

CITY OF WHITE SALMON

ORDINANCE NO. 2024-03-1160

AN ORDINANCE AMENDING THE BUDGET FOR THE CITY OF WHITE SALMON, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024

WHEREAS, the City Council of the City of White Salmon has reviewed its 2024 budget and changes in its revenue sources and expenditure requests and has determined that changes to the 2024 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 March 20, 2024; and

WHEREAS, the city council held a Public Hearing at their regularly scheduled meeting on March 20, 2024;

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

Section 1. The budget for the City of White Salmon, Washington for the year 2024 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 2024 are set forth in summary below and are hereby appropriated for expenditure at the fund level during the year 2024 as set forth in the 2024 Fiscal Year Budget:

001 Current Expense

Beginning Cash	<u>936,345</u>	<u>595,506</u>
Revenue	<u>3,472,241</u>	<u>2,882,763</u>
Interfund Transfers In		<u>8,655</u>
Appropriations	<u>3,568,061</u>	<u>3,026,486</u>
Interfund Transfers Out		82,500
Ending Cash	<u>775,335</u>	<u>369,284</u>

101 Street Fund

Beginning Cash	<u>-327,151</u>	<u>76,783</u>
Revenue	<u>556,231</u>	<u>352,587</u>
Interfund Transfers In		0
Appropriations	<u>556,231</u>	<u>370,581</u>
Interfund Transfers Out		0
Ending Cash	<u>195,987</u>	<u>58,370</u>

108 Municipal Capital Improvement Fund

Beginning Cash	<u>546,405</u>	<u>370,890</u>
Revenue		72,233
Interfund Transfers In		0
Appropriations	<u>304,753</u>	<u>125,000</u>
Interfund Transfers Out		0
Ending Cash	<u>313,885</u>	<u>318,123</u>

110 Fire Reserve

Beginning Cash	<u>382,702</u>	<u>380,360</u>
Revenue	<u>16,600</u>	<u>16,000</u>
Interfund Transfers In		0
Appropriations		<u>15,000</u>
Interfund Transfers Out		<u>8,655</u>
Ending Cash	<u>375,647</u>	<u>396,360</u>

112 General Fund Reserve

Beginning Cash	<u>363,172</u>	<u>360,792</u>
Revenue		16,000
Interfund Transfers In		0
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>379,172</u>	<u>376,792</u>

121 Police Vehicle Reserve Fund

Beginning Cash	<u>217,195</u>	<u>86,651</u>
Revenue		3,100
Interfund Transfers In		0
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>220,295</u>	<u>89,751</u>

302 Transportation Improvement Fund

Beginning Cash	<u>26,768</u>	<u>21,535</u>
Revenue		107,457
Interfund Transfers In		0
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>134,225</u>	<u>128,992</u>

303 Hotel/Motel Taxes

Beginning Cash	<u>162,935</u>	<u>160,509</u>
Revenue		80,633
Interfund Transfers In		0
Appropriations		80,500
Interfund Transfers Out		0
Ending Cash	<u>163,068</u>	<u>160,509</u>

307 New Pool Construction Fund

Beginning Cash	<u>37,983</u>	<u>37,564</u>
Revenue		1,200
Interfund Transfers In		35,000
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>74,183</u>	<u>73,764</u>

401 Water Fund

Beginning Cash	<u>593,020</u>	<u>309,829</u>
Revenue	<u>2,446,212</u>	<u>2,351,090</u>
Interfund Transfers In		0
Appropriations	<u>1,916,140</u>	<u>1,755,789</u>
Interfund Transfers Out	<u>539,371</u>	<u>546,224</u>
Ending Cash	<u>583,721</u>	<u>358,906</u>

402 Wastewater Collection Fund

Beginning Cash	<u>271,839</u>	<u>255,235</u>
Revenue		1,169,583
Interfund Transfers In		0
Appropriations	<u>1,276,889</u>	<u>1,230,452</u>
Interfund Transfers Out	<u>40,000</u>	<u>75,000</u>
Ending Cash	<u>124,533</u>	<u>119,366</u>

408 Water Reserve Fund

Beginning Cash	<u>411,478</u>	<u>358,900</u>
Revenue	<u>1,849,955</u>	<u>81,055</u>
Interfund Transfers In		247,500
Appropriations	<u>2,085,430</u>	<u>60,000</u>
Interfund Transfers Out		0
Ending Cash	<u>423,503</u>	<u>687,455</u>

409 Wastewater Reserve Fund

Beginning Cash	<u>676,257</u>	<u>579,139</u>
Revenue		34,372
Interfund Transfers In	<u>40,000</u>	<u>75,000</u>
Appropriations	<u>317,035</u>	<u>245,000</u>
Interfund Transfers Out		7,500
Ending Cash	<u>348,825</u>	<u>536,011</u>

412 Water Rights Acquisition Fund

Beginning Cash	<u>437,73</u>	<u>436,465</u>
Revenue		164,620
Interfund Transfers In		0
Appropriations		123,985
Interfund Transfers Out		0
Ending Cash	<u>478,508</u>	<u>477,085</u>

413 Water Bond Redemption Fund

Beginning Cash	<u>68,79</u>	68,228
Revenue		3,000
Interfund Transfers In		194,882
Appropriations		194,882
Interfund Transfers Out		0
Ending Cash	<u>71,679</u>	71,228

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	<u>127,283</u>	126,343
Revenue		4,500
Interfund Transfers In		19,489
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>151,272</u>	150,332

416 Wastewater Bond Reserve Fund

Beginning Cash	<u>79,815</u>	79,291
Revenue		2,900
Interfund Transfers In		0
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>82,715</u>	82,191

417 Treatment Plant Reserve Fund

Beginning Cash	<u>388,102</u>	393,087
Revenue		19,030
Interfund Transfers In		7,500
Appropriations		0
Interfund Transfers Out		0
Ending Cash	<u>414,632</u>	419,617

418 Waster Short Lived Asset Reserve Fund

Beginning Cash	<u>316,829</u>	313,813
Revenue		3,500
Interfund Transfers In	<u>125,000</u>	131,848
Appropriations	<u>428,838</u>	425,000
Interfund Transfers Out		0
Ending Cash	<u>16,482</u>	20,161

419 Waster Construction Fund

Beginning Cash	0
Revenue	8,045,000
Interfund Transfers In	0
Appropriations	8,045,000
Interfund Transfers Out	0
Ending Cash	0

420 Waster Construction Fund

Beginning Cash	<u>2,760.64 0</u>
Revenue	<u>5,187,100.00 0</u>
Interfund Transfers In	0
Appropriations	<u>5,189,860.22 0</u>
Interfund Transfers Out	0
Ending Cash	<u>0.42 0</u>

601 Remittances

Beginning Cash	<u>665 0</u>
Revenue	4,672
Interfund Transfers In	0
Appropriations	<u>5,333 4,672</u>
Interfund Transfers Out	0
Ending Cash	<u>4 0</u>

Total All Funds 30,006,442.64 20,837,979

Less Interfund Transfers 678,026 704,371

Net Total 29,328,416.64 20,133,608

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 20th day of March, 2024.

Marla Keethler, Mayor

ATTEST:

APPROVED AS TO FORM:

Stephanie Porter, Clerk Treasurer

Shawn MacPherson, City Attorney