

CITY OF WHITE SALMON

ORDINANCE NO. 2023-11-1151

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.

WHEREAS, the presented budget amendments align with the financial policies adopted by the City of White Salmon and the State of Washington; and

WHEREAS, the budget was presented to the City Council at their regularly scheduled meeting on November 1, 2023; and

WHEREAS, the city council held a Public Hearing at their regularly scheduled meeting on November 1, 2023;

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Key: ~~**Bold and Strike through**~~ means repealed.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 | 1,422,061 |
| Revenue | 3,251,610 <u>3,328,031</u> |
| Interfund Transfers In | 0 |
| Appropriations | 3,862,600 <u>4,153,640</u> |
| Interfund Transfers Out | 237,500 |
| Ending Cash | 573,571 <u>596,452</u> |

101 Street Fund

| | |
|-------------------------|--|
| Beginning Cash | 258,725 |
| Revenue | 938,109 <u>938,129</u> |
| Interfund Transfers In | 0 |
| Appropriations | 1,125,594 <u>1,125,594</u> |
| Interfund Transfers Out | 0 |
| Ending Cash | 71,240 <u>75,777</u> |

108 Municipal Capital Improvement Fund

| | |
|-------------------------|--------------------------------------|
| Beginning Cash | 468,153 |
| Revenue | 72,249 <u>76,816</u> |
| Interfund Transfers In | 0 |
| Appropriations | 174,079 |
| Interfund Transfers Out | 0 |
| Ending Cash | 366,323 <u>370,890</u> |

110 Fire Reserve

| | |
|-------------------------|---------|
| Beginning Cash | 339,505 |
| Revenue | 15,855 |
| Interfund Transfers In | 25,000 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 380,360 |

112 General Fund Reserve

| | |
|-------------------------|---------|
| Beginning Cash | 345,084 |
| Revenue | 15,708 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 360,792 |

121 Police Vehicle Reserve Fund

| | |
|-------------------------|---------|
| Beginning Cash | 153,184 |
| Revenue | 3,585 |
| Interfund Transfers In | 0 |
| Appropriations | 70,118 |
| Interfund Transfers Out | 0 |
| Ending Cash | 86,651 |

302 Transportation Improvement Fund

| | |
|-------------------------|------------------------|
| Beginning Cash | 0 |
| Revenue | <u>0 21,535</u> |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | <u>0-21,535</u> |

303 Hotel/Motel Taxes

| | |
|-------------------------|-------------------------------|
| Beginning Cash | 175,488 |
| Revenue | 80,425 |
| Interfund Transfers In | 0 |
| Appropriations | 95,537 |
| Interfund Transfers Out | 0 |
| Ending Cash | <u>175,962 160,376</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 | 220,332 |
| Revenue | <u>2,407,227 2,405,780</u> |
| Interfund Transfers In | 0 |
| Appropriations | <u>1,979,754 1,811,562</u> |
| Interfund Transfers Out | 414,206 |
| Ending Cash | <u>233,599 400,344</u> |

402 Wastewater Collection Fund

| | |
|-------------------------|-----------------------------------|
| Beginning Cash | 273,404 |
| Revenue | <u>1,115,243 1,115,288</u> |
| Interfund Transfers In | 0 |
| Appropriations | <u>938,257 948,414</u> |
| Interfund Transfers Out | 185,498 |
| Ending Cash | <u>264,892 254,780</u> |

408 Water Reserve Fund

| | |
|-------------------------|-----------------------------------|
| Beginning Cash | 155,037 |
| Revenue | 2,035,160 |
| Interfund Transfers In | 337,287 |
| Appropriations | <u>2,228,584 2,166,584</u> |
| Interfund Transfers Out | 0 |
| Ending Cash | <u>298,900 358,900</u> |

| | |
|------------------------------------|-------------------------------|
| 409 Wastewater Reserve Fund | |
| Beginning Cash | 585,250 |
| Revenue | <u>26,814</u> 27,314 |
| Interfund Transfers In | 185,498 |
| Appropriations | <u>205,707</u> 218,923 |
| Interfund Transfers Out | 0 |
| Ending Cash | <u>591,855</u> 579,139 |

| | |
|--|-------------------------------|
| 412 Water Rights Acquisition Fund | |
| Beginning Cash | 378,025 |
| Revenue | <u>192,078</u> 182,425 |
| Interfund Transfers In | 0 |
| Appropriations | 123,985 |
| Interfund Transfers Out | 0 |
| Ending Cash | <u>446,118</u> 436,465 |

| | |
|---------------------------------------|---------|
| 413 Water Bond Redemption Fund | |
| Beginning Cash | 65,264 |
| Revenue | 2,964 |
| Interfund Transfers In | 111,518 |
| Appropriations | 111,518 |
| Interfund Transfers Out | 0 |
| Ending Cash | 68,228 |

| | |
|--|--------|
| 414 Wastewater Bond Redemption Fund | |
| Beginning Cash | 11,526 |
| Revenue | 0 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 11,526 |

| | |
|------------------------------------|---------|
| 415 Water Bond Reserve Fund | |
| Beginning Cash | 107,092 |
| Revenue | 4,656 |
| Interfund Transfers In | 14,595 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 126,343 |

| | |
|---|--------|
| 416 Wastewater Bond Reserve Fund | |
| Beginning Cash | 75,839 |
| Revenue | 3,452 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 79,291 |

417 Treatment Plant Reserve Fund

| | |
|-------------------------|---------|
| Beginning Cash | 365,995 |
| Revenue | 27,092 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 393,087 |

418 Waster Short Lived Asset Reserve Fund

| | |
|-------------------------|-----------------------------------|
| Beginning Cash | 279,358 |
| Revenue | 8,874 |
| Interfund Transfers In | 128,306 |
| Appropriations | 394,725 <u>406,725</u> |
| Interfund Transfers Out | 0 |
| Ending Cash | 21,813 <u>9,813</u> |

419 Water Construction Fund

| | |
|--------------------------------|----------|
| <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> |

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 | 5,191 <u>5,237</u> |
| Interfund Transfers In | 0 |
| Appropriations | 5,191 <u>5,237</u> |
| Interfund Transfers Out | 0 |
| Ending Cash | 0 |

Total All Funds

~~24,395,251~~ 24,488,016

Less Interfund Transfers

837,204

Net Total

~~23,588,047~~ 23,650,812

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 15th day of November, 2023.

Marla Keethler, Mayor

ATTEST:

APPROVED AS TO FORM:

Stephanie Porter, Clerk Treasurer

Shawn MacPherson, City Attorney

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