322.400.00 STREET & CURB PERMITS	71,274	10,000	10,000	20,000	15,000	15,000	30,000
322.900.01 CONCEALED PISTOL LIC - CITY	7,807	5,000	5,000	10,000	5,000	5,000	10,000
322.920.00 CONCEALED PISTOL LIC - STATE	-			-			-
LICENSES AND PERMITS	1,425,827	516,400	516,400	1,032,800	597,200	598,592	1,195,792
330 INTERGOVERNMENTAL REVENUE							
331.106.70 USDA-HISTORIC IMPROVEMENT	-			-			
331.107.66 USDA-RURAL DEVELOPMENT	-			-			
331.165.88 DOJ/DVW	-			-			
331.166.07 DOJ/BULLETPROOF VESTS	5,180			-			
331.167.38 DOJ/BYRNE/JUSTICE ASSIST	-			-			
331.167.38 DOJ ASSISTANCE	-			-			
331.169.99 DOE/OCDET/ REIMBURSEMENTS	-			-			
331.835.54 FEMA-FIREFIGHTERS	-			-			
331.970.44 HOMELAND SEC/FIREFIGHTERS	-			-			
333.142.28 CTED/CDBG/HUD-LOAN PASS-THRU	101,091			-			
333.159.04 DOI/CTED/EDISON DIST	-			-			
333.165.88 DOJ/CTED/STOP GRANT	9,395			-			
333.206.00 DOT/WASPC/TRAFFIC SAFETY	10,200			-			
333.206.01 DOT/TRAFFIC SAFETY/WASPC	3,659			-			
333.206.02 TRAFFIC SAFETY/SEAT BELT	-			-			

GENERAL FUND

REVENUE DETAIL (Continued)

		Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed
		2021 - 2022	2023	2024	2023 - 2024	2025	2026	2025 - 2026
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	-			-			
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	-			-			
334.040.22	STATE GRANT - MISC	-			-			
334.040.21	STATE GRANT - DOC - GREENWOOD CEMETERY	90,904			-			
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	-			-			
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	69,112			-			
336.000.98	CITY ASSISTANCE	378,346	115,000	120,000	235,000	120,000	120,000	240,000
336.000.99	STREAMLINED SALES TAX MITIGATION	-			-			-
336.060.20	CRIM JUSTICE-HI CRIME	110,562	50,000	50,000	100,000	50,000	50,000	100,000
336.060.21	CRIM JUSTICE-POPULATION	24,216	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	42,736	20,000	22,000	42,000	26,000	26,000	52,000
336.060.51	DUI-CITIES	4,954	2,000	3,000	5,000	7,000	7,000	14,000
336.060.42	Marijuana Excise Tax	74,810	35,000	40,000	75,000	45,000	45,000	90,000
336.060.90	STATE HISTORIC PRESERVATION (DAHP)	-			-			-
336.060.94	LIQUOR EXCISE TAX	251,605	129,000	133,000	262,000	136,500	135,000	271,500
336.060.95	LIQUOR BOARD PROFITS	278,380	140,000	140,000	280,000	145,000	145,000	290,000
337.000.00	PRIVATE HARVEST TAX-TIMBER	31			-			-
337.070.00	INTERLOCAL GRANT	-			-			-
338.260.00	AMBULANCE, RESCUE & EMERG AID	-			-			-
	INTERGOVERNMENTAL REVENUE	1,455,181	511,000	528,000	1,039,000	549,500	548,000	1,097,500
340	CHARGES FOR SERVICES							
341.3XX.XX	MUNI COURT WARRANT FEES	50,806	20,000	20,000	40,000	22,500	22,500	45,000
341.430.00	CHARGES FOR SVCS/FINANCE	934,136	634,574	714,081	1,348,655	880,102	880,102	1,760,204
341.431.00	CHARGES FOR SVCS/CITY MGR	309,721	233,825	265,648	499,473	290,500	290,500	581,000
341.431.01	CHARGES FOR SVCS/CITY CLERK	91,087	47,776	44,199	91,975	48,140	48,140	96,280
341.432.00	CHARGES FOR SVCS/COUNCIL	125,967	68,010	71,237	139,247	68,200	68,200	136,400
341.500.00	SALE OF MAPS ETC.	-			-			-
341.620.00	COURT WP/PRINTING/COPY SVCS	113			-			-
341.700.00	SALE OF MDSE-VENDING MACHINES	-			-			-
341.750.00	OUTDOOR POOL CONCESSION	-			-			-
341.81X.XX	PHOTO COPIES	612	250	250	500	1,000	1,000	2,000
341.960.00	CHARGES FOR SVCS/PERSONNEL	166,423	186,528	233,685	420,213	217,300	217,300	434,600
341.900.00	MISCELLANEOUS REVENUE	-			-			-
341.920.XX	PK-WASHINGTON LAWN CEMETERY	-			-			-
341.930.00	MAINTENANCE-PARKS	-			-			-
341.950.00	LEGAL SERVICES/COURT	10			-			-
341.950.01	CHARGES FOR SVCS/LEGAL	285,351	134,789	163,058	297,847	217,300	217,300	434,600
341.960.00	CHARGES FOR SVCS/PERSONNEL	129,743			-			-
342.100.01	CHARGES FOR SERVICES/POLICE	479			-			-
342.100.02	TRAFFIC SCHOOL	13,650	15,000	15,000	30,000	10,000	10,000	20,000
342.110.00	LAW ENFORCEMENT SERVICES	77,171	45,000	-	45,000			-

GENERAL FUND

REVENUE DETAIL (Continued)

	Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed
	2021 - 2022	2023	2024	2023 - 2024	2025	2026	2025 - 2026
343.200.00	ENGINEERING FEES/CHARGES	-		-			-
342.220.00	FIRE CONTROL SERVICES	-		-			-
342.330.00	PROBATION CHARGES	79,644	45,000	45,000	90,000	45,000	45,000
342.360.00	MONITORING OF PRISONERS	79,081	30,000	30,000	60,000	30,000	30,000
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	2,660	1,000	1,000	2,000	2,000	4,000
342.380.00	PRE-CONVICTION SUPERVISION COSTS	58,974	18,000	18,000	36,000	20,000	20,000
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	2,031		-			-
345.130.00	FLOOD PLAIN APPLICATIONS	1,550	500	500	1,000	500	500
345.230.00	ANIMAL CONTROL & SHELTER FEES	3,600	2,000	2,000	4,000		-
345.810.00	APPLICATIONS FOR VARIANCES	20,576	3,000	3,000	6,000	3,000	3,000
345.810.01	SITE PLAN REVIEW FEES	8,085	2,000	2,000	4,000	4,000	8,000
345.810.02	LEGAL PUBLICATION FEES	-		-			-
345.830.00	PLAN REVIEWS & CHANGES	302,568	77,000	77,000	154,000	127,000	127,000
345.890.00	OTHER PLANNING & DEVELOPMENT	-		-			-
347.300.01	OUTDOOR POOL-FEES	-		-			-
347.400.XX	EVENT ADMISSIONS -SUMMERFEST	-	-	-	-		-
347.600.01	REC-ADULT FITNESS	-		-			-
347.600.02	REC-YOUTH: SPORTS	-	-	-	-		-
347.600.03	REC-YOUTH: TOURNEYS	-		-			-
347.600.04	REC-YOUTH: ARTS/CRAFTS	-		-			-
347.600.05	REC-YOUTH: ENRICHMENT	-		-			-
347.600.06	REC-YOUTH: CAMPS	-		-			-
347.600.07	REC-ADULT: SPORTS	35,681	15,000	15,000	30,000	54,535	54,535
347.600.08	REC-ADULT: TOURNEYS	-		-			-
347.600.11	REC-FAMILY ACTIVITIES-PROGRAM FEES	-		-			-
347.600.20	OUTDOOR POOL-LESSONS	-		-			-
347.900.01	OTHER FEES-SUMMERFEST VENDOR	-		-			-
347.900.03	OTHER REC-PLAYER FEES-YOUTH	-		-			-
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	2,779,718	1,579,252	1,720,658	3,299,910	2,041,077	2,041,077
350	FINES AND FORFEITS						4,082,154
350.100.00	COURT FINES & FORFEITS	-	225,000	225,000	450,000	200,000	200,000
352.XXX.XX	OTHER PENALTIES	1,196		-			-
353.100.00	TRAFFIC INFRACTIONS	208,451		-			-
353.700.00	NON-TRAFFIC INFRACTIONS	3,471		-			-
354.000.00	PARKING FINES	521		-			-
354.000.03	VEHICLE IMPOUND	-		-			-
355.200.00	DUI FINES	31,292		-			-
355.800.00	OTHER CRIM TRAFFIC MISDEMEANOR	88,743		-			-
356.900.00	OTHER CRIMINAL NON-TRAFFIC	40,257		-			-
357.300.00	MUN CRT COSTS RECOUPMENTS	-		-			-
357.320.00	WITNESS COSTS	-		-			-
357.330.00	PUBLIC DEFENSE REIMBURSEMENT	82,228		-			-
357.350.00	COURT INTERPRETER REIMBURSEMENT	-		-			-
359.800.00	PENALTIES & INTEREST-OTHER TAXES	(134)		-			-
359.810.00	PENALTIES ON BUSINESS LICENSES	-		-			-
359.900.00	FALSE ALARM BILLING	-		-			-
	FINES AND FORFEITS	456,025	225,000	225,000	450,000	200,000	200,000
360	MISCELLANEOUS REVENUE						
361.110.00	INTEREST EARNINGS	25,034	25,000	54,050	79,050	100,000	100,000
361.110.01	INTEREST ON MUNICIPAL INVEST	-		-			-
361.110.02	INTEREST - US BANK BONDS	20,289		-		25,000	25,000
361.110.03	INTEREST EARNINGS-EMS RESERVE	-		-			-
361.110.04	INTEREST EARNINGS/OTHER RESERVE	38,596	10,000	27,500	37,500	25,000	25,000

GENERAL FUND

REVENUE DETAIL (Continued)

		Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed
		2021 - 2022	2023	2024	2023 - 2024	2025	2026	2025 - 2026
361.110.05	INTEREST - US BANK BONDS	43,761			-			-
361.400.00	INTEREST - STATE SALES TAX	7,972			-			-
361.400.01	INTEREST - COURT	34,888			-			-
361.400.02	INTEREST - WILSON HOTEL	1,572			-			-
362.100.00	REC-RENT EQUIPMENT	3,530			-			-
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	34,690			-			-
362.400.05	PK-OTHER RENT(BRST HM, KITCHENS)	78,330	40,000	50,000	90,000	72,825	72,825	145,650
362.400.07	OTHER RENT - FOX THEATRE	2,200	1,200	1,200	2,400	1,200	1,200	2,400
362.500.00	ADMIN-LEASE	-			-			-
362.500.01	PKG LOT SPACE RENTAL	1,606	1,000	1,000	2,000	5,800	5,800	11,600
362.500.02	LONG TERM LEASE-TRAIN DEPOT	-			-			-
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	-			-			-
367.110.01	CONTRIBUTIONS-SUMMERFEST	27,000	13,000	-	13,000			-
367.110.02	CONTRIBUTIONS - EMS	-			-			-
367.110.04	GIFTS/PLEDGES/GRANT-OUTDOOR POOL	2			-			-
367.110.06	CONTRIBUT - BORST XMAS LIGHT SHOW	-			-			-
367.110.03	CONTRIBUTIONS - Private Sources	16,360			-			-
369.100.00	SALE OF SCRAP & SALVAGE	4,461			-			-
369.200.00	SALE OF UNCLAIMED PROPERTY	13,116			-			-
369.400.00	JUDGMENTS & SETTLEMENTS	11,902	500	500	1,000			-
369.810.00	CASH OVER & SHORT	46			-			-
369.910.00	MISC REVENUE/TAXABLE	25,203			-			-
369.910.01	MISC REV/COURT	44,062			-			-
369.900.02	MISC REV/NON-TAX/NSF	3,140			-			-
369.900.03	MISC REV/L&I REIMBURSE	199,569			-			-
369.900.04/5	MISC REV/UNCLAIM/EVID	266			-			-
MISCELLANEOUS REVENUE		639,993	91,900	135,450	227,350	231,025	231,025	462,050
390	OTHER FINANCING SOURCES							
391.800.00	INTERGOVT LOAN PROCEEDS	-			-			-
395.100.00	SALE OF GENERAL FIXED ASSETS	35,896			-			-
395.200.00	INSURANCE RECOVERIES	-			-			-
397.100.00	OPERATING TRANSFER IN	10,000	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								
		45,896.00	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00
GENERAL FUND TOTAL		25,221,227	12,321,361	12,756,864	25,078,225	14,672,425	14,803,423	29,475,848

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EXPENSE SUMMARY

GENERAL FUND

Governmental Funds

EXPENDITURE BUDGET SUMMARY

Department	Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed	Difference	
	2021-2022	2023	2024	2023-2024	2025	2026	2025-2026	23/24 to 25/26	
								Amount	% Chg
CITY COUNCIL	229,030	123,655	129,584	253,239	123,749	123,749	247,498	(5,741)	-2.3%
MUNICIPAL COURT	1,038,278	598,782	599,547	1,198,329	723,368	723,368	1,446,736	248,407	20.7%
MANAGEMENT/EXECUTIVE	756,551	498,782	532,120	1,030,902	563,244	563,244	1,126,488	95,586	9.3%
FINANCE	1,429,047	792,913	901,072	1,693,985	1,333,357	1,189,187	2,522,544	828,559	48.9%
CITY ATTORNEY	864,701	408,451	494,328	902,779	542,210	542,210	1,084,420	181,641	20.1%
HUMAN RESOURCES	880,484	567,767	719,801	1,287,568	828,361	828,361	1,656,722	369,154	28.7%
BUILDING MAINTENANCE	440,573	207,211	176,542	383,753	189,412	189,412	378,824	(4,929)	-1.3%
NON-DEPARTMENTAL	271,124	115,302	115,302	230,604	125,000	125,000	250,000	19,396	8.4%
SPECIAL APPROPRIATIONS	280,586	67,300	76,095	143,395	84,000	84,000	168,000	24,605	17.2%
POLICE	13,674,091	7,154,611	7,641,445	14,796,056	8,011,841	8,159,341	16,171,182	1,375,126	9.3%
FIRE	153,000	80,000	85,000	165,000	70,000	70,000	140,000	(25,000)	-15.2%
BUILDING INSPECTOR	711,353	432,101	424,394	856,495	634,725	634,725	1,269,450	412,955	48.2%
GREENWOOD CEMETARY	159,644	33,570	24,342	57,912	28,368	28,368	56,736	(1,176)	-2.0%
COMMUNITY DEVELOPMENT	477,399	243,436	243,412	486,848	366,961	366,961	733,922	247,074	50.7%
PARKS	2,142,083	1,227,141	1,291,608	2,518,749	1,648,914	1,648,914	3,297,828	779,079	30.9%
LIBRARY	111,954	54,894	88,549	143,443	94,100	94,100	188,200	44,757	31.2%
TOTAL EXPENDITURES	23,619,897	12,605,916	13,543,140	26,149,056	15,367,610	15,370,940	30,738,550	4,589,494	17.6%

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

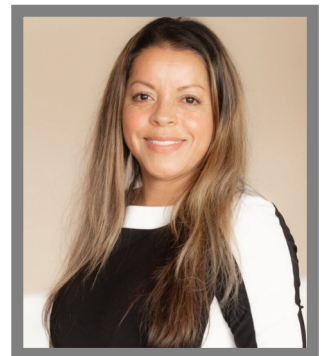
The City Council budget provides for the stipends and benefit costs of the Council Members. It also includes the fee for membership in the Association of Washington Cities.



Kelly Smith Johnston Mayor
At Large Position No. 2



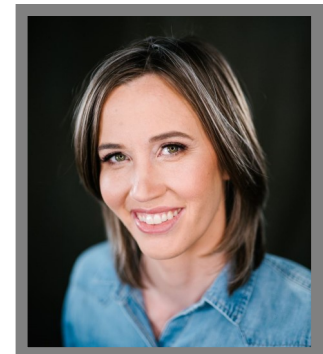
Chris Brewer Deputy Mayor
At Large Position No. 1



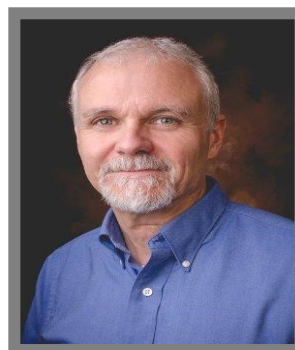
Adrianna Garibay
At Large Position No. 3



Norm Chapman
District 1



Sarah Althaus
District 2



Max Vogt
District 3



Mark Westley
District 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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$125,967	\$68,010	\$71,237	\$139,247	\$68,200	\$68,200	\$136,400
Tax/Misc Revenue Required	103,064	55,645	58,442	114,087	55,549	55,549	111,098
TOTAL OPERATING REVENUES	\$229,030	\$123,655	\$129,679	\$253,334	\$123,749	\$123,749	\$247,498
OPERATING EXPENDITURES							
Salaries	\$52,679	\$30,000	\$30,000	\$60,000	\$30,000	\$30,000	\$60,000
Benefits	143,573	67,855	73,722	141,577	66,900	66,900	133,800
Supplies	788	225	225	450	225	225	450
Other Services & Charges	31,991	25,575	25,732	51,307	26,624	26,624	53,248
TOTAL OPERATING EXPENDITURES	\$229,030	\$123,655	\$129,679	\$253,334	\$123,749	\$123,749	\$247,498
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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Sales Tax-Criminal Justice	\$353,692	\$136,000	\$156,000	\$292,000	\$164,000	\$164,000	\$328,000
Probation Charges	79,644	45,000	45,000	90,000	45,000	45,000	90,000
Monitoring of Prisoners Pre-Conviction	79,081	30,000	30,000	60,000	30,000	30,000	60,000
Supervision	58,974	18,000	18,000	36,000	20,000	20,000	40,000
Court Fines & Forfeits	454,963	174,040	225,000	399,040	200,000	200,000	400,000
Interest	34,888	-	-	-	-	-	-
Tax/Misc Revenue Required	70,781	195,742	145,465	341,207	264,368	264,368	528,736
TOTAL OPERATING REVENUES	\$1,132,023	\$598,782	\$619,465	\$1,218,247	\$723,368	\$723,368	\$1,446,736
OPERATING EXPENDITURES							
Salaries	\$518,955	\$277,870	\$294,798	\$572,668	\$309,550	\$309,550	\$619,100
Benefits	247,320	150,350	153,412	303,762	154,600	154,600	309,200
Supplies	6,131	5,299	5,299	10,598	5,300	5,300	10,600
Other Services & Charges	265,872	165,263	165,956	331,219	253,918	253,918	507,836
TOTAL OPERATING EXPENDITURES	\$1,038,278	\$598,782	\$619,465	\$1,218,247	\$723,368	\$723,368	\$1,446,736
STAFFING LEVELS							
Municipal Court Judge	0.40	0.40	0.40	0.40	1.00	1.00	1.00
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	1.50	1.50	1.50
TOTAL STAFFING LEVELS	3.80	3.80	3.80	3.80	4.50	4.50	4.50

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$309,721	\$233,825	\$265,648	\$499,473	\$290,500	\$290,500	\$581,000
Tax/Misc Revenue Required	132,737	100,211	150,630	250,841	103,450	103,450	206,900
TOTAL OPERATING REVENUES	\$442,458	\$334,036	\$416,278	\$750,314	\$393,950	\$393,950	\$787,900
OPERATING EXPENDITURES							
Salaries	\$325,666	\$226,580	\$282,011	\$508,591	\$268,000	\$268,000	\$536,000
Benefits	93,512	69,821	71,593	141,414	77,100	77,100	154,200
Supplies	299	4,800	4,800	9,600	3,500	3,500	7,000
Other Services & Charges	22,981	32,835	57,874	90,709	40,750	40,750	81,500
Interfund	0	0	0	0	4,600	4,600	9,200
TOTAL OPERATING EXPENDITURES	\$442,458	\$334,036	416,278	\$750,314	\$393,950	393,950	\$778,700
STAFFING LEVELS							
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	0.00	0.45	0.45	0.45	0.45	0.45	0.45
City Clerk	0.00	0.00	0.00	0.00	0.15	1.00	1.00
TOTAL STAFFING LEVELS	1.00	1.45	1.45	1.45	2.45	2.45	2.45

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
- Process liquor license request applications from the state
- Process board and commissions application
- Provide assistance to the City Manager

CITY CLERK (013.514)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$91,087	\$47,776	\$44,199	\$91,975	\$48,140	\$48,140	\$96,280
Business Licenses	98,035	50,000	50,000	100,000	50,000	50,000	100,000
Tax/Misc Revenue Required	124,971	78,677	76,350	155,027	71,154	71,154	142,308
TOTAL OPERATING REVENUES	\$314,093	\$176,453	\$170,549	\$347,002	\$169,294	\$169,294	\$338,588
OPERATING EXPENDITURES							
Salaries	\$154,948	\$77,472	\$83,124	\$160,596	\$84,500	\$84,500	\$169,000
Benefits	62,043	33,555	33,706	67,261	31,075	31,075	62,150
Supplies	6,483	11,439	11,439	22,878	11,439	11,439	22,878
Other Services & Charges	90,620	53,987	42,280	96,267	42,280	42,280	84,560
TOTAL OPERATING EXPENDITURES	\$314,093	\$176,453	\$170,549	\$347,002	\$169,294	\$169,294	\$338,588
STAFFING LEVELS							
City Clerk	1.00	1.00	1.00	1.00	0.85	0.85	0.85
TOTAL STAFFING LEVELS	1.00	1.00	1.00	1.00	1.00	1.00	1.00

FINANCE

The Finance department's mission is to provide financial expertise and services supporting the City operations and ensuring financial accountability to citizens, businesses, taxpayers and ratepayers. In the 2025 – 2026 Biennium the Finance Department will be leading the effort of converting the current accounting and utility billing systems from legacy systems to a new Enterprise Resource Planning (ERP) platform.

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$934,136	\$634,974	\$714,081	\$1,349,055	\$880,102	\$880,102	\$1,760,204
Tax/Misc Revenue Required	494,911	160,389	305,085	465,474	453,255	309,085	762,340
TOTAL OPERATING REVENUES	\$1,429,047	\$795,363	\$1,019,166	\$1,814,529	\$1,333,357	\$1,189,187	\$2,522,544
OPERATING EXPENDITURES							
Salaries	\$851,100	\$447,872	\$552,216	\$1,000,088	\$585,000	\$585,000	\$1,170,000
Benefits	292,258	182,695	218,297	400,992	214,050	214,050	428,100
Supplies	16,017	6,225	6,225	12,450	6,225	6,225	12,450
Other Services & Charges	269,672	158,571	242,428	400,999	518,912	374,742	893,654
Intergovernmental	0	0	0	0	9,170	9,170	18,340
TOTAL OPERATING EXPENDITURES	\$1,429,047	\$795,363	\$1,019,166	\$1,814,529	\$1,333,357	\$1,189,187	\$2,522,544
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	2.00	2.00	2.00
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	6.00	6.00	6.00

CITY ATTORNEY

The City Attorney's Office provides professional legal services, advice, and consultation to the City Council, City Manager, and the various city departments, boards, and commissions to support the policy and business objectives of the City, to ensure those policies and objectives are properly implemented in accordance with the law, and to enforce and prosecute violations of local laws and regulations.



Mission

To provide the highest quality legal services in an ethical and professional manner, and to advise, advocate, and act with commitment and dedication to the best interests of the City and its citizens.



Ongoing Functions

- Provide comprehensive legal and strategic advice to the City Manager and city departments on all areas of city operations.
- Commence, prosecute, and defend all suits and actions on behalf of the City at court hearings and administrative proceedings.
- Prosecute violations of state and local laws in the Centralia municipal court.
- Prepare all ordinances, resolutions, contracts, policies, deeds, easements, and other legal documents.
- Collaborate with the City Clerk on public record requests and records retention.
- Attend meetings of the City Council, Planning Commission, and other city boards and commissions and provide advice and opinion on legal matters and parliamentary procedure.
- Correspond and coordinate with outside legal counsel on liability claims, bond issuances, and other specialized legal areas and monitor ongoing litigation.
- Lead collective bargaining negotiation and assist the Human Resources Department with employee discipline, grievances, ADA accommodations, personnel policies, and other labor relations.
- Perform legal research and provide opinions on federal, state, and local laws, rules, and regulations and the impact of court decisions.
- Participate in the City's short-and long-range planning to assure proper consideration of legal issues.
- Ensure city compliance with all applicable federal, state, and local laws, rules, and regulations and create policies, procedures, and workflow processes as necessary.

CITY ATTORNEY (015)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$285,351	\$134,789	\$163,058	\$297,847	\$134,789	\$141,528	\$276,317
Dom Violence/Stop Grant	10,000	0	0	0	0	0	0
Tax/Misc Revenue Required	569,350	278,212	356,762	634,974	407,421	400,682	808,103
TOTAL OPERATING REVENUES	\$864,701	\$413,001	\$519,820	\$932,821	\$542,210	\$542,210	\$1,084,420
OPERATING EXPENDITURES							
Salaries	\$565,770	\$239,050	\$317,150	\$556,200	\$377,000	\$377,000	\$754,000
Benefits	172,672	94,075	116,964	211,039	134,500	134,500	269,000
Supplies	6,558	5,757	3,057	8,814	6,300	6,300	12,600
Other Services & Charges	0	0	0	0	19,825	19,825	39,650
Interfund	119,701	74,119	82,649	156,768	4,585	4,585	9,170
TOTAL OPERATING EXPENDITURES	\$864,701	\$413,001	\$519,820	\$932,821	\$542,210	\$542,210	\$1,084,420
STAFFING LEVELS							
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Legal Secretary	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Code Enforcement Officer	0.50	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL STAFFING LEVELS	2.50	2.50	2.50	2.50	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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$296,166	\$186,528	\$233,685	\$420,213	\$217,300	\$271,300	\$488,600
Tax/Misc Revenue Required	584,318	382,239	405,778	788,017	611,061	557,061	1,168,122
TOTAL OPERATING REVENUES	\$880,484	\$568,767	\$639,463	\$1,208,230	\$828,361	\$828,361	\$1,656,722
EXPENDITURES							
Salaries	\$445,586	\$274,729	\$303,294	\$578,023	\$321,300	\$321,300	\$642,600
Benefits	158,880	107,725	110,738	218,463	114,550	114,550	229,100
Supplies	6,469	9,142	10,642	19,784	10,642	10,642	21,284
Other Services & Charges	269,550	177,171	214,789	391,960	377,284	377,284	754,568
Interfund	0	0	0	0	4,585	4,585	9,170
TOTAL OPERATING EXPENDITURES	\$880,484	\$568,767	\$639,463	\$1,208,230	\$828,361	\$828,361	\$1,656,722
STAFFING LEVELS							
Personnel Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HR Assistant	#REF!	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	#REF!	3.00	3.00	3.00	3.00	3.00	3.00

BUILDING MAINTENANCE

BUILDING MAINTENANCE (018) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Leases	\$1,606	\$1,000	\$1,000	\$2,000	\$5,800	\$5,800	\$11,600
Tax/Misc Revenue Required	431,830	206,211	243,065	449,276	183,612	183,612	367,224
TOTAL OPERATING REVENUES	\$433,435	\$207,211	\$244,065	\$451,276	\$189,412	\$189,412	\$378,824
OPERATING EXPENDITURES							
Salaries	\$123,789	\$64,390	\$50,195	\$114,585	\$53,900	\$53,900	\$107,800
Benefits	59,235	31,819	21,740	53,559	24,510	24,510	49,020
Supplies	13,241	19,511	19,511	39,022	19,511	19,511	39,022
Other Services & Charges	189,651	69,491	87,519	157,010	69,491	69,491	138,982
Intergovernmental	0	22,000	22,000	44,000	0	0	0
Capital Outlay	47,520	0	43,100	43,100	0	0	0
Transfer Out	0	0	0	0	22,000	22,000	44,000
TOTAL OPERATING EXPENDITURES	\$433,435	\$207,211	\$244,065	\$451,276	\$189,412	\$189,412	\$378,824
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	0.63	0.63	0.63
TOTAL STAFFING LEVELS	1.05	1.05	1.05	1.05	0.68	0.68	0.68

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Tax/Misc Revenue Required	\$271,124	\$0	\$124,802	\$124,802	\$125,000	\$125,000	\$250,000
TOTAL OPERATING REVENUES	\$271,124	\$0	\$124,802	\$124,802	\$125,000	\$125,000	\$250,000
EXPENDITURES							
Supplies	\$1,171	\$0	\$3,021	\$3,021	\$8,196	\$8,196	\$16,392
Other Services & Charges	54,851	0	21,601	21,601	11,198	11,198	22,396
Debt Principal	194,657	0	97,482	97,482	95,185	95,185	190,370
Debt Interest	5,703	0	2,698	2,698	4,994	4,994	9,988
Interfund	0	0	0	0	5,427	5,427	10,854
Capital Outlay	14,741	0	0	0	0	0	
TOTAL OPERATING EXPENDITURES	\$271,124	\$0	\$124,802	\$124,802	\$125,000	\$125,000	\$250,000

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Liquor Excise Tax	\$5,032	\$2,580	\$2,660	\$5,240	\$2,730	\$2,700	\$5,430
Liquor Board Profits	5,568	2,800	2,800	5,600	2,900	2,900	5,800
Tax/Misc Revenue Required	269,987	61,920	78,761	140,681	78,370	78,400	156,770
TOTAL OPERATING REVENUES	\$280,586	\$67,300	\$84,221	\$151,521	\$84,000	\$84,000	\$168,000
EXPENDITURES							
Salaries	\$10,057	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	3,829	0	0	0	0	0	0
Supplies	0	0	0	0	306	306	612
Other Services & Charges	165,610	52,056	68,977	121,033	67,944	67,944	135,888
Intergovernmental	0	15,244	15,244	30,488	0	0	0
Transfer Out	0	0	0	0	15,750	15,750	31,500
Other Cost	101,091	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$280,586	\$67,300	\$84,221	\$151,521	\$84,000	\$84,000	\$168,000
Southwest Clean Air Agency	\$17,200	\$9,000	\$9,000	\$18,000	\$9,000	\$9,000	\$18,000
Economic Development Council	20,000	12,000	12,000	24,000	12,000	12,000	24,000
County Alcohol Abatement Program	9,000	5,000	5,000	10,000	5,000	5,000	10,000
Lewis County Historical Museum	10,000	0	0	0	0	0	0
Homelessness funding	0	0	0	0	0	0	0
Senior Center	30,000	15,000	15,000	30,000	15,000	15,000	30,000
Share of Storm Gauge Costs	17,200	8,600	8,600	17,200	8,600	8,600	17,200
TOTAL	\$103,400	\$49,600	\$49,600	\$99,200	\$49,600	\$49,600	\$99,200

POLICE



The Mission of the Centralia Police Department is to protect the quality of life in our community through professionalism, integrity, and partnerships. Chapter 2.15 of the Centralia Municipal Code created and authorized the full-service department. Authorized staffing is 29 commissioned police officers, 2 limited commission community service officers, 8 civilian staff, 1 part-time court security officer, and many volunteers, including 1 reserve officer.

The Centralia Police Department administration comprises a police chief, an administrative assistant, and two police commanders. Each police commander heads a department division. 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.





2024 Centralia Police Department



2024 Centralia Police Department Critical Response Unit

POLICE - TOTAL (021)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Charges for Services	\$479	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax-Criminal Justice	530,538	204,000	234,000	438,000	246,000	246,000	492,000
Criminal Justice	177,515	90,000	90,000	180,000	96,000	96,000	192,000
Gambling Taxes	98,973	38,000	45,000	83,000	47,500	47,500	95,000
Burn/Firework Permits	400	200	200	400	200	200	400
Business Licenses	98,036	50,000	50,000	100,000	50,000	50,000	100,000
Dog Licenses	6,545	4,000	4,000	8,000	4,000	4,000	8,000
Concealed Pistol License	7,807	5,000	5,000	10,000	5,000	5,000	10,000
Marijuana Excise Tax	74,810	35,000	35,000	70,000	45,000	45,000	90,000
Liquor Excise Tax	246,573	126,420	130,340	256,760	133,770	132,300	266,070
Liquor Board Profits	272,812	137,200	137,200	274,400	142,100	142,100	284,200
School District - SRO	77,171	45,000	0	45,000	0	0	0
Traffic School	13,650	15,000	15,000	30,000	10,000	10,000	20,000
Fingerprinting Fees	2,660	1,000	1,000	2,000	2,000	2,000	4,000
Pound Fees	3,600	2,000	2,000	4,000	0	0	0
Tax/Misc Revenue Required	12,064,223	6,401,791	6,480,871	12,882,662	7,230,271	7,379,241	14,609,512
TOTAL OPERATING REVENUES	\$13,675,791	\$7,154,611	\$7,229,611	\$14,384,222	\$8,011,841	\$8,159,341	\$16,171,182
OPERATING EXPENDITURES							
Salaries	\$7,224,216	\$3,908,137	\$3,908,137	\$7,816,274	\$4,504,238	\$4,651,738	\$9,155,976
Benefits	2,522,063	1,497,265	1,497,265	2,994,530	1,688,514	1,688,514	3,377,028
Supplies	433,053	217,744	217,744	435,488	209,244	209,244	418,488
Other Services & Charges	3,126,677	1,531,465	1,531,465	3,062,930	1,376,345	1,376,345	2,752,690
Interfund	0	0	0	0	158,500	158,500	317,000
Capital Outlay	368,082	0	75,000	75,000	75,000	75,000	150,000
Other Costs	1,700	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$13,675,791	\$7,154,611	\$7,229,611	\$14,384,222	\$8,011,841	\$8,159,341	\$16,171,182

POLICE - TOTAL (021)

BUDGET SUMMARY

	Amended 2021-2022	Adopted 2023	Adopted 2024	Adopted 2023-2024	Adopted 2025	Adopted 2026	Adopted 2025-2026
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	5.00	5.00	5.00	5.00	5.00	5.00
Detective Sergeant	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective	5.00	2.00	2.00	2.00	2.00	2.00	2.00
Patrol Officer	14.00	18.00	18.00	18.00	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	0.00	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	2.00	2.00	2.00	2.00	2.00	2.00
Police Record Technician	4.00	4.00	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	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Court Security Officer	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Reserve	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Emergency Management/Volunteer	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Specialist	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	39.00	41.00	41.00	41.00	42.00	42.00	42.00

POLICE - ADMIN BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING EXPENDITURES							
Salaries	\$943,121	\$489,133	\$556,347	\$1,045,480	\$564,500	\$564,500	\$1,129,000
Benefits	412,116	216,033	219,209	435,242	227,900	227,900	455,800
Supplies	78,785	34,220	34,220	68,440	39,810	39,810	79,620
Other Services & Charges	499,049	338,141	351,991	690,132	314,671	314,671	629,342
Intergovernmental	0	0	0	0	158,500	158,500	317,000
TOTAL OPERATING EXPENDITURES	\$1,933,071	\$1,077,527	\$1,161,767	\$2,239,294	\$1,305,381	\$1,305,381	\$2,610,762
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	4.00	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	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Public Records Speciality	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	7.00	7.00	7.00	7.00	8.00	8.00	8.00

The administration budget focuses on planning, organizing, and directing all activities of the Centralia Police Department (CPD) within the framework of its mission and to accomplish goals established by the Centralia City Council. It includes the oversight of the CPD's records unit, training, and emergency services. This budget also includes the costs of LOEFF 1 police retiree benefits and all jail and booking-related costs.

POLICE - FIELD OPERATIONS BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
EXPENDITURES							
Salaries	\$5,162,074	\$2,759,614	\$3,080,458	\$5,840,072	\$3,301,075	\$3,448,575	\$6,749,650
Benefits	1,674,941	1,003,605	1,120,663	2,124,268	1,196,300	1,196,300	2,392,600
Supplies	311,392	144,654	144,654	289,308	145,154	145,154	290,308
Other Services & Charges	418,644	186,299	167,665	353,964	1,007,665	1,007,665	2,015,330
Capital Outlay	368,082	84,310	84,251	168,561	75,000	75,000	150,000
Transfer Out	315,500	0	158,500	158,500	0	0	0
TOTAL OPERATING EXPENDITURES	\$8,250,633	\$4,178,482	\$4,756,191	\$8,934,673	\$5,725,194	\$5,872,694	\$11,597,888
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	2.00	2.00	2.00	2.00	2.00	2.00
Police Sergeant	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Patrol Officer	14.00	16.00	16.00	16.00	18.00	18.00	18.00
Community Services Officer	2.00	0.00	0.00	0.00	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	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	25.00	25.00	25.00	25.00	27.00	27.00	27.00

The budget for the field operations division focuses on the 24/7 law enforcement services throughout our City. In addition to the costs of dispatching services currently 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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING EXPENDITURES							
Salaries	\$1,119,022	\$675,750	\$635,300	\$1,311,050	\$638,663	\$638,663	\$1,277,326
Benefits	435,005	277,628	259,329	536,957	264,314	264,314	528,628
Supplies	34,733	24,280	24,280	48,560	24,280	24,280	48,560
Other Services & Charges	68,776	28,867	28,867	57,734	54,009	54,009	108,018
TOTAL OPERATING EXPENDITURES	\$1,657,535	\$1,006,525	\$947,776	\$1,954,301	\$981,266	\$981,266	\$1,962,532
STAFFING LEVELS							
Police Commander	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Detective Sergeant	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Detective	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Sergeant	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Patrol Officer	0.00	2.00	2.00	2.00	0.00	0.00	0.00
School Resource Officer	0.00	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	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Management/Volunteer Coordinator	0.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL STAFFING LEVELS	7.00	9.00	9.00	9.00	7.00	7.00	7.00

The budget for the special operations division focuses on the services provided by the Centralia Police Department's (CPD) specialty and support units, which include the Joint Narcotics Enforcement Team (JNET), the CPD Volunteer Program, and the CPD Evidence Room.

FIRE

FIRE (022) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Tax/Misc Revenue Required	153,000	80,000	85,000	165,000	70,000	70,000	140,000
TOTAL OPERATING REVENUES	\$153,000	\$80,000	\$85,000	\$165,000	\$70,000	\$70,000	\$140,000
EXPENDITURES							
Benefits	\$153,000	\$80,000	\$85,000	\$165,000	\$70,000	\$70,000	\$140,000
TOTAL OPERATING EXPENDITURES	\$153,000	\$80,000	\$85,000	\$165,000	\$70,000	\$70,000	\$140,000

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Building Permits	\$455,698	\$165,000	\$165,000	\$330,000	\$200,000	\$200,000	\$400,000
Plan Reviews & Changes	302,568	77,000	77,000	154,000	127,000	127,000	254,000
Tax/Misc Revenue Required	132,581	190,101	350,020	540,121	307,725	307,725	615,450
TOTAL OPERATING REVENUES	\$890,847	\$432,101	\$592,020	\$1,024,121	\$634,725	\$634,725	\$1,269,450
OPERATING EXPENDITURES							
Salaries	\$445,770	\$287,895	\$405,976	\$693,871	\$426,500	\$426,500	\$853,000
Benefits	177,170	115,765	156,766	272,531	165,925	165,925	331,850
Supplies	7,448	12,003	12,003	24,006	12,003	12,003	24,006
Other Services & Charges	30,515	16,438	17,275	33,713	27,059	27,059	54,118
Interfund	0	0	0	0	3,238	3,238	6,476
Capital Outlay	55,450	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$716,353	\$432,101	\$592,020	\$1,024,121	\$634,725	\$634,725	\$1,269,450
STAFFING LEVELS							
Comm Dev Director	0.20	0.50	0.50	0.50	0.50	0.50	0.50
Assistant Comm Dev Director							
Building Inspector	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Building Official	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Tech/Plans Examiner				0.00	0.50	0.50	0.50
Code Enforcement	0.30	0.50	0.50	0.50	0.50	0.50	0.50
Office Coordinator	0.70	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL STAFFING LEVELS	2.70	3.10	3.10	3.10	3.60	3.60	3.60

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

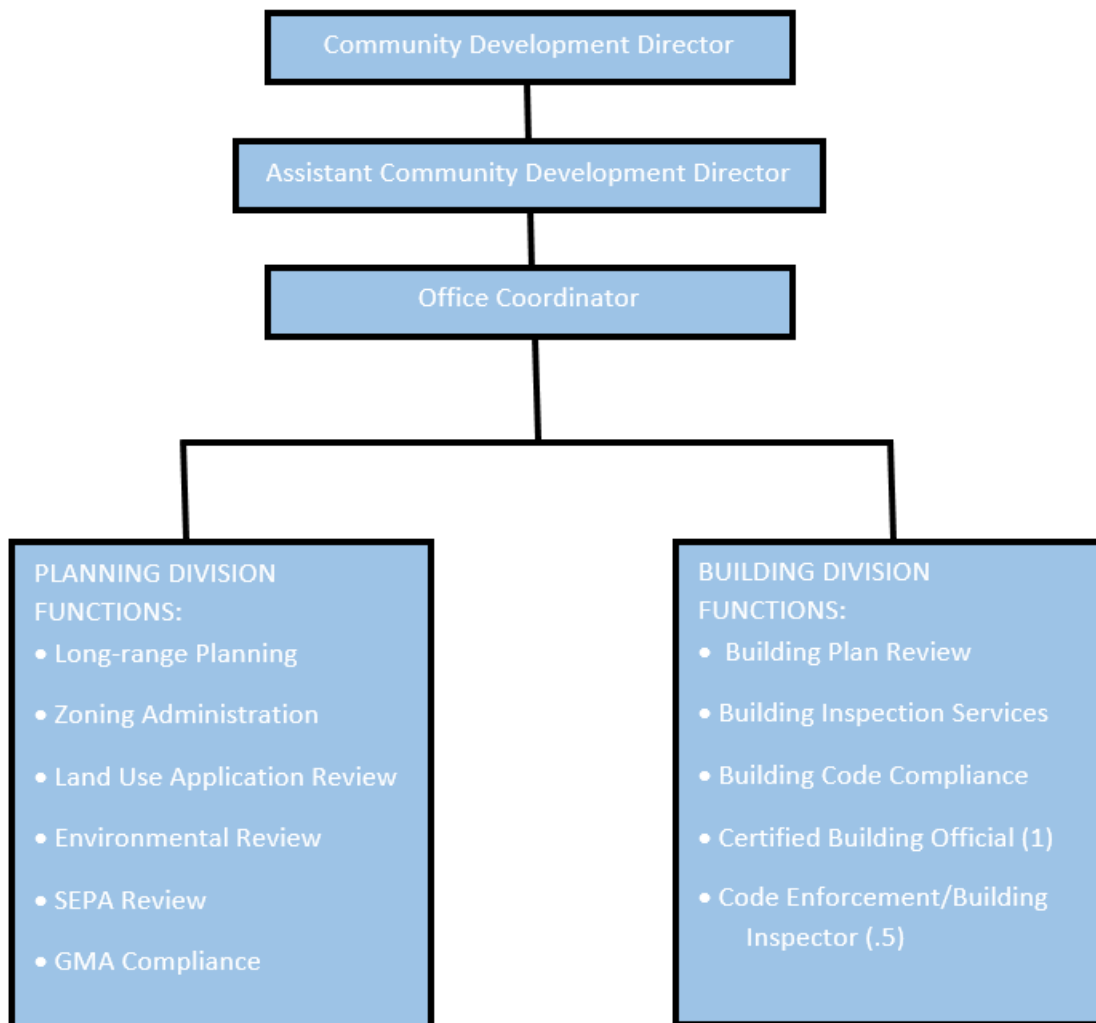
GREENWOOD CEMETERY RESTORATION (038) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Tax/Misc Revenue Required	\$159,644	\$33,270	\$24,342	\$57,612	\$28,368	\$28,368	\$56,736
TOTAL OPERATING REVENUES	\$159,644	\$33,270	\$24,342	\$57,612	\$28,368	\$28,368	\$56,736
EXPENDITURES							
Salaries	\$16,001	\$12,500	\$14,063	\$26,563	\$17,268	\$17,268	\$34,536
Benefits	2,840	670	2,179	2,849	3,000	3,000	6,000
Supplies	60,437	7,100	5,100	12,200	5,100	5,100	10,200
Other Services & Charges	80,267	13,000	3,000	16,000	3,000	3,000	6,000
Capital Outlay	98	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$159,644	\$33,270	\$24,342	\$57,612	\$28,368	\$28,368	\$56,736

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 planning, zoning, and code enforcement. 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

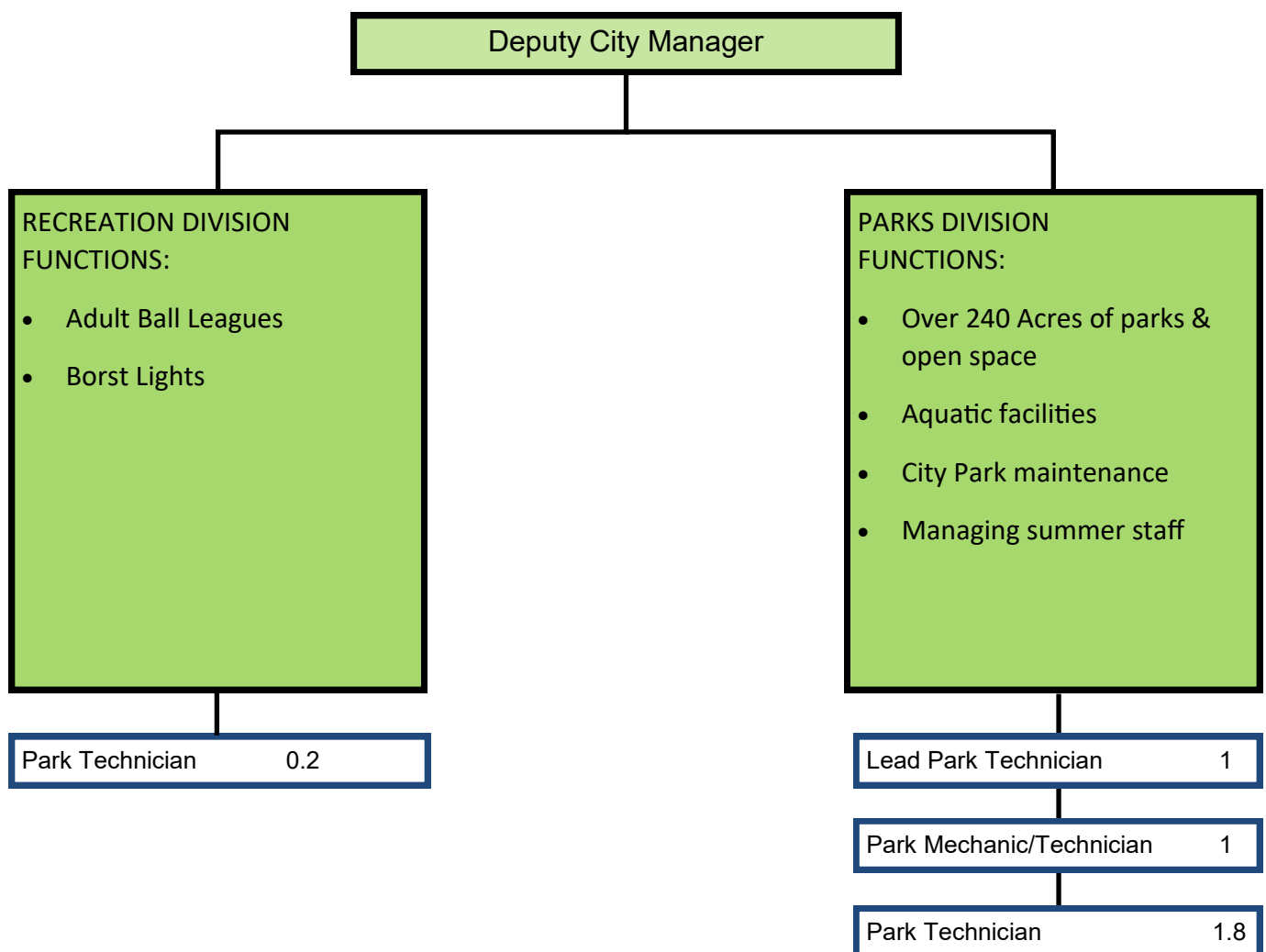
	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Street & Curb Permits	\$71,274	\$10,000	\$10,000	\$20,000	\$15,000	\$15,000	\$30,000
Flood Plain Applications	1,550	500	500	1,000	500	500	1,000
Applications for Variances	20,576	3,000	3,000	6,000	3,000	3,000	6,000
Site Plan Review	8,085	2,000	2,000	4,000	4,000	4,000	8,000
Tax/Misc Revenue Required	375,914	264,113	385,604	649,717	344,461	344,461	688,922
TOTAL OPERATING REVENUES	\$477,399	\$279,613	\$401,104	\$680,717	\$366,961	\$366,961	\$733,922
EXPENDITURES							
Salaries	\$229,443	\$126,145	\$127,382	\$253,527	\$209,000	\$209,000	\$418,000
Benefits	86,063	47,770	45,969	93,739	75,900	75,900	151,800
Supplies	23,038	8,593	8,593	17,186	20,593	20,593	41,186
Other Services & Charges	138,855	97,105	219,160	316,265	61,468	61,468	122,936
TOTAL OPERATING EXPENDITURES	\$477,399	\$279,613	\$401,104	\$680,717	\$366,961	\$366,961	\$733,922
STAFFING LEVELS							
Comm Dev Director	0.40	0.50	0.50	0.50	0.50	0.50	0.50
Assistant Comm Dev Director	0.50	0.40	0.40	0.40	0.40	0.40	0.40
Permit Tech	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Office Coordinator	0.30	0.40	0.40	0.40	0.00	0.00	0.00
Office Specialist	0.00	0.00	0.00	0.00	0.40	0.40	0.40
TOTAL STAFFING LEVELS	1.20	1.30	1.30	1.30	1.80	1.80	1.80

PARKS

The Parks department is over planning, parks maintenance, and building maintenance. The Parks department provides extensive support to the Parks Advisory Board and the Borst Home Committee.

The Parks department 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.



PARKS - TOTAL (103)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Recreation	\$39,211	\$15,000	\$15,000	\$30,000	\$54,535	\$54,535	\$109,070
Outdoor Pool	2,400	1,200	1,200	2,400	1,200	1,200	2,400
Park Maintenance	113,020	40,000	50,000	90,000	72,825	72,825	145,650
Contributions - Admiration	83,000	13,000	0	13,000	0	0	0
Tax/Misc Revenue Required	1,891,125	1,399,535	1,694,433	3,093,968	1,520,354	1,520,354	3,040,708
TOTAL OPERATING REVENUES	\$2,128,756	\$1,468,735	\$1,760,633	\$3,229,368	\$1,648,914	\$1,648,914	\$3,297,828
EXPENDITURES							
Salaries	\$861,547	\$497,499	\$672,333	\$1,169,832	\$754,535	\$754,535	\$1,509,070
Benefits	357,189	213,562	235,784	449,346	311,413	311,413	622,826
Supplies	229,965	114,284	114,284	228,568	138,784	138,784	277,568
Other Services & Charges	679,855	443,855	720,232	1,164,087	418,535	418,535	837,070
Interfund	0	0	0	0	25,647	25,647	51,294
Capital Outlay	0	199,535	18,000	217,535	0	0	0
Other Costs	200	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,128,756	\$1,468,735	\$1,760,633	\$3,229,368	\$1,648,914	\$1,648,914	\$3,297,828
STAFFING LEVELS							
Comm Dev Director	0.35	0.00	0.00	0.00	0.00	0.00	0.00
Deputy City Manager	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks and Building Operation Manager	0.00	0.00	0.00	0.00	1.00	1.00	1.00
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	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Office Coordinator	0.10	0.10	0.10	0.10	0.00	0.00	0.00
Park Aid	3.00	2.00	2.00	2.00	3.00	2.00	2.00
Office Specialist	0.00	0.00	0.00	0.00	0.10	0.10	0.10
TOTAL STAFFING LEVELS	8.45	7.60	7.60	7.60	9.50	8.50	8.50

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

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Contributions	\$27,000	13,000	0	13,000	0	0	0
TOTAL OPERATING REVENUES	\$27,000	\$13,000	\$0	\$13,000	\$0	\$0	\$0
EXPENDITURES							
Salaries	\$107,724	\$61,306	\$126,218	\$187,524	\$188,000	\$188,000	\$376,000
Benefits	35,660	23,272	26,199	49,471	64,320	64,320	128,640
Supplies	163	1,000	1,000	2,000	1,000	1,000	2,000
Other Services & Charges	208,652	122,418	161,213	283,631	149,031	149,031	298,062
Interfund	0	0	0	0	4,132	4,132	8,264
TOTAL OPERATING EXPENDITURES	\$352,199	\$207,996	\$314,630	\$522,626	\$406,483	\$406,483	\$812,966
STAFFING LEVELS							
Comm Dev Director	0.35	0.00	0.00	0.00	0.00	0.00	0.00
Duputy City Manager	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Parks Operations Manager	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Office Coordinator	0.10	0.10	0.10	0.10	0.00	0.00	0.00
Office Specialist	0.00	0.00	0.00	0.00	0.10	0.10	0.10
TOTAL STAFFING LEVELS	0.45	0.60	0.60	0.60	1.50	1.50	1.50

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

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

PARKS - RECREATION (103.571.400)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Adult Sports	35,681	15,000	15,000	30,000	54,535	54,535	109,070
Equipment Rental	3,530	0	0	0	0	0	0
Tax/Misc Revenue Required	129,008	27,059	27,059	54,118	0	0	0
TOTAL OPERATING REVENUES	\$168,219	\$42,059	\$42,059	\$84,118	\$54,535	\$54,535	\$109,070
EXPENDITURES							
Salaries	\$52,895	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	4,458	0	0	0	0	0	0
Supplies	27,606	0	0	0	0	0	0
Other Services & Charges	83,260	42,059	42,059	84,118	0	0	0
TOTAL OPERATING EXPENDITURES	\$168,219	\$42,059	\$42,059	\$84,118	\$0	\$0	\$0
STAFFING LEVELS							
Park Technician	0.00	0.20	0.20	0.20	0.00	0.00	0.00
Recreation Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	0.00	0.20	0.20	0.20	0.00	0.00	0.00

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 - AQUATICS (103.576.200)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Pool Building Rental	\$2,400	\$1,200	\$1,200	\$2,400	\$1,200	\$1,200	\$2,400
Tax/Misc Revenue							
Required	60,853	40,497	40,497	80,994	107,056	107,056	214,112
TOTAL OPERATING REVENUES	\$63,253	\$41,697	\$41,697	\$83,394	\$108,256	\$108,256	\$216,512
EXPENDITURES							
Supplies	\$1,090	\$3,057	\$3,057	\$6,114	\$27,557	\$27,557	\$55,114
Other Services & Charges	62,163	38,640	38,640	77,280	80,699	80,699	161,398
TOTAL OPERATING EXPENDITURES	\$63,252	\$41,697	\$41,697	\$83,394	\$108,256	\$108,256	\$216,512

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

PARKS - MAINTENANCE (103.576.800)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Field Rent	34,690	0	0	0	0	0	0
Kitchen/Park Rent	78,330	40,000	50,000	90,000	72,825	72,825	145,650
Tax/Misc Revenue Required	1,440,293	901,933	1,258,732	2,160,665	1,061,350	1,061,350	2,122,700
TOTAL OPERATING REVENUES	\$1,553,313	\$941,933	\$1,308,732	\$2,250,665	\$1,134,175	\$1,134,175	\$2,268,350
OPERATING EXPENDITURES							
Salaries	\$700,928	\$436,193	\$546,115	\$982,308	\$566,535	\$566,535	\$1,133,070
Benefits	317,072	190,290	209,585	399,875	247,093	247,093	494,186
Supplies	199,787	110,227	110,227	220,454	110,227	110,227	220,454
Other Services & Charges	335,527	205,223	442,805	648,028	188,805	188,805	377,610
Interfund	0	0	0	0	21,515	21,515	43,030
TOTAL OPERATING EXPENDITURES	\$1,553,314	\$941,933	\$1,308,732	\$2,250,665	\$1,134,175	\$1,134,175	\$2,268,350
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	1.50	1.50	1.50	2.00	2.00	2.00
TOTAL STAFFING LEVELS	3.00	3.50	3.50	3.50	4.00	4.00	4.00

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

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

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

LIBRARY

LIBRARY (104) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Tax/Misc Revenue Required	\$111,954	\$54,894	\$91,584	\$146,478	\$94,100	\$94,100	\$188,200
TOTAL OPERATING REVENUES	\$111,954	\$54,894	\$91,584	\$146,478	\$94,100	\$94,100	\$188,200
EXPENDITURES							
Salaries	\$0	\$0	\$0	\$0	\$27,250	\$27,250	\$54,500
Benefits	0	0	0	0	11,917	11,917	23,834
Supplies	5,978	4,882	22,572	27,454	4,880	4,880	9,760
Other Services & Charges	92,559	50,012	11,083	61,095	50,053	50,053	100,106
Intergovernmental	0	0	4,882	4,882	0	0	0
Capital Outlay	13,417	0	53,047	53,047	0	0	0
TOTAL OPERATING EXPENDITURES	\$111,954	\$54,894	\$91,584	\$146,478	\$94,100	\$94,100	\$109,866
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STAFFING LEVELS

Building Maintenance							
Tech	0.00	0.00	0.00	0.00	0.37	0.37	0.37
TOTAL STAFFING LEVELS	0.00	0.00	0.00	0.00	0.37	0.37	0.37

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.

The Library provides diverse and easily accessible information to all ages. Print and non-print material and access to the internet

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OTHER GOVERNMENTAL FUNDS

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OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (1XX)

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

DEBT SERVICE FUNDS (2XX)

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

CAPITAL PROJECT FUNDS (3XX)

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

EXPENSE SUMMARY

OTHER GOVERNMENTAL FUNDS

Special Revenue, Debt Service and Capital Projects Funds

EXPENDITURE BUDGET SUMMARY

Department	Actual	Amended	Amended	Amended	Proposed	Proposed	Proposed	Difference	
	2021 - 2022	2023	2024	2023-2024	2025	2026	2025-2026	23/24 to 25/26	
								Amount	% Chg
STREET	5,156,424	1,437,337	1,569,359	3,006,696	1,762,275	1,766,891	3,529,166	522,470	17.4%
PATHS & TRAILS	0	0	0	0	0	0	0	0	N/A
REPAIR & DEMOLITION	0	16,500	8,000	24,500	10,000	10,000	20,000	(4,500)	-18.4%
PARK IMPROVEMENT	0	0	3,500	3,500	20,000	20,000	40,000	36,500	1042.9%
STADIUM	1,095,454	248,781	205,701	454,482	213,796	230,701	444,497	(9,985)	-2.2%
CONFISCATIONS/SEIZURES	419,480	217,500	100,000	317,500	100,000	100,000	200,000	(117,500)	-37.0%
EQUITABLE SHARING FUND	15,347	0	0	0	17,000	17,000	34,000	34,000	N/A
INDOOR POOL	0	10,000	30,000	40,000	10,000	10,000	20,000	(20,000)	-50.0%
DEPOT FUND	168,570	36,200	36,200	72,400	36,500	36,500	73,000	600	0.8%
LEOFF 1 OPEB TRUST FUND	371,310	239,047	260,513	499,560	260,500	260,500	521,000	21,440	4.3%
OPIOID SETTLEMENT ACCOUNT	0	0	0	0	10,000	10,000	20,000	20,000	N/A
TRANSPORTATION MITIGATION FEE FUND	0	0	0	0	30,000	0	30,000	30,000	N/A
AMERICAN RESCUE PLAN FUND	416,289	0	0	0	4,587,589	0	4,587,589	4,587,589	N/A
BORST PARK CONSTRUCTION	126,359	50,600	50,600	101,200	57,600	57,600	115,200	14,000	13.8%
BORST HOME	0	1,000	1,000	2,000	500	500	1,000	(1,000)	-50.0%
WASHINGTON LAWN CEMETERY	0	0	0	0	0	0	0	0	N/A
TRANSPORTATION BENEFIT FUND	1,393,357	1,185,427	660,000	1,845,427	1,010,000	800,000	1,810,000	(35,427)	-1.9%
24/7 SOBRIETY FUND	34,278	35,000	40,000	75,000	0	0	0	(75,000)	-100.0%
DEBT SERVICE FUND	241,230	114,246	0	114,246	0	0	0	(114,246)	-100.0%
2019 STREETScape/FOX THEATRE	536,800	270,150	267,400	537,550	269,400	270,900	540,300	2,750	0.5%
DEBT SERVICE FUND	536,800	270,150	267,400	537,550	269,400	270,900	540,300	2,750	0.5%
CAPITAL PROJECTS	1,229,571	203,368	203,368	406,736	2,202,804	400,000	2,602,804	2,196,068	539.9%
ENERGY EFFICIENCY CAP PROJ	340	0	0	0	0	0	0	0	N/A
FLOOD CAPITAL PROJECTS	3,131,085	0	0	0	0	0	0	0	N/A
2019 STREETScape/FOX THEATRE PROJ	2,541,921	500,388	0	500,388	0	0	0	(500,388)	-100.0%
FIREMEN'S PENSION TRUST	75,656	28,000	43,000	71,000	46,000	35,000	81,000	10,000	14.1%
HELEN HOLLOWAY - STICKLIN	0	0	0	0	0	0	0	0	N/A
GREENWOOD MEMORIAL TRUST FUND	0	0	0	0	0	0	0	0	N/A
TOTAL EXPENDITURES	16,953,469	4,593,544	3,478,641	8,072,185	10,643,964	4,025,592	14,669,556	6,597,371	81.7%

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.

2023-2024 Accomplishments

- Completed 2 years of chip sealing with Lewis County
- Maintain all street painting (fog lines, center lines, curbs, crosswalks, RR etc)
- Continued blade patching
- Starred Thermoplastic upgrades in 2024
- Find grants/funding to upgrade all school crossing lights


2025—2026 Goals

- Complete 1 years of chip sealing with Lewis County
- Maintain all street painting (fog lines, center lines, curb, crosswalks, RR etc.)
- Continue thermoplastic upgrades
- Complete PCR



STREET FUND (101)

BUDGET SUMMARY

 Snipping Tool

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$209,372	\$319,698	\$529,070	\$0	\$0	\$0
Sales Tax Optional	814,725	410,646	410,646	821,292	476,255	488,161	964,416
Franchise Fee - Sanitation	364,747	180,000	180,000	360,000	180,000	180,000	360,000
Grants	2,278,951	0	0	0	0	0	0
Multimodal Transportation	47,520	23,868	23,868	47,736	23,868	23,868	47,736
Motor Vehicle Fuel Tax - Unreserved	676,207	365,000	365,000	730,000	365,000	365,000	730,000
Space/Facilities Rent	438,000	243,000	342,319	585,319	243,000	243,000	486,000
Charges For Services	1,741	370,000	243,000	613,000	370,000	330,000	700,000
Interest Earnings	844	1,500	1,500	3,000	1,500	1,500	3,000
Other Financing Sources	636,477	0	0	0	0	0	0
Miscellaneous Revenue	92,343	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$5,351,555	\$1,803,386	\$1,886,031	\$3,689,417	\$1,659,623	\$1,631,529	\$3,291,152
EXPENDITURES							
Salaries	\$887,640	\$530,449	\$629,810	\$1,160,259	\$686,794	\$686,794	\$1,373,587
Benefits	416,283	251,917	284,578	536,495	301,647	301,647	603,295
Supplies	536,147	212,600	212,600	425,200	260,214	260,214	520,428
Other Services & Charges	3,302,582	415,371	415,371	830,742	403,396	433,208	836,604
Interfund	0	0	0	0	5,399	12,381	17,780
Capital Outlay	13,772	27,000	27,000	54,000	0	0	0
TOTAL OPERATING EXPENDITURES	\$5,156,424	\$1,437,337	\$1,569,359	\$3,006,696	\$1,657,450	\$1,694,244	\$3,351,694
STAFFING LEVELS							
Equipment Operator II	1.00	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
Street/Storm Technician	4.25	3.40	3.40	3.40	2.90	2.90	2.90
Lead Operator II	1.00	1.00	1.00	1.00	0.75	0.75	0.75
Utilities Administration	0.98	0.57	0.57	0.57	0.57	0.57	0.57
Civil Engineering	0.40	0.40	0.40	0.40	0.52	0.52	0.52
Summer Help	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Assistant Public Works Director	0.00	0.10	0.10	0.10	0.40	0.40	0.40
Operations Manager	0.00	0.00	0.00	0.00	0.33	0.33	0.33
TOTAL STAFFING LEVELS	8.03	6.87	6.87	6.87	7.87	7.87	7.87

PATHS & TRAILS FUND

PATHS & TRAILS FUND (104) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$14,825	\$18,411	\$20,744	\$18,411	\$23,077	\$25,377	\$23,077
OPERATING REVENUES							
Miscellaneous Revenue	\$319	\$800	\$800	\$1,600	\$600	\$600	\$1,200
Operating Transfers In	3,267	1,533	1,533	3,066	1,700	1,700	3,400
TOTAL OPERATING REVENUES	\$3,586	\$2,333	\$2,333	\$4,666	\$2,300	\$2,300	\$4,600
EXPENDITURES							
Other Services & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$18,411	\$20,744	\$23,077	\$23,077	\$25,377	\$27,677	\$27,677

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$42,719	\$80,396	\$69,418	\$80,396	\$66,940	\$59,297	\$66,940
OPERATING REVENUES							
Miscellaneous Revenue	\$27,339	\$300	\$300	\$600	\$1,812	\$1,812	\$3,624
Operating Transfers In	10,338	5,222	5,222	10,444	545	5,700	6,245
TOTAL OPERATING REVENUES	\$37,677	\$5,522	\$5,522	\$11,044	\$2,357	\$7,512	\$9,869
EXPENDITURES							
Other Services & Charges	\$0	\$16,500	\$8,000	\$24,500	\$10,000	\$10,000	\$20,000
TOTAL OPERATING EXPENDITURES	\$0	\$16,500	\$8,000	\$24,500	\$10,000	\$10,000	\$20,000
ENDING FUND BALANCE	\$80,396	\$69,418	\$66,940	\$66,940	\$59,297	\$56,809	\$56,809

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$18,432	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES							
Rentals from Facilities	\$49,215	\$22,350	\$22,350	\$44,700	\$22,400	\$22,400	\$44,800
Miscellaneous Revenue	87	500	500	1,000	1,000	1,000	2,000
TOTAL OPERATING REVENUES	\$49,302	\$22,850	\$22,850	\$45,700	\$23,400	\$23,400	\$46,800
EXPENDITURES							
Supplies	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Other Services & Charges	0	0	3,500	3,500	0	15,000	15,000
Return to Unreserved Fund Balance	0	0	0	0	20,000	0	20,000
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$3,500	\$3,500	\$20,000	\$20,000	\$40,000
ENDING FUND BALANCE	67,734	22,850	19,350	42,200	3,400	3,400	6,800

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$282,367	\$357,366	\$314,854	\$357,366	\$332,204	\$345,408	\$332,204
OPERATING REVENUES							
Taxes	\$377,914	\$203,269	\$213,051	\$416,320	\$215,000	\$228,000	\$443,000
Miscellaneous Revenue	19,648	3,000	10,000	13,000	12,000	12,000	24,000
Operating Transfers In	772,891	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,170,453	\$206,269	\$223,051	\$429,320	\$227,000	\$240,000	\$467,000
EXPENDITURES							
Other Services & Charges	\$160,296	\$100,000	\$60,000	\$160,000	\$65,000	\$85,000	\$150,000
Debt Principal	840,000	98,316	99,552	197,868	107,024	99,552	206,576
Debt Interest	95,158	50,465	46,149	96,614	41,772	46,149	87,921
TOTAL OPERATING EXPENDITURES	\$1,095,454	\$248,781	\$205,701	\$454,482	\$213,796	\$230,701	\$444,497
ENDING FUND BALANCE	\$357,366	\$314,854	\$332,204	\$332,204	\$345,408	\$354,707	\$354,707

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 \$65,000 in 2025 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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$306,736	\$348,401	\$230,951	\$348,401	\$231,751	\$232,251	\$231,751
OPERATING REVENUES							
Charges for Services	\$77,359	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	383,786	100,050	100,800	200,850	100,500	100,800	201,300
TOTAL OPERATING REVENUES	\$461,145	\$100,050	\$100,800	\$200,850	\$100,500	\$100,800	\$201,300
OPERATING EXPENDITURES							
Salaries & Wages	\$102,284	30,535	5,000	\$35,535	5,000	5,000	\$10,000
Benefits	16,593	1,700	1,700	3,400	1,700	1,700	3,400
Supplies	64,121	44,860	10,000	54,860	10,000	10,000	20,000
Other Services & Charges	208,047	113,705	56,600	170,305	56,600	56,600	113,200
Capital Outlay	0	26,700	26,700	53,400	26,700	26,700	53,400
Other Costs	28,435	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$419,480	\$217,500	\$100,000	\$317,500	100,000	\$100,000	\$200,000
ENDING FUND BALANCE	\$348,401	\$230,951	\$231,751	\$231,751	\$232,251	\$233,051	\$233,051

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$0	\$85,889	\$87,189	\$85,889	\$88,489	\$88,489	\$88,489
OPERATING REVENUES							
Fines & Forfeits	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$30,000
Miscellaneous Revenue	101,236	1,300	1,300	2,600	2,000	2,000	4,000
TOTAL OPERATING REVENUES	\$101,236	\$1,300	\$1,300	\$2,600	\$17,000	\$17,000	\$34,000
OPERATING EXPENDITURES							
Supplies	\$15,347	\$0	\$0	\$0	\$0	\$0	\$0
Other Services & Charges	0	0	0	0	17,000	17,000	34,000
TOTAL OPERATING EXPENDITURES	\$15,347	\$0	\$0	\$0	\$17,000	\$17,000	\$34,000
ENDING FUND BALANCE	\$85,889	\$87,189	\$88,489	\$88,489	\$88,489	\$88,489	\$88,489

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$129,550	\$152,273	\$153,273	\$152,273	\$134,273	\$137,273	\$134,273
OPERATING REVENUES							
Miscellaneous Revenue	\$2,723	\$1,000	\$1,000	\$2,000	\$3,000	\$3,000	\$6,000
Operating Transfers In	20,000	10,000	10,000	20,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$22,723	\$11,000	\$11,000	\$22,000	\$13,000	\$13,000	\$26,000
EXPENDITURES							
Other Services & Charges	\$0	\$10,000	\$30,000	\$40,000	\$10,000	\$10,000	\$20,000
TOTAL OPERATING EXPENDITURES	\$0	\$10,000	\$30,000	\$40,000	\$10,000	\$10,000	\$20,000
ENDING FUND BALANCE	\$152,273	\$153,273	\$134,273	\$134,273	\$137,273	\$140,273	\$140,273

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$56,661	\$23,730	\$24,030	\$23,730	\$24,330	\$24,330	\$24,330
OPERATING REVENUES							
Miscellaneous Revenue	\$80,452	\$36,500	\$36,500	\$73,000	\$36,500	\$36,500	\$73,000
Operating Transfers In	55,187	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$135,639	\$36,500	\$36,500	\$73,000	\$36,500	\$36,500	\$73,000
EXPENDITURES							
Supplies	\$5,496	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,000
Other Services & Charges	96,262	35,200	35,200	70,400	35,500	35,500	71,000
Capital Outlay	66,811	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$168,570	\$36,200	\$36,200	\$72,400	\$36,500	\$36,500	\$73,000
ENDING FUND BALANCE	23,730	\$24,030	\$24,330	24,330	\$24,330	\$24,330	24,330

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$622,945	\$735,668	\$742,621	\$735,668	\$728,108	\$731,108	\$728,108
OPERATING REVENUES							
Miscellaneous Revenue	\$15,533	\$7,500	\$7,500	\$15,000	\$25,000	\$25,000	\$50,000
Operating Transfers In	468,500	238,500	238,500	477,000	238,500	238,500	477,000
TOTAL OPERATING REVENUES	\$484,033	\$246,000	\$246,000	\$492,000	\$263,500	\$263,500	\$527,000
EXPENDITURES							
Benefits	\$371,310	\$239,047	\$260,513	\$499,560	\$260,500	\$260,500	\$521,000
TOTAL OPERATING EXPENDITURES	\$371,310	\$239,047	\$260,513	\$499,560	\$260,500	\$260,500	\$521,000
ENDING FUND BALANCE	\$735,668	\$742,621	\$728,108	\$728,108	\$731,108	\$734,108	\$734,108

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$0	\$30,710	\$30,710	\$30,710	\$30,710	\$97,210	\$30,710
OPERATING REVENUES							
Fines & Forfeits	\$0	\$0	\$0	\$0	\$75,000	\$75,000	\$150,000
Miscellaneous Revenue	30,710	0	0	0	1,500	1,500	3,000
TOTAL OPERATING REVENUES	\$30,710	\$0	\$0	\$0	\$76,500	\$76,500	\$153,000
OPERATING EXPENDITURES							
Supplies	0	0	0	0	0	0	0
Other Services & Charges	0	0	0	0	10,000	10,000	20,000
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$20,000
ENDING FUND BALANCE	\$30,710	\$30,710	\$30,710	\$30,710	\$97,210	\$163,710	\$163,710

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 years 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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$0	\$33,490	\$33,490	\$33,490	\$33,490	\$3,490	\$33,490
OPERATING REVENUES							
Charges for Services	\$33,490	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	83	0	100	100	0	0	0
TOTAL OPERATING REVENUES	\$83	\$0	\$100	\$33,590	\$0	\$0	\$33,490
OPERATING EXPENDITURES							
Other Services & Charges	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
ENDING FUND BALANCE	\$33,573	\$33,490	\$33,590	\$33,590	\$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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$0	\$4,544,486	\$4,554,486	\$4,544,486	\$4,564,486	\$1,897	\$4,564,486
OPERATING REVENUES							
Intergovernmental Rev	\$4,958,319	\$0	\$0				
Miscellaneous Revenue	61,831	10,000	10,000	20,000	25,000	0	25,000
TOTAL OPERATING REVENUES	\$5,020,150	\$10,000	\$10,000	\$20,000	\$25,000	\$0	\$25,000
OPERATING EXPENDITURES							
Salaries & Wages	\$295	\$0	\$0		\$0	\$0	0
Benefits	98	0	0	0			0
Supplies	377,756	0	0	0	0	0	0
Other Services & Charges	59,375	0	0	0			0
Capital Outlay	38,141	0	0	0	4,587,589	0	4,587,589
Return to Unreserved Fund Balance	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$475,664	\$0	\$0	\$0	\$4,587,589	\$0	\$4,587,589
ENDING FUND BALANCE	\$4,544,486	\$4,554,486	\$4,564,486	\$4,564,486	\$1,897	\$1,897	\$1,897

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$180,072	\$302,446	\$308,046	\$302,446	\$313,646	\$314,046	\$313,646
OPERATING REVENUES							
Rentals from Facilities	\$199,071	\$51,200	\$51,200	\$102,400	\$53,000	\$53,000	\$106,000
Miscellaneous Revenue	49,661	5,000	5,000	10,000	5,000	5,000	10,000
TOTAL OPERATING REVENUES	\$248,733	\$56,200	\$56,200	\$112,400	\$58,000	\$58,000	\$116,000
EXPENDITURES							
Supplies	\$122,887	\$20,000	\$20,000	\$40,000	\$22,000	\$22,000	\$44,000
Other Services & Charges	3,472	30,600	30,600	61,200	35,600	35,600	71,200
TOTAL OPERATING EXPENDITURES	\$126,359	\$50,600	\$50,600	\$101,200	\$57,600	\$57,600	\$115,200
ENDING FUND BALANCE	\$302,446	\$308,046	\$313,646	\$313,646	\$314,046	\$314,446	\$314,446

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$3,507	\$250	\$250	\$250	\$250	\$250	\$250
OPERATING REVENUES							
Miscellaneous Revenue	\$224	\$750	\$1,000	\$1,750	\$750	\$750	\$1,500
Operating Transfers In	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$224	\$750	\$1,000	\$1,750	\$750	\$750	\$1,500
EXPENDITURES							
Supplies	\$0	\$500	\$500	\$1,000	\$500	\$500	\$1,000
Other Services & Charges	0	500	500	1,000	500	500	1,000
TOTAL OPERATING EXPENDITURES	\$0	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,000
ENDING FUND BALANCE	\$3,731	\$0	\$250	\$250	\$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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$2,720	\$2,766	\$2,816	\$5,581	\$2,866	\$2,916	\$5,781
OPERATING REVENUES							
Intergovernmental Rev	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	46	50	50	100	50	50	100
TOTAL OPERATING REVENUES	\$46	\$50	\$50	\$100	\$50	\$50	\$100
EXPENDITURES							
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$2,766	\$2,816	\$2,866	\$2,866	\$2,916	\$2,966	\$2,966

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$870,355	\$1,424,695	\$969,268	\$1,424,695	\$1,039,268	\$839,268	\$1,039,268
OPERATING REVENUES							
Taxes	\$1,914,266	\$725,000	\$725,000	\$1,450,000	\$800,000	\$800,000	\$1,600,000
Miscellaneous Revenue	33,430	5,000	5,000	10,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$1,947,697	\$730,000	\$730,000	\$1,460,000	\$810,000	\$810,000	\$1,620,000
OPERATING EXPENDITURES							
Salaries & Wages	\$23,645	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	7,997	0	0	0	0	0	0
Supplies	80,780	0	0	0	0	0	0
Other Services & Charges	1,005,345	260,000	260,000	520,000	250,000	200,000	450,000
Intergovernmental Charges	0	10,927	10,000	20,927	10,000	10,000	20,000
Capital Outlay	275,590	914,500	390,000	1,304,500	750,000	590,000	1,340,000
TOTAL OPERATING EXPENDITURES	\$1,393,357	\$1,185,427	\$660,000	\$1,845,427	\$1,010,000	\$800,000	\$1,810,000
ENDING FUND BALANCE	\$1,424,695	\$969,268	\$1,039,268	\$1,039,268	\$839,268	\$849,268	\$849,268

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) - INACTIVE BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$34,646	\$10,290	\$5,290	\$10,290	\$5,290	\$5,290	\$5,290
OPERATING REVENUES							
Charges for Services	\$9,601	\$30,000	\$40,000	\$70,000	\$0	\$0	\$0
Miscellaneous Revenue	320	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$9,921	\$30,000	\$40,000	\$70,000	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries & Wages	\$4,995	\$13,046	\$10,000	\$23,046	\$0	\$0	\$0
Benefits	965	3,297	3,552	6,849	0	0	0
Supplies	28,090	1,000	1,000	2,000	0	0	0
Other Services & Charges	227	10,000	15,448	25,448	0	0	0
Intergovernmental Charges	0	7,657	10,000	17,657	0	0	0
TOTAL OPERATING EXPENDITURES	\$34,278	\$35,000	\$40,000	\$75,000	\$0	\$0	\$0
ENDING FUND BALANCE	\$10,290	\$5,290	\$5,290	\$5,290	\$5,290	\$5,290	\$5,290

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$776	(\$130)	\$35,420	(\$130)	\$35,420	\$35,420	\$35,420
OPERATING REVENUES							
Miscellaneous Revenue	\$18,843	\$39,500	\$0	\$39,500	\$0	\$0	\$0
Operating Transfers In	221,480	110,296	0	110,296	0	0	0
TOTAL OPERATING REVENUES	\$240,323	\$149,796	\$0	\$149,796	\$0	\$0	\$0
OPERATING EXPENDITURES							
Debt Principal	\$220,000	\$110,000	\$0	\$110,000	\$0	\$0	\$0
Debt Interest	21,230	4,246	0	4,246	0	0	0
TOTAL OPERATING EXPENDITURES	\$241,230	\$114,246	\$0	\$114,246	\$0	\$0	\$0
ENDING FUND BALANCE	(\$130)	\$35,420	\$35,420	\$35,420	\$35,420	\$35,420	\$35,420

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$0	\$2,275	\$2,775	\$2,275	\$0	\$500	\$0
OPERATING REVENUES							
Miscellaneous Revenue	\$1,760	\$500	\$500	\$1,000	\$500	\$500	\$1,000
Operating Transfers In	537,315	270,150	267,400	537,550	269,400	270,900	540,300
TOTAL OPERATING REVENUES	\$539,076	\$270,650	\$267,900	\$538,550	\$269,900	\$271,400	\$541,300
OPERATING EXPENDITURES							
Debt Principal	\$0	\$0	\$0	\$0	\$170,000	\$180,000	\$350,000
Debt Interest	0	0	0	0	99,400	90,900	190,300
Capital Outlay	536,800	270,150	267,400	537,550	0	0	0
TOTAL OPERATING EXPENDITURES	\$536,800	\$270,150	\$267,400	\$537,550	\$269,400	\$270,900	\$540,300
ENDING FUND BALANCE	\$2,275	\$2,775	\$3,275	\$3,275	\$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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$3,956,360	\$5,820,219	\$5,926,851	\$5,820,219	\$5,143,483	\$3,350,679	\$5,143,483
OPERATING REVENUES							
Taxes	\$1,625,969	\$300,000	\$300,000	\$600,000	\$400,000	\$400,000	\$800,000
Intergovernmental Rev	376,260	0	0	0	0	0	0
Miscellaneous Revenue	66,202	10,000	10,000	20,000	10,000	10,000	20,000
TOTAL OPERATING REVENUES	\$2,068,431	\$310,000	\$310,000	\$620,000	\$410,000	\$410,000	\$820,000
OPERATING EXPENDITURES							
Salaries & Wages	\$31,816	\$0	\$0	0	\$0	\$0	0
Benefits	13,018	0	0	0	0	0	0
Other Services & Charges	458,568	0	0	0	0	0	0
Debt Principal	149,881	116,684	116,684	233,368	127,976	135,504	263,480
Debt Interest	1,484	86,684	86,684	173,368	74,828	68,430	143,258
Capital Outlay	574,804	0	1,915,000	1,915,000	2,000,000	196,066	2,196,066
TOTAL OPERATING EXPENDITURES	\$1,229,571	\$203,368	\$2,118,368	\$2,321,736	\$2,202,804	\$400,000	\$2,602,804
ENDING FUND BALANCE	\$4,795,219	\$5,926,851	\$4,118,483	\$4,118,483	\$3,350,679	\$3,360,679	\$3,360,679

The real estate excise tax that is levied on the sale of real property within the City of Centralia was first established by Ordinance #1623. The rate of tax imposed is 1/4 of 1% (REET 1) of the selling price of the real property. The monies collected must be spent solely on capital projects that are listed in the capital facilities plan element of the City's Comprehensive Plan. In 1996 the City Council added an additional 1/4 of 1% (REET 2) excise tax that may only be levied by cities that are required to or choose to plan under the Growth Management Act. Like REET 1 revenues, REET 2 revenues must be spent solely on capital projects that are listed in the capital facilities plan element of the City's comprehensive plan.

A portion of these funds have been committed to retiring the bonds used for the Downtown Streetscape Project. In 2013, the original 2001 Limited General Obligation Bonds were refinanced at lower interest rates and the commitment to debt service continues. The refunding bonds mature in December 2021. Several years debt service is maintained due to the volatility of REET revenues.

ENERGY EFFICIENCY CAPITAL PROJECTS FUND

ENERGY EFFICIENCY CAPITAL PROJECTS FUND (303) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$144,081	\$146,618	\$146,618	\$146,618	\$146,618	\$146,618	\$146,618
OPERATING REVENUES							
Miscellaneous Revenue	\$2,877	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES	\$2,877	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Other Services & Charges	\$340	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$340	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$146,618	\$146,618	\$146,618	\$146,618	\$146,618	\$146,618	\$146,618

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$6,628	-\$107,481	-\$107,481	-\$107,481	-\$107,481	-\$107,481	-\$107,481
OPERATING REVENUES							
Intergovernmental Rev	\$3,016,975	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$3,016,975	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries & Wages	\$27,735	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	10,985	0	0	0	0	0	0
Capital Outlay	3,090,793	0	0	0	0	0	0
Interest Long-Term Debt	1,572	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$3,131,085	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	-\$107,481	-\$107,481	-\$107,481	-\$107,481	-\$107,481	-\$107,481	-\$107,481

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$3,014,718	\$500,388	\$0	\$500,388	\$0	\$0	\$0
OPERATING REVENUES							
Miscellaneous Revenue	\$27,591	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	0	0	0	-	0	0	0
TOTAL OPERATING REVENUES	\$27,591	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENDITURES							
Salaries & Wages	\$44,224	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	17,291	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0
Other Services & Charges	2,470,025	500,388	0	500,388	0	0	0
Intergovernmental Charges	0	0	0	0	0	0	0
Capital Outlay	10,381	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,541,921	\$500,388	\$0	\$500,388	\$0	\$0	\$0
ENDING FUND BALANCE	\$500,388	\$0	\$0	\$0	\$0	\$0	\$0

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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Amended 2025-2026
BEGINNING FUND BALANCE	\$974,540	\$969,668	\$964,668	\$969,668	\$944,668	\$929,668	\$944,668
OPERATING REVENUES							
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0
Intergovernmental Rev	51,370	21,500	21,500	43,000	26,000	26,000	52,000
Miscellaneous Revenue	19,413	1,500	1,500	3,000	5,000	5,000	10,000
TOTAL OPERATING REVENUES	\$70,783	\$23,000	\$23,000	\$46,000	\$31,000	\$31,000	\$62,000
OPERATING EXPENDITURES							
Benefits	\$59,956	\$28,000	\$28,000	\$56,000	\$30,000	\$35,000	\$65,000
Other Services & Charges	15,700	0	15,000	\$15,000	16,000	0	\$16,000
TOTAL OPERATING EXPENDITURES	\$75,656	\$28,000	\$43,000	\$71,000	\$46,000	\$35,000	\$81,000
ENDING FUND BALANCE	\$969,668	\$964,668	\$944,668	\$944,668	\$929,668	\$925,668	\$925,668
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	3.00	3.00	3.00
TOTAL STAFFING LEVELS	11.00	11.00	11.00	11.00	6.00	6.00	6.00

The Fireman'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 Fireman'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 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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Adopted 2025	Adopted 2026	Amended 2025-2026
BEGINNING FUND BALANCE	\$0	\$184,280	\$184,280	\$184,280	\$190,337	\$197,837	\$184,280
OPERATING REVENUES							
Miscellaneous Revenue	\$184,280	\$0	\$6,057	\$6,057	\$7,500	\$7,500	\$15,000
TOTAL OPERATING REVENUES	\$184,280	\$0	\$6,057	\$6,057	\$7,500	\$7,500	\$15,000
OPERATING EXPENDITURES							
Other Services & Charges	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING FUND BALANCE	\$184,280	\$184,280	\$190,337	\$190,337	\$197,837	\$205,337	\$199,280

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

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PROPRIETARY FUNDS

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

1. An activity finances with debt that is secured solely by the pledge of the net revenues 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	Proposed	Proposed	Proposed	Difference	
	2021-2022	2023	2024	2023-2024	2025	2026	2025-2026	23/24 to 25/26	
								Amount	% Chg
CITY LIGHT	65,353,519	31,517,599	33,577,829	65,095,428	34,774,105	33,337,662	68,111,766	3,016,338	4.6%
WATER	10,536,231	8,178,516	6,338,651	14,517,167	8,279,981	7,599,111	15,879,092	1,361,925	9.4%
WASTEWATER	22,323,970	12,597,316	12,548,606	25,145,921	15,520,722	13,000,923	28,521,646	3,375,724	13.4%
STORM & SURFACE WATER	2,308,977	1,046,330	1,084,459	2,130,789	1,106,000	1,153,883	2,259,884	129,095	6.1%
EQUIPMENT RENTAL	1,305,495	731,944	760,523	1,492,467	1,020,644	999,101	2,019,745	527,278	35.3%
INFORMATION SERVICES	1,200,887	945,665	1,072,178	2,017,843	1,002,200	843,100	1,845,300	(172,543)	-8.6%
TOTAL EXPENDITURES	103,029,079	55,017,369	55,382,246	110,399,616	61,703,652	56,933,780	118,637,432	8,237,816	7.5%

CITY LIGHT

The City of Centralia passed a bond measure to establish Centralia City Light (CCL) in 1893, and CCL was successfully established in 1895 with the purchase of a generator. CCL owns and operates a complete electrical system consisting of the Yelm Hydro Project (YHP), a 69-kilovolt (kV) transmission system, and a City-wide 12.5-kV distribution system. The YHP was built in 1929-1930 and 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.



Installation of Wildlife Resistant—Transformer Insulator

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.



Touch-a-Truck Encounter



Pole-Top—Rescue annual training for the line crew, with a 180 pound dummy!

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.

EXEMPLARY 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.

2023-2024 Accomplishments

⇒ **Light—Balanced Main Feeder Loads**

- ⇒ Line crew and Substation crew worked with Engineering and Operations
- ⇒ Helps to minimize the losses that the main feeders experience

⇒ **Light— Installed Additional Protective Devices**

- ⇒ Line crew and Engineering Technicians installed these on overhead distribution lines branching off the main feeders
- ⇒ Insures the minimum number of customers are affected by any one power outage
- ⇒ 100's of wildlife guards have been installed to minimize outages caused by wildlife

2023-2024 Accomplishments (cont.)

⇒ **Light— Engineering Technician**

- ⇒ Switched from a program called Work Studio to new program called Futura.
- ⇒ This Improves the qualify and quantity of work produced by this Engineering Technicians.

⇒ **Light — One-Dig Program**

- ⇒ Senior line crew member worked closely with contractors installing the Centralia Station and Win-Co underground electrical cable and conduit system
- ⇒ Goal was to avoid new road installations not being dug up once they were installed. Which was achieved.

⇒ **Light — Line Crew**

- ⇒ Worked with Parks department at Borst Park to remove the tops of approximately 40 old – wooden light poles with
- ⇒ Worked with Contractors to install the new metal light poles with special LED light fixtures at the apex field, Wheeler Field, where College and other important games are played

⇒ **Light — Substation Crew**

- ⇒ Conducted an infrared examination of the distribution system and found a couple of hot spots that required repairs.
- ⇒ Found 1000-KA transformer supplying the imaging machine area of Providence Hospital was operating at a very high temperature, indicating a possible ferroresonance problem. A larger 1500-kVA transformer was installed that would not be adversely affected by the ferroresonance to avoid a potential extended-outage problem at Providence Hospital

⇒ **Yelm — Flood Event in January 2022**

- ⇒ Federal Emergency management Agency (FEMA) declared a flood event occurred in the Yelm area that resulted in damage to the shotcrete in a section of the canal that supplies water to the hydro-turbines at the powerhouse
- ⇒ The canal was shut down to complete repairs
- ⇒ Shotcrete was repaired
- ⇒ Special water pressure relief valves were installed
- ⇒ March 2023, about 13 months after the event the canal was returned to normal water flow and power started to be generated again.

⇒ **Yelm — Hydro-Turbine Unit #3**

- ⇒ The Hydro-Turbine Unit #3 was taken off line in November 2023 as a training exercise for an apprentice Hydro Operator.
- ⇒ A thorough examination of the unit was done
- ⇒ Discovered the lower support bearing was showing signs of leaking oil.
- ⇒ Our other Hydro-Turbines #1 and #2 are capable of maintaining the same power output as Unit #3 based on the 300 cfs that FERC is allowing at this time
- ⇒ JR Merit (a hydro maintenance company) completed the repairs to Unit #3 and it was back to be active in June 2024

⇒ **Yelm — Sophisticated Fish Counting Structure**

- ⇒ Supporting the Nisqually Tribe with the installation of a sophisticated fish counting structure at the YHP diversion dam
- ⇒ Interfaced with Federal Energy Regulatory Commissions (FERC) to help receive approval for this to be installed
- ⇒ The diversion dam is the site where water is diverted from the Nisqually River to generate power. The water is returned to the river at the powerhouse.

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

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Beginning Fund Balance							
Used	\$0	\$3,479,702	\$0	\$3,479,702	\$0	\$0	\$0
Permit Fees	5,057	0	0	0	0	0	0
Grants	568,901	140,000	140,000	280,000	140,000	140,000	280,000
Charges For Services	54,111,228	25,788,700	25,960,940	51,749,640	27,315,700	27,379,800	54,695,500
Fines & Forfeits	306,885	230,500	231,100	461,600	255,500	256,100	511,600
Interest Earnings	(118,318)	215,000	215,000	430,000	215,000	215,000	430,000
Miscellaneous Revenue	167,788	210,000	210,000	420,000	480,000	480,000	960,000
Space/Facilities Rent	311,158	93,000	93,000	186,000	93,000	93,000	186,000
Other Financing							
Sources	11,913,345	0	0	0	0	0	0
Contributed Capital	1,118,615	1,782,080	1,701,270	3,483,350	2,455,685	2,537,000	4,992,685
Intergovernmental Rev	533,552	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$68,918,210	\$31,938,982	\$28,551,310	\$60,490,292	\$30,954,885	\$31,100,900	\$62,055,785
OPERATING EXPENDITURES							
Salaries	\$7,319,314	\$4,753,758	\$4,527,575	\$9,281,333	\$5,665,389	\$5,665,389	\$11,330,777
Benefits	944,350	1,551,544	1,580,183	3,131,727	2,001,740	2,001,740	4,003,480
Supplies	23,914,237	12,648,388	12,644,888	25,293,276	10,907,273	10,906,073	21,813,346
Other Services & Charges	9,900,947	5,785,407	5,396,574	11,181,981	6,431,453	6,339,053	12,770,506
Intergovernmental	0	0	0	0	0	0	0
Interfund	1,975,066	1,222,000	524,355	1,746,355	1,479,250	1,629,653	3,108,903
Debt Principal	16,685,891	1,245,000	1,305,000	2,550,000	1,365,000	1,430,000	2,795,000
Debt Interest	647,819	386,502	324,254	710,756	259,000	190,754	449,754
Capital Outlay	3,965,895	3,925,000	7,275,000	11,200,000	6,665,000	5,175,000	11,840,000
TOTAL OPERATING EXPENDITURES	\$65,353,519	\$31,517,599	\$33,577,829	\$65,095,428	\$34,774,105	\$33,337,662	\$68,111,766

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
STAFFING LEVELS							
General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Line Technician	6.00	5.00	5.00	5.00	1.00	1.00	1.00
Line Tech Apprentice	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Line Service Technician	1.00	1.00	1.00	1.00	6.00	6.00	6.00
Line Foreman	2.00	2.00	2.00	2.00	3.00	3.00	3.00
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	0.00	0.00	0.00
Light Warehouseman	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Groundman	0.00	1.00	1.00	1.00	0.00	0.00	0.00
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	1.42	1.42	1.42
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	2.00	2.00	2.00
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	1.00	1.00	1.00
Substation Operator Apprentice	0.00	0.00	0.00	0.00	0.75	0.75	0.75
Substation Tech	0.00	0.00	0.00	0.00	0.25	0.25	0.25
Storekeeper/Buyer	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Powerhouse Operator	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Apprentice Pwrhse Operator	0.00	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 Hyro Electrician	0.00	0.00	0.00	0.00	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
Light Meter Tech Apprentice	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Civil Engineering	1.25	1.08	1.08	1.08	2.84	2.84	2.84
Customer Service	2.93	2.25	2.25	2.25	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	2.08	2.08	2.08	2.53	2.53	2.53
Utility Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL STAFFING LEVELS	38.04	38.75	38.75	38.75	45.38	45.38	45.38

CITY LIGHT FUND - YELM HYDRO (401.010)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING EXPENDITURES							
Salaries	\$2,272,879	\$1,498,123	\$1,203,331	\$2,701,455	\$1,447,609	\$1,447,609	\$2,895,218
Benefits	886,593	458,297	438,640	\$896,937	\$539,597	\$539,597	\$1,079,194
Supplies	258,862	196,275	194,175	\$390,450	\$196,425	\$195,705	\$392,130
Other Services & Charges	2,375,334	1,317,196	1,319,631	\$2,636,827	\$1,741,325	\$1,741,325	\$3,482,650
Interfund	565,225	75,977	75,977	\$151,954	\$88,024	\$88,024	\$176,048
Debt Principal	3,021,068	214,485	225,000	\$439,485	\$235,200	\$246,460	\$481,660
Debt Interest	119,040	71,340	60,616	\$131,956	\$49,364	\$37,606	\$86,970
Capital Outlay	1,300,094	1,590,000	1,460,000	\$3,050,000	\$2,270,000	\$1,200,000	\$3,470,000
TOTAL OPERATING EXPENDITURES	\$10,799,094	\$5,421,693	\$4,977,371	\$10,399,064	\$6,567,544	\$5,496,326	\$12,063,870
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	1.00	1.00	1.00
Apprentice Powerhouse 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	1.90	1.90	1.90	1.90
Light Hydro Maintenance Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Light Hyro Electrician					1.00	1.00	1.00
Utilities Administration	0.42	0.33	0.33	0.45	0.45	0.45	0.45
TOTAL STAFFING LEVELS	11.37	11.28	11.28	12.55	12.55	12.55	12.55

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

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING EXPENDITURES							
Salaries	\$5,046,435	\$3,255,632	\$3,324,244	\$6,579,875	\$4,217,780	\$4,217,780	\$8,435,559
Benefits	57,757	1,093,248	1,141,543	\$2,234,790	1,462,143	1,462,143	\$2,924,286
Supplies	23,631,360	12,452,113	12,450,713	\$24,902,826	10,710,848	10,710,368	\$21,421,216
Other Services & Charges	7,124,567	4,507,731	4,004,193	\$8,511,924	4,690,128	4,597,728	\$9,287,856
Interfund	1,488,826	1,106,503	448,378	\$1,554,881	1,391,226	1,391,226	\$2,782,452
Debt Principal	13,664,823	1,030,515	1,080,000	\$2,110,515	1,129,800	1,183,540	\$2,313,340
Debt Interest	528,782	315,162	263,638	\$578,800	209,636	153,148	\$362,784
Capital Outlay	808,570	1,545,000	650,000	\$2,195,000	4,395,000	3,975,000	\$8,370,000
TOTAL OPERATING EXPENDITURES	\$52,351,120	\$25,305,903	\$23,362,708	\$48,668,612	\$28,206,561	\$27,690,933	\$55,897,493
STAFFING LEVELS							
General Manager	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Line Technician	6.00	5.00	5.00	5.00	1.00	1.00	1.00
Line Tech Apprentice	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Line Service Technician	1.00	1.00	1.00	1.00	6.00	6.00	6.00
Line Foreman	2.00	2.00	2.00	2.00	3.00	3.00	3.00
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	0.00	0.00	0.00
Light Warehouseman	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Groundman	0.00	1.00	1.00	1.00	0.00	0.00	0.00
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	1.42	1.42	1.42
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	2.00	2.00	2.00
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	1.00	1.00	1.00
Substation Operator Apprentice	0.00	0.00	0.00	0.00	0.75	0.75	0.75
Substation Tech	0.00	0.00	0.00	0.00	0.25	0.25	0.25
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
Light Meter Tech Apprentice	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Civil Engineering	0.50	0.33	0.33	0.33	0.94	0.94	0.94
Customer Service	2.93	2.25	2.25	2.25	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	1.75	1.75	1.75	2.08	2.08	2.08
TOTAL STAFFING LEVELS	28.67	28.47	28.47	28.47	32.83	32.83	32.83

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 produced 790.5 million gallons of clean drinking water in 2023.

The Water Department operates and maintains:

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

The distribution system services 8,607 (DOH) metered connections. Chlorination, fluoridation, and aeration treatments occur at active wells. The city also maintains the fire hydrants used by Riverside Fire Authority.



2023-2024 Accomplishments

- Provided safe and reliable drinking water to 20,000 customers
- Installed 43 new water services
- Completed VFD upgrades for clear well pumps
- Replaced Fords prairie chlorine generation system
- Replaced Fords prairie chlorine generation system
- Finalized Water System Plan with DOH
- Installed line valves on gravity line to assist with planned and emergency outages
- Replaced over 100 water meters
- AC Pipe Replacement Program—project replaced 400' of AC pipe on Baker St and replaced 1500' of 18" AC gravity line in the Vinegar Valley area
- Replaced 12 fire hydrants and maintained approximately 100 fire hydrants
- Repaired 193 water system leaks, which saved millions of gallons of lost water/revenue
- Replaced 15 water system isolation valves
- Ensured the testing of approximately 900 backflow assemblies, reducing the risk of cross contamination
- Managing of Aquifer Nitrate Monitoring Program (Early Detection System)
- Responded to approximately 400 after hours emergency call outs
- Reduced spending during the COVID19 pandemic while maintaining essential service
- Began PFAS testing



2025—2026 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
- Begin in-house Leak Detection Program
- Continue Hydrant Replacement Program
- Continue Meter Replacement Program
- Continue Steel Pipe Replacement Program
- Continue AC Pipe Replacement Program
- Continue Borst Wellfield re-development
- Secure additional water rights for future growth
- Finish design and begin construction on Upper Seminary Hill reservoir and piping replacement project
- Continue Aquifer Monitoring Program where nitrate levels are elevated
- Install emergency backup generator for Tennis Court Wellfield



WATER UTILITY (402) BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Beginning Fund Balance							
Used	\$0	\$0	\$0	0	\$0	\$0	0
Charges For Services	12,144,382	6,266,000	6,421,000	12,687,000	6,688,276	6,855,483	13,543,759
Fines & Forfeits	62,769	45,100	70,000	115,100	60,700	62,200	122,900
Grants	0	0	85,000	85,000	0	0	0
Contributed Capital	778,741	647,320	732,320	1,379,640	647,076	647,076	1,294,152
Interest Earnings	(121,400)	0	0	0	367,000	367,000	734,000
Miscellaneous Revenue	70,325	200,000	200,000	400,000	100,000	100,000	200,000
Other Financing Sources	2,009	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$12,936,826	\$7,158,420	\$7,508,320	\$14,666,740	\$7,863,052	\$8,031,759	\$15,894,811
EXPENDITURES							
Salaries	\$2,211,443	\$1,118,845	\$1,241,566	\$2,360,411	\$1,725,523	\$1,725,523	\$3,451,046
Benefits	354,215	489,440	521,395	\$1,010,835	704,884	704,884	\$1,409,768
Supplies	416,670	362,689	357,153	\$719,842	403,100	387,660	\$790,760
Other Services & Charges	3,244,091	2,463,651	2,014,671	\$4,478,322	2,329,178	2,198,378	\$4,527,556
Interfund	788,026	514,853	452,026	\$966,879	558,666	558,666	\$1,117,332
Debt Principal	663,204	148,530	115,680	\$264,210	0	0	\$0
Debt Interest	15,833	2,640	1,160	\$3,800	0	0	\$0
Capital Outlay	2,842,748	3,077,868	1,635,000	\$4,712,868	2,558,630	2,024,000	\$4,582,630
Returned to fund balance	0	0	0	\$0	0	0	\$0
TOTAL OPERATING EXPENDITURES	\$10,536,231	\$8,178,516	\$6,338,651	\$14,517,167	\$8,279,981	\$7,599,111	\$15,879,092
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	0.00	0.00	0.00
Civil Engineering	1.50	1.95	1.95	1.95	2.05	2.05	2.05
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	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Utilities Administration	1.40	1.41	1.41	1.41	1.21	1.21	1.21
Public Works Director	0.00	0.00	0.00	0.00	0.20	0.20	0.20
Assistant Public Works							
Director	0.00	0.30	0.30	0.30	0.20	0.20	0.20
Help	0.00	0.00	0.00	0.00	1.00	1.00	1.00
LEVELS	17.13	17.89	17.89	17.89	17.89	17.89	17.89

WASTEWATER UTILITY

Mission of the Centralia Wastewater Department

The mission of the Wastewater Department is to collect and treat wastewater in order to protect public health and meet or exceed state and federal requirements. We do this by maintaining and expanding the collection system while safely and efficiently operating the level IV wastewater treatment plant.

The Wastewater Department operates and maintains:

- 25 Sewage Pump Stations
- 19 Miles of Force Main Sewer
- 75 Miles of Gravity Sewer
- Level IV Tertiary Wastewater Treatment Plant
- Biosolids Composting Facility



2023-2024 Accomplishments

- Treated 554 million gallons of wastewater in 2023
- Produced 427 dry tons of biosolids in 2023
- Produced 4633 cubic yards of Class A EQ compost in 2023
- Completed the Phase 1 Plant Upgrade
- Installing a Screw Press for sludge dewatering
- Major Repair of Secondary Clarifier # 1
- Maintain Laboratory Accreditation
- Began the 5 year Ambient River Study for DOE
- VFD upgrades on the Influent Pump Station Pumps
- Began Jefferson Pump Station and Sewer Main Upgrade Project
- Rehabbed approximately 3660 ft. of sewer pipe
- Added approximately 3900 ft. of new sewer pipe
- Upgrade to our Granite/Cues software for maintaining sewer system
- Maintain the City's Farmland and Discovery Trail
- Replaced Bio-filter media
- Replace SCADA Server
- Influent Pump Station Wet Well Lining (1/2 this year)

2025 – 2026 Goals

- Stay in compliance of State and Federal Regulatory requirements
- Treat all the gallons of wastewater that come to the WWTP
- Produce class A EQ biosolids compost
- Replace Secondary Clarifier #2's gear drive
- Replace broken gate valves (4) in the aeration basins
- Repair/Replace compost structure
- Build a finished compost and feedstock storage building
- Upgrade Jefferson Pump Station and Sewer Mains
- Upgrade/Relocate Eshom Pump Station
- Purchase and install compost temperature data loggers
- Extend sewer in the critical aquifer to remove septic systems
- Continue the I and I reduction program
- Replace Autoclave and Composite Samplers for Laboratory
- Replace Influent Screens
- Install mechanical screen at the influent pump station



WASTEWATER UTILITY (403)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Beginning Fund Balance							
Used	\$0	\$1,768,514	\$102,000	\$1,870,514	\$0	\$0	\$0
Charges For Services	18,469,402	9,709,000	9,952,000	19,661,000	10,225,000	10,481,000	20,706,000
Fines & Forfeits	98,831	65,300	89,200	154,500	89,200	91,400	180,600
Grants	3,820,400	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	(118,995)	84,600	76,100	160,700	440,000	440,000	880,000
Miscellaneous Revenue	70,315	190,000	190,000	380,000	190,000	190,000	380,000
Other Financing Sources	100	0	0	0	0	0	0
Contributed Capital	3,581,235	1,241,581	1,241,581	2,483,162	1,241,581	1,241,581	2,483,162
TOTAL OPERATING REVENUES	\$26,085,288	\$13,140,995	\$11,732,881	\$24,873,876	\$12,267,781	\$12,525,981	\$24,793,762
OPERATING EXPENDITURES							
Salaries	\$2,394,519	1,154,232	1,234,659	\$2,388,892	1,886,377	1,886,377	\$3,772,754
Benefits	281,770	477,527	491,984	969,512	714,204	714,204	\$1,428,407
Supplies	675,389	529,434	551,794	1,081,228	615,569	614,321	\$1,229,890
Other Services & Charges	5,834,397	3,202,504	3,179,240	6,381,744	3,959,923	3,591,372	\$7,551,295
Interfund	884,093	544,504	699,791	1,244,295	803,790	803,790	\$1,607,580
Debt Principal	3,923,062	1,938,080	1,941,920	3,880,000	207,400	207,400	\$414,800
Debt Interest	101,009	42,520	38,360	80,880	40,960	40,960	\$81,920
Capital Outlay	8,229,731	4,708,514	4,410,857	9,119,371	7,292,500	5,142,500	\$12,435,000
TOTAL OPERATING EXPENDITURES	\$22,323,970	\$12,597,316	\$12,548,606	\$25,145,921	\$15,520,722	\$13,000,923	\$28,521,646

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
STAFFING LEVELS							
Meter Reader	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treatment Plant Operator	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lead Collection System Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Collection System Tech	2.00	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	1.00	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)	0.00	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	1.82	1.82	1.82	1.82	1.82	1.82
Customer Service	1.63	1.25	1.25	1.25	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
Utilities Administration	1.47	1.49	1.49	1.49	1.29	1.29	1.29
Assistant Public Works Director	0.00	0.30	0.30	0.30	0.20	0.20	0.20
WW Pre-Season Extra Help	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Worker	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Public Works Director	0.00	0.00	0.00	0.00	0.20	0.20	0.20
TOTAL STAFFING LEVELS	18.23	18.69	18.69	18.69	19.59	19.59	19.59

STORMWATER UTILITY

2023-2024 Accomplishments

- Maintain compliance with Ecology SW Phase 2 permit
- Identify new CIP Projects
- Replace all Stormwater Drain Markers - 50% complete

2025—2026 Goals

- Maintain compliance with new 5 year (024-2029) Ecology SW Phase 2 Permit
- Finish replacing Stormwater Drain Markers
- Construct new Street/Stormwater building
- Replace Street Sweeper



STORM & SURFACE WATER UTILITY (405)
BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Beginning Fund Balance Used	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services	2,096,658	1,044,000	1,070,000	2,114,000	1,080,000	1,107,000	2,187,000
Fines & Forfeits	10,585	6,600	9,100	15,700	10,000	10,300	20,300
Grants	182,350	0	0	0	0	0	0
Interest Earnings	(4,127)	0	0	0	40,000	40,000	80,000
Contributed Capital	0	56,417	56,417	112,834	80,000	80,000	160,000
Miscellaneous Revenue	125	0	0	0	0	0	0
TOTAL OPERATING	\$2,285,590	\$1,107,017	\$1,135,517	\$2,242,534	\$1,210,000	\$1,237,300	\$2,447,300
OPERATING EXPENDITURES							
Salaries	\$391,849	\$164,823	\$168,789	\$333,613	\$373,463	\$373,463	\$746,927
Benefits	102,057	103,181	96,403	199,583	166,595	166,595	333,190
Supplies	109,083	101,201	99,661	200,862	105,417	108,389	213,806
Other Services & Charges	508,337	292,824	310,305	603,129	314,181	359,092	673,273
Interfund	208,954	129,771	129,771	259,542	146,344	146,344	292,688
Debt Principal	6,831	3,550	3,640	7,190	0	0	0
Debt Interest	2,336	980	890	1,870	0	0	0
Capital Outlay	979,528	250,000	275,000	525,000	0	0	0
TOTAL OPERATING EXPENDITURES	\$2,308,977	\$1,046,330	\$1,084,459	\$2,130,789	\$1,106,000	\$1,153,883	\$2,259,884
LEVELS							
Public Works Director	0.00	0.00	0.00	0.00	0.10	0.10	0.10
Operations Manager	0.00	0.00	0.00	0.00	0.34	0.34	0.34
SWST Maintenance Tech	0.75	2.35	2.35	2.35	2.10	2.10	2.10
Lead Technician	0.00	0.25	0.25	0.25	0.25	0.25	0.25
Customer Service	0.13	0.10	0.10	0.10	0.10	0.10	0.10
Civil Engineering	0.55	0.77	0.77	0.77	0.77	0.77	0.77
Administration	0.28	0.28	0.28	0.28	0.18	0.18	0.18
Assistant Public Works Director	0.00	0.20	0.20	0.20	0.10	0.10	0.10
Help	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Stormwater Temp Litter Cleanup	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL STAFFING	2.71	4.95	4.95	4.95	5.94	5.94	5.94

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.

2023-2024 Accomplishments

- 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

2025—2026 Goals

- Maintain all 275+ vehicles and equipment of the city fleet
- Hire New Employees
- Administer vehicle replacement reserves and schedule
- Assist all departments with vehicle purchasing and outfitting new vehicles and equipment

EQUIPMENT RENTAL (501)**BUDGET SUMMARY**

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Interest Earnings	\$18,896	\$0	\$0	\$0	\$0	\$0	\$0
Charges For Services	1,421,835	685,922	685,922	1,371,844	1,021,913	1,022,128	2,044,041
Miscellaneous Revenue	1,876	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,442,606	\$685,922	\$685,922	\$1,371,844	\$1,021,913	\$1,022,128	\$2,044,041
OPERATING EXPENDITURES							
Salaries	\$481,935	\$239,371	\$294,060	\$533,431	\$369,318	\$369,318	\$738,635
Benefits	155,777	128,478	145,581	274,059	197,384	197,384	394,769
Supplies	438,210	206,660	219,037	425,697	230,010	235,710	465,720
Other Services & Charges	120,092	63,638	63,638	127,276	147,764	193,189	340,953
Intergovernmental	0	0	0	0	0	0	0
Interfund	40,440	21,797	22,207	44,004	22,168	0	22,168
Capital Outlay	69,040	72,000	16,000	88,000	54,000	3,500	57,500
TOTAL OPERATING EXPENDITURES	\$1,305,495	\$731,944	\$760,523	\$1,492,467	\$1,020,644	\$999,101	\$2,019,745
STAFFING LEVELS							
Mechanic	2.00	2.00	2.00	2.00	3.00	3.00	3.00
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	0.33	0.33	0.33
Utilities Administration	0.35	0.32	0.32	0.32	0.42	0.42	0.42
TOTAL STAFFING LEVELS	3.35	3.32	3.32	3.32	4.75	4.75	4.75

INFORMATION TECHNOLOGY

Ongoing Function

- Maintain network infrastructure for governmental and utility operations.
- Ensure critical citizen services are operational and monitored 24/7.
- Support city staff by resolving hardware and software issues.
- Maintain a high ranking in all cybersecurity compliance tests.

2023-2024 Accomplishments

- Completed large software upgrades: Tokay, GraniteNet, and AlcaraOne.
- A new disaster recovery solution was installed and we now have off-site storage capabilities in the event of a disaster.
- The primary firewall was end-of-life and replaced with a pair of high availability NGFW devices.
- Began three major cloud migrations: Exchange, CentralSquare, and Enterprise.

INFORMATION TECHNOLOGY DIVISION (502)

BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
BEGINNING FUND BALANCE	\$313,972	\$705,157	\$720,879	\$705,157	\$620,513	\$633,810	\$620,513
OPERATING REVENUES							
Charges for Services	\$1,578,127	\$938,292	\$951,813	\$1,890,105	\$995,497	\$995,497	\$1,990,994
Miscellaneous Revenue	4,136	23,094	20,000	43,094	20,000	20,000	40,000
Interest Earnings	9,809	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,592,072	\$961,386	\$971,813	\$1,933,199	\$1,015,497	\$1,015,497	\$2,030,994
OPERATING EXPENDITURES							
Salaries & Wages	\$474,195	285,759	292,103	\$577,862	304,000	304,000	\$608,000
Benefits	66,634	109,527	108,364	217,891	110,100	110,100	220,200
Supplies	56,064	102,460	123,792	226,252	124,000	124,000	248,000
Other Services & Charges	498,786	204,833	204,833	409,666	205,000	205,000	410,000
Inter Fund Charges	5,641	0	0	0	0	0	0
Capital Outlay	99,567	243,086	343,086	586,172	259,100	100,000	359,100
TOTAL OPERATING EXPENDITURES	\$1,200,887	\$945,665	\$1,072,178	\$2,017,843	\$1,002,200	\$843,100	\$1,845,300
ENDING FUND BALANCE	\$705,157	\$720,879	\$620,513	\$620,513	\$633,810	\$806,207	\$806,207
STAFFING LEVELS							
Information Technology Director	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

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YELM HYDRO ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2025-2026 capital budget. All proposed items will be funded through existing or anticipated 2024 revenue and cash reserves.

BUILDINGS AND STRUCTURES (620)

REMODEL DAM TECHNICIAN HOUSE

Remodel the Dam Technician house located at the Diversion Dam.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

BUILD AN ENCLOSED POLE BARN

There is a need to improve vehicle security. There have been two recent vehicle thefts from the powerhouse and forebay areas.

Project Status:	New in 2025
<u>2025 Budget</u>	<u>\$200,000</u>
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:	Continued from 2024
2025 Budget:	\$150,000
<u>2026 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

SPILLWAY #3 — DEBRIS RAKER

Install a debris raking system at Spillgate #3 located near the forebay area to prevent debris from clogging the spillway.

Project Status: New in 2025
 2025 Budget: \$50,000
2026 Budget: \$150,000
 Project Budget: \$200,000
 Fund Source: Revenues

REPLACE/REPAIR PENSTOCK DRAIN VALVES

Various drain vales on the penstocks need to be replaced/repared because they are leaking.

Project Status: New in 2025
2025 Budget: \$100,000
 Project Budget: \$100,000
 Fund Source: Revenues

ZONE 27— INSTALL CANAL PIPING

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

Project Status: Continued from 2024
 2025 Budget: \$100,000
2026 Budget: \$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: Continued from 2024
 2025 Budget: \$50,000
2026 Budget: \$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: Continued from 2024
 2025 Budget: \$100,000
2026 Budget: \$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: Continued from 2024

2025 Budget: \$25,000

2026 Budget: \$75,000

Project Budget: \$100,000

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: Continued from 2024

2025 Budget: \$400,000

2026 Budget \$100,000

Project Budget: \$500,000

Fund Source: Revenues

REPLACE BOTTOM BEARING ON UNITS #1 AND #2

The bottom bearing was replaced on Unit #3 and Units #1 and #2 are nearing the end of their service life and need to be replaced.

Project Status: New in 2025

2026 Budget: \$150,000

Project Budget: \$150,000

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: Continued from 2024

2025 Budget: \$100,000

Project Budget: \$100,000

Fund Source: Revenues

MACHINERY AND EQUIPMENT (640)**REPLACE I&E TECHNICIAN SERVICE TRUCK WITH NEW 4X4 F-350 GAS ENGINE**

The I&E Technician truck replacement with 3500-series chassis, 4x4 capability, with gas-powered engine.

Project Status: New in 2026

2025 Budget: \$75,000

Project Budget: \$75,000

Fund Source: Revenues

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: Continued from 2024

2025 Budget: \$75,000

Project Budget: \$75,000

Fund Source: Revenues

INDUSTRIAL AIR COMPRESSOR

The present air compressor is undersized. Maintenance can be completed in a more efficient and timely manner with this upgraded unit.

Project Status: New in 2025

2025 Budget: \$20,000

Project Budget: \$20,000

Fund Source: Revenues

CENTRALIA ELECTRIC SYSTEM

Centralia City Light management recommends the following projects, professional services, and other items for the 2025-2026 capital budget. All proposed items will be funded through existing or anticipated 2023-2024 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: Continued from 2024

2025 Budget: \$200,000

Project Budget: \$200,000

Fund Source: Revenues

ARCHITECT DESIGN FUTURE LAYOUT OF HEADQUARTERS PROPERTY

This is for the design of the future layout of the headquarters property to address future growth.

Project Status: New in 2025

2025 Budget: \$150,000

2026 Budget: \$150,000

Project Budget: \$300,000

Fund Source: Revenues

RE-ROOF WEST WING OF EXISTING CCL BUILDING

Depending on the architect's property design, reroof CCL headquarters building and add an awning above the south entry door.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$400,000</u>
Project Budget:	\$400,000
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
2025 Budget:	\$150,000
<u>2026 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$300,000
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
2025 Budget:	\$200,000
<u>2026 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$400,00
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
2025 Budget:	\$150,000
<u>2026 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

REPLACE THE PRESENT SCADA OPERATING SYSTEM WITH AN IMPROVED VERSION

CCL has an advanced SCADA system that has outgrown its original operating system. The present system has limitations that a new system will not have. The new system has more robust capabilities and programming that will improve the SCADA system performance. A study was completed that showed Survalent was the superior SCADA replacement program.

Project Status:	New in 2025
2025 Budget:	\$300,000
<u>2026 Budget :</u>	<u>\$100,000</u>
Project Budget:	\$400,000
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
2025 Budget:	\$50,000
<u>2026 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$100,000
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:	Continued from 2024
2025 Budget:	\$250,000
<u>2026 Budget:</u>	<u>\$350,000</u>
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:	Continued from 2024
2025 Budget:	\$150,000
<u>2026 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$350,000
Fund Source:	Revenues

SUBSTATION SECURITY—VIDEO CAMERAS

Centralia City Light has experienced theft and vandalism at our substations. Video cameras can act as both a deterrent and a source of information should an event occur.

Project Status:	New in 2025
2025 Budget:	\$50,000
<u>2026 Budget:</u>	<u>\$100,000</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:	Continued from 2024
2025 Budget:	\$200,000
<u>2026 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

COOKS HILL TO SALZER VALLEY SUBSTATION FEEDER TIE VIA MILITARY ROAD

Centralia City Light will be able to construct a full-sized feeder tie between the Cooks Hill and Salzer Valley Substation by following the Military and replacing single-phase conductor along Scheuber Road. This project will greatly improve the reliability in the Providence Hospital area and the WinCo area.

Project Status:	New in 2025
2025 Budget:	\$100,000
<u>2026 Budget:</u>	<u>\$300,000</u>
Project Budget:	\$400,000
Fund Source:	Revenues

INVESTIGATE OH TO UG CONVERSION FROM CENTER STREET TO MAIN, BETWEEN PEARL AND TOWER

The narrow alleys of downtown Centralia pose a very difficult OH line situation as the infrastructure ages. A serious outage in this area could have a very long repair time associated with it; leaving the downtown business district dark for an extended time. The goal of this project is to investigate this situation to plan and design the best path forward.

Project Status:	New in 2025
2023 Budget:	\$100,000
<u>2024 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

REBUILD THE DOUBLE-CIRCUIT M-3/M-4 LINE ALONG B STREET; NEW POLES AND LARGE CONDUCTOR

Centralia City Light has experienced several outages in this section of line. The line uses old copper wire in stretches. This rebuild would replace the copper with 477 ACSR, improving reliability, feeder carrying capacity resulting in stronger ties between the May Street and Salzer Valley Substations.

Project Status:	New in 2025
2025 Budget:	\$150,000
<u>2026 Budget:</u>	<u>\$350,000</u>
Project Budget:	\$500,000
Fund Source:	Revenues

MAY STREET 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 2026.

Project Status:	Continued from 2024
2025 Budget:	\$75,000
<u>2026 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$275,000
Fund Source:	Revenues

PROVIDENCE HOSPITAL 2ND FEED

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

Project Status:	Continued from 2024
2025 Budget:	\$100,000
<u>2026 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$300,000
Fund Source:	Revenues

ELECTRIC VEHICLE CHARGING INFRASTRUCTURE STUDY

This project is meant to support the deployment of an electric vehicles chargers (EV) in the downtown Centralia area.

Project Status:	Continued from 2024
2025 Budget:	\$50,000
<u>2026 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$100,000
Fund Source:	Revenues

SUMMERSIDE — UNDERGROUND CABLE REPLACEMENT

Replace old and unreliable underground cable along Summerside road.

Project Status:	New in 2025
2025 Budget:	\$75,000
<u>2026 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

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

This project involves the installation of an improved data processor in two substations during the 2025-2026 biennial budget. The present processor 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 the Cooks Hill Substation. It has proved its worth to the Substation Group.

Project Status:	New in 2023
2025 Budget:	\$50,000
<u>2026 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

SUBSTATION —15KV—2000-AMP MAIN BUS DISCONNECT SWITCH

Project Status:	Continued from 2023
2025 Budget:	\$75,000
<u>2026 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$150,000
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
2025 Budget:	\$25,000
<u>2026 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

DISTRIBUTION TRANSFORMERS

Up 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 very large transformer orders 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
2025 Budget:	\$750,000
<u>2026 Budget:</u>	<u>\$750,000</u>
Project Budget:	\$1,500,000
Fund Source:	Revenues

SMART METER EXPENDITURES

Purchase new electric AMI meters to support new installations. 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.

Project Status:	Annual
2025 Budget:	\$100,000
<u>2026 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

PURCHASE A NEW SMALL SUV TO BE USED BY ENGINEERING TECHNICIAN

Each Engineering Technician needs their own vehicle to use for their projects. The existing small pickup will be passed along to the new Engineering Technician and the new one will go to the more experienced Engineering Technician.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$50,000</u>
Project Budget:	\$50,000
Fund Source:	Revenues

PURCHASE TWO NEW F550 FOREMEN TRUCKS WITH EXTENDED DUMP BEDS

Both of the Foremen trucks are in need of replacement. Each has seen very heavy use and each has gone beyond the 10-year target date for replacement. The new trucks will also be equipped with a dump bed that will expedite pole replacements.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$250,000</u>
Project Budget:	\$250,000
Fund Source:	Equipment Replacement Reserves

PURCHASE A NEW FORD EXPEDITION FOR CCL

The 2015 Ford Expedition is in good shape and will likely last the Yelm Hydro Project another 10 years. It is a reliable and safer unit. The existing Expedition is a 2005 unit that is in need of replacement.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$75,000</u>
Project Budget:	\$75,000
Fund Source:	Equipment Replacement Reserves

PURCHASE A NEW PRIMARY UG FAULT LOCATOR

Locating a fault is particularly difficult if the neutral is exposed (as in old UG cable) and has rotted away in several places. There are new locators that are much more capable than the older units Centralia City Light presently uses.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$40,000</u>
Project Budget:	\$40,000
Fund Source:	Revenues

PURCHASE A PALLETIZED 115-KV CIRCUIT SWITCHER

The purchase of a spare circuit switcher that is earthquake resistant, because it is palletized, will allow CCL to replace any circuit switcher equipped substation to bring it back online. The circuit switcher is the device that is most responsible for protecting the substation transformers from electrical faults.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$80,000</u>
Project Budget:	\$80,000
Fund Source:	Revenues

PURCHASE A NEW 15,000 LBS. CAPABLE FORKLIFT

The growing demands of UG work and the vaults and equipment they require frequently exceed the capability of the forklift that CCL presently uses. The heavier capability of the larger forklift will enhance safety margins when handling heavy UG equipment.

Project Status:	New in 2025
<u>2026 Budget:</u>	<u>\$150,000</u>
Project Budget:	\$150,000
Fund Source:	Revenues

PUBLIC WORKS

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

STREET

No capital projects or purchases

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 2025-2026 as the second generation meters are starting to fail. This is an ongoing annual project completed by Water Department employees.

Project Status:	Annual
2025 Budget:	\$100,000
<u>2026 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$200,000
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
2025 Budget:	\$55,000
<u>2026 Budget:</u>	<u>\$55,000</u>
Project Budget:	\$110,000
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>2025 Budget:</u>	<u>\$200,000</u>
Project Budget:	\$200,000
Fund Source:	Revenues

AQUIFER PROTECTION PLAN

This project is for Rodcin, Cowlitz, and Pheasant Rd.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$693,630</u>
Project Budget:	\$693,630
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
2025 Budget:	\$25,000
<u>2026 Budget:</u>	<u>\$25,000</u>
Project Budget:	\$50,000
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
2025 Budget:	\$275,000
<u>2026 Budget:</u>	<u>\$625,000</u>
Project Budget:	\$900,000
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. Current 2024 projects will carry over into 2025 as they are in progress and not yet completed. 2025-2026 projects will consist of water main replacements in conjunction with the Wastewater Jefferson Pump Station Upgrade.

Project Status:	Annual
2025 Budget:	\$850,000
<u>2026 Budget:</u>	<u>\$950,000</u>
Project Budget:	\$1,800,000
Fund Source:	Revenues

WELL PUMP REPLACEMENTS

Replacing well pumps prior to failure is a preventative measure to avoid long-term well shutdowns. This FP #2 was approved by City Council on March 22, 2022. After an inspection by Pumptech in 2023, we found that more parts needed replaced than originally estimated and previously budgeted for. In 2025 we will proactively replace the TC #1 well pump, motor, and shaft which has not had anything replaced since 1999. In 2026 we will also replace the pump, motor, and shaft at Ford’s Prairie #2 which is original equipment to the Fords Prairie Well-field construction of 2003.

Project Status:	New in 2025
2025 Budget:	\$95,000
<u>2026 Budget:</u>	<u>\$120,000</u>
Project Budget:	\$215,000
Fund Source:	Revenues,

MACHINERY AND EQUIPMENT (640)**TENNIS COURT WELL HYPOCHLORITE GENERATION SYSTEM**

The existing TC Well hypochlorite generation system has surpassed its useful life. The Water department 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 Tennis Court Wellfield, which supplies 40% of the City's water.

Project Status: New in 2025

2025 Budget: \$75,000

Project Budget: \$75,000

Fund Source: Revenues

1970'S WATER DEPARTMENT HEAVY EQUIPMENT TRAILER REPLACEMENT

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

Project Status: New in 2025

2025 Budget: \$55,000

Project Budget: \$55,000

Fund Source: Equipment Replacement Reserves

1979 HYDRAULIC HAMMER ATTACHMENT FOR BACKHOE REPLACEMENT

The Water Department's 1979 Hydraulic Hammer Attachment for the Backhoe is used to remove concrete for repairs under sidewalks and other concrete surfaces. Our current hammer has been re-built multiple times and has served the water department for many years. This old hammer will continue to serve as a back-up to the new hammer as water emergencies are unpredictable and servicing the new hammer will be necessary. This equipment is vital to making repairs that require concrete removal.

Project Status: New in 2025

2025 Budget: \$19,000

Project Budget: \$19,000

Fund Source: Revenues

LEAK DETECTION EQUIPMENT

The Water Department is required to do leak detection per the WSP. For recent years we have hired a contractor to do a leak detection survey. These surveys have gotten worse as the years have gone by. In 2023 our leak detection survey contractor identified 3 leaks and only 1 was an actual leak. The Water Department would like to purchase its own leak detection equipment and conduct annual surveys using in-house labor. This will identify more leaks and will pay for itself rapidly.

Project Status: New in 2026

2026 Budget: \$65,000

Project Budget: \$65,000

Fund Source: Revenues

2.5" PNEUMATIC PIERCING TOOL REPLACEMENT

The Water Department's Pneumatic Piercing Tool is used to "mole" new underground water services in place without disturbing the road surface. This tool is used on every new meter service that requires a road crossing. Half of the city's water services require a road crossing as typically a water main is on one side of the road or the other. Our current piercing tool has been re-built multiple times and we were informed by the repair company that the next time it breaks we will have to replace it.

Project Status: New in 2025

2025 Budget: \$10,000

Project Budget: \$10,000

Fund Source: Revenues

2012 CHEVY COLORADO REPLACEMENT

The Water Department's 2012 Chevy Colorado is in need of replacement. This truck was originally scheduled for replacement in 2022 and has been pushed off until 2025. This truck is in poor condition and beyond its useful life.

Project Status: New in 2025

2025 Budget: \$50,000

Project Budget: \$50,000

Fund Source: Equipment Replacement Reserves

2012 FORD F-450 SERVICE TRUCK REPLACEMENT

The Water Department's 2012 Ford F-450 truck is in need of replacement. This truck was originally scheduled for replacement in 2022 and has been pushed off until 2025. This truck is subject to very heavy use as it is present and idling on every water repair. New technology and practices in the water industry have made this style of truck not as useful as it once was. A truck with a small crane and open bed would be more beneficial as a service truck. This truck is in poor condition and beyond its useful life.

Project Status: New in 2025

2025 Budget: \$140,000

Project Budget: \$140,000

Fund Source: Equipment Replacement Reserves

WASTEWATER

BUILDINGS AND STRUCTURES (620)

FINISHED COMPOST AND FEEDSTOCK BUILDING

The feedstock and finished compost are compromised during the rainy months. This extra moisture affects the ability of the compost to meet permit requirements and makes the screening process difficult. A structure to store our finished compost and the feedstock in will keep them dry and streamline the composting process.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$300,000</u>
Project Budget:	\$300,000
Fund Source:	Capital Fund, Revenues

COMPOST STRUCTURE REPAIR/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 contaminates from getting to 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:	Continued from 2023
<u>2026 Budget:</u>	<u>\$500,000</u>
Project Budget:	\$500,000
Fund Source:	Capital Fund, Revenues

JEFFERSON PUMP STATION AND FORCE MAIN DESIGN AND CONSTRUCTION

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.

Project Status:	Continued from 2023
<u>2025 Budget</u>	<u>\$3,250,000</u>
Project Budget:	\$3,250,000
Fund Source:	Revenues, Capital Funds

ESHOM PUMP STATION RELOCATION DESIGN AND CONSTRUCTION

The Eshom Pump Station will be nearing its capacity with the new development and growth in the Port. Building a larger pump station outside the right-of-way will increase the capacity of flow in the basin.

Project Status:	Continued from 2019
<u>2026 Budget</u>	<u>\$3,250,000</u>
Project Budget:	\$3,250,000
Fund Source:	Capital Fund, Revenues

AERATION BASIN GATE REPLACEMENT

The aeration basin has 4 failed gates. These gates modify flows between the anoxic zone and the main AB and from the RAS put and the headworks. These gates are critical to maintaining permit compliance during high flow periods and valuable for process control during the whole year.

Project Status:	New in 2025
2025 Budget:	\$100,000
<u>2026 Budget</u>	<u>\$20,000</u>
Project Budget:	\$120,000
Fund Source:	Capital System Replacement, Revenues

OTHER IMPROVEMENTS (630)**SEWER MAIN EXTENSION PROGRAM—AQUIFER PROTECTION**

The goal of this program is to bring sewer to new customers as recommended in the General Sewer Plan. Removing septic systems from the critical aquifer which supplies our drinking water is a priority. 2025 Rodcin Ave., 2026 Cowlitz Rd and Pheasant. These locations combined will remove a minimum of 25 septic systems.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$1,600,000</u>
Project Budget:	\$1,000,000
Fund Source:	Capital System Replacement, Revenues

I&I REDUCTION PROGRAM

Evaluation of the collection systems flowing into the Jefferson Pump Station show 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 2025
2025 Budget:	\$700,000
<u>2026 Budget:</u>	<u>\$700,000</u>
Project Budget:	\$1,400,000
Fund Source:	Revenues

OUTFALL REPAIR EVALUATION

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$45,000</u>
Project Budget:	\$45,000
Fund Source:	Revenues

CHINA CREEK PUMP STATION FORCE MAIN RELOCATION—EVALUATION

Project Status:	continued from 2024
<u>2025 Budget</u>	<u>\$350,000</u>
Project Budget:	\$350,000
Fund Source:	Capital System Replacement, Revenues

MACHINERY AND EQUIPMENT (640)

REPLACE LABORATORY COMPOSITE SAMPLERS

The Wastewater Department has an accredited laboratory where we perform permit required and process control testing for the WWTP. The composite samplers are essential in collecting the appropriate samples for analysis. There are two of them. One for the influent and one for the effluent. The current samplers are approaching their end of useful life. They are both over 10 years old. The repairs are becoming more frequent and these models are no longer in production.

Project Status:	New in 2025
2025 Budget:	\$12,500
<u>2026 Budget</u>	<u>\$12,500</u>
Project Budget:	\$25,000
Fund Source:	Equipment Replacement Reserves

REPLACE IRRIGATION REELS

The Wastewater Treatment Plant sits on 380 acres of property. We currently have three large hose reels used to irrigate the property and maintain the City’s water rights. These reels are well used and are having continual maintenance and repair issues. They are scheduled for replacement in 2025. I would like to replace 2 of the 3 reels with the funds allotted in the ER&R account.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$120,000</u>
Project Budget:	\$120,000
Fund Source:	Equipment Replacement Reserves

REPLACE 2007 PRETREATMENT SPECIALIST VEHICLE

Vehicle #65210 was originally purchased in 2007. This vehicle serves as the Pre-Treatment Specialist vehicle. It is used during pre-treatment inspections and sample delivery to outside labs. The current vehicle is in poor condition and could fail at any time.

Project Status: Continued from 2023
2025 Budget: \$40,000
Project Budget: \$40,000
Fund Source: Equipment Replacement Reserves

REPLACE PUMP STATION PUMPS

There are 25 pump stations in the city. Each pump station has at least two pumps which move the wastewater to the WWTP. These pumps are well maintained and eventually reach the end of their useful life expectancy.

Project Status: New in 2025
2025 Budget: \$150,000
2026 Budget \$230,000
Project Budget: \$380,000
Fund Source: Equipment Replacement Reserves

REPLACE 2004 INTERNATIONAL BOOM TRUCK

The Wastewater Department boom truck was purchased in 2004. It has had an increasing number of maintenance issues and is in need of replacement. The boom truck is used for safely lifting and maneuvering heavy equipment at both the WWTP and in the collection field for routine maintenance and repairs.

Project Status: New in 2026
2026 Budget: \$400,000
Project Budget: \$400,000
Fund Source: Equipment Replacement Reserves

REPLACE PORTABLE DEWATERING PUMP

The portable dewatering pump is used in both emergencies and maintenance. Our current pump was purchased in 2003.

Project Status: New in 2025
2025 Budget: \$80,000
Project Budget: \$80,000
Fund Source: Equipment Replacement Reserves

REPLACE HEADWORKS INFLUENT SCREENS

The current screens are wearing out and ineffective. New screens will do a better job screening out rags and debris carried to the plant from the collection system.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$450,000</u>
Project Budget:	\$450,000
Fund Source:	Equipment Replacement Reserves

REPLACE 2014 UTILITY VEHICLE

The current two John Deere utility vehicle was purchased in 2014. The utility vehicle is 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 vehicle will be replaced with an efficient electric utility vehicle.

Project Status:	Continued from 2023
<u>2025 Budget:</u>	<u>\$28,000</u>
Project Budget:	\$28,000
Fund Source:	Equipment Replacement Reserves

REPLACE LABORATORY AUTOCLAVE

In order to comply with the strictest quality control and assurance requirements we need an autoclave to sterilize certain pieces of lab equipment and some reagents. The current autoclave was from the previous WWTP and is now obsolete.

Project Status:	New in 2025
<u>2025 Budget:</u>	<u>\$12,000</u>
Project Budget:	\$12,000
Fund Source:	Revenues

REPLACE SECONDARY CLARIFIER #2 GEAR DRIVE

We had a catastrophic failure of clarifier #1 in 2024. The secondary clarifiers are an important part of our treatment process.

Project Status:	New in 2025
2025 Budget:	\$55,000
<u>2026 Budget:</u>	<u>\$30,000</u>
Project Budget:	\$85,000

STORMWATER

No capital projects or purchases

INTERNAL SERVICES

EQUIPMENT RENTAL

MACHINERY AND EQUIPMENT (640)

PURCHASE HEAVY DUTY BENCH GRINDER

The current grinder is of unknown age and we have had issues getting wire wheel to fit. It has been modified to get the replacement wheels to work properly.

Project Status: New in 2026

2026 Budget: \$3,500

Project Budget: \$3,500

Fund Source: Reserves

USED SERVICE TRUCK PURCHASE

The current service truck is being used daily completing repairs in the field leaving the remaining mechanics with a pickup truck. With the adding of another mechanic to service our 300+ vehicles and equipment we need to add another used service truck.

Project Status: New in 2025

2025 Budget: \$50,000

Project Budget: \$50,000

Fund Source: Reserves

HEAVY DUTY RACKING/SHELVING PURCHASE

We have a fleet that continues to grow. We need to clear floor space to work on vehicles for both routine and preventative maintenance. Also, when new vehicles come in they may be in the shop for a 2-3 month period getting outfitted. This racking / shelving will allow us to store additional items and clear floor space for vehicles.

Project Status: New in 2025

2025 Budget: \$4,000

Project Budget: \$4,000

Fund Source: Reserves

INFORMATION SERVICES

REPLACEMENT OF CITY NETWORK SWITCHES

The network equipment connecting City sites is well over a decade old. The current hardware is several years beyond standard replacement cycles for critical equipment. There is no centralized management platform. The current network infrastructure is no longer sold and information/support can be hard to find. This project would replace current network infrastructure with modern, supported, and secure hardware. IT will gain better management capabilities, be able to identify issues faster, and have access to up-to-date information

Project Status:	New in 2025
2025 Budget:	\$100,000
<u>2026 Budget:</u>	<u>\$100,000</u>
Project Budget:	\$200,000
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 2025-2026 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.

WASHINGTON PARK LIGHT REPAIR

- 1. Repair the lighting on the historic lanterns in Washington Park.

Project Status:	2025-2026
Estimated Cost:	\$ 20,000
Funding Source:	Park Improvement Fund
Priority:	High-Medium
Timeframe:	Mid

2. GOLD STREET COURT REPAIR

Repair the cracks in the surface of the tennis/pickle ball courts at Gold Street Park.

Project Status: 2025-2026
Estimated Cost: \$8,000
Funding Source: Park Improvement Fund
Priority: Medium
Timeframe: Mid

3. GOLD STREET PARK PICKLEBALL/BASKETBALL COURTS

Complete the planned transition of one tennis court to two pickleball courts and install a basketball hoop at Gold St Park.

Project Status: 2025-2026
Estimated Cost: \$5,000
Funding Source: Park Improvement Fund
Priority: Medium
Timeframe: Mid

4. GOLD STREET HANDBALL COURT

Install a handball court at Gold Street Park.

Project Status: 2025-2026
Estimated Cost: \$7,000
Funding Source: Park Improvement Fund
Priority: Medium
Timeframe: Mid

5. BORST HOME SECURITY UPGRADE

Upgrade the security at the Borst Home, including cameras and locks.

Project Status: 2025-2026
Estimated Cost: \$2,000
Funding Source: Borst Park Construction Fund
Priority: High-Medium
Timeframe: Mid

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APPENDIX

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BUDGET ORDINANCE

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

RESERVED FOR BUDGET ORDINANCE

Reserved for adopted budget.

Reserved for section 2-7.

SALARY SCHEDULE

Reserve for salary schedule

Reserve for salary schedule

Reserve for salary schedule

Reserve for salary schedule

Reserve for salary schedule

UTILITY ALLOCATED COSTS

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UTILITES ADMINISTRATIVE DIVISION

UTILITIES ADMINISTRATIVE DIVISION BUDGET SUMMARY

	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Operating Transfer In	\$1,667,105	\$811,285	\$811,285	\$1,622,570	\$1,013,116	\$1,013,116	\$2,026,231
TOTAL OPERATING REVENUES	\$1,667,105	\$811,285	\$811,285	\$1,622,570	\$1,013,116	\$1,013,116	\$2,026,231
OPERATING EXPENDITURES							
Salaries	\$748,973	\$484,945	\$502,102	\$987,047	\$652,261	\$652,261	\$1,304,522
Benefits	333,443	224,971	216,094	441,065	263,636	263,636	527,271
Supplies	24,547	25,200	25,200	50,400	25,200	25,200	50,400
Other Services & Charges	30,230	40,760	40,760	81,520	43,410	43,410	86,820
Interfund	57,122	28,770	28,770	57,540	28,609	28,609	57,218
TOTAL OPERATING EXPENDITURES	\$1,194,314	\$804,646	\$812,926	\$1,617,572	\$1,013,116	\$1,013,116	\$2,026,231
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
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
Assistant Public Works Director	0.00	0.00	0.00	0.00	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 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Operating Transfer In	\$1,650,094	\$780,395	\$780,395	\$1,560,790	\$883,459	\$883,459	\$1,766,918
TOTAL OPERATING REVENUES	\$1,650,094	\$780,395	\$780,395	\$1,560,790	\$883,459	\$883,459	\$1,766,918
OPERATING EXPENDITURES							
Salaries	\$341,505	\$274,413	\$274,413	\$548,826	\$341,512	\$341,512	\$683,025
Benefits	193,256	146,102	146,102	292,204	164,698	164,698	329,395
Supplies	16,264	19,505	19,505	39,010	19,805	19,805	39,610
Other Services & Charges	517,782	311,605	311,605	623,210	336,750	336,750	673,500
Interfund	28,561	28,770	28,770	57,540	20,694	20,694	41,388
TOTAL OPERATING EXPENDITURES	\$1,097,369	\$780,395	\$780,395	\$1,560,790	\$883,459	\$883,459	\$1,766,918
STAFFING LEVELS							
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	5.50	4.00	4.00	4.00	4.00	4.00	4.00
TOTAL STAFFING LEVELS	6.50	5.00	5.00	5.00	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

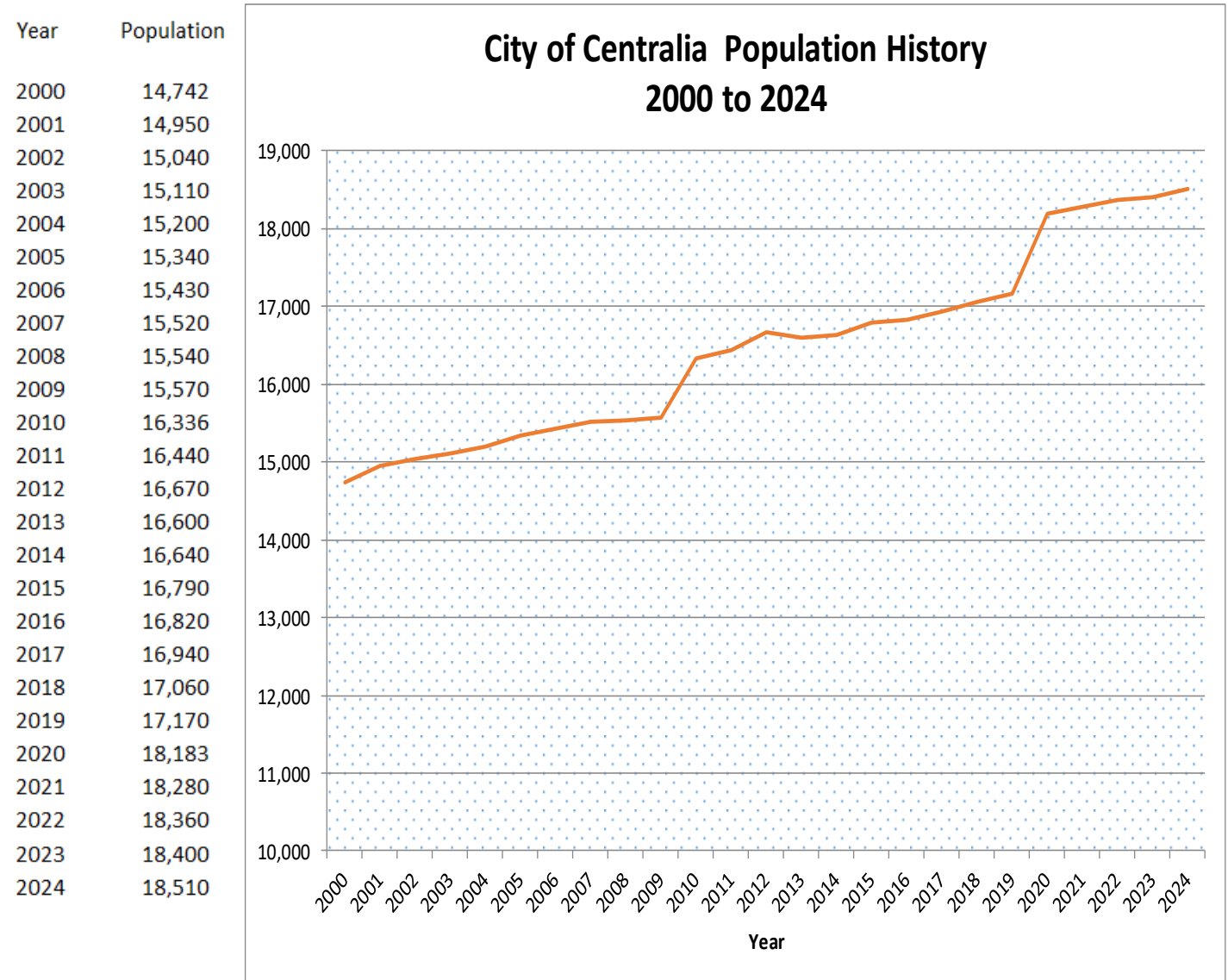
	Actual 2021-2022	Amended 2023	Amended 2024	Amended 2023-2024	Proposed 2025	Proposed 2026	Proposed 2025-2026
OPERATING REVENUES							
Operating Transfer In	\$1,509,460	\$1,102,015	\$1,087,577	\$2,189,592	\$1,288,721	\$1,288,721	\$2,577,443
TOTAL OPERATING REVENUES	\$1,509,460	\$1,102,015	\$1,087,577	\$2,189,592	\$1,288,721	\$1,288,721	\$2,577,443
OPERATING EXPENDITURES							
Salaries	\$302,384	\$676,103	\$725,068	\$1,401,171	\$888,087	\$888,087	\$1,776,175
Benefits	116,881	260,490	284,831	545,321	277,390	277,390	554,780
Supplies	31,437	32,750	67,455	100,205	26,700	26,700	53,400
Other Services & Charges	72,975	14,549	420,016	434,565	75,850	75,850	151,700
Intergovernmental	0	0	0	0	0	0	0
Interfund	65,943	101,057	101,057	202,114	20,694	20,694	41,388
Capital Outlay	54,747	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	\$644,367	\$1,084,949	\$1,598,427	\$2,683,376	\$1,288,721	\$1,288,721	\$2,577,443
STAFFING LEVELS							
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS/CAD Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech IV	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Engineering Tech III	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech II	1.00	0.00	0.00	0.00	2.00	0.00	0.00
Engineering Tech I	0.00	1.00	1.00	1.00	0.00	1.00	1.00
Sr Construction Inspec/Bridge	0.00	0.00	0.00	0.00	1.00		
TOTAL STAFFING LEVELS	5.00	6.00	6.00	6.00	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, 2024

Fund / Debt Description	Date Issued	Original Debt Issued	Jan 2024 Principal Outstanding	2024 Principal	2024 Interest	Dec 2024 Principal Outstanding	Maturity
General Fund							
Distressed Counties Loan (.09 Funds) Millard Business Attraction (001.019)	7/6/2010	\$ 300,000	\$ 101,757	\$ 16,111	\$ 2,069	\$ 85,646	12/1/2029
Stadium Fund (Fund 109)							
General Obligation Bond Sports Complex (refunded 2010 bond)	3/17/2021	\$ 670,000	\$ 490,000	\$ 60,000	\$ 19,600	\$ 430,000	12/1/2030
Debt Service Funds							
General Obligation Bond Streetscape/Fox Theatre (Fund 202)	4/24/2019	3,825,000	3,175,000	160,000	107,400	3,015,000	12/1/2038
Electric Fund (Fund 401)							
Revenue Bonds							
2021 Revenue Ref Bonds (refunded 2010 bond)	3/17/2021	5,400,000	3,905,000	485,000	195,250	3,420,000	12/1/2030
2021 Revenue Ref Bonds (refunded 2015 bond)	3/17/2021	4,970,000	2,580,000	820,000	129,000	1,760,000	12/1/2026
Total Electric Fund		\$ 10,370,000	\$ 6,485,000	\$ 1,305,000	\$ 324,250	\$ 5,180,000	
Water Fund (Fund 402)							
State Revolving Fund Loans Port North Ext	8/11/2005	2,197,866	115,677	115,677	2,314	(0)	10/1/2024
Wastewater Fund (Fund 403)							
Public Works Trust Fund Loans Cooks Hill Sewer	7/4/2004	1,192,500	62,938	62,938	629	-	7/1/2024
State Revolving Fund Loans							
Wastewater Treatment Plant A	11/1/2005	33,009,836	1,692,812	1,692,812	-	(0)	11/1/2024
Wastewater Treatment Plant B	8/31/2006	591,946	91,069	30,356	-	60,712	8/31/2026
I&I Reduction (97.72%)	12/4/2013	3,003,050	1,552,828	155,810	38,051	1,397,018	12/31/2032
Total Wastewater Fund		\$ 37,797,332	\$ 3,399,646	\$ 1,941,915	\$ 38,680	\$ 1,457,731	
Storm & Surface Water Fund (Fund 405)							
State Revolving Fund Loan I&I Reduction (2.28%)	12/4/2013	\$ 70,067	\$ 48,632	\$ 3,635	\$ 888	\$ 44,997	12/31/2032
TOTAL OUTSTANDING DEBT		\$ 57,162,195	\$ 13,968,951	\$ 3,755,577	\$ 499,775	\$ 10,213,373	

POPULATION HISTORY



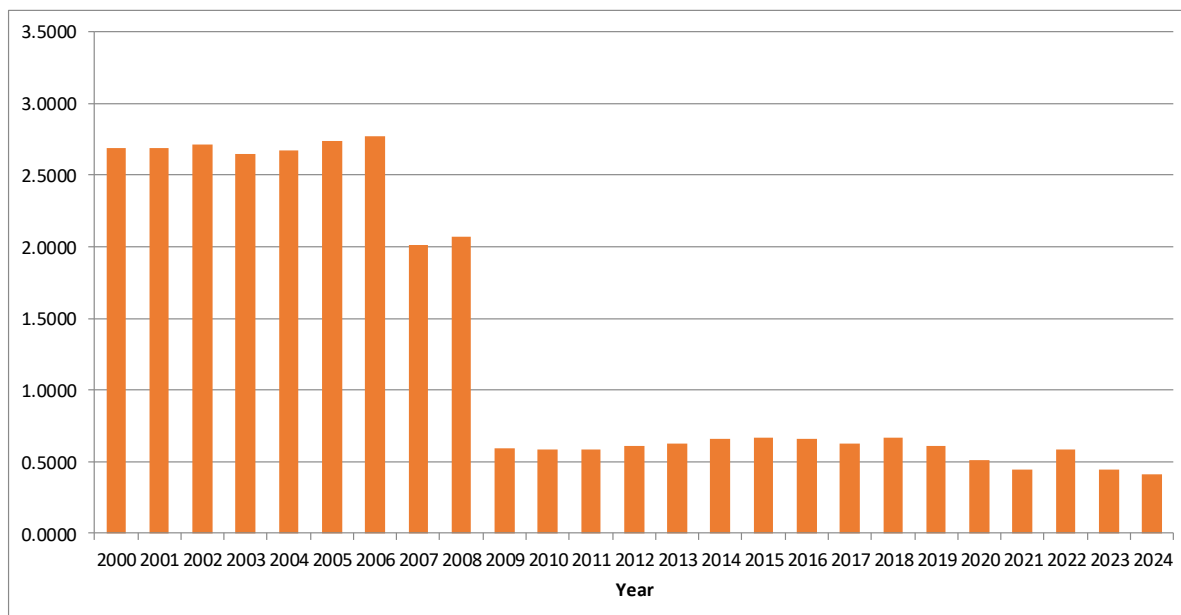
During the past twenty-five years, the population of the City of Centralia has increased by 3,768
The 2024 displayed number is an estimate until the OFM provides the official estimate.

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	-16.97%	724,886	1.48%	1,426,683,541	22.08%
2021	0.4413	-13.14%	732,683	1.08%	1,660,249,892	16.37%
2022	0.5808	31.61%	1,057,398	44.32%	1,820,601,513	9.66%
2023	0.4445	-23.47%	1,057,398	0.00%	2,378,809,483	30.66%
2024	0.4155	-6.52%	1,062,199	0.45%	2,556,347,765	7.46%



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.

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.

