



Department Narratives

2024 Budget



2024 Department Priorities

Increasing Accessibility and Transparency

Mayor's Introduction

This is the second year that we are implementing this approach to presenting the People's Budget. These department briefs, furnished by each respective department head, present to council and the public what each department is prioritizing to meet the council's overall policy goals.

It remains 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 2024 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:

- Implement Housing Action Plan directives to realize increased housing opportunities for residents.
- Increased focus on wildfire preparation and mitigation strategies, including year-round focused community education activities.
- Address gaps in resources and opportunities for the city's youngest residents, to include relocating the Youth Center, clear commitments to supporting expanded childcare access, as well as increased recreation and enrichment opportunities for youth.

Key Expenditures By Department

Items in yellow are additions to the draft budget. Items shown can be removed or reallocated per council's direction.

ADMINISTRATION

- Councilor travel and training: \$500each
- Comms support & newsletter: \$8,000
- Grant Writer: \$10,000

FINANCE

- 2024 Federal Single Audit and 2-year Financial Audit: \$25,000
- Staff travel and training: \$5,000
- Risk management insurance through AWC/RMSC: \$215,167 (14% increase)

PUBLIC WORKS

- Public Works Director Training: \$5,000
- Replacement Laptops: \$2,500

STREETS

- Asphalt for road repairs, potholes, and concrete for sidewalk repairs: \$8,000.
- Masonic Lodge parking lease: \$7,129
- Sweet Gum Maintenance: \$1,000
- Bike Lane Painting: \$3,200

PLANNING

- Planning Consultant: \$4,000
- Attorney services: \$20,000
- Granicus Software: \$10,079
- AWC GIS consulting and annual fee: \$9,065
- Travel, professional dues and staff training: \$3,500

BUILDING

- Building Official Contract: \$30,000

HUMAN RESOURCES

- Contract services for Human Resource Consultant: \$3,000
- Pay equity study: \$30,000
- 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
- Sewer Scoping Services: \$5,000
- Green Stormwater Consultant-Garfield Street: \$10,000

PARKS

- Tree Maintenance Services: \$5,000
- New Playground/Splash Pad: \$91,570
- Contribution to new pool fund: \$35,000
- Bluff Ped Trail Project Match: \$33,340

POLICE

- Police replacement raffle lights and officer vests: \$8,000
- Dispatch services: \$34,779
- Police travel and training: \$12,480

FIRE

- Uniforms and safety equipment: \$21,000 is budgeted for this expenditure.
- Stipend and Drill call pay to cover the expense of responding: \$26,897
- Fire Prevention Events and Advertising: \$1,800



Administration Budget

2024 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 2024.

- Implement city council's agenda and associated goals per its working retreat with a specific focus on Housing Action Plan directives, wildfire preparation & mitigation strategies, and gaps in resources & opportunities for youth
- Carry out council approved 2024 budget allocations to accomplish council goals per the council working retreat
- Continue to reinforce the city staff team over individual interests
- Reinforce applicant / customer service, the importance of transparency, and providing timely information/decisions
- Follow through with quality over quantity per council's stated directive as it relates to addressing issues and projects
- Recruit and place a Community Development Director / Principal Planner
- The city administrator is one year into his position and has shown the ability to begin a higher level of the day-to-day management of the city and its associated operations

EXPENDITURE HIGHLIGHTS

TBD

Conferences, Training, Travel

MEASURES OF SUCCESS

- There are tangible deliverables achieved on Housing Action Plan directives, wildfire preparation & mitigation strategies, and gaps in resources & opportunities for youth. For example, regarding # 1 relating to Housing Action Plan directives, the Plan's stated short term goals passed in late 2023 are fully implemented in Q1 2024.
- Council approved budget allocations are effectively implemented to cover associated costs of council goals per working retreat. Progress will be noted via monthly budget reconciliation reports.
- A more cohesive and deliberate team approach is evident in staff's style and approach to their work. This requirement will be part of both their mid-year check in and end of year wrap-up.
- Staff will acknowledge receipt of inquiry within 24 hours upon receiving and will communicate what will be forthcoming in a future detailed response. Applicant and customer feedback will indicate if staff provides timely information and feedback in a professional, courteous manner. City administrator will also make period check-ins to confirm.
- Keep the focus on council's approved working retreat goals and objectives. Screen and prioritize additional or emerging projects presented to the city against Housing Action Plan directives, wildfire preparation & mitigation strategies, and gaps in resources & opportunities for youth.
- Community Development / Principal Planner is hired in early 2024 and possesses the qualities that align with the city's goals and objectives for the position.
- The city administrator – with the support of the city team – delivers on goals and objectives and tangible results are seen in city-wide mid-year check-in and end-of-year wrap-up. Progress made will be noted in Click Up / project management software tool and updates will also be via city administrator's information brief.



Finance Budget

2024 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 2024.

- Set a standard of excellent customer service.
- Finance and Clerk Operations will have two responsible parties for all required processes.
- All federal and state mandated reporting is completed in a timely manner.
- Create a budget that is easy to ready and ready to transfer to Department Heads by 2025.

MEASURES OF SUCCESS

- Phone Calls and Emails are responded to within 24 hours.
- All new front desk staff complete Customer Services Training.
- Status will be communicated to the Personnel and Finance Committee each month of all required reporting with the trained individual and/or schedule.
- No penalties or fines are incurred for late reporting.
- Addition and subtraction of unnecessary line items within the adopted budget and all amendments.
- More specific memo notes are provided in the adopted budget and all amendments.
- Department Heads become more competent and confident in managing their operations and budgets.

EXPENDITURE HIGHLIGHTS

\$3,800

DocuSign Contract

\$3,300

Association Memberships

\$10,000

Grant Writer Services/Support



Police Budget

2024 Department Narrative

FUNDING SOURCE

Funds to support this Department and its services come from the Current Expense Fund

STAFFING

Chief, 6 Police Officers, Office Manager and Police Clerk.

DEPARTMENT PURPOSE

The department prides ourselves on reducing the number of incidence and fear of crime, ensuring justice, and safeguarding rights of all, to provide for a safe, vibrant community.

CRITICAL GOALS



The Department will achieve the following goals in 2024.

- We will hold ourselves and others accountable for honest and ethical behavior.
- Treat everyone with dignity and compassion.
- Exercise integrity in the use of the power and authority that has been given to us.
- Our daily actions shall embody the law enforcement code of ethics, our vision, mission, and core values.
- We will continue to grow and adapt as we provide the highest level of service and protection to all our residents and the visitors of our community.
- Continue to work with other law enforcement agencies in a cooperative manner.
- Continue to keep staffing at the highest level.

MEASURES OF SUCCESS

- Positive feedback from our community and city leadership.
- Chief will reinforce and provide feedback both informally & formally through employee reviews.
- Chief will reinforce and provide feedback both informally & formally through employee reviews.
- Period review of the department's code of ethics, vision & mission statement, and core values.
- Public safety and crime reduction are a priority and will measure work against feedback received from city leadership and the community. The department continues to be transparent and available to the public.
- Feedback from other law enforcement agencies and city leadership
- Period staffing reviews measured against White Salmon crime data and the department will reduce overtime wages with high staffing levels.

EXPENDITURE HIGHLIGHTS

\$41,404

Overtime budget

\$21,600

Contract services

\$36,528

Dispatch services

\$12,480

Travel / Training



Public Works Budget

2024 Department Narrative

FUNDING SOURCE

- Funded from Water(401), Wastewater(402), Streets(101) and Parks(001). Mechanic Work is also paid by police(001) and fire(001) for the time worked on police and fire vehicles.

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 2024.

- Complete the installation of the new SCADA System
- Develop Maintenance programs for Fire Hydrants, Sewer, and Valves
- Develop training programs to strengthen the Public Works team.
- Complete Annual employee evaluations.
- Hire an additional team member to fill the role of PWD's administrative assistant/field employee.
- Paint & rebuild cathodic protection at LA Reservoir
- Fix leaks within reasonable time of discovery.
- Complete Transmission Main Phase 1.
- Complete North Main Booster Pump Station.
- Begin Transmission Main Phase 2A.
- Replace Pump C.
- Planned maintenance and inspections to provide a safe and effective sewer system.
- Install a splash pad and new play area to serve the community.
- NW Spring Street reconstruct funded and engineered (pending TIB funding)
- Chip seal Dock Grade Road (pending TIB funding)

MEASURES OF SUCCESS

- New SCADA system will be completed by Summer 2024.
- Public Works crew will be trained in all elements of the new SCADA system.
- All planned water system improvements will be underway or completed.
- Leaks will be repaired within a reasonable time of discovery; leaks will vary on repair times due to severity and location.
- Service line inventory completed by Fall 2024.
- Jewett Manhole Project completed by Fall 2024.
- Planned maintenance and inspections to provide a safe and effective sewer system, this process is ongoing but will be a continued focus.
- Splash Pad and Play Area installed by Summer 2024.

EXPENDITURE HIGHLIGHTS

\$2.12M
Booster Pump

\$415,500
SCADA System

\$8M
Transmission Main
Phase 2A

TBD
Pump C

\$244,420
Jewett Manhole

\$1.75M
NW Spring Street
Reconstruct

\$89,750
Dock Grade Road
Chip Seal



Fire Budget

2024 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 2024.

- Fire Chief will finalize fire fuel mitigation plan initiated by the city administrator.
- Department will respond in a quick and timely manner to emergencies and remain the primary point of contact for mayor and city administrator throughout the emergency's duration.
- Department will provide necessary equipment for firefighters to safely do their jobs.
- Department will recruit and train new volunteers.
- Fire Chief will assist, facilitate, and work on West Klickitat Regional Fire Authority's implementation if passed by the voters in November 2023

MEASURES OF SUCCESS

- Property owners for both private and public lots that have been identified as fire fuel hazard problems will be contacted and held responsible for clearing and cleaning their property to minimize risk of fire.
- Assess response times via response reports, city leadership feedback, and implement emergency close out-meeting with leadership to assess what was learned and how city's response carried out.
- Necessary equipment has been purchased.
- New volunteers are equipped with proper Personal Protection Equipment (PPE) and able to attend a regional training academy.
- West Klickitat Regional Fire Authority is operational January 1, 2025

EXPENDITURE HIGHLIGHTS

\$12,000

Drill Call Pay

\$25,000

Uniforms / Safety Equipment

\$7,000

Fire Truck Tires



Community Development Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

A Community Development Director and Coordinator assist in facilitating the planning permitting and development process.

DEPARTMENT PURPOSE

Community planning shapes the places in which community members experience daily life. A key role of this department is to guide the community through upcoming transformations, serving as the City's primary representative for growth and development matters. Based on community engagement and policy decisions, the master plans and municipal code direct and guide development throughout the City of White Salmon.



CRITICAL GOALS

The Department will achieve the following goals in 2024.

- Promote sustainable development by ensuring the city's growth and infrastructure development are ecologically sound, economically viable, and socially equitable.
- Establish and enforce zoning policies and regulations to guide the proper use of land, including residential, commercial, and open spaces; and continue to strengthen partnerships with Klickitat County as development occurs in the Urban Exempt Area.
- Aim to encourage the availability of affordable housing and promote a mix of housing types to accommodate various income levels and family sizes.
- Engage and involve the community in the planning process, taking into account their input and addressing their needs and concerns.
- In order to support urban growth, essential infrastructure such as water and sewer systems must be developed and maintained.
- Improve mobility and reduce congestion by developing and maintaining efficient transportation systems.
- Protecting and enhancing the environment, including parks, green spaces, and natural resources, is vital for quality of life and ecological sustainability.
- Enhancing the aesthetics and cultural diversity of the city can contribute to a unique and vibrant urban identity.

MEASURES OF SUCCESS

- Measure housing affordability, vacancy rates, and the availability of different housing types.
- Evaluate public participation in planning processes, satisfaction surveys, and the incorporation of community input into planning decisions.
- Collaborate with Public Works to assess the maintenance and improvement of essential infrastructure, such as water availability, sewer capacity, and road conditions.
- Monitor traffic congestion, public transit ridership, and road safety to gauge transportation system effectiveness.
- Track air and water quality and green space acreage to assess the city's environmental health.
- Consider public art installations and support cultural events to assess the city's cultural and aesthetic vibrancy.

EXPENDITURE HIGHLIGHTS

TBD
TBD



Building Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

TBD

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 2024.

- All submitted applications and associated plans will be reviewed in a timely manner against code.
- All site inspections are completed in a timely manner.
- Applicant and public inquiries by phone and email will be returned in a timely and complete manner.
- 2021 International Building Codes will be adopted.

MEASURES OF SUCCESS

- Building official will coordinate with both Planning and Public Works to review complete applications and associated plans within 30 days of receiving.
- All site inspections will be completed within 2 days of their requested time.
- Applicants and public inquiries will receive a reply within 24 hours to acknowledge receipt of inquiry with comment regarding more time is needed to provide a full answer and complete information to a more involved ask (if warranted).
- 2021 International Building Code will be adopted within first quarter of 2024.

EXPENDITURE HIGHLIGHTS

\$2,500

New Computer

\$1,000

New iPad



Leadership/Fiscal Policies

2024 Budget



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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 Director	Andrew Dirks

White Salmon City Committees

Personnel and Finance Committee

Jason Hartmann, Chair
David Lindley

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
Peter Fink
Ruth Olin
Kate Bennett

Board of Appeals

Jeff Dellis
Ryan Coyner
Eric Wilson

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.

302 Transportation Improvement Fund - This fund is used for the accounting of Transportation Benefit District revenues and transportation related capital project expenditures.

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 currently repaying two bonds from this fund: USDA Tohomish Street and USDA Jewett Blvd.

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.

419 Water Construction Fund - This fund is used for the tracking of the Public Works Board Loan and Grant Funds for Phase IIA of the Transmission Mainline Replacement Project.

420 USDA Rural Development – This fund is established per requirements of USDA Rural Development to cover the revenues and expenditures associated with USDA funded capital projects. 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.