

CITY OF WHITE SALMON

ORDINANCE NO. 2023-04-1140

AN ORDINANCE AMENDING THE BUDGET FOR THE CITY OF WHITE SALMON, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

WHEREAS, the City Council of the City of White Salmon has reviewed its 2023 budget and changes in its revenue sources and expenditure requests and has determined that changes to the 2023 budget are appropriate; and

WHEREAS, the proposed budget amendments do not exceed the lawful limit of taxation allowed by the law to be levied on the property within the City of White Salmon for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being necessary to carry on the government of the City of White Salmon for the fiscal year and being sufficient to meet the various needs of the City of White Salmon during the fiscal year.

NOW, THEREFORE, the City Council of the City of White Salmon do ordain as follows:

Section 1. The budget for the City of White Salmon, Washington for the year 2023 as amended is hereby adopted in its final form and content.

Section 2. Estimated resources, including cash balances for each separate fund of the City of White Salmon, for all such funds combined for the year 2023 are set forth in summary below and are hereby appropriated for expenditure at the fund level during the year 2023 as set forth in the 2023 Fiscal Year Budget:

Key: ~~Bold and Strike through~~ means repealed. Bold and underline means new.

001 Current Expense	
Beginning Cash	1,005,443 <u>1,414,563</u>
Revenue	2,750,380 <u>3,225,826</u>
Interfund Transfers In	0
Appropriations	3,234,992 <u>3,795,720</u>
Interfund Transfers Out	237,500
Ending Cash	283,331 <u>607,169</u>
101 Street Fund	
Beginning Cash	175,450 <u>258,725</u>
Revenue	589,396 <u>888,247</u>
Interfund Transfers In	0
Appropriations	708,429 <u>1,093,292</u>
Interfund Transfers Out	0
Ending Cash	56,417 <u>53,680</u>
108 Municipal Capital Improvement Fund	
Beginning Cash	436,279 <u>468,153</u>
Revenue	58,416 <u>72,249</u>

Interfund Transfers In	0
Appropriations	125,000 <u>174,079</u>
Interfund Transfers Out	0
Ending Cash	369,695 <u>366,323</u>
110 Fire Reserve	
Beginning Cash	337,288 <u>339,505</u>
Revenue	2,941 <u>15,855</u>
Interfund Transfers In	25,000
Appropriations	0
Interfund Transfers Out	0
Ending Cash	365,229 <u>380,360</u>
112 General Fund Reserve	
Beginning Cash	342,808 <u>345,084</u>
Revenue	3,499 <u>15,708</u>
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	346,307 <u>360,792</u>
121 Police Vehicle Reserve Fund	
Beginning Cash	152,668 <u>153,184</u>
Revenue	800 <u>3,585</u>
Interfund Transfers In	0
Appropriations	70,000
Interfund Transfers Out	0
Ending Cash	83,468 <u>86,769</u>
<u>302 Transportation Improvement Fund</u>	
<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>0</u>
<u>Interfund Transfers In</u>	<u>0</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>0</u>
303 Hotel/Motel Taxes	
Beginning Cash	153,271 <u>175,488</u>
Revenue	75,823 <u>80,425</u>
Interfund Transfers In	0
Appropriations	78,000 <u>95,537</u>
Interfund Transfers Out	0
Ending Cash	151,094 <u>175,962</u>
307 New Pool Construction Fund	
Beginning Cash	2,564
Revenue	0
Interfund Transfers In	35,000

Appropriations	0
Interfund Transfers Out	0
Ending Cash	37,564

401 Water Fund

Beginning Cash	284,172 <u>220,332</u>
Revenue	2,237,990 <u>2,583,154</u>
Interfund Transfers In	0
Appropriations	1,823,505 <u>1,957,407</u>
Interfund Transfers Out	414,206
Ending Cash	284,451 <u>255,911</u>

402 Wastewater Collection Fund

Beginning Cash	270,744 <u>273,404</u>
Revenue	1,101,460 <u>1,115,211</u>
Interfund Transfers In	0
Appropriations	915,965 <u>932,865</u>
Interfund Transfers Out	185,498
Ending Cash	270,741 <u>270,252</u>

408 Water Reserve Fund

Beginning Cash	362 <u>155,037</u>
Revenue	2,019,409 <u>2,024,141</u>
Interfund Transfers In	337,287
Appropriations	2,120,300 <u>2,168,368</u>
Interfund Transfers Out	0
Ending Cash	236,758 <u>348,097</u>

409 Wastewater Reserve Fund

Beginning Cash	581,906 <u>585,250</u>
Revenue	3500 <u>26,814</u>
Interfund Transfers In	185,498
Appropriations	265,195 <u>366,365</u>
Interfund Transfers Out	0
Ending Cash	505,709 <u>431,197</u>

412 Water Rights Acquisition Fund

Beginning Cash	372,463 <u>378,025</u>
Revenue	167,173 <u>192,078</u>
Interfund Transfers In	0
Appropriations	123,985
Interfund Transfers Out	0
Ending Cash	415,651 <u>446,118</u>

413 Water Bond Redemption Fund

Beginning Cash	64,837 <u>65,264</u>
Revenue	663 <u>2,964</u>
Interfund Transfers In	111,518
Appropriations	111,518

Interfund Transfers Out	0
Ending Cash	65,500 <u>38,228</u>
414 Wastewater Bond Redemption Fund	
Beginning Cash	11,450 <u>11,526</u>
Revenue	0
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	11,450 <u>11,526</u>
415 Water Bond Reserve Fund	
Beginning Cash	106,425 <u>107,092</u>
Revenue	766 <u>4,656</u>
Interfund Transfers In	14,595
Appropriations	0
Interfund Transfers Out	0
Ending Cash	121,786 <u>127,343</u>
416 Wastewater Bond Reserve Fund	
Beginning Cash	75,345 <u>75,839</u>
Revenue	761 <u>3,452</u>
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	76,106 <u>79,291</u>
417 Treatment Plant Reserve Fund	
Beginning Cash	363,619 <u>365,995</u>
Revenue	15,303 <u>27,092</u>
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	378,922 <u>393,087</u>
418 Waster Short Lived Asset Reserve Fund	
Beginning Cash	265,033 <u>279,358</u>
Revenue	128,306 <u>8,874</u>
Interfund Transfers In	1,386 <u>128,306</u>
Appropriations	394,725 <u>394,725</u>
Interfund Transfers Out	0
Ending Cash	0 <u>21,813</u>
420 USDA Rural Development	
Beginning Cash	150,500
Revenue	7,520,100
Interfund Transfers In	0
Appropriations	7,670,600
Interfund Transfers Out	0

Ending Cash	0
601 Remittances	
Beginning Cash	0
Revenue	5191
Interfund Transfers In	0
Appropriations	5191
Interfund Transfers Out	0
Ending Cash	0
Total All Funds	22,544,788 <u>24,301,752</u>
Less Interfund Transfers	837,204
Net Total	21,707,584 <u>23,464,548</u>

Section 3. The City Clerk Treasurer is directed to transmit a certified copy of the budget hereby amended to the Office of the State Auditor and to the Association of Washington Cities.

Section 4. This Ordinance shall take effect and be in force five (5) days after its publication according to law.

Passed by the council and approved by the Mayor on this 3rd day of May, 2023.

ATTEST:

Marla Keethler, Mayor

Stephanie Porter, Clerk Treasurer

APPROVED AS TO FORM:

Shawn MacPherson, City Attorney