



# Department Narratives

## 2023 Draft Budget



Photo Courtesy of:  
ExploreWhiteSalmon

# 2023 Department Priorities

## Increasing Accessibility and Transparency

### Mayor's Introduction

The City of White Salmon values listening to the community and making improvements based on feedback. Feedback in the last couple years has highlighted very common shortfalls in our City budget documents. We heard that the City's budget information isn't accessible to many community members; that the traditional budget documents are too long and filled with confusing words and jargon; and that It's hard to understand what is actually getting done with where funds are assigned.

This Department Budget Brief was created to address this important feedback and attempt to better communicate to the people the work that is planned to be undertaken in the coming year. As such, we are dedicating time in the budget process to allow for a thorough review and input from council before bringing forward the final recommended budget. It is my hope that this increased transparency and more intentional approach to presenting the budget will result in a more participatory process.

In service,



Mayor Marla Keethler



### A NEW APPROACH

How success will be measured for the 2023 Budget

The recommended budget will be focused on budgeting for outcomes, where the focus is on the programs and services provided to the community. By taking a performance based approach and focusing on achieving identified outcomes, the budget gives results that are more meaningful to residents. In short, we will plan the work and then work the plan. Budget requests by departments for programs and services must align with the council directed priorities:

#### FUNDING PRIORITIES:

- Develop Sustainable Infrastructure Funding for the Construction, Operation, and Maintenance of Public Buildings, Roads, and Utilities
- Support a Vibrant Downtown
- Improve Communication Between the Community and City Hall/Council/Residents
- Increase Availability of Housing for All Income Levels
- Support Efforts to Increase Public Transportation

#### STRATEGIC PRIORITIES

- Maintain Public Safety
- Support Efforts to Increase Childcare Availability and Access
- Increase Economic Development
- Improve Existing Park Facilities and Expand Recreation Opportunities
- Support Efforts by WSVMPD to Build a New Pool



# Administration

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Staff includes City Administrator, Community Development & Special Projects Coordinator

### DEPARTMENT PURPOSE

To operate the city in an effective and fiscally sound manner with an eye to the future. To lead the city and community into the future while retaining the unique White Salmon community feeling. To facilitate a vibrant economically healthy community. To assist the departments, provide necessary and professional services. To work with the City Council to ensure effective meetings and good policy. To ensure superior communication with our citizens. To carry out the adopted priorities of the city council. To effectively coordinate with neighboring jurisdictions and lead the city's legislative efforts.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- To carry out the 2023 Budget priorities as established by the City Council. (Council Priority)
- To strengthen the team amongst city employees, be visible and transparent with employees and involve them in decision making where appropriate. Ensure that adopted personnel policies are carried out.
- To update the city's Personnel Policies and the employee evaluation form and process.
- To create and publish an effective newsletter for the community on a quarterly basis. (Council Priority)
- To improve the appearance of City Hall thus improving the look of downtown and enhancing community pride.
- To review all expenditures for cost cutting and cost reduction.
- To plan and implement a comprehensive water conservation program.
- To develop and implement a state and federal legislative strategy through a local coalition supporting critical local projects.
- To begin implementation of the adopted Park Master Plan. (Council Priority)
- To enhance the quality and effectiveness of Committees and provide training and orientation to all committees.
- To analyze City Hall operations and office hours so as to be more effective and efficient.
- To establish a childcare strategy to serve the needs of the community. (Council Priority)
- Enhance the skills and capabilities of all city staff through a comprehensive staff development program.
- Get prepared for the completion of the new Hood River-White Salmon Bridge. (Council Priority)

## ROLES & RESPONSIBILITIES

- The Mayor of White Salmon serves as the Chief Executive Officer of the City.
- The Mayor works with and supports the City Council in its role as the legislative and policy setting body.
- The Mayor works in a responsive and collaborative manner with citizens to address their needs and concerns, interacts with the business community to foster economic development and works with various community organizations to enrich the quality of life in White Salmon.
- The Mayor represents the city and protects its interests in county, regional, state and national arenas. The Mayor provides a ceremonial presence at activities and events within the community.
- The Mayor recruits and hires a City Administrator with the approval of the City Council. The Administrator is responsible for the daily management of the organization and supervises the daily operation as carried out by the Department Heads.

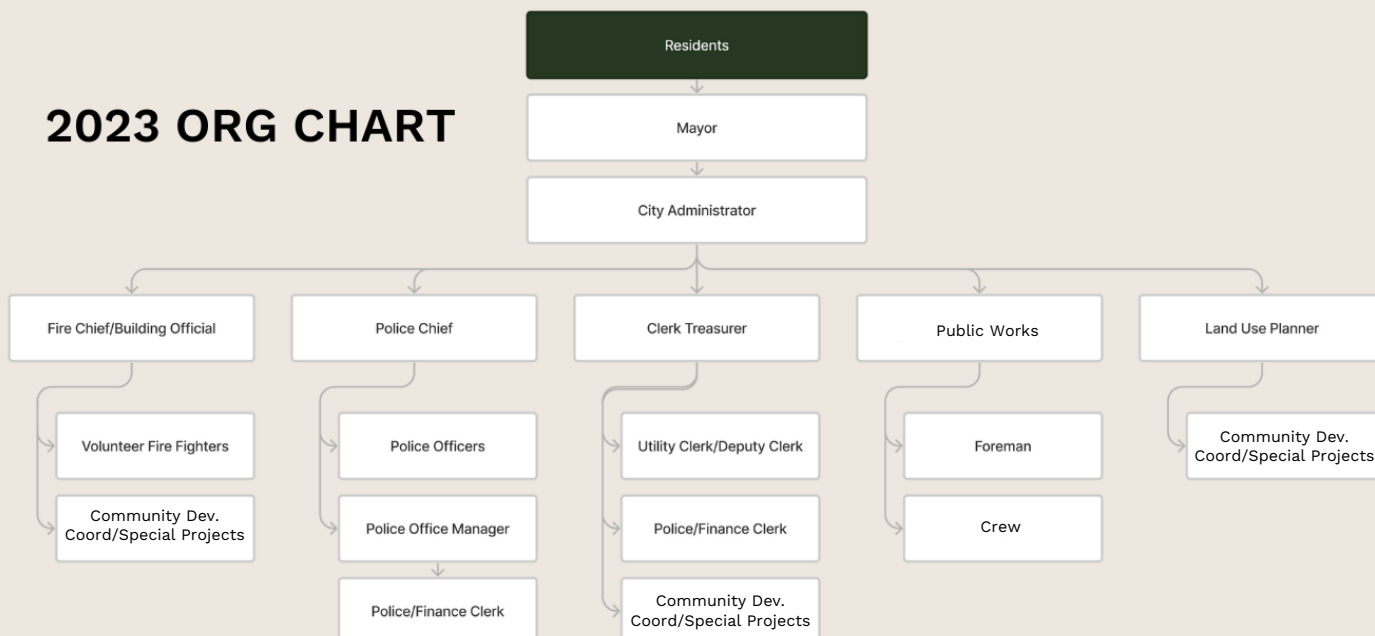
## MEASURES OF SUCCESS

1. There is a formal water conservation program and water use is reduced.
2. The City newsletter has been created and citizens are more effectively informed.
3. A childcare strategy has been established.
4. A plan to carry out the Fire Services Task Force recommendations as adopted by the City Council has been established including a renewed updated wildfire mitigation effort.
5. City Hall looks more attractive and community pride has been enhanced.
6. All staff have benefitted from additional training and skill building to better serve the needs of the community.
7. The Hood River-White Salmon Bridge is in place on schedule.
8. Expenditures have been reduced.

## EXPENDITURE HIGHLIGHTS

- Councilor travel and training: \$500 each
- Communications support and newsletter implementation: \$10,000

## 2023 ORG CHART



\*Reporting structure for Community Dev. Coord/Special Projects position not yet finalized, subject to change.



# Community Services

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Administrative staff and support from the Community Development Committee

### DEPARTMENT PURPOSE

To build a sense of community and involvement through year-round activities and services, such as:

- Free Pool passes to Hood River Pool for citizens. (Council Priority)
- Provide banners and information for Heritage Months.
- Halloween parade and event.
- Murals
- Youth center support in return for services
- Community Center study and action.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- Provide free passes to the Hood River Pool to local citizens.
- Complete Community Center study.
- Enhance sense of community pride.
- Facilitate relocation of Youth Center to an improved facility and location.

### MEASURES OF SUCCESS

1. Youth are provided with passes to the Hood River Pool.
2. Community events receive positive community feedback.
3. The community has a plan of action for a community center.
4. The Youth Center has a new home.

### EXPENDITURE HIGHLIGHTS

- Community center study: \$75,000
- Pool Pass Cost allocation: \$2,500
- Murals: \$500
- Downtown banners/heritage month signs: \$2,000



# Finance

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Clerk Treasurer, the Deputy Clerk Treasurer and a portion of the Community Development Special Projects Coordinator.

### DEPARTMENT PURPOSE

To provide clerical services and work with the Mayor and Administrator, assist in the management of the city council meeting by preparing and posting the agenda, putting together the council packet and keeping the minutes of the meeting. Keep all city records, and keep track of the city's financial records, process accounts payable and receivables, and reports. In collaboration with the City Administrator, assist the Mayor and City Council in making difficult decisions.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- Serve the public in a friendly customer-oriented fashion.
- Keep City Council informed of the City's financial status. (Council Priority)
- Assist the Departments manage their budgets.
- File state and federal reports in a timely manner.

### MEASURES OF SUCCESS

1. The general public recognizes the Department as helpful and accessible.
2. City Council is better informed and aware of the city's budget, financial outlook, and progress on funded projects.
3. Other Departments become more capable and competent in managing their operations and budgets.

### EXPENDITURE HIGHLIGHTS

- Memberships in C-of-C, AWC, WFOA: \$3,500
- Staff travel and training: \$2,100
- Risk management insurance through AWC/RMSC: \$187,880



# Human Resources

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

The Clerk Treasurer and a contract Human Resource Specialist

### DEPARTMENT PURPOSE

To provide human resources support including payroll, job advertising, recruitment and hiring, Union relations and personnel functions. Assist the city and its departments recruit, advertise and employ individuals who meet requirements.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- To keep a good and effective working relationship with the Union.
- Hire and retain excellent employees.
- Review and change the Personnel Rules and employee evaluation form and process.

### MEASURES OF SUCCESS

1. Personnel Rules and evaluation form and process will be improved.
2. The working relationship with the Union will be enhanced.

### EXPENDITURE HIGHLIGHTS

- Contract services for legal and Human Resource Consultant: \$6,687
- Childcare Reimbursement for Commissioners & Cmte members: \$864



# Police

## 2023 Department Narrative

### FUNDING SOURCE

- The Current Expense Fund.
- Cost sharing with the City of Bingen.

### STAFFING

A Chief, 6 Police Officers, Office Manager and Clerk. (6th officer added by Council Action in 2022)

### DEPARTMENT PURPOSE

To work in partnership between White Salmon and Bingen communities to enhance law enforcement effectiveness, reduce the incidence of crime and fear while ensuring justice and safeguarding the rights of all and to provide for a safe and vibrant community.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- To treat everyone with dignity and compassion.
- Hold Police Officers accountable for honest and ethical behavior
- To exercise integrity in the use of the power and authority that has been given to us by the people.
- Follow the law enforcement code of ethics.
- Reduce crime in the city. (Council Priority)
- Assist in making community events safe and successful.
- Maintain high standards for the selection of Police Officers.
- Continue to work with and coordinate with other law enforcement agencies.

### MEASURES OF SUCCESS

1. Continued positive relationships within the community and with partnering agencies
2. Department staffing is better equipped to adapt to shortages or shifting needs
3. Public Safety is prioritized.
4. The Chief and department are open, transparent, and accessible to the public.

### EXPENDITURE HIGHLIGHTS

- Overtime budget: \$30,000
- Police contract services: \$15,820
- Dispatch services: \$34,779
- Police travel and training: \$12,000





# Fire

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Staff includes one Chief who also serves as the Code Enforcement Officer and 10 volunteer fire fighters.

### DEPARTMENT PURPOSE

To help ensure the community will be proactive in taking steps to mitigate risks of fire and wildfire through collaboration with local and state agencies in the region. To provide quality emergency services. To carry out the recommendation of the citizen Task Force.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- Implement the recommendations of the Citizen Task Force dealing with emergency fire services as directed by the City Council.
- To create an update to the wildfire mitigation plan working with other regional entities. (Council Priority)
- To recruit and train volunteer firefighters.
- To supply firefighters with necessary equipment to safely do their jobs.

### MEASURES OF SUCCESS

1. An updated wildfire mitigation plan will be developed working in collaboration with other regional entities.
2. The Department will have responded in a timely manner to emergencies.
3. The recommendations of the Task Force will be implemented.

### EXPENDITURE HIGHLIGHTS

- Uniforms and safety equipment: \$20,000 is budgeted for this expenditure.
- Drill call pay to cover the expense of responding: \$12,123



# Planning

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

Planning Director and a portion of the Community Development Coordinator to assist in the development process and permitting.

### DEPARTMENT PURPOSE

The Planning and Community Development Department exists to ensure orderly development within the city limits and to influence development within the urban growth boundary in collaboration with Klickitat County. This department also works to ensure fair and equitable administration of city codes and ordinances leading to orderly development. The Department also reflects community values and aspirations and finds ways to guide growth to achieve those objectives. The Department helps to guide the community through future changes and serves as the face of the city regarding growth and development issues and projects. The Department serves developer/customers with accurate and timely information and assistance.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- Complete a review and overhaul of the land use housing code to allow for more types of housing with more clear standards for development. (Council Priority)
- Amend codes to make the city more fire-resistant. (Council Priority)
- Strengthen the department's capability by additional training of Planning staff.
- Strengthen the Development Review Team (DRT) and its process through enhanced procedures and training for DRT members. Conduct an annual review of the DRT process.
- Establish a public education program focused on planning and housing issues.
- Significantly enhance communication between the community and city.
- Develop and implement code changes with public input and engagement.
- Work with emergency service providers to suggest code enhancements that strengthen community wildfire mitigation and preparedness. (Council Priority)
- Ensure that development review is accomplished in a timely manner within the time limits of city policy.
- Fully implement the county interlocal agreement, paying specific attention to the long-term impact on the city of development outside the city limits.
- Work to obtain grant funding to implement and enhance city projects and services.

## MEASURES OF SUCCESS

1. The housing code has been created that allows for a greater variety of housing and housing types.
  2. New grants enhancing services and programs have been received.
  3. Improved and more consistent records are kept both electronically and in hard copy.
  4. The DRT process has been enhanced leading to more effective and efficient decisions and greater customer service satisfaction.
  5. Development proposals are reviewed, and decisions made within the city's timeline and process.
- 

## EXPENDITURE HIGHLIGHTS

- Shoreline Master Plan and Critical Areas Ordinance update: \$66,705
- Attorney services: \$20,000
- Granicus Software: \$9,598
- Housing Action Plan: \$25,000
- Annual GIS fee: \$1,350
- Public Outreach/Involvement: \$5,000
- AWC GIS consulting: \$6,500
- Initial GIS mapping consultation: \$5,000. (This cost to be shared with Public Works.)
- Travel, professional dues and staff training: \$2,500



# Building

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

One Building Official who also serves as the Fire Chief.

### DEPARTMENT PURPOSE

To ensure safe buildings in town through timely inspections. Issues building permits and addresses code enforcement issues in a timely manner. Participates in the Development Review Team.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- To complete inspections thoroughly and in a timely manner.
- To participate in the Development Review Team.
- To review, update and recommend revised Building codes and fees.
- To purchase and implement software to enhance permit creation, code enforcement and building inspections.

### MEASURES OF SUCCESS

1. All inspections are completed in a timely manner.
2. Line of sight issues are eliminated.
3. The Building Codes and fees have been updated.

### EXPENDITURE HIGHLIGHTS

- Brightly Software: \$32,000



# Public Works

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund

### STAFFING

One Department Head, a Foreman and five Maintenance Workers.

### DEPARTMENT PURPOSE

The Public Works Department is responsible for the operations and maintenance of the City's physical infrastructure and buildings including streets, sidewalks, parks, right of ways, traffic control systems, storm and surface water drainage, sewer collection system, snow removal, pollutant discharge mitigation, city owned buildings, the water system, water quality control and the maintenance of the city's vehicle fleet.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- Begin installation of the new SCADA system with portable laptops for staff use in the field.
- Provide approximately 200 hours annually for City Hall maintenance and beautification.(Council Priority)
- Install new work order system.
- Develop maintenance programs and valve conditioning for the following systems to ensure safe and efficient operations.
  - Storm water system
  - Fire hydrants
  - Sewer system
  - All valves
- Provide training and skill building training to strengthen the skill base of employees.
- Complete annual employee evaluations according to Union contract requirements.
- Continue to enhance communication within the work team and department.
- Create and recruit a new Public Works Director to lead the department.
- Continue with the new work schedules. 4/10 from April 1 to September 30 annually. Regular work schedule 7 am to 3:30pm October 1 to March 31. Evaluate the effectiveness of these work schedules annually.

## MEASURES OF SUCCESS

1. The new SCADA system will be installed, and employees will have laptops to access the system. Travel time will be saved.
  2. City Hall will be clean, neat and more attractive.
  3. A new work order system has been installed. (Brightly)
  4. Implementation of a 5-year plan to fast track street improvement projects that align with the city's Transportation Plan Lite as well as council priorities.
  5. Maintenance programs will have been developed for critical systems, valves and repair costs will be reduced.
  6. Annual performance evaluations will have been completed for all Department employees.
  7. A new Public Works Director will be hired to lead the department.
  8. Electric Vehicle stations will be installed as part of the launch of the White Salmon-Bingen EV Car Share Program.
- 

## EXPENDITURE HIGHLIGHTS

- Asphalt for road repairs, potholes, and concrete for sidewalk repairs: \$8,000.
- Payment for Masonic Lodge parking lot lease: \$6,540
- Garfield Street project with TIB: \$262,873 and city match of \$6,241
- Brightly Software: \$14,502
- Battery operated tools: \$3,500



# Water

## 2023 Department Narrative

### FUNDING SOURCE

- Water Fund (Water Rates)

### STAFFING

Staff support is provided through the Public Works Department.

### DEPARTMENT PURPOSE

The purpose of the White Salmon Water Department is to provide safe, fresh and quality water to residents and customers.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- To provide preventive maintenance to the water system.
- Clean and paint the Los Altos water reservoir.
- Begin implementation of the water master plan.
- Completion of identified infrastructure projects for 2023, as well as strategic development of a funding plan for identified systemwide modernization projects.
- Inspect and clean all reservoirs and then schedule cleaning for every 5 years.
- Fix leaks the same day.
- Water calibration will be completed so as to comply with state law.
- Plans will be developed for the proper maintenance of valves and hydrants and costs will be reduced.
- Purchase and install a generator for the Buck Creek Plant.

## MEASURES OF SUCCESS

1. Water leaks will be repaired the same day they are reported.
  2. Water use will be reduced. (Water Conservation)
  3. Water system calibration will have been completed.
- 

## EXPENDITURE HIGHLIGHTS

- Water Main Line Phase 1: \$5,337,600
- Booster Pump Project: \$2,120,300
- SCADA Project Cost: \$415,500





# Wastewater

## 2023 Department Narrative

### FUNDING SOURCE

- Wastewater Collection Fund (Customer fees)

### STAFFING

Public Works Staff

### DEPARTMENT PURPOSE

The Public Works Department is responsible for the sewer collection system and two sewer pump stations. The Department is responsible for provision of safe, sanitary and effective collection system operation.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- To provide safe efficient sewer services to the community.
- To repair system leaks immediately.
- To provide periodic inspections of required system elements to ensure proper operation.
- To develop proper maintenance programs for the collection system and two pump stations.

### MEASURES OF SUCCESS

1. The system is inspected and kept in excellent working order.

### EXPENDITURE HIGHLIGHTS

- Jewett Manhole Updates: \$244,420



# Parks

## 2023 Department Narrative

### FUNDING SOURCE

- Current Expense Fund
- Capital Projects are eligible for Municipal Capital improvement Funds.

### STAFFING

Staff support is provided through the Public Works Department.

### DEPARTMENT PURPOSE

The purpose of the White Salmon Parks Department is to provide clean, safe and enjoyable park areas to enhance community pride, contribute to a healthy community and enhance a strong sense of community.



### CRITICAL GOALS

The Department will achieve the following goals in 2023.

- Refurbish and paint the picnic shelter in the Park. (Council Priority)
- Complete an analysis of the current irrigation system and plan phased improvements. (Council Priority)
- Install a splash pad and new play area to serve the community. (Contract) (Council Priority)

### MEASURES OF SUCCESS

1. Positive community feedback regarding the good condition and appearance of the Parks.
2. Park use will have increased.
3. The Splash Pad and Play Area will have been installed.

### EXPENDITURE HIGHLIGHTS

- Park Building, Grounds, Tree Maintenance Services: \$28,965
- New Playground/Splash Pad: \$125,000
- Contribution to new pool fund: \$35,000

# Key Expenditures By Department

## ADMINISTRATION

- Councilor travel and training: \$500 each
- Communications support and newsletter implementation: \$10,000

## FINANCE

- Memberships in C-of-C, AWC, WFOA: \$3,500
- Staff travel and training: \$2,100
- Risk management insurance through AWC/RMSC: \$187,880

## PUBLIC WORKS

- Asphalt for road repairs, potholes, and concrete for sidewalk repairs: \$8,000.
- Payment for Masonic Lodge parking lot lease: \$6,540
- Garfield Street project with TIB: \$262,873 and city match of \$6,241
- Brightly Software: \$14,502
- Battery operated tools: \$3,500

## PLANNING

- Shoreline Master Plan and Critical Areas Ordinance update: \$66,705
- Attorney services: \$20,000
- Granicus Software: \$9,598
- Housing Action Plan: \$25,000
- Annual GIS fee: \$1,350
- Public Outreach/Involvement: \$5,000
- AWC GIS consulting: \$6,500
- Initial GIS mapping consultation: \$5,000. (This cost to be shared with Public Works.)
- Travel, professional dues and staff training: \$2,500

## BUILDING

- Brightly Software: \$32,000

## HUMAN RESOURCES

- Contract services for legal and Human Resource Consultant: \$6,687
- Childcare Reimbursement for Commissioners & Cmte members: \$864

## COMMUNITY SERVICES

- Community center study: \$75,000
- Pool Pass Cost allocation: \$2,500
- Murals: \$500
- Downtown banners/heritage month signs: \$2,000

## WATER

- Water Main Line Phase 1: \$5,337,600
- Booster Pump Project: \$2,120,300
- SCADA Project Cost: \$415,500

## WASTEWATER

- Jewett Manhole Updates: \$244,420

## PARKS

- Park Building, Grounds, Tree Maintenance Services: \$28,965
- New Playground/Splash Pad: \$125,000
- Contribution to new pool fund: \$35,000

## POLICE

- Overtime budget: \$30,000
- Police contract services: \$15,820
- Dispatch services: \$34,779
- Police travel and training: \$12,000

## FIRE

- Uniforms and safety equipment: \$20,000 is budgeted for this expenditure.
- Drill call pay to cover the expense of responding: \$12,123



# Proposed Budget Summary

## 2023 Draft Budget



City of White Salmon  
 2023 Budget Summary with History  
 As of 11/14/2022

	2020 Actual Revenue	2021 Actual Revenue	2022 Budget Revenue	2023 Proposed Revenue	2020 Actual Expenditures	2021 Actual Expenditures	2022 Budget Expenditures	2023 Proposed Expenditures
<b>001 Current Expense</b>								
Finance					450,513.60	482,119.78	583,560.00	508,690.00
Central Services (HR)					67,529.88	70,139.68	81,969.00	61,788.00
General Government					123,131.75	227,166.57	101,961.00	154,811.00
Building					119,065.22	127,012.63	148,909.00	171,095.00
Community Services					130,567.59	52,306.74	903,360.00	666,118.00
Planning					197,024.33	240,616.54	344,625.00	279,339.00
Park					172,918.05	216,153.60	272,621.00	214,626.00
Police					986,271.89	978,546.22	1,248,256.00	1,308,782.00
Fire					174,267.43	137,291.44	155,689.00	98,622.00
<b>001 Current Expense</b>	2,489,834.16	2,983,412.59	2,867,937.00	2,750,236.00	2,421,289.74	2,531,353.20	3,840,949.00	3,463,871.00
<b>101 Street Fund</b>	438,836.20	486,231.44	485,149.00	589,396.00	335,785.11	387,021.03	602,178.00	678,009.00
<b>107 Pool Fund</b>	183.79	0.00	0.00	0.00	47,874.78	0.00	0.00	0.00
<b>108 Municipal Capital Impr. Fund</b>	68,569.22	132,949.40	58,416.00	58,416.00	17,307.25	0.00	50,000.00	125,000.00
<b>110 Fire Reserve Fund</b>	76,002.91	48,363.76	3,241.00	2,941.00	0.00	0.00	0.00	0.00
<b>112 General Fund Reserve</b>	123,894.49	153.62	3,499.00	3,499.00	0.00	0.00	0.00	0.00
<b>121 Police Vehicle Reserve Fund</b>	59,649.00	30,080.20	60,800.00	800.00	59,354.61	58,186.04	0.00	70,000.00
<b>200 Unlimited GO Bond Fund</b>	8.94	0.00	0.00	0.00	18,061.63	0.00	0.00	0.00
<b>303 Hotel/Motel Taxes</b>	39,696.91	77,750.23	75,823.00	75,823.00	0.00	0.00	40,000.00	78,000.00
<b>307 New Pool Construction Fund</b>	0.00	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00
<b>401 Water Fund</b>	2,017,344.84	2,476,540.31	2,624,633.00	2,237,990.00	2,321,795.12	2,495,698.34	2,459,539.00	2,237,990.00
<b>402 Wastewater Collection Fund</b>	983,600.56	1,038,193.44	1,014,458.00	1,101,460.00	918,258.53	1,054,851.02	1,074,082.00	1,101,460.00

City of White Salmon  
 2023 Budget Summary with History  
 As of 11/14/2022

	2020 Actual Revenue	2021 Actual Revenue	2022 Budget Revenue	2023 Proposed Revenue	2020 Actual Expenditures	2021 Actual Expenditures	2022 Budget Expenditures	2023 Proposed Expenditures
<b>408 Water Reserve Fund</b>	200,880.99	48,497.53	362.00	2,356,696.00	0.00	243,679.58	228,397.00	2,120,300.00
<b>409 Wastewater Reserve Fund</b>	3,882.71	435.03	104,191.00	188,998.00	0.00	0.00	201,819.00	265,195.00
<b>412 Water Rights Acquisition Fund</b>	159,131.52	161,211.45	163,894.00	167,173.00	123,984.24	123,984.24	123,985.00	123,985.00
<b>413 Water Bond Redemption Fund</b>	91,372.00	118,121.14	112,181.00	112,181.00	42,836.00	118,098.51	111,518.00	111,518.00
<b>414 Wastewater Redemption Fund</b>	13,180.00	15,172.00	0.00	0.00	13,180.00	15,172.49	0.00	0.00
<b>415 Water Bond Reserve Fund</b>	17,081.40	16,417.90	20,266.00	15,361.00	0.00	0.00	0.00	0.00
<b>416 Wastewater Bond Reserve Fund</b>	1,174.08	40.14	761.00	761.00	0.00	0.00	0.00	0.00
<b>417 Treatment Plant Resesrve Fund</b>	19,966.10	30,359.76	15,303.00	15,303.00	0.00	0.00	255,977.00	0.00
<b>418 Water Short Lived Asset Reserve Fund</b>	100,000.00	115,929.87	200,096.00	129,692.00	29,449.03	84,656.32	120,000.00	394,725.00
<b>420 USDA Rural Develop Jewett Water</b>	2,346,598.81	2,951,643.70	150,500.00	7,520,100.00	2,441,758.11	2,951,643.70	0.00	7,670,600.00
<b>601 Remittances</b>	5,897.37	4,921.97	5,191.00	5,191.00	5,897.37	4,921.97	5,191.00	5,191.00
<b>Total</b>	9,256,786.00	10,736,425.48	7,966,701.00	17,367,017.00	8,796,831.52	10,069,266.44	9,113,635.00	18,445,844.00

Note: Revenue does not including beginning balances and expenditures do not include ending balances.



# Leadership/Fiscal Policies

2023 Draft Budget



# White Salmon City Government

## White Salmon Elected Leadership

Mayor	Marla Keethler
Council Position Member #1	Patty Fink
Council Member Position #2	David Lindley
Council Member Position #3	Jason Hartmann
Council Member Position #4	Jim Ransier
Council Member Position #5	Ben Giant

## White Salmon Department Heads

City Administrator	Troy Rayburn
Clerk Treasurer	Stephanie Porter
Police Chief	Mike Hepner
Fire Chief/Building Official	Bill Hunsaker
Public Works Interim Mgr	Jeff Cooper
Land Use Planner	Jeff Broderick

## White Salmon City Committees

### Personnel and Finance Committee

Jason Hartmann, Chair  
David Lindley  
Scott Clements

### Community Development Committee

Jim Ransier, Chair  
Ben Giant

### City Operations Committee

Jason Hartmann, Chair  
Patty Fink

### Tree Board

David Lindley, Chair  
Patty Fink  
Karen Black Jenkins  
Becky Williams  
Virginia Hartnett

### Lodging Tax Advisory Committee

Ben Giant  
David Dierck  
Tammara Toppel  
Julie Burgmeier  
Bruce Manclark

### CityLab Board

Jim Ransier  
Kalama Reuter  
Peter Fink  
Ruth Olin  
Kate Bennett

### School Liaison

Jason Hartmann



# Accounting Policies and Fund Structure

The City of White Salmon was incorporated on June 3, 1907 and operates under the laws of the state of Washington applicable to a class three, non-charter code city with a Mayor-Council form of government. The city is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, water, wastewater collection, and general administrative services.

The city reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

Financial transactions of the government are reported in individual funds. The following fund types are used:

## GOVERNMENTAL FUND TYPES

### General Fund (001 Current Expense)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

### 101 Street Fund

This fund is the operating fund for the management of the city's streets.

### 107 Pool Fund

This fund was the operating fund for the management of the city's pool. This fund was closed in 2020 with funds transferred to the Current Expense Fund (originating fund for sources of monies).

### Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

These funds are as follows:

110 Fire Reserve Fund – This fund is used for the purchase of equipment and other capital items associated with and used in the fire department.

## GOVERNMENTAL FUND TYPES (CONT.)

112 General Reserve Fund – This fund is used for emergency purposes as determined and approved by the city council. Monies held in this fund are not to be used for recurring costs, general operating costs or planned capital items. The funds may be used for interfund loans provided that the interest rate is a minimum of two percentage points above the Local Government Investment Pool earning rate and the loan must not exceed a payback period of five years, however it is recommended to not exceed 3 years.

121 Police Vehicle Reserve Fund – This fund is used for the purchase of vehicles and equipment for use in the police department.

303 Hotel/Motel Taxes– This fund is used for tourism promotion, acquisition of tourism-related facilities, or the operation of tourism-related facilities. Funding comes from a 2% lodging tax.

307 New Pool Construction Fund – This fund was established to hold moneys collected by donations, grants, loans or bonds for the construction of a new pool. The monies currently held in this fund are donations. It is the intent of the city, through an Intergovernmental Agreement, to turn the funds over to the White Salmon Valley Pool Metropolitan Park District for construction of a new pool.

### Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

108 Municipal Capital Improvement Fund – This fund is used for capital improvements to the city as designated by the city council.

## PROPRIETARY (ENTERPRISE) FUND TYPES

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

401 Water – This fund is the operating fund for the city’s water system. All operations and maintenance costs are provided for in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

408 Water Reserve Fund – This fund is used for keeping track of revenues and expenditures for large capital projects.

412 Water Rights Acquisitions Fund - The monies in this fund are used to repay principal and interest related to the debt for acquiring water rights.

412 Water Bond Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund water capital improvements. The city is repaying three bonds from this fund: USDA Tohomish Street, USDA Jewett Blvd., and Berkadia – 1981 Water/Sewer Bonds.

## PROPRIETARY (ENTERPRISE) FUND TYPES (CONT.)

415 Water Bond Reserve Fund – Bond documents require the city to have a water bond reserve fund that establishes a certain level of funding. The purpose of this fund is to have monies available in the case that revenues from the water department are not enough to cover bond payments due.

418 Water Short Lived Asset Reserve Fund – Bond documents require the city to have a water short lived asset reserve fund and those documents establish a certain threshold for monies to be transferred from the water fund. The city may also transfer additional funds to be used for the purchase of short-lived assets when it determines is necessary. For example, the city is currently replacing existing water meters with radio read water meters and has been transferring additional funds each year to cover the costs of these meters. Transfers for this fund have been increased in 2020 to meet the requirements of the city’s new USDA Rural Development loan.

420 USDA Rural Development Jewett Water – This fund is established per requirements of USDA Rural Development to cover the revenues and expenditures associated with the Jewett Water Main Improvements capital project. Future principal and interest payments for the debt incurred for this project will be repaid through the 412 Water Bond Redemption Fund.

402 Wastewater Fund – This fund is the operating fund for the city’s wastewater system. The city contracts with the City of Bingen for the treatment of wastewater. The costs associated with that contract are included in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

409 Wastewater Reserve Fund - This fund is used for keeping track of revenues and expenditures for large capital projects.

414 Wastewater Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund wastewater capital improvements. The city is repaying one bond from this fund: Berkadia – 1981 Water/Sewer Bonds.

417 Treatment Plant Reserve Fund – This fund holds monies as required by an intergovernmental agreement with the City of Bingen to be used for capital improvements to the City of Bingen wastewater treatment plant or, as agreed upon by the two cities, main transmission lines that transmit wastewater from the City of White Salmon to the City of Bingen.

## FIDUCIARY FUND TYPES

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

601 Remittances – These funds are sent to the City of White Salmon from West District Court. The funds belong to the State of Washington and Klickitat County and are the result of charges and fines assessed by West District related to City of White Salmon cases. The funds are transmitted to the State of Washington and Klickitat County in total each month. In addition, the city collects state fees associated with building permits. These fees are also transmitted to the city on a monthly basis.

## FINANCIAL POLICIES

The City of White Salmon adopted financial policies in 2012 via Resolution 2012-07-349. These policies are summarized below.

### General Budget Policies

The general budget policies provide overall direction to the formulation and management of the city's budget. These policies also provide direction on fund balances. The policy requires that all operating funds (Current Expense, Street, Water and Wastewater) have a minimum ending fund balance (beginning fund balance) of 10% of its operating expenditures (by fund). In addition, capital improvement funds are required to have a minimum of 15% ending fund balance (beginning fund balance) as related to the originating operating fund.

### Revenue Policies

The revenue policies provide direction to the city in maintaining a diversified mix of revenues in order to maintain needed services during periods of declining economic activity and factors to consider when the city's taxes or charges for services are increased, extended, changed or reduced.

### Operating Policies

The operating policies provide that ongoing resources should be equal to or exceed ongoing expenditures. One-time funds, transfers and non-recurring receipts may be applied to reserves or to fund one-time expenditures. They are not to be used for funding ongoing programs.

### Purchasing and Expenditure Control

The purchasing and expenditure control policies provide that expenditures should be related to a public purpose and are reasonable in the amount and nature.

### Contract Management

The contract management policies provide direction as to when and how contracts should be issued. In addition, the city adopted a Procurement Policy via Resolution 2012-07-348.

## FINANCIAL POLICIES (CONT.)

### General Ledger Accounts

The general ledger accounts policy provides for a petty cash fund and how that fund is restored periodically. In addition, the policy provides for how new revenue and expenditure accounts are authorized.

### Debt Policy

Debt policy is established through the city's adopted financial policies. These policies address a variety of debt that is available to the city including revenue bonds, local improvement district (LID) debt, short-term debt and interim financing, lines of credit, bond anticipation notes, and limitation of indebtedness.

### Investment

The investment policy provides direction as how to manage the city's total cash and investments.

### Intergovernmental Revenues and Relations Policies

The financial policies provide direction related to the receipt of grants from other governmental agencies.

### Accounting, Auditing, and Financial Reporting Policies

These policies provide that the city will maintain its accounting records in accordance with state and federal laws and regulations.

### Fixed Assets

The financial policies provide direction to the definition of fixed assets and capitalization of those assets.

### Financial Planning Policies

The policies provide direction in developing a financial forecast that estimates resources and expenditures for both operational and capital funds.

### Overhead Cost Allocation

The policies provide direction on how overhead cost allocation is calculated.