



## ORDINANCE NO. 2021-14

### **An Ordinance Adopting the Budget for the City of La Center, Washington for the Fiscal Year Ending December 31, 2022**

The La Center City Council makes the following findings:

**WHEREAS**, a proposed annual budget for the City of La Center, Washington for the year January 1, 2022 through December 31, 2022 attached as Exhibit 1 hereto and incorporated herein by reference, was reviewed by the City Council at public hearings and workshops during the months of October and November 2021; and

**WHEREAS**, as required by RCW 84.55.120, on November 3, 2021 the City Council held a public hearing on revenue sources for the 2022 Budget, including consideration of possible increases in property tax revenues; and

**WHEREAS**, as required by RCW 35A.33.060, the City Clerk published a notice once each week for two consecutive weeks stating that the preliminary 2022 Budget was available and that the City Council would hold a public hearing on November 17, 2021 to consider adopting the final 2022 budget; and

**WHEREAS**, the proposed 2022 budget sets the appropriation limit for expenditures for the fiscal year 2022; and

**WHEREAS**, the proposed budget provides a summary of the total estimated revenues and appropriations for each separate fund and the aggregate total for all funds combined; and

**WHEREAS**, state law requires that once the City Council adopts the annual budget, the Manager of Administrative Services/City Clerk is to transmit a copy of the final approved budget to the State Auditor's Office, Municipal Research and Services Center and to the Association of Washington Cities; and

**WHEREAS**, RCW 35A.33.120 authorizes the chief administrative officer to make transfers between individual appropriations within funds subject only to any regulations or policy adopted by the City Council; and

**WHEREAS**, the City Council desires that all interfund transfers of budgeted appropriations be reviewed and approved by Council as a budget amendment before the conclusion of the fiscal year and that the transfer of budgeted appropriations within a fund shall be at the discretion of the chief administrative officer.

**NOW, THEREFORE**, the City Council of the City of La Center, Washington, does hereby ordain as follows:

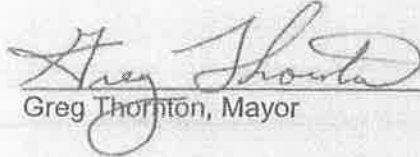
**Section 1.** The 2022 annual budget, for January 1, 2022 through December 31, 2022, attached as Exhibit 1 to this Ordinance and incorporated herein by this reference, is hereby adopted.

**Section 2.** The Manager of Administrative Services/City Clerk is to transmit a copy of the final approved budget to the State Auditor's Office, Municipal Research and Services Center and to the Association of Washington Cities; and

**Section 3.** Consistent with RCW 35A.33.120, the City shall budget income and expenses on a fund basis, without regard to the individual items contained therein. Transfers of budgeted appropriations within a fund and changes in revenue, expenditure and fund balance line items of the approved budget shall be at the discretion of the chief administrative officer, provided the total expenditures, as budgeted, shall not be exceeded. All interfund transfers of budgeted appropriations shall be reviewed and approved by the City Council as budgeted amendments before the conclusion of each fiscal year.

**APPROVED** and **ADOPTED** this 17th day of November, 2021, by a majority of the La Center City Council.

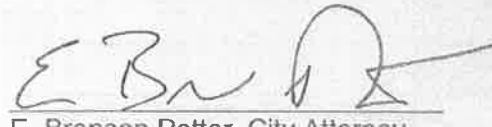
AYES:	<u>4</u>
NAYS:	<u>1</u>
ABSTAIN:	<u>0</u>
ABSENT:	<u>0</u>

  
Greg Thornton, Mayor

ATTEST:

APPROVED AS TO FORM:

  
Maria Swinger-Inskeep, City Clerk

  
E. Bronson Potter, City Attorney

City of La Center, WA  
 Ordinance 2021-14 Exhibit 1  
 2022 Budget – All Funds Summary

Combined Summary – All Funds

2022 Proposed Budget	General	Reserve	Impact Fees	Capital Projects	Vehicle/Equipment	Sewer Operations	Sewer Capital	Sewer Debt Service	Stormwater	Total - All City Funds	Total Sewer Funds
<b>Revenues</b>											
Taxes	2,668,000	-	-	500,000	-	-	-	-	-	3,168,000	-
Licenses & Permits	281,100	-	-	-	-	-	-	-	-	281,100	-
Intergovernmental	666,281	-	-	1,794,740	-	50,000	-	-	-	2,511,021	50,000
Charges for Goods & Services	172,300	-	1,331,584	-	-	1,330,000	-	1,435,200	240,000	4,509,084	3,005,200
Fines & Forfeitures	28,200	-	-	-	-	-	-	-	-	28,200	-
Miscellaneous	52,500	24,000	26,000	43,000	1,000	23,000	4,000	10,500	-	184,000	37,500
Transfers In	400,000	-	-	-	227,500	-	600,000	-	-	1,227,500	600,000
<b>Total Revenues</b>	<b>4,268,381</b>	<b>24,000</b>	<b>1,357,584</b>	<b>2,337,740</b>	<b>228,500</b>	<b>1,403,000</b>	<b>604,000</b>	<b>1,445,700</b>	<b>240,000</b>	<b>11,908,905</b>	<b>3,692,700</b>
School Impact Fees	-	-	429,072	-	-	-	-	-	-	429,072	-
<b>Total Revenues and Other Sources of Funds</b>	<b>4,268,381</b>	<b>24,000</b>	<b>1,786,656</b>	<b>2,337,740</b>	<b>228,500</b>	<b>1,403,000</b>	<b>604,000</b>	<b>1,445,700</b>	<b>240,000</b>	<b>12,337,977</b>	<b>3,692,700</b>
<b>Expenditures</b>											
Operating	4,808,236	120	-	-	-	840,869	-	-	188,743	5,837,968	1,029,612
Capital	67,039	-	1,361,824	1,445,000	227,500	-	915,000	-	70,000	4,086,363	985,000
Debt Service	-	-	-	-	-	-	-	256,112	-	256,112	256,112
Transfers Out	227,500	-	-	-	-	1,000,000	-	-	-	1,227,500	1,000,000
<b>Total Expenditures</b>	<b>5,102,775</b>	<b>120</b>	<b>1,361,824</b>	<b>1,445,000</b>	<b>227,500</b>	<b>1,840,869</b>	<b>915,000</b>	<b>256,112</b>	<b>258,743</b>	<b>11,407,943</b>	<b>3,270,724</b>
School Impact Fees	-	-	429,072	-	-	-	-	-	-	429,072	-
<b>Total Expenditures and Other Uses of Funds</b>	<b>5,102,775</b>	<b>120</b>	<b>1,790,896</b>	<b>1,445,000</b>	<b>227,500</b>	<b>1,840,869</b>	<b>915,000</b>	<b>256,112</b>	<b>258,743</b>	<b>11,837,015</b>	<b>3,270,724</b>
<b>Beginning Reserves</b>	<b>1,375,994</b>	<b>4,037,295</b>	<b>4,224,530</b>	<b>5,600,472</b>	<b>105,668</b>	<b>1,441,166</b>	<b>574,515</b>	<b>2,613,392</b>	<b>224,859</b>	<b>20,197,891</b>	<b>4,853,932</b>
Surplus / (Deficit)	(834,394)	23,880	(4,240)	892,740	1,000	(437,869)	(311,000)	1,189,588	(18,743)	500,962	421,976
<b>Estimated Ending Reserves</b>	<b>541,600</b>	<b>4,061,175</b>	<b>4,220,290</b>	<b>6,493,212</b>	<b>106,668</b>	<b>1,003,297</b>	<b>263,515</b>	<b>3,802,980</b>	<b>206,116</b>	<b>20,698,853</b>	<b>5,275,908</b>