White Salmon City Council Meeting – November 19, 2018 – 6:00 p.m.
Fire Hall, 119 NE Church Avenue

This is a <u>Special Council meeting</u>
as the meeting scheduled for November 21 has been moved to Monday, November 19, 2018

1. **Call to Order and Presentation of the Flag**

2. **Roll Call**

3. **Comments**
   a. **Public**
   b. **Council**

4. **Changes to the Agenda**
   (Changes to the agenda can be made with the concurrence of a majority of the council.)

5. **Proposed 2019 Budget**
   a. **Presentation**
   b. **Public Hearing**
   c. **Discussion and Action**

6. **Lincoln Street Sewer Extension – Acceptance**
   a. **Presentation**
   b. **Discussion and Action**

7. **Resolution 2018-11-475, Adopting Public Records Policy and Procedures**
   a. **Presentation**
   b. **Discussion and Action**

8. **Consent Agenda**
   a. **Minutes of November 7 and 14, 2018**
   b. **Approval of Vouchers**

9. **Department Head and Committee Reports**

10. **Executive Session (if needed)**

11. **Adjournment**

Copies of the information packet are available at City Hall or online at white-salmon.net,

100 North Main Street PO Box 2139 White Salmon WA 98672
Office: (509) 493-1133 Web Site: www.white-salmon.net

AGENDA MEMO

Needs Legal Review: No
Council Meeting Date: November 19, 2018
Agenda Item: Proposed 2019 Budget
Presented By: Jan Brending, Clerk Treasurer

ACTION REQUIRED:
None at this time.

PROPOSED MOTION:
None at this time.

Why is it a legislative issue:
Adoption of budgets is made by the city council.

Explanation of issue:
The city is required to adopt an annual budget. Budget hearings are required. This one of several budget hearings. The final budget hearing and action on the budget is scheduled for December 5, 2018.

Staff Recommendation:
None at this time.

City of White Salmon
2019 Budget Summary
As of November 15, 2018

	2016 Actual Revenue	2017 Actual Revenue	2018 Budget Revenue	2019 Budget Revenue	2016 Actual Expenditures	2017 Actual Expenditures	2018 Budget Expenditures	2019 Budget Expenditures
001 Current Expense								
Finance					642,032.92	646,793.00	795,688.00	427,862.00
Central Services (HR)					113,198.39	123,199.61	67,968.00	74,944.00
General Government					234,725.13	616,917.37	173,897.00	120,837.00
Building					124,725.91	137,939.05	137,363.00	128,937.00
Community Services					0.00	0.00	569.00	6,000.00
Planning					177,991.90	113,396.00	238,765.00	230,099.00
Park					78,540.13	82,633.60	103,713.00	85,167.00
Police					931,937.64	913,641.87	977,992.00	935,251.00
Fire					79,375.94	87,720.76	252,466.00	146,675.00
001 Current Expense	**2,364,895.19**	**2,528,887.75**	**2,595,080.00**	**2,308,874.00**	**2,382,527.96**	**2,722,241.26**	**2,748,421.00**	**2,155,772.00**
101 Street Fund	**514,339.47**	**1,092,521.08**	**1,048,784.00**	**392,626.00**	**673,196.56**	**911,132.39**	**1,213,013.00**	**279,222.00**
107 Pool Fund	**134,495.77**	**225,427.57**	**149,527.00**	**0.00**	**209,498.05**	**230,114.82**	**171,612.00**	**0.00**
108 Municipal Capital Imp. Fund	**208,258.13**	**156,176.34**	**339,954.00**	**57,999.00**	**328,492.96**	**244,005.45**	**114,681.00**	**0.00**
110 Fire Reserve Fund	**96,223.99**	**117,494.53**	**315,034.00**	**1,759.00**	**49,880.54**	**90,245.30**	**311,408.00**	**0.00**
112 General Fund Reserve	**20,815.37**	**20,909.73**	**121,065.00**	**20,966.00**	**0.00**	**0.00**	**10,997.00**	**333,370.00**
121 Police Vehicle Reserve Fund	**88,000.00**	**0.00**	**77,236.00**	**0.00**	**39,899.58**	**40,724.84**	**45,000.00**	**50,000.00**
200 Unlimited Go Bond Fund	**95,712.55**	**2,093.71**	**0.00**	**0.00**	**90,015.00**	**126.58**	**0.00**	**0.00**
302 Street Construction Fund	**0.00**	**0.00**	**0.00**	**0.00**	**42,667.22**	**0.00**	**0.00**	**0.00**
307 New Pool Construction Fund	**0.00**	**503.96**	**350.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
401 Water Fund	**1,813,654.68**	**1,930,855.73**	**1,707,453.00**	**1,763,098.00**	**1,895,052.23**	**1,751,908.30**	**1,736,739.00**	**1,725,599.00**
402 Wastewater Collection Fund	**912,094.38**	**969,172.11**	**985,827.00**	**1,266,684.00**	**1,111,268.58**	**809,745.38**	**950,293.00**	**1,466,618.00**
408 Water Reserve Fund	**73,410.49**	**685.35**	**686.00**	**250,882.00**	**0.00**	**0.00**	**0.00**	**250,000.00**

City of White Salmon
2019 Budget Summary
As of November 15, 2018

	2016 Actual Revenue	2017 Actual Revenue	2018 Budget Revenue	2019 Budget Revenue	2016 Actual Expenditures	2017 Actual Expenditures	2018 Budget Expenditures	2019 Budget Expenditures
409 Wastewater Reserve Fund	12,900.98	14,213.54	156,817.00	437,669.00	0.00	0.00	0.00	250,000.00
412 Water Rights Acquisition Fund	151,982.37	154,823.02	154,381.00	147,031.00	123,982.24	123,982.24	123,984.00	123,971.00
412 Water Bond Redemption Fund	44,000.00	44,000.00	43,103.00	42,654.00	42,977.67	42,819.34	43,103.00	42,654.00
414 Wastewater Bond Redemption Fund	13,339.00	13,172.00	13,314.00	13,089.00	13,513.33	13,171.66	13,314.00	13,089.00
415 Water Bond Resesrve Fund	2,059.03	2,299.12	2,300.00	2,329.00	0.00	0.00	0.00	0.00
416 Wastewater Bond Reserve Fund	396.28	800.61	801.00	851.00	0.00	0.00	0.00	0.00
417 Treatment Plant Reserve Fund	27,557.09	53,669.36	34,169.00	19,738.00	484.08	0.00	0.00	0.00
418 Water Short Lived Asset Reserve Fund	50,964.96	50,964.96	100,000.00	100,000.00	0.00	82,873.90	100,000.00	100,000.00
419 Water Construction Fund	22,998.76	0.00	0.00	0.00	22,998.76	0.00	0.00	0.00
601 Remittances	16,565.96	20,217.46	31,900.00	14,679.00	16,561.46	20,221.96	31,900.00	14,679.00
Total	6,664,664.45	7,398,887.93	7,877,781.00	6,840,928.00	7,043,016.22	7,083,313.42	7,614,465.00	6,804,974.00

Note: Revenue does not include beginning balances and expenditures does not include ending balances

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

Time: 10:56:01 Date: 11/15/2018
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001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 00 01	CE-Reserved Beg. Balance	0.00	0.00	0.00	3,500.00	0.00	0.00	
308 80 00 00	CE-Unrsvd. Beg. Balance	517,100.51	635,902.55	618,269.78	421,416.11	424,917.00	271,576.00	Using 2018 current proposed ending balance
308	Beginning Balances	517,100.51	635,902.55	618,269.78	424,916.11	424,917.00	271,576.00	
311 10 00 00	CE-Property Taxes	305,404.45	325,723.66	314,953.69	115,889.88	216,410.00	295,498.00	Based on taking 1% increase, 58% of property taxes ($388,207) are recorded in Current Expense and 42% recorded in Street fund. In addition $70,338 in additional levy is included due to error in 2018
313 11 00 00	CE-Local Sales & Use Tax	338,234.90	386,330.58	484,078.49	391,423.26	484,078.00	493,220.00	Based on 2018 taxes to date and projected 2018 remaining revenue. Sales taxes should be watched closely in case constuction begins to decline in 2019 into 2020.
316 43 00 00	CE-Natural Gas Utility Tax	36,190.00	32,499.26	31,077.45	36,867.15	36,868.00	36,868.00	Based on 2018 actual revenue
316 44 00 00	CE-Water Utility Tax	269,210.42	278,887.43	281,304.80	143,873.06	194,995.00	199,278.00	12% of 1,660,649
316 45 00 00	CE-Wastewater Utility Tax	186,613.84	183,713.95	188,039.06	104,016.60	141,237.00	186,446.00	15% of $1,242,973
316 46 00 00	CE-Television Cable Utility Tax	14,914.42	22,079.27	20,741.98	20,390.53	20,742.00	24,231.00	Based on 2018 revenue to date and projections
316 47 00 00	CE-Telephone Utility Tax	45,385.31	40,050.58	46,673.19	29,523.84	46,674.00	34,172.00	Based on 2018 revenue to date and projections
316 48 00 00	CE-Refuse Collection Utility Tax	16,864.81	16,174.20	20,312.63	14,671.95	20,313.00	17,611.00	Based on 2018 revenue to date and projections
316 49 00 00	CE-Electric Utility Tax	110,303.02	121,208.95	123,900.37	107,947.44	123,861.00	128,357.00	Based on 2018 revenue to date and projections
317 20 00 00	CE-Leasehold Excise Tax	8,967.55	9,889.60	19,361.43	9,270.78	19,362.00	10,000.00	Based on 2018 revenue and projections
335 00 91 00	CE-PUD Privilege Tax	28,980.62	23,239.84	23,779.98	27,280.31	23,780.00	27,281.00	Based on actual 2018 revenue
336 00 98 00	CE-City Assistance-ESSB6050	559.40	571.49	567.41	712.68	592.00	0.00	
336 06 94 00	CE-Liquor Excise Tax	6,534.11	11,290.89	11,761.13	11,041.45	12,202.00	12,876.00	Based on MRSC budget document
336 06 95 00	CE-Liquor Board Profits	21,029.54	20,846.56	20,600.60	15,412.54	20,559.00	20,441.00	Based on MRSC Budget document
341 43 00 01	CE-Legislative Admin Fees	18,834.04	11,914.01	17,173.58	13,207.33	19,816.00	20,720.00	Based on 2018 caluclation
361 11 00 00	CE-Investment Interest	320.55	656.83	1,969.31	2,543.64	1,407.00	2,846.00	Based on 2018 revenue to date and projections
361 40 00 00	CE-Sales Tax Interest	243.02	488.85	610.05	566.71	499.00	679.00	Based on 2018 revenue to date and projections
310	General Revenues	1,408,590.00	1,485,565.95	1,606,905.15	1,044,639.15	1,383,395.00	1,510,524.00	
321 91 00 00	CE-Cable Franchise Fees	12,252.83	12,440.67	14,039.54	11,234.16	14,040.00	15,013.00	Based on 2018 revenue to date and projections
321 99 00 00	CE-Business Licenses & Permits	16,185.00	16,530.00	19,950.00	18,570.00	19,950.00	19,950.00	Based on 2018 revenue to date and projections

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
322 10 00 00	CE-Building Permit	12,511.90	63,179.10	74,880.80	54,609.16	74,880.00	68,885.00	Based on 2018 revenue to date and projections, incudes residential and commercial
322 10 00 01	CE-Bldg Permits/Residential	34,060.81	2,507.20	4,657.10	650.00	4,658.00	0.00	
322 10 00 02	CE-Bldg Permits/Commercial	2,878.59	0.00	32.25	844.69	0.00	0.00	
322 10 00 04	CE-Bldg Permits/Signs	525.00	757.09	300.00	200.00	300.00	300.00	Based on 2018 revenue to date and projections
322 10 00 05	CE-Mechanical Permit	6,776.87	6,806.32	7,838.69	6,845.85	7,839.00	7,839.00	Based on 2018 revenue to date and projections
322 10 00 06	CE-Plumbing Permit	5,615.00	14,070.00	11,480.00	8,130.00	11,480.00	10,313.00	Based on 2018 revenue to date and projections
322 30 00 00	CE-Animal Licenses	1,130.00	2,007.00	1,290.00	1,190.00	1,290.00	1,290.00	Based on 2018 revenue to date and projections
322 40 00 00	CE-Street And Curb Permits	265.00	875.00	1,025.00	675.00	1,025.00	500.00	Based on 2018 revenue to date and projections
353 70 43 00	CE-Code Enforcement	0.00	5,690.88	604.52	86.36	0.00	0.00	
359 80 00 00	CE-Penalties On Business Licenses & Permits	260.00	535.00	260.00	440.00	0.00	0.00	
343	Building Services	92,461.00	125,398.26	136,357.90	103,475.22	135,462.00	124,090.00	
341 43 00 00	CE-Finance Admin Fees	108,126.27	177,192.23	199,184.95	183,448.67	275,173.00	186,409.00	
362 50 00 00	CE-Lease-Mt Adams Chamber	3,613.08	4,083.22	3,256.60	3,373.87	4,029.00	4,227.00	Based on current contract with Mt. Adams Chamber
369 10 00 01	CE-Sale Of Surplus-Finance	0.00	0.00	217.00	0.00	0.00	0.00	
369 81 00 00	CE-Cashier's Over/Short	-31.00	-8.74	0.00	18.25	0.00	0.00	
369 91 00 00	CE-Other Misc Revenue	4,030.79	862.41	5,810.03	4,957.65	0.00	0.00	
395 24 00 00	CE-Ins. Rec. Finance Assets	0.00	141,571.10	97,978.66	21,690.20	0.00	0.00	
344	Finance/IT Services	115,739.14	323,700.22	306,447.24	213,488.64	279,202.00	190,636.00	
345 81 00 00	CE-Zoning & Subdivision Fees	16,720.78	18,596.44	16,684.04	47,799.76	16,685.00	42,178.00	Based on current revenue to date. Budgeting conservatively
345 83 00 00	CE-Plan Review Fees	0.00	32,606.42	50,645.52	37,423.96	50,646.00	44,728.00	Based on 2018 revenue to date and projections
345	Planning Services	16,720.78	51,202.86	67,329.56	85,223.72	67,331.00	86,906.00	
347 30 00 01	CE-Park Use Activity Fees	387.50	357.27	425.00	220.00	425.00	300.00	
369 91 00 46	CE-Park Misc Revenue	1,314.61	39.13	23.11	69.26	0.00	0.00	
389 10 00 02	Park-Reservation Deposit	-150.00	160.00	-205.00	150.00	0.00	0.00	
346	Park Services	1,552.11	556.40	243.11	439.26	425.00	300.00	
341 96 00 00	CE-HR Admin Fees	39,233.41	38,609.18	43,910.73	16,013.33	24,005.00	28,936.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
348	Human Resources	39,233.41	38,609.18	43,910.73	16,013.33	24,005.00	28,936.00	
381 20 00 00	CE-Street IF Loan Repayment	0.00	0.00	0.00	0.00	351,004.00	0.00	
380	Non Revenues	0.00	0.00	0.00	0.00	351,004.00	0.00	
395 10 00 00	CE-Proceeds From Leined Property Sale	3,607.51	0.00	0.00	0.00	0.00	0.00	
390	Other Revenues	3,607.51	0.00	0.00	0.00	0.00	0.00	
Finance								
334 04 20 01	CE-Comm. Energy Eff. Grant	0.00	0.00	0.00	71,428.25	0.00	0.00	
339	Grants/Donations	0.00	0.00	0.00	71,428.25	0.00	0.00	
Total Finance:		0.00	0.00	0.00	71,428.25	0.00	0.00	
Police								
331 16 60 00	CE-US Dept Justice-BPV Grant	985.78	0.00	0.00	676.85	0.00	0.00	
334 04 24 00	CE-CTED Stop Grant	5,289.44	8,287.14	5,529.21	7,852.39	0.00	5,500.00	Based on current revenue
367 11 00 05	CE-Donations (Police Dept)	3,000.00	3,900.00	3,500.00	500.00	0.00	0.00	
021	Police	9,275.22	12,187.14	9,029.21	9,029.24		5,500.00	
339	Grants/Donations	9,275.22	12,187.14	9,029.21	9,029.24	0.00	5,500.00	
341 62 00 00	Word Processing, Printing And Duplicating Services - Municipal/District Court	0.00	0.00	0.00	19.19	0.00	0.00	
340	Charges For Services	0.00	0.00	0.00	19.19	0.00	0.00	
316 81 00 00	CE-GE Tax-Punch Boards & Pull Tabs	905.41	713.48	279.98	236.26	280.00	269.00	Based on 2018 revenue to date and projectins
316 82 00 00	CE-GE Tax-Bingo & Raffles	656.60	82.70	404.19	385.25	405.00	404.00	Based on 2018 revenue to date and projections
316 83 00 00	CE-GE Tax-Amusement Games	667.88	0.00	0.00	171.48	0.00	0.00	
316 84 00 00	CE-GE Tax-Card Games	0.00	262.30	0.00	0.00	0.00	0.00	
333 20 00 01	CE-2015-2016 WASPC Grant	0.00	1,000.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
336 06 21 00	CE-Violent Crimes/population	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Based on MRSC Budget document
336 06 26 00	CE-Special Programs	2,349.71	2,430.24	2,503.86	2,599.22	2,629.00	2,730.00	Based on MRSC Budget document
336 06 42 00	CE-Marijuana Excise Tax	0.00	0.00	586.57	3,077.96	868.00	2,905.00	Based on MRSC budget document
336 06 51 00	CE-DUI/other Assistance	363.59	377.32	369.78	366.62	370.00	0.00	
341 33 00 00	CE-District Court-Admin Fees	270.84	92.31	0.00	0.00	0.00	0.00	
341 35 00 00	CE-Oth Cert & Copy Fees	156.24	124.50	129.90	405.61	0.00	0.00	
341 81 00 00	CE-Charges For Goods/Service	5.00	0.00	80.00	44.95	0.00	0.00	
342 10 00 00	CE-Law Enforcement Services	3,998.65	3,979.00	4,361.54	3,632.80	4,362.00	4,230.00	Based on 2018 revenue to date and projectins. Fingerprinting, police reports, paper service.
342 10 00 01	CE-Law Enforcement-Bingen	189,337.97	272,700.00	310,000.00	268,670.52	322,400.00	331,750.00	Based on 2.9% increase over current cost.
342 10 00 02	CE-Other Police Services	2,941.96	5,031.25	1,642.50	105.00	1,643.00	0.00	
342 33 00 00	CE-Adult Probation Services	0.00	40.00	0.00	0.00	0.00	0.00	
342 36 00 00	CE-Hous'g/Monitor'g Prisoner	549.24	544.00	748.00	405.00	700.00	456.00	Based on 2018 revenue to date and projections
342 50 00 00	CE-DUI Emergency Response	0.00	0.00	0.00	1,200.00	0.00	0.00	
352 30 00 00	CE-Proof Of Mv Ins (Admin)	24.56	49.12	0.00	0.00	0.00	0.00	
353 10 00 00	CE-Traffic Infraction Penalty	5,763.64	7,028.91	9,117.85	4,525.51	8,000.00	5,100.00	Based on 2018 revenue to date and projections
353 70 00 00	CE-Non-Traffic Infract Penalty	173.26	0.00	204.20	0.00	100.00	0.00	
354 00 00 00	CE-Parking Infraction Penalty	320.00	5,240.00	3,365.00	1,555.00	1,000.00	1,866.00	Based on 2018 revenue to date and projections
355 20 00 00	CE-DUI Fines	2,362.14	1,890.63	1,761.11	2,902.86	1,762.00	3,420.00	Based on 2018 revenue to date and projections
355 80 00 00	CE-Other Criminal Traffic Fines	2,383.38	2,097.81	2,062.13	1,865.88	2,063.00	2,275.00	Based on 2018 revenue to date and projections
356 50 00 00	CE-Sup Court, Inv Fund Assets	347.89	478.56	201.78	35.96	202.00	0.00	
356 90 00 00	CE-Other Non-traffic Fines	1,751.95	2,005.14	1,512.00	682.48	1,500.00	777.00	Based on 2018 revenue to date and projections
357 33 00 00	CE-Public Defense Cost	4,489.83	2,827.79	3,161.69	1,701.93	3,162.00	1,905.00	Based on 2018 revenue to date and projections
357 37 00 00	CE-Warr/Subp Cost Remit	98.25	6.39	0.00	22.82	0.00	0.00	
361 40 01 00	CE-Dist Ct, Interest Income	622.98	941.14	467.85	746.45	468.00	995.00	Based on 2018 revenue to date and projections
369 10 00 02	CE-Sale Of Surplus-Police	3,277.50	52.00	4,175.47	0.00	0.00	0.00	
369 30 21 00	CE-Police Confiscated And Forfeited Property	6.00	0.00	470.00	0.00	0.00	0.00	
369 40 00 00	CE-Restitution	188.31	60.00	412.34	685.00	0.00	180.00	Based on history.
369 91 00 01	CE-Police Misc Revenue	2,247.75	1,424.70	146.66	316.29	100.00	200.00	Based on history.
395 21 00 00	CE-Ins. Rec. Police Assets	1,978.00	0.00	0.00	2,372.61	0.00	0.00	
356 50 00 01	CE-Investigative Fund Assessments	45.15	103.92	17.87	16.19	20.00	20.00	Based on history.
369 30 21 01	CE-Drug Related Confiscated And Forfeited Property	280.00	0.00	2.11	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
121	Drug Investigations	325.15	103.92	19.98	16.19	20.00	20.00	
341	Police Services	229,563.68	312,583.21	349,184.38	299,729.65	353,034.00	360,482.00	
367 11 00 09	CE-AWC RMSA Grant (Police)	0.00	0.00	5,000.00	0.00	0.00	0.00	
021	Police	0.00	0.00	5,000.00	0.00			
360	Misc Revenues	0.00	0.00	5,000.00	0.00	0.00	0.00	
Total Police:		238,838.90	324,770.35	363,213.59	308,778.08	353,034.00	365,982.00	
Fire								
334 04 90 01	CE-EMS Trauma Grant	0.00	1,290.00	1,270.00	1,222.00	1,222.00	1,200.00	
022	Fire	0.00	0.00	0.00	0.00			
339	Grants/Donations	0.00	1,290.00	1,270.00	1,222.00	1,222.00	1,200.00	
342 21 00 03	CE-Fire Interlocal Control Services	6,167.00	0.00	0.00	0.00	0.00	0.00	
369 10 00 00	CE-Sale Of Surplus Equipment-Fire	0.00	0.00	936.04	0.00	0.00	0.00	
369 91 00 02	CE-Fire Misc Revenue	4,576.41	4,146.90	2,274.43	1,652.38	0.00	300.00	Based on projections, large reimbursements which will not be made in 2019.
342	Fire Services	10,743.41	4,146.90	3,210.47	1,652.38	0.00	300.00	
Total Fire:		10,743.41	5,436.90	4,480.47	2,874.38	1,222.00	1,500.00	
Planning								
334 03 10 01	CE-DO Ecology Shoreline Grant	24,940.74	9,655.07	0.00	0.00	0.00	0.00	
058	Planning	24,940.74	9,655.07	0.00	0.00			
339	Grants/Donations	24,940.74	9,655.07	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Planning:		24,940.74	9,655.07	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		2,469,527.51	3,000,797.74	3,147,157.53	2,271,276.14	3,019,997.00	2,580,450.00	
511 60 31 00	Legislative - Supplies	0.00	0.00	0.00	17.51	0.00	0.00	
511	Legislative	0.00	0.00	0.00	17.51	0.00	0.00	
514 20 10 00	Finance-Salaries	83,442.95	80,845.49	89,905.34	86,849.67	102,710.00	102,384.00	
514 20 11 00	Finance-Salaries/OT	0.00	164.42	421.17	84.69	0.00	0.00	
514 20 20 00	Finance-Benefits	27,749.65	27,728.71	31,525.31	37,236.77	47,222.00	50,372.00	
514 20 21 00	Finance-Benefits/OT	0.00	31.46	88.20	17.62	0.00	0.00	
514 20 31 01	Finance-Office Supplies	3,504.84	3,771.56	8,068.14	7,374.83	8,000.00	8,000.00	
514 20 31 02	Finance-Janitorial Supplies	271.00	268.66	776.84	89.53	780.00	300.00	
514 20 31 03	Finance-Bridge Tickets	150.00	257.00	150.00	150.00	600.00	0.00	Now allocated to appropriate departments
514 20 31 04	Finance-Building Supplies	68.28	637.10	706.30	507.90	500.00	700.00	
514 20 41 00	Finance-Advertising	1,498.00	1,835.85	1,031.62	354.63	1,100.00	800.00	Advertising is being allocated to specific departments where appropriate
514 20 41 01	Finance-Contractual Services	7,302.56	6,988.09	9,937.82	32,948.73	12,018.00	14,232.00	
514 20 41 02	Finance-Computer Services	35,784.17	32,790.76	40,657.59	41,103.03	46,071.00	52,951.00	
514 20 42 01	Finance-Com-CenturyLink	3,123.36	3,384.65	3,148.27	2,824.23	3,062.00	3,600.00	
514 20 42 03	Finance-Com AT&T	52.53	71.55	82.74	66.87	75.00	100.00	
514 20 42 04	Finance-Gorge.Net	9,206.62	9,394.47	14,452.55	13,978.26	15,720.00	17,100.00	
514 20 43 00	Finance-Travel & Training	2,265.56	1,707.12	1,542.78	2,071.86	3,000.00	3,000.00	
514 20 45 00	Finance-Equipment Rental	4,944.05	6,000.58	5,086.34	5,259.26	6,622.00	9,224.00	
514 20 46 00	Finance-Insurance	11,899.95	135,198.00	139,258.00	148,765.00	148,765.00	150,949.00	
514 20 47 01	Finance-Utilities-PUD	3,167.98	3,114.75	5,716.19	2,512.86	4,800.00	4,000.00	
514 20 47 02	Finance-Utilities-NW Natural	0.00	0.00	373.20	344.50	414.00	420.00	
514 20 47 03	Finance-Utilities-City Of WS	2,624.12	2,347.23	2,496.99	990.25	2,500.00	1,200.00	
514 20 47 04	Finance-Utilities-Refuse	1,336.16	1,446.08	1,429.03	508.45	164.00	600.00	
514 20 48 01	Finance-Building Services	1,297.75	0.00	217.07	98.36	100.00	100.00	
514 20 49 00	Finance-Other Misc Expenses	3,485.86	3,833.35	4,335.67	1,854.23	3,912.00	3,030.00	
514 20 49 01	Finance-Dues & Subscriptions	3,272.00	3,142.68	3,197.14	1,999.00	3,198.00	1,800.00	
514 20 49 02	Finance-Postage & Permits	2,848.61	2,606.25	2,067.68	2,267.03	2,600.00	3,000.00	
514 20 49 03	Finance-AP Int & Penalties	0.00	61.57	50.25	712.05	0.00	0.00	
514 20 53 00	Finance-External Taxes	0.00	0.00	1,583.95	0.00	0.00	0.00	
514 23 22 00	Finance-Volunteer Benefits	8.72	8.72	10.43	3.77	0.00	0.00	
514 23 40 00	Finance-Auditing Services	0.00	26,137.92	0.00	0.00	0.00	0.00	
589 90 00 00	Employee Deduction Clearing	0.00	109.05	-275.90	-504.96	0.00	0.00	
594 14 62 02	Finance-Building Improvements	0.00	1,126.57	809.41	0.00	0.00	0.00	
594 14 62 04	Finance-Commerce Energy Efficiency Grant	0.00	0.00	32,470.54	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
597 01 00 01	CE-Street Water Utility Taxes	89,736.81	92,962.48	93,768.26	0.00	0.00	0.00	
597 01 00 02	CE-Street WW Utility Taxes	50,461.10	52,489.70	53,725.42	0.00	0.00	0.00	
597 08 00 00	CE-Transfer To MCI	0.00	141,571.10	97,978.66	234,795.81	281,755.00	0.00	
597 09 00 00	CE-Transfer To General Reserve	0.00	0.00	0.00	83,333.31	100,000.00	0.00	
514	Finance	349,502.63	642,032.92	646,793.00	708,597.54	795,688.00	427,862.00	
518 10 10 00	HR-Salaries	74,193.32	75,117.60	79,185.39	29,720.33	40,238.00	43,108.00	
518 10 11 00	HR-Salaries/OT	0.00	0.00	0.00	9.51	0.00	0.00	
518 10 20 00	HR-Benefits	30,607.47	31,290.22	33,397.60	12,868.83	18,052.00	22,557.00	
518 10 21 00	HR-Benefits/OT	0.00	0.00	0.00	1.95	0.00	0.00	
518 10 31 01	HR-Office Supplies	0.00	9.30	449.35	0.00	500.00	500.00	
518 10 41 01	HR-Contractual Services	241.00	532.00	4,266.00	2,655.44	2,500.00	3,000.00	
518 10 42 03	HR-Com-AT&T	568.69	415.70	278.87	228.48	300.00	276.00	
518 10 43 00	HR-Travel & Training	560.25	310.20	253.98	274.10	1,070.00	1,000.00	
518 10 48 02	HR-Computer Services	3,261.43	3,383.44	3,509.07	3,197.50	5,000.00	4,103.00	BIAS Payroll Module Agreement and DataPro (Timesheet Module)
518 10 49 01	HR-Dues & Subscriptions	2,024.76	2,139.93	1,859.35	308.00	308.00	400.00	
518	Central Services	111,456.92	113,198.39	123,199.61	49,264.14	67,968.00	74,944.00	
512 50 41 01	Judicial-Judge Services	10,981.88	11,153.56	15,723.48	17,949.84	17,950.00	18,848.00	Based on 2018 cost plus 5%
515 30 41 00	Legal - Criminal Contractual Services	15,940.88	15,875.24	15,759.34	14,277.97	17,700.00	17,500.00	Includes interpreter costs and criminal attorney (Ron Reynier)
515 91 41 00	Judicial-Indingent Defence	9,604.91	8,333.05	7,532.20	7,598.75	10,000.00	10,000.00	Based on 2018 budget.
523 60 51 00	Judicial-Prisoner Care	9,424.00	14,486.50	16,196.25	5,530.00	16,000.00	16,000.00	Based on 2018 budget
525 60 51 00	Emergency Services-Emerg. Mg	1,373.41	0.00	1,373.41	1,373.41	1,374.00	1,374.00	
539 30 31 01	Animal-Office Supplies	0.00	97.25	0.00	0.00	100.00	0.00	
539 30 41 01	Animal-Contractual Services	168.20	0.00	0.00	0.00	1,000.00	1,000.00	
557 30 41 00	Community Services - Advertising	1,860.00	226.00	141.90	0.00	0.00	0.00	
581 10 01 01	Interfund Loan Disbursements -	0.00	0.00	350,000.00	0.00	0.00	0.00	
581 20 00 30	CE-W Res IF Loan Principal	22,000.00	22,983.03	0.00	0.00	0.00	0.00	
581 20 00 31	CE-Water IF Loan Principal	14,825.71	0.00	0.00	0.00	0.00	0.00	
581 20 00 32	CE-WW IF Loan Principal	3,039.45	0.00	0.00	0.00	0.00	0.00	
581 20 00 34	CE-Fire Res IF Loan Principal	1,903.00	0.00	0.00	0.00	0.00	0.00	
592 18 82 30	CE-W Res IF Loan Interest	224.92	114.92	0.00	0.00	0.00	0.00	
592 18 82 31	CE-Water IF Loan Interest	74.13	0.00	0.00	0.00	0.00	0.00	
592 18 82 32	CE-WW IF Loan Interest	15.20	0.00	0.00	0.00	0.00	0.00	
592 18 82 34	CE-Fire Res IF Loan Interest	9.52	0.00	0.00	0.00	0.00	0.00	
597 01 00 03	CE-Transfer To Stree	0.00	0.00	23,565.00	0.00	0.00	0.00	
597 07 00 01	CE-Transfer To Pool	0.00	45,000.00	140,114.00	38,323.00	38,323.00	0.00	
597 22 00 01	CE-Transfer To Fire Reserve	36,000.00	77,000.00	0.00	0.00	0.00	0.00	
511 60 10 00	Legislative-Salaries	4,500.19	4,031.90	4,846.00	7,636.00	10,668.00	10,668.00	Includes salary for attending training
511 60 20 00	Legislative-Benefits	453.32	384.91	460.08	648.13	1,032.00	1,032.00	

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
511 60 41 00	Legislative-Advertising	0.00	0.00	0.00	54.75	0.00	200.00	
511 60 41 01	Legislative - Professional Services	0.00	0.00	0.00	360.00	0.00	0.00	
511 60 43 00	Legislative-Travel & Training	677.00	0.00	281.52	3,562.83	1,000.00	4,000.00	Newer council members want to attend training and conferences.
511 60 47 01	Legislative-Utilties-PUD	259.64	250.02	259.98	192.70	300.00	240.00	
511 60 47 02	Legislative-Utilties-NW Natural	116.94	144.02	177.23	78.36	178.00	134.00	
511 60 47 03	Legislative-Utilties-City WS	249.10	219.29	219.30	194.78	228.00	240.00	
511 60 47 04	Legislative-Utility-Refuse	29.80	35.92	39.87	26.82	50.00	36.00	
513 10 10 00	Executive-Salaries	3,600.00	4,665.00	7,860.00	6,550.00	7,860.00	7,860.00	
513 10 20 00	Executive-Benefits	324.45	420.89	674.32	553.16	759.00	759.00	
513 10 42 01	Executive-Com-AT&T	848.36	609.91	698.01	556.64	672.00	672.00	
513 10 43 00	Executive-Travel & Training	498.30	388.66	31.54	54.50	450.00	450.00	
514 40 51 00	Legislative-Election Costs	-90.16	6,034.55	5,274.58	6,532.54	6,533.00	8,000.00	To cover costs of Metropolitan Park District Proposition
515 30 41 01	Legal-Civil Contractual Services	30,595.74	22,270.51	25,492.73	16,386.65	23,520.00	21,224.00	Costs are lower than in past years as attorney fees are being allocated to the specific department or fund for which working is being done.
515 30 43 00	Legal -Travel And Training	0.00	0.00	196.63	216.50	400.00	600.00	Costs to attend Washington State Attorney confernence twice a year.
019	Legislative Costs	42,062.68	39,455.58	46,511.79	43,604.36	53,650.00	56,115.00	
519	General Government Services	169,507.89	234,725.13	616,917.37	128,657.33	156,097.00	120,837.00	
000 00 00 00	Building-Salaries/OT	0.00	149.98	0.00	0.00	0.00	0.00	
524 60 10 00	Building-Salaries	17,897.74	54,956.21	73,079.42	66,313.79	78,431.00	76,684.00	
524 60 11 00	Building-Salaries/OT	44.84	0.00	284.07	649.22	452.00	0.00	
524 60 20 00	Building-Benefits	8,984.81	18,559.49	27,062.38	24,352.36	28,837.00	33,612.00	
524 60 21 00	Building-Benefits/OT	8.56	29.12	59.18	136.06	38.00	0.00	
524 60 31 01	Building-Office Supplies	43.48	351.58	832.45	541.09	900.00	1,650.00	Includes $750.00 for 2018 code books
524 60 41 00	Building-Advertising	0.00	340.00	112.00	0.00	100.00	100.00	
524 60 41 01	Building-Contractual Service	27,102.60	43,771.79	34,385.95	3,012.11	25,000.00	10,000.00	
524 60 42 01	Building-Cell Phones	0.00	807.17	860.34	717.57	864.00	864.00	
524 60 43 00	Building-Travel & Training	0.00	2,788.72	22.35	314.97	1,500.00	3,000.00	
524 60 48 00	Building-Computer Equip/Maint Services	978.30	1,010.91	1,010.91	1,014.66	1,011.00	1,127.00	BIAS Building Permit Module Agreement
524 60 48 01	Building Code Enforcement-Jewett St. Retaining Wall	4,222.75	76.00	0.00	0.00	0.00	0.00	
524 60 48 02	Building Code Enforcement-Feast Market Parking Lot	167.96	0.00	0.00	0.00	0.00	0.00	
524 60 48 03	Building Code Enforcement-Kane Property	1,952.99	468.00	0.00	0.00	0.00	0.00	
524 60 49 01	Building-Dues & Subscription	0.00	135.00	230.00	230.00	230.00	1,900.00	NFPA

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 24 64 01	Building-Assets > $250	0.00	1,281.94	0.00	0.00	0.00	0.00	
524	Building	61,404.03	124,725.91	137,939.05	97,281.83	137,363.00	128,937.00	
557 30 31 00	Community Services - Supplies	0.00	0.00	0.00	568.28	569.00	0.00	
557	Community Services	0.00	0.00	0.00	568.28	569.00	0.00	
558 60 10 00	Planning-Salaries	17,934.20	30,688.65	44,431.54	52,623.23	61,899.00	59,374.00	
558 60 11 00	Planning-Salaries/OT	438.27	997.49	668.64	649.17	452.00	0.00	
558 60 20 00	Planning-Benefits	8,986.60	10,907.95	17,095.66	20,281.68	24,519.00	25,899.00	
558 60 21 00	Planning-Benefits/OT	86.31	197.69	133.82	136.14	38.00	0.00	
558 60 31 01	Planning-Office Supplies	78.34	243.81	285.84	566.43	300.00	300.00	
558 60 41 01	Planning-Contractual Service	48,150.75	115,091.93	39,184.50	25,288.34	40,000.00	35,000.00	$25,000 for legal attorney and $10,000 for on call planning services
558 60 41 02	Planning-Shoreline Plan	36,404.21	17,349.29	9,261.84	1,621.86	1,622.00	0.00	
558 60 41 03	Planning-Comp Plan Update	0.00	0.00	0.00	20,856.13	30,412.00	75,000.00	Additional costs above 2018 -- for actual update of comprehensive plan in 2019
558 60 41 04	Planning-Critical Areas Ord Review	0.00	0.00	0.00	32,513.95	75,269.00	30,000.00	Carryover from current contract related to updating the critical areas ordinance.
558 60 42 01	Planning-Cell Phones	0.00	269.05	286.77	239.17	288.00	288.00	
558 60 43 00	Planning-Travel & Training	35.00	36.50	54.95	290.63	500.00	500.00	
558 60 44 00	Planning-Advertising	1,046.50	1,238.45	1,319.54	270.10	1,500.00	1,800.00	We may see increased costs in 2019 related to larger subdivisions, planned unit developments, and additional annexations.
558 60 47 01	Planning-Utilities-PUD	255.04	250.02	254.94	192.84	300.00	228.00	
558 60 47 02	Planning-Utilities-NW Natural	83.90	38.56	87.37	78.30	100.00	134.00	
558 60 47 03	Planning-Utilities-City WS	249.10	219.28	219.32	194.80	228.00	240.00	
558 60 47 04	Planning-Utilities-Refuse	29.83	35.92	39.93	26.88	40.00	36.00	
558 60 49 02	Planning-Postage & Permits	7.95	0.00	71.34	0.00	75.00	0.00	
558 70 41 00	Economic Development-Contractual Service	0.00	0.00	0.00	1,223.00	1,223.00	1,300.00	MCEDD dues
594 58 64 01	Planning-Fixed Assets	0.00	427.31	0.00	0.00	0.00	0.00	
558	Planning & Community Devel	113,786.00	177,991.90	113,396.00	157,052.65	238,765.00	230,099.00	
571 20 49 00	Community Development - Youth Center Services	0.00	0.00	0.00	6,000.00	0.00	6,000.00	Based on 2018 agreement with Washington Gorge Action Programs for Youth Center
571	Education	0.00	0.00	0.00	6,000.00	0.00	6,000.00	
576 80 10 00	Park-Salaries	18,582.55	31,268.18	12,707.83	11,674.91	15,814.00	24,707.00	
576 80 11 00	Park-Salaries/OT	336.91	0.00	152.50	0.00	217.00	0.00	
576 80 20 00	Park-Benefits	5,571.35	8,083.22	4,164.18	4,948.87	6,656.00	10,115.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
576 80 21 00	Park-Benefits/OT	72.23	0.00	35.81	0.00	25.00	0.00	
576 80 23 00	Park-Uniforms & Safety Gear	84.34	662.10	287.50	136.64	300.00	300.00	
576 80 31 01	Park-Veh/Equip Rep/Maint Supplies	1,252.25	1,037.05	1,526.71	976.70	1,500.00	1,500.00	
576 80 31 02	Park-Janitorial Supplies	643.80	794.32	765.27	389.20	775.00	775.00	
576 80 31 03	Park-Building Rep/Maint Supplies	1,866.04	1,290.47	443.95	565.00	500.00	500.00	
576 80 31 05	Park-Pipe, Valves, Fittings	769.78	308.40	2.12	216.41	50.00	300.00	
576 80 31 06	Park-Seasonal Supplies	644.68	125.53	464.90	2,011.03	500.00	1,000.00	
576 80 32 00	Park-Gas/Oil/Diesel/Lubric	792.76	564.41	861.34	1,873.26	900.00	1,200.00	
576 80 35 01	Park-Shop Equipment & Tools	385.37	467.44	1,383.62	359.97	1,384.00	500.00	
576 80 41 01	Park-Contractual Services	6,449.23	7,627.79	-736.28	1,823.13	3,000.00	8,000.00	$3000 - Legal Services, $5000 - Arborist to oversee tree maintenance
576 80 41 02	Park-Contractual Arborist	0.00	0.00	0.00	3,200.00	50,000.00	0.00	
576 80 42 01	Park-Com-AT&T Cell Phone	297.95	309.08	231.45	188.38	218.00	252.00	
576 80 43 00	Park-Travel & Training	152.84	109.60	248.27	588.11	250.00	600.00	
576 80 44 00	Park-Advertising	0.00	0.00	0.00	21.90	0.00	400.00	
576 80 47 01	Park-Utilities-PUD	4,798.22	5,199.67	4,596.98	4,231.44	4,600.00	5,520.00	
576 80 47 03	Park-Utilities-City Of WS	19,286.89	18,153.84	14,098.52	16,754.63	14,100.00	15,000.00	
576 80 47 04	Park-Utilities-Refuse	1,268.74	1,006.37	988.48	1,154.09	1,000.00	1,824.00	
576 80 48 01	Park-Bldg/Grnd Repair/Maint Services	6,469.44	10.73	1,204.62	840.98	1,500.00	11,500.00	$1500 - regular maintennace and $10,000 tree maintenance
576 80 48 03	Park-Veh/Eq Repair/Maint Services	418.22	63.75	207.17	758.20	300.00	500.00	
576 80 48 04	Park-Tires & Tire Repair Services	0.00	0.00	0.00	535.00	100.00	600.00	
576 80 49 01	Park-Miscellaneous	0.00	0.00	17.14	390.50	0.00	50.00	Bridge tolls
576 80 53 01	Park-Property Taxes	23.96	23.96	23.96	23.96	24.00	24.00	Weed tax
594 76 62 01	Parks-Park & Bldg Improv.	0.00	1,114.44	38,957.72	0.00	0.00	0.00	
594 76 64 00	Parks- Machinery & Equip	666.50	319.78	0.00	0.00	0.00	0.00	
576	Park Facilities	70,834.05	78,540.13	82,633.76	53,662.31	103,713.00	85,167.00	
589 90 01 00	CE-Park Use Deposit Refunds	0.00	0.00	0.00	150.00	0.00	0.00	
580	Non Expeditures	0.00	0.00	0.00	150.00	0.00	0.00	
597 42 01 01	CE-Transfer To Street	0.00	0.00	0.00	14,833.33	17,800.00	0.00	
597	Interfund Transfers	0.00	0.00	0.00	14,833.33	17,800.00	0.00	

Police

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 10 10 00	Civil Service-Salaries	302.80	147.20	0.00	0.00	300.00	0.00	.
521 10 20 00	Civil Service-Benefits	56.11	28.48	0.00	0.00	24.00	0.00	.
521 10 41 00	Civil Service- Professional Services	100.00	0.00	125.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 10 44 00	Civil Service-Advertising	1,051.10	0.00	795.83	73.00	0.00	1,000.00	Need if necessary to advetise for hiring police officers
521 20 10 00	Police-Salaries	373,298.76	378,253.91	430,671.87	337,580.21	453,271.00	495,848.00	Includes overtime costs, based on 1 Chief, 1 Sergeant, 1 Clerk, and 4 officers
521 20 10 01	Police Maintenance Salaries	3,799.83	1,946.78	2,664.49	1,919.36	2,960.00	2,582.00	
521 20 11 00	Police-Salaries/OT	27,702.05	33,375.91	24,441.13	20,613.60	26,631.00	0.00	
521 20 11 01	Police Maintenance Salaries/OT	52.51	0.00	0.00	0.00	200.00	0.00	
521 20 12 00	Police Holiday Pay	15,668.22	16,840.30	15,861.42	10,201.80	21,292.00	21,750.00	Holiday pay per union contract for 5 officers
521 20 20 00	Police-Benefits	141,797.04	161,434.50	184,562.80	142,428.27	208,512.00	220,864.00	
521 20 20 01	Police Maintenance Benefits	1,281.21	430.83	3,407.34	8,132.66	1,992.00	1,665.00	
521 20 20 02	Police-Benefits-LEOFF I	107,071.34	115,396.52	93,304.53	36,975.12	51,820.00	51,691.00	
521 20 21 00	Police-Benefits/OT	4,291.20	5,268.50	4,025.10	3,307.15	4,472.00	0.00	
521 20 21 01	Police Maintenance Benefits/OT	11.54	0.00	0.00	0.00	23.00	0.00	
521 20 22 00	Police Holiday Benefits	2,148.47	2,219.44	2,089.63	1,351.56	3,575.00	2,889.00	
521 20 23 00	Police-Uniforms & Safety Gear	4,469.30	7,741.71	6,427.68	2,033.72	4,700.00	4,850.00	Additional officer uniform/academy gear
521 20 31 01	Police-Office & Operating Supplies	1,648.63	2,351.52	5,817.96	2,379.16	4,024.00	4,024.00	
521 20 31 02	Police-Building Supplies	31.04	0.00	2.02	1,818.52	0.00	500.00	
521 20 31 03	Police-Vehicle/Equip Supplies	7,095.94	4,382.76	1,211.93	408.39	1,300.00	1,300.00	
521 20 31 04	Police-Firearm Supplies	1,329.66	4,853.44	1,328.09	1,975.92	3,000.00	3,500.00	
521 20 32 00	Police-Gas/Oil/Diesel/Lubric	13,321.10	10,656.64	15,574.68	13,989.83	16,000.00	18,500.00	Additional Patrol Vehicle
521 20 35 01	Police-Shop Equipment & Tools	78.81	226.14	316.44	537.75	400.00	500.00	
521 20 41 01	Police-Contractual Services	5,554.40	3,375.38	16,717.62	11,286.42	12,328.00	15,000.00	$550 - Progressive, $3000 - Lexipol, $912 - Shred It, $816 - Aramark, $2400 - Janitorial, $1000 - Legal Counsel
521 20 41 02	Police-Advertising	80.50	94.90	116.80	0.00	200.00	200.00	
521 20 42 01	Police-Com-CenturyLink	3,604.79	3,844.11	3,832.98	2,317.66	3,900.00	3,300.00	
521 20 42 04	Police-Com-Gorge.Net	659.40	604.45	614.40	549.50	672.00	0.00	Cancelled
521 20 42 05	Police-Com-Dispatch	30,000.00	36,064.41	30,000.00	35,000.00	35,000.00	30,900.00	
521 20 42 06	Police-Com-Cell Phones	4,540.85	6,410.17	7,059.16	5,810.32	7,060.00	8,000.00	Additional cell phone, new officer
521 20 45 00	Police-Equipment Rental	3,062.78	1,018.06	544.71	2,083.08	0.00	3,528.00	Xerox lease
521 20 47 01	Police-Utilities-PUD	0.00	0.00	0.00	1,330.92	2,000.00	1,980.00	
521 20 47 03	Police-Utilities-City Of WS	0.00	0.00	0.00	988.25	1,300.00	1,100.00	
521 20 47 04	Police-Utilities-Refuse	0.00	0.00	0.00	81.60	300.00	180.00	
521 20 48 01	Police-Building Services	74.18	213.16	117.66	282.15	500.00	500.00	
521 20 48 02	Police-Radio Rep/Maint Services	263.16	256.86	1,607.41	0.00	1,700.00	1,700.00	
521 20 48 03	Police-Vehicle/Equip Repair/Maint Services	5,662.29	1,532.45	1,741.56	2,640.25	2,000.00	2,000.00	
521 20 48 04	Police-Tire Services	0.00	0.00	3,384.73	66.34	3,500.00	3,500.00	
521 20 48 05	Police-Computer Eq/Soft Maint	455.14	2,473.72	4,638.43	0.00	1,000.00	3,000.00	2 replacement laptops(see quote)
521 20 49 00	Police-Other Misc Expenses	283.33	903.29	563.57	488.00	100.00	100.00	
521 20 49 01	Police-Dues & Subscriptions	510.00	90.00	177.14	470.00	200.00	300.00	
521 21 31 00	Police-Investigation-Supplies	0.00	0.00	0.00	215.00	0.00	0.00	
521 21 40 00	Police-Investigation	3,851.92	2,217.61	2,488.01	923.81	2,500.00	3,000.00	

5 YEAR BUDGET COMPARISON

001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 40 49 01	Police-Travel & Training	4,265.62	12,185.09	8,296.43	7,986.78	10,000.00	13,500.00	Addtional to cover academy of new hire
521 50 45 00	Police-Rent	14,660.80	15,993.60	15,993.60	1,332.80	0.00	0.00	
594 21 62 01	Police-Other Infrastructure Improvements	0.00	0.00	19,667.13	0.00	0.00	0.00	
594 21 64 02	Police-Police Equipment	3,706.92	11,105.80	3,452.59	6,728.43	8,000.00	8,000.00	
597 21 00 01	CE-Transfer To PVR	81,000.00	88,000.00	0.00	64,363.31	77,236.00	0.00	
521 21 40 01	Police-Drug Investigation	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
121	Drug Investigation	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
521	Law Enforcement	868,842.74	931,937.64	913,641.87	730,670.64	977,992.00	935,251.00	
Total Police:		**868,842.74**	**931,937.64**	**913,641.87**	**730,670.64**	**977,992.00**	**935,251.00**	

Fire

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
522 20 10 00	Fire-Salaries	15,264.13	5,333.33	10,525.53	11,748.38	14,124.00	10,904.00	
522 20 10 02	Fire-Salaries-Drill Call Pay	14,042.80	13,030.00	17,102.83	0.00	16,000.00	20,000.00	
522 20 20 00	Fire-Benefits	1,905.77	1,535.63	5,233.75	3,638.74	4,233.00	4,918.00	
522 20 20 02	Fire-Drill Call Benefits	2,143.71	3,306.85	4,148.09	2,529.80	5,426.00	5,426.00	
522 20 23 00	Fire-Uniforms & Safety Gear	7,871.35	21,526.39	15,697.80	5,413.13	20,000.00	25,000.00	
522 20 24 00	Fire-Volunteer Recog Program	1,412.75	88.15	264.45	219.73	500.00	500.00	
522 20 24 01	Fire-Firefighter Wellness	1,914.23	168.00	0.00	140.00	2,600.00	2,600.00	
522 20 25 00	Fire-Disability & Pension	0.00	1,560.00	870.00	1,200.00	3,000.00	2,000.00	
522 20 31 01	Fire-Office Supplies	346.37	178.24	49.44	1,505.64	200.00	200.00	
522 20 31 02	Fire-Janitorial Supplies	253.49	217.26	726.92	489.43	730.00	900.00	
522 20 31 03	Fire-Hoses	2,432.47	1,163.95	0.00	588.30	7,000.00	10,000.00	
522 20 31 05	Fire-SCBA Refills	1,204.75	1,268.50	3,201.04	2,435.56	3,300.00	3,300.00	
522 20 31 10	Fire-EMS Supplies	984.52	1,646.90	526.99	943.78	750.00	1,000.00	
522 20 32 00	Fire-Gas/Oil/Diesel/Lubric	2,698.86	2,600.49	2,924.40	2,504.42	4,000.00	4,000.00	
522 20 35 01	Fire-Shop Equipment & Tools	1,071.75	472.51	1,361.19	528.99	1,400.00	1,400.00	
522 20 41 01	Fire-Contractual Services	1,490.25	1,032.00	1,263.17	2,338.38	1,000.00	3,584.00	
522 20 42 01	Fire-Com-CenturyLink	545.70	588.38	617.79	546.71	636.00	636.00	
522 20 42 02	Fire-Com-AT&T Cell Phones	18.09	5.04	0.00	0.00	0.00	0.00	
522 20 42 05	Fire-Dispatch Services	0.00	475.00	0.00	0.00	0.00	0.00	
522 20 47 01	Fire-Utilities-PUD	1,038.44	999.90	1,062.93	775.92	1,100.00	1,080.00	
522 20 47 02	Fire-Utilities-NW Natural	569.73	548.15	794.02	470.18	800.00	800.00	
522 20 47 03	Fire-Utilities-City Of WS	996.28	877.31	877.33	779.16	980.00	1,080.00	325
522 20 47 04	Fire-Utilities-Refuse	349.05	395.21	457.74	218.57	460.00	500.00	
522 20 48 01	Fire-Bldg/Grnd/Repair/Maint Services	0.00	0.00	0.00	5,995.27	0.00	0.00	
522 20 48 02	Fire-Radio Repair/Maint Services	4,722.33	2,884.95	1,325.60	15.87	1,400.00	1,400.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
522 20 48 05	Fire-Hose/Ladder Repair/Main Services	4,776.37	2,541.00	2,534.00	2,402.00	2,600.00	2,600.00	
522 20 48 06	Fire-Computer Repair/Maint Services	480.00	480.00	0.00	0.00	440.00	500.00	
522 20 49 01	Fire-Dues & Subscriptions	500.00	0.00	667.14	1,799.90	2,100.00	2,100.00	
522 20 49 02	Fire-Miscellaneous	0.00	0.00	0.00	43.00	0.00	100.00	Bridge tolls
522 30 40 00	Fire-Fire Prevention	0.00	39.24	34.00	0.00	800.00	800.00	
522 45 43 00	Fire-Travel & Training	2,483.93	1,094.96	832.59	1,275.64	5,000.00	5,000.00	
522 50 31 01	Fire-Bldg/Grnd Repair/Maint Supplies	264.65	3,585.78	1,036.17	223.72	1,500.00	1,500.00	
522 50 46 00	Fire-Insurance	894.00	0.00	894.00	0.00	0.00	0.00	
522 50 48 01	Fire-Bldg/Grnd Repair/Maint Services	2,198.00	2,438.01	527.89	2,498.49	1,000.00	1,000.00	
522 60 10 00	Fire-Maint Salaries	2,193.14	1,361.07	2,755.98	1,868.64	3,552.00	2,582.00	
522 60 11 00	Fire-Maint Salaires/Overtime	43.76	0.00	0.00	0.00	240.00	0.00	
522 60 20 00	Fire-Maint Benefits	744.90	296.31	665.04	1,203.17	2,390.00	1,665.00	
522 60 21 00	Fire-Maint Benefits/Overtime	9.14	0.00	0.00	0.00	26.00	0.00	
522 60 31 03	Fire-Veh/Eq Supplies	6,378.24	1,363.10	7,080.08	6,101.81	7,000.00	7,000.00	
522 60 48 03	Fire-Veh/Eq Repair/Maint Services	2,972.75	2,473.19	1,230.45	1,591.34	4,000.00	4,000.00	
522 60 48 04	Fire-Tires/Tire Repair/Maint Services	0.00	579.94	432.41	0.00	500.00	5,000.00	T-7
594 22 64 01	Fire-Mach. & Equip. > $250	1,075.00	1,221.20	0.00	1,458.42	3,600.00	3,600.00	
594 22 64 05	Fire-Com. Equip	0.00	0.00	0.00	0.00	3,000.00	8,000.00	Radio and pager replacement as needed
597 22 00 01	CE-Transfer To Fire Reserve	0.00	0.00	0.00	104,232.50	125,079.00	0.00	
522	Fire Control	88,290.70	79,375.94	87,720.76	169,724.59	252,466.00	146,675.00	
Total Fire:		**88,290.70**	**79,375.94**	**87,720.76**	**169,724.59**	**252,466.00**	**146,675.00**	

Ending Cash & Investments

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
508 80 00 00	CE-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	271,576.00	424,678.00	
999	Ending Balance	0.00	0.00	0.00	0.00	271,576.00	424,678.00	
Total Ending Cash & Investments:		**0.00**	**0.00**	**0.00**	**0.00**	**271,576.00**	**424,678.00**	
TOTAL EXPENDITURES:		**1,833,624.96**	**2,382,527.96**	**2,722,241.42**	**2,116,480.15**	**3,019,997.00**	**2,580,450.00**	
FUND GAIN/LOSS:		635,902.55	618,569.74	424,916.11	154,795.99	0.00	0.00	

5 YEAR BUDGET COMPARISON

101 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 01 01	Street-Unrsvd. Beg. Balance	142,373.66	176,862.00	18,004.91	199,393.60	199,394.00	35,165.00	Using 2018 current projected ending balance
308	Beginning Balances	142,373.66	176,862.00	18,004.91	199,393.60	199,394.00	35,165.00	
311 10 00 01	Street-Property Taxes	19,493.91	35,420.38	20,103.42	82,841.16	156,710.00	163,047.00	42% of $388,207, includes 1% increase in property taxes
316 44 01 01	Street-Water Utility Tax	0.00	0.00	0.00	61,060.72	97,498.00	99,639.00	6% of 1,660,649
316 45 01 01	Street-Wastewater Utility Tax	0.00	0.00	0.00	49,437.18	56,495.00	74,579.00	6% of 1,242,973
310	General Revenues	19,493.91	35,420.38	20,103.42	193,339.06	310,703.00	337,265.00	
334 03 60 00	Street-STP-R Program	17,119.70	38,086.00	0.00	81,434.73	0.00	0.00	
334 03 82 16	Street-SRTS Project	0.00	204,327.72	99,245.28	0.00	0.00	0.00	
334 03 82 17	Street-2017 Lincoln St Project	0.00	0.00	295,572.88	226,064.12	236,869.00	0.00	
334 03 82 18	Street-Relight WA	0.00	0.00	0.00	70,075.00	77,443.00	0.00	
334 03 82 19	Street-2017 Main & Estes Overlay	0.00	0.00	76,374.00	0.00	0.00	0.00	
334 03 82 21	Street-TIB 2018 Wyers (Chip Seal)	0.00	0.00	11,606.00	0.00	37,569.00	0.00	
334 03 82 22	Street-TIB 2018 4th Street	0.00	0.00	0.00	0.00	311,038.00	0.00	
336 00 71 00	Street-Multimodal Transp.	0.00	2,476.22	2,565.26	2,617.44	3,497.00	3,457.00	Based on MRSC budget document
336 00 87 00	Street-Fuel Tax	50,572.75	52,233.11	52,843.39	44,955.04	53,865.00	51,904.00	Based on MRSC budget document
330	State Generated Revenues	67,692.45	297,123.05	538,206.81	425,146.33	720,281.00	55,361.00	
361 11 40 00	Street-Investment Interest	307.08	237.57	0.00	0.00	0.00	0.00	
367 11 01 01	Street-BPAC Donations	256.50	0.00	0.00	0.00	0.00	0.00	
369 10 42 00	Street-Sale Of Scrap And Junk	875.00	2,135.90	3,139.18	0.00	0.00	0.00	
369 91 01 01	Street-Other Misc Revenue	13,900.67	339.87	10,012.99	875.14	0.00	0.00	
360	Misc Revenues	15,339.25	2,713.34	13,152.17	875.14	0.00	0.00	
381 10 01 01	Interfund Loans Received	0.00	0.00	350,000.00	0.00	0.00	0.00	
380	Non Revenues	0.00	0.00	350,000.00	0.00	0.00	0.00	
395 20 00 01	Street-Ins. Rec. Capital Assets	0.00	17,248.00	0.00	0.00	0.00	0.00	
390	Other Revenues	0.00	17,248.00	0.00	0.00	0.00	0.00	
397 01 00 01	Street-Water Utility Taxes	89,736.81	92,962.48	93,768.26	0.00	0.00	0.00	
397 01 00 02	Street-WW Utility Taxes	50,461.10	52,489.70	53,725.42	0.00	0.00	0.00	
397 01 00 03	Street-Current Expense	0.00	0.00	23,565.00	0.00	0.00	0.00	
397 02 00 01	Street-Transfer From CE	0.00	0.00	0.00	14,833.33	17,800.00	0.00	
397	Interfund Transfers	140,197.91	145,452.18	171,058.68	14,833.33	17,800.00	0.00	

5 YEAR BUDGET COMPARISON

101 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Tohomish/Snohomish Project								
397 42 03 03	Street-Transfer From Street Const	0.00	16,382.52	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	16,382.52	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:		**0.00**	**16,382.52**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL REVENUES:		**385,097.18**	**691,201.47**	**1,110,525.99**	**833,587.46**	**1,248,178.00**	**427,791.00**	
542 30 10 00	Street-Salaries	37,973.02	67,935.89	79,278.57	95,523.88	114,143.00	113,932.00	
542 30 11 00	Street-Salaries/OT	794.84	1,948.89	3,363.30	805.79	2,518.00	0.00	
542 30 20 00	Street-Benefits	10,936.73	20,467.78	24,599.58	43,924.41	56,706.00	55,964.00	
542 30 21 00	Street-Benefits/OT	168.50	419.87	758.15	192.18	280.00	0.00	
542 30 23 00	Street-Uniforms & Safety Gear	726.76	993.01	375.27	239.29	500.00	500.00	
542 30 31 01	Street-Office & Building Supplies	1,330.74	526.10	531.22	405.61	600.00	600.00	
542 30 31 02	Street-Janitorial Supplies	342.72	413.11	748.72	460.26	600.00	600.00	
542 30 31 04	Street-Construction Supplies	6,326.22	9,565.53	6,054.77	5,280.92	10,000.00	10,000.00	
542 30 31 05	Street-Pipe, Valves, Fitting	0.00	18.26	0.00	389.65	0.00	0.00	
542 30 31 06	Street-Utility Locate Supplies	0.00	0.00	0.00	15.46	100.00	0.00	
542 30 31 07	Street-Painting Supplies	1,268.47	1,678.17	787.70	2,616.72	5,000.00	5,000.00	
542 30 31 08	Street-Veh/Equip Rep/Maint Supplies	6,781.40	4,815.79	4,287.45	4,376.91	7,000.00	7,000.00	
542 30 31 09	Street-Street Signs	0.00	226.02	997.87	1,949.74	0.00	2,000.00	
542 30 31 10	Street-BPAC Supplies	0.00	347.24	0.00	0.00	0.00	0.00	
542 30 32 00	Street-Gas/Oil/Diesel/Lubric	4,722.63	3,351.16	4,136.20	5,170.42	5,000.00	5,200.00	
542 30 35 01	Street-Shop Equip. & Tool	549.02	588.39	3,087.37	527.39	3,000.00	3,000.00	
542 30 41 03	Street-Engineering Services	3,960.00	1,560.00	5,512.50	2,333.50	0.00	10,000.00	
542 30 41 04	Street-Contractual Services	14,214.41	2,893.74	4,715.01	3,850.51	5,000.00	5,000.00	Legal services
542 30 41 10	Street-Leg Fee To CE Fund	21,739.39	37,104.77	74,903.04	4,952.67	7,429.00	7,770.00	Based on 2018 fees
542 30 41 11	Street-Finance Fee To CE Fund	0.00	0.00	0.00	62,732.00	94,098.00	9,271.00	
542 30 41 12	Street-HR Fee To CE Fund	0.00	0.00	0.00	3,901.33	5,852.00	6,262.00	
542 30 42 01	Street-Com-CenturyLink	311.89	144.33	11.59	334.43	0.00	400.00	
542 30 42 03	Street-Com-AT&T Cell Phone	488.20	572.98	449.79	368.12	500.00	500.00	
542 30 42 04	Street-Com-Charter	562.63	1,099.62	1,140.83	931.31	1,140.00	1,320.00	
542 30 43 00	Street-Travel & Training	1,708.06	109.61	556.85	656.17	500.00	800.00	
542 30 44 00	Street-Advertising	425.16	142.52	260.36	650.30	290.00	700.00	
542 30 45 00	Street-Equipment Rental	18,332.26	668.56	4,186.01	29.02	5,000.00	5,000.00	
542 30 47 01	Street-Utilities	1,415.18	1,509.29	705.93	1,165.94	0.00	1,388.00	
542 30 48 01	Street-Bldg/Grnd Repair/Maint. Services	625.51	306.08	868.51	7,290.86	1,000.00	2,500.00	
542 30 48 03	Street-Veh/Eq Repair/Maint Services	2,571.06	1,699.56	538.43	885.43	1,000.00	1,000.00	

5 YEAR BUDGET COMPARISON

101 Street Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
542 30 48 04	Street-Tires/Tire Repair/Maint Services	248.58	0.00	1,961.87	535.00	1,000.00	1,000.00	
542 30 49 00	Street-Other Misc Expenses	78.56	250.00	430.00	163.22	0.00	200.00	Bridge tolls
542 30 49 01	Street-Dues & Subscriptions	851.56	500.00	883.80	804.50	1,000.00	800.00	Regional Transportation Dues
542 30 49 03	Street-Laundry Services	1,161.95	801.58	250.57	250.77	300.00	300.00	
542 63 47 00	Street-Street Lights	31,659.69	34,123.34	31,708.75	12,170.50	20,000.00	15,000.00	
542 65 45 00	Street-Parking Lot Lease-Masonic Lodge	1,200.00	1,100.00	1,725.00	1,750.00	2,100.00	2,100.00	
594 42 70 00	Street-Capital Lease-Principal	2,048.57	3,936.25	3,438.81	3,962.47	6,969.00	3,994.00	
594 42 80 00	Street-Capital Lease-Interest	351.56	521.10	332.80	268.62	461.00	121.00	
542 40 10 00	Street-Storm Salaries	998.45	5,840.81	5,047.72	4,012.39	0.00	0.00	Stormwater salaries are no longer being calculated separately as we do not have a stormwater department
542 40 11 00	Street-Storm Salaries/OT	10.01	0.00	15.25	0.00	0.00	0.00	
542 40 20 00	Street-Storm Benefits	224.17	2,136.34	2,053.05	1,648.71	0.00	0.00	
542 40 21 00	Street-Storm Benefits/OT	2.08	0.00	3.40	0.00	0.00	0.00	
040	Storm Drainage	1,234.71	7,977.15	7,119.42	5,661.10			
542	Streets - Maintenance	177,109.98	210,315.69	270,706.04	277,526.40	359,086.00	279,222.00	
581 20 00 00	Street-CE IF Loan Repayment	0.00	0.00	0.00	0.00	351,004.00	0.00	
580	Non Expeditures	0.00	0.00	0.00	0.00	351,004.00	0.00	
594 42 61 00	Street-Land Acquisition	2,085.00	0.00	0.00	0.00	0.00	0.00	
594 42 63 00	Street-Capital Improvements	17,236.37	11,680.02	0.00	0.00	0.00	0.00	
594 42 63 14	Street-Tohomish Project	2,848.75	0.00	0.00	0.00	0.00	0.00	
594 42 63 17	Streets-Safe Routes To School	3,462.00	394,595.12	-3,074.73	0.00	0.00	0.00	
594 42 63 18	Streets-Relight WA	0.00	8,916.07	5,933.00	77,442.62	77,443.00	0.00	
594 42 63 19	Streets-2017 Lincoln St. Project	0.00	0.00	556,072.63	23,524.28	23,525.00	0.00	
594 42 63 21	Street-2017 Main & Estes Overlay	0.00	0.00	81,172.95	0.00	0.00	0.00	
594 42 63 22	Street-2017 Emergency Pothole Repair	0.00	0.00	322.50	0.00	0.00	0.00	
594 42 63 24	Streets-2018 4th Street Construction	0.00	0.00	0.00	177,798.32	0.00	0.00	
594 42 64 00	Street-Machinery & Equip.	1,330.07	47,689.66	0.00	26,144.98	35,000.00	0.00	
594 42 64 01	Street-Fixed Assets > $250	4,162.99	0.00	0.00	0.00	0.00	0.00	
595 10 00 01	Street-2018 Wyers Engineering	0.00	0.00	0.00	0.00	2,396.00	0.00	
595 10 00 02	Street-2018 4th Street Engineering	0.00	0.00	0.00	42,940.75	75,556.00	0.00	
595 30 00 01	Street-2018 Wyers Construction	0.00	0.00	0.00	0.00	37,150.00	0.00	
595 30 00 02	Street-2018 4th Street Construction	0.00	0.00	0.00	0.00	251,853.00	0.00	
595 30 00 03	Street-2018 2nd Street Construction	0.00	0.00	0.00	31,885.35	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

101 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 Capital Expenditures	31,125.18	462,880.87	640,426.35	379,736.30	502,923.00	0.00	
508 80 00 42 Street-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	35,165.00	148,569.00	
999 Ending Balance	0.00	0.00	0.00	0.00	35,165.00	148,569.00	
TOTAL EXPENDITURES:	208,235.16	673,196.56	911,132.39	657,262.70	1,248,178.00	427,791.00	
FUND GAIN/LOSS:	176,862.02	18,004.91	199,393.60	176,324.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

107 Pool Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Pool							
308 10 01 13 Pool-Beg Balance	118,192.39	101,774.47	26,772.19	22,084.94	22,085.00	0.00	
308 Beginning Balances	118,192.39	101,774.47	26,772.19	22,084.94	22,085.00	0.00	
311 10 00 02 Pool-Property Taxes	52,751.92	46,853.16	34,258.07	32,810.39	61,926.00	0.00	
310 General Revenues	52,751.92	46,853.16	34,258.07	32,810.39	61,926.00	0.00	
367 11 00 02 Pool-Donations	0.00	750.00	1,778.00	0.00	0.00	0.00	
367 11 00 07 Pool-Banners	1,925.00	1,575.00	2,730.00	2,205.00	2,730.00	0.00	
020 Pool	1,925.00	2,325.00	4,508.00	2,205.00	2,730.00		
339 Grants/Donations	1,925.00	2,325.00	4,508.00	2,205.00	2,730.00	0.00	
347 30 00 10 Pool-Entrance Fees	18,452.50	20,737.50	22,475.85	17,796.00	22,476.00	0.00	
347 30 00 11 Pool-Pass Fees	5,645.00	4,040.00	7,302.80	6,869.70	7,303.00	0.00	
347 30 00 12 Pool-Rental Fees	4,341.50	2,293.00	3,352.00	1,668.00	3,352.00	0.00	
347 60 00 00 Pool-Lesson Fees	13,132.00	10,954.00	10,965.00	9,031.50	10,965.00	0.00	
362 80 00 01 Pool-Ice Cream	1,273.00	1,586.00	1,692.00	1,837.00	1,692.00	0.00	
362 80 00 02 Pool-Other Concessions	413.00	362.00	386.00	948.00	386.00	0.00	
347 Pool Services	43,257.00	39,972.50	46,173.65	38,150.20	46,174.00	0.00	
369 91 01 07 Pool-Other Misc. Revenue	466.83	345.11	373.85	1.44	374.00	0.00	
360 Misc Revenues	466.83	345.11	373.85	1.44	374.00	0.00	
397 07 00 01 Pool-Transfer From CE	0.00	45,000.00	140,114.00	38,323.00	38,323.00	0.00	
397 Interfund Transfers	0.00	45,000.00	140,114.00	38,323.00	38,323.00	0.00	
Total Pool:	**216,593.14**	**236,270.24**	**252,199.76**	**133,574.97**	**171,612.00**	**0.00**	
TOTAL REVENUES:	**216,593.14**	**236,270.24**	**252,199.76**	**133,574.97**	**171,612.00**	**0.00**	
Pool							
576 20 31 11 Pool-Fundraising Supplies	0.00	0.00	4.06	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

107 Pool Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
576	Park Facilities	0.00	0.00	4.06	0.00	0.00	0.00	
576 20 10 00	Pool-Salaries	50,698.14	60,066.73	65,083.27	63,163.86	80,106.00	0.00	
576 20 11 00	Pool-Salaries/OT	264.40	3,527.72	3,480.03	1,084.12	452.00	0.00	
576 20 20 00	Pool-Benefits	7,627.39	9,668.29	11,556.25	14,903.29	19,918.00	0.00	
576 20 21 00	Pool-Benefits/OT	53.40	464.27	422.65	127.54	51.00	0.00	
576 20 23 00	Pool-Uniforms & Safety Gear	369.50	457.57	113.16	104.93	300.00	0.00	
576 20 31 01	Pool-Office Supplies	342.32	251.64	359.62	1,444.08	360.00	0.00	
576 20 31 02	Pool-Janitorial Supplies	30.64	442.95	13.61	100.92	150.00	0.00	
576 20 31 03	Pool-Chemical & Lab Supplies	1,618.45	4,499.90	3,811.67	2,117.49	4,500.00	0.00	
576 20 31 04	Pool-First Aid Supplies	307.78	149.20	182.25	90.68	200.00	0.00	
576 20 31 05	Pool-Ice Cream Supplies	675.12	884.62	815.64	547.01	850.00	0.00	
576 20 31 06	Pool-Drink Supplies	21.27	0.00	16.14	230.10	50.00	0.00	
576 20 31 07	Pool-Snack Supplies	17.85	8.99	86.36	132.46	100.00	0.00	
576 20 31 08	Pool-Goggles & Diapers	0.00	10.31	9.30	0.00	150.00	0.00	
576 20 31 09	Pool-Lesson Supplies	181.49	0.00	0.00	0.00	0.00	0.00	
576 20 31 10	Pool-Building/Equip Rep/Maint Supplies	9,630.38	2,235.10	1,084.24	289.86	2,000.00	0.00	
576 20 41 01	Pool-Contractual Services	25,218.50	108,463.97	114,374.16	15,805.05	36,000.00	0.00	
576 20 43 00	Pool-Travel & Training	480.00	1,661.22	4,249.84	466.50	500.00	0.00	
576 20 44 00	Pool-Advertising	1,066.71	1,258.36	930.20	505.20	1,100.00	0.00	
576 20 47 01	Pool-Utilities-PUD	2,139.00	2,957.24	2,701.42	2,124.87	3,000.00	0.00	
576 20 47 02	Pool-Utilities-NW Natural	1,100.83	3,216.90	1,616.32	1,427.27	2,000.00	0.00	
576 20 47 03	Pool-Utilities-City Of WS	6,977.91	6,434.52	8,938.35	5,406.65	9,500.00	0.00	
576 20 47 04	Pool-Utilities-Refuse	72.61	0.00	119.69	99.66	125.00	0.00	
576 20 48 01	Pool-Bldg/Grnd Repair/Maint Services	178.33	276.32	1,159.88	0.00	0.00	0.00	
576 20 48 03	Pool-Eq Repair/Maint Services	91.11	0.00	5,980.76	5,385.81	7,000.00	0.00	
576 20 49 00	Pool-Other Misc Expenses	0.00	34.30	0.00	86.86	0.00	0.00	
576 20 49 02	Pool-Postage & Permits	186.00	193.35	186.00	0.00	200.00	0.00	
576 20 53 00	Pool-External Taxes	2,324.77	2,313.10	2,819.95	2,018.76	3,000.00	0.00	
594 76 62 02	Pool-Bldg Improv.	3,144.77	21.48	0.00	0.00	0.00	0.00	
577	Pool	114,818.67	209,498.05	230,110.76	117,662.97	171,612.00	0.00	
Total Pool:		**114,818.67**	**209,498.05**	**230,114.82**	**117,662.97**	**171,612.00**	**0.00**	
TOTAL EXPENDITURES:		**114,818.67**	**209,498.05**	**230,114.82**	**117,662.97**	**171,612.00**	**0.00**	
	FUND GAIN/LOSS:	101,774.47	26,772.19	22,084.94	15,912.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

108 Municipal Capital Imp Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 01 08	MCI-Rsvd. Beg. Balance	265,349.04	301,450.86	181,216.03	93,386.92	93,387.00	150,908.00	Using 2018 projected ending balance with proposed 2018 adjustment to transfer from Current Expense. Moving $246,775 to General Fund Reserve instead of MCI and not doing any city hall improvements in 2018
308	Beginning Balances	265,349.04	301,450.86	181,216.03	93,386.92	93,387.00	150,908.00	
318 34 00 00	MCI-Real Estate Excise Taxes	47,749.43	65,808.10	57,201.20	47,787.82	57,202.00	56,791.00	Based on 2018 revenue to date and projections
310	General Revenues	47,749.43	65,808.10	57,201.20	47,787.82	57,202.00	56,791.00	
361 11 95 00	MCI-Investment Interest	961.59	878.93	996.48	962.22	997.00	1,208.00	Based on 2018 revenue to date and projections
360	Misc Revenues	961.59	878.93	996.48	962.22	997.00	1,208.00	
397 08 00 00	MCI-Transfer From CE	0.00	141,571.10	97,978.66	234,795.81	281,755.00	0.00	
397	Interfund Transfers	0.00	141,571.10	97,978.66	234,795.81	281,755.00	0.00	
TOTAL REVENUES:		314,060.06	509,708.99	337,392.37	376,932.77	433,341.00	208,907.00	
594 14 62 01	MCI-City Hall Remodel	12,609.20	328,492.96	64,223.63	16,137.59	16,138.00	0.00	
594 14 62 03	MCI-Police Dept. Remodel	0.00	0.00	179,781.82	2,897.52	18,543.00	0.00	
594 14 62 04	MCI-City Hall Archive Room	0.00	0.00	0.00	0.00	30,000.00	0.00	
594 14 62 05	MCI-City Hall Exterior	0.00	0.00	0.00	0.00	50,000.00	0.00	
594	Capital Expenditures	12,609.20	328,492.96	244,005.45	19,035.11	114,681.00	0.00	
508 10 00 08	MCI-Rsvd Ending Balance	0.00	0.00	0.00	0.00	318,660.00	208,907.00	
999	Ending Balance	0.00	0.00	0.00	0.00	318,660.00	208,907.00	
TOTAL EXPENDITURES:		12,609.20	328,492.96	244,005.45	19,035.11	433,341.00	208,907.00	
	FUND GAIN/LOSS:	301,450.86	181,216.03	93,386.92	357,897.66	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

Time: 10:56:01 Date: 11/15/2018

110 Fire Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
334 03 10 04	Fire Res-DOE Radio Grant 2018	0.00	0.00	0.00	0.00	188,000.00	0.00	
330	State Generated Revenues	0.00	0.00	0.00	0.00	188,000.00	0.00	
Fire								
308 10 01 10	Fire Res-Rsvd. Beg. Balance	86,548.64	125,601.47	171,944.92	199,194.15	199,195.00	202,821.00	Based on current projected 2018 ending balance
308	Beginning Balances	86,548.64	125,601.47	171,944.92	199,194.15	199,195.00	202,821.00	
311 10 01 10	Fire Res-Annexation Taxes	0.00	7,881.01	0.00	0.00	0.00	0.00	
310	General Revenues	0.00	7,881.01	0.00	0.00	0.00	0.00	
334 02 32 00	Fire Res-DNR Grant	0.00	0.00	0.00	12,000.00	0.00	0.00	
334 03 10 03	Fire Res-DOE SCBA Grant	0.00	0.00	90,000.00	0.00	0.00	0.00	
330	State Generated Revenues	0.00	0.00	90,000.00	12,000.00	0.00	0.00	
361 11 11 00	Fire Res-Invest Int.	680.31	592.98	1,655.53	1,318.76	1,655.00	1,759.00	Based on 2018 revenue to date and projections
361 40 00 34	Fire Reserve-CE IF Loan Interest	9.52	0.00	0.00	0.00	0.00	0.00	
367 11 00 06	Fire Res-BNSF Foundation Grant	0.00	10,000.00	10,000.00	0.00	0.00	0.00	
367 11 22 00	Fire Res-Donations	460.00	750.00	15,839.00	300.00	300.00	0.00	
360	Misc Revenues	1,149.83	11,342.98	27,494.53	1,618.76	1,955.00	1,759.00	
381 20 00 34	Fire Reserve-CE IF Loan Principal	1,903.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	1,903.00	0.00	0.00	0.00	0.00	0.00	
397 22 00 01	Fire Reserve-Transfer From GF	36,000.00	77,000.00	0.00	104,232.50	125,079.00	0.00	
397	Interfund Transfers	36,000.00	77,000.00	0.00	104,232.50	125,079.00	0.00	
Total Fire:		**125,601.47**	**221,825.46**	**289,439.45**	**317,045.41**	**326,229.00**	**204,580.00**	
TOTAL REVENUES:		**125,601.47**	**221,825.46**	**289,439.45**	**317,045.41**	**514,229.00**	**204,580.00**	
594 22 64 11	Fire Res-Radios DOE Grant	0.00	0.00	0.00	162,256.06	188,000.00	0.00	
594	Capital Expenditures	0.00	0.00	0.00	162,256.06	188,000.00	0.00	

5 YEAR BUDGET COMPARISON

110 Fire Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Fire							
594 22 64 10 Fire Res-Equipment	0.00	49,880.54	90,245.30	123,407.59	123,408.00	0.00	
594 Capital Expenditures	0.00	49,880.54	90,245.30	123,407.59	123,408.00	0.00	
508 10 00 10 Fire Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	202,821.00	204,580.00	
999 Ending Balance	0.00	0.00	0.00	0.00	202,821.00	204,580.00	
Total Fire:	**0.00**	**49,880.54**	**90,245.30**	**123,407.59**	**326,229.00**	**204,580.00**	
TOTAL EXPENDITURES:	**0.00**	**49,880.54**	**90,245.30**	**285,663.65**	**514,229.00**	**204,580.00**	
FUND GAIN/LOSS:	125,601.47	171,944.92	199,194.15	31,381.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

112 General Fund Reserve

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 01 12	General Fund Reserve-Beginning Balance	322,914.66	234,166.55	254,981.92	275,891.65	275,892.00	632,735.00	Based on current 2018 projected ending balance plus $246,775 being transferred to General Fund Reserve from Current Expense instead of to MCI
308	Beginning Balances	322,914.66	234,166.55	254,981.92	275,891.65	275,892.00	632,735.00	
361 11 12 00	GF Reserve-Invest Int.	605.10	459.37	909.73	724.66	1,065.00	966.00	Based on 2018 revenue to date and projections
361 40 00 84	GF Reserve-Water Loan Int.	479.17	2,000.00	2,000.00	0.00	2,000.00	2,000.00	
369 91 01 12	GF Reserve-Misc. Revenue	167.62	356.00	0.00	0.00	0.00	0.00	
360	Misc Revenues	1,251.89	2,815.37	2,909.73	724.66	3,065.00	2,966.00	
381 20 00 84	GF Reserve-Water Loan Repayment	230,000.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	
380	Non Revenues	230,000.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	
397 12 00 00	GF-Transfer From CE	0.00	0.00	0.00	83,333.31	100,000.00	0.00	
397	Interfund Transfers	0.00	0.00	0.00	83,333.31	100,000.00	0.00	
TOTAL REVENUES:		554,166.55	254,981.92	275,891.65	359,949.62	396,957.00	653,701.00	
581 10 00 19	GF Reserve-IF Loan Transfer To Water Const	320,000.00	0.00	0.00	0.00	0.00	0.00	
580	Non Expeditures	320,000.00	0.00	0.00	0.00	0.00	0.00	
594 18 64 01	GF Reserve- Computer Equipment	0.00	0.00	0.00	9,226.45	10,997.00	0.00	
594 18 64 02	GF Reserve - Council/Fire Hall - Flooring	0.00	0.00	0.00	0.00	0.00	20,000.00	Replace flooring in fire hall training room and council room
594 18 64 03	GF Reserve - Council/Fire Hall -	0.00	0.00	0.00	0.00	0.00	10,000.00	Replace decking at Council Room/Fire Hall
594 18 64 04	GF Resesrve - Council Room Chair Replacement	0.00	0.00	0.00	0.00	0.00	5,000.00	Replace chairs in council room
594 18 64 05	GF Reserve - City Hall Improvements	0.00	0.00	0.00	0.00	0.00	200,000.00	$100,000 addition and $100,000 exterior improvements for city hall
594 42 64 05	GF Reserve - Street Vehicles	0.00	0.00	0.00	0.00	0.00	98,370.00	$31,703 street share of utility truck with crane and $66,667 street share of dump truck
594	Capital Expenditures	0.00	0.00	0.00	9,226.45	10,997.00	333,370.00	

5 YEAR BUDGET COMPARISON

112 General Fund Reserve

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
508 10 01 12 GF Reserve-Ending Balance	0.00	0.00	0.00	0.00	385,960.00	320,331.00	
999 Ending Balance	0.00	0.00	0.00	0.00	385,960.00	320,331.00	
TOTAL EXPENDITURES:	320,000.00	0.00	0.00	9,226.45	396,957.00	653,701.00	
FUND GAIN/LOSS:	234,166.55	254,981.92	275,891.65	350,723.17	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

121 Police Vehicle Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Police								
308 10 01 21	Police Vehicle Reserve-Rsvd. Beg. Balance	128,147.66	129,231.23	177,331.65	136,606.81	136,607.00	168,843.00	Based on current 2018 projected ending cash balance
308	Beginning Balances	128,147.66	129,231.23	177,331.65	136,606.81	136,607.00	168,843.00	
397 21 00 01	PVR-Transfer From CE	81,000.00	88,000.00	0.00	64,363.31	77,236.00	0.00	
397	Interfund Transfers	81,000.00	88,000.00	0.00	64,363.31	77,236.00	0.00	
Total Police:		**209,147.66**	**217,231.23**	**177,331.65**	**200,970.12**	**213,843.00**	**168,843.00**	
TOTAL REVENUES:		**209,147.66**	**217,231.23**	**177,331.65**	**200,970.12**	**213,843.00**	**168,843.00**	
Police								
594 21 64 03	PVR-Vehicles & Equipment	79,916.43	39,899.58	40,724.84	36,911.59	45,000.00	50,000.00	
594	Capital Expenditures	79,916.43	39,899.58	40,724.84	36,911.59	45,000.00	50,000.00	
508 10 00 21	Police Vehicle Reserve-Rsvd Ending Balance	0.00	0.00	0.00	0.00	168,843.00	118,843.00	
999	Ending Balance	0.00	0.00	0.00	0.00	168,843.00	118,843.00	
Total Police:		**79,916.43**	**39,899.58**	**40,724.84**	**36,911.59**	**213,843.00**	**168,843.00**	
TOTAL EXPENDITURES:		**79,916.43**	**39,899.58**	**40,724.84**	**36,911.59**	**213,843.00**	**168,843.00**	
	FUND GAIN/LOSS:	129,231.23	177,331.65	136,606.81	164,058.53	0.00	0.00	

5 YEAR BUDGET COMPARISON

200 Unlimited Go Bond Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 02 00	GO Bond-Rsvd. Beg. Balance	8,712.88	10,003.58	15,701.13	17,668.26	17,669.00	17,669.00	Based on current 2018 projected ending cash balance
308	Beginning Balances	8,712.88	10,003.58	15,701.13	17,668.26	17,669.00	17,669.00	
311 10 02 00	GO Bond-Property Taxes	91,462.31	95,684.01	2,083.83	119.75	0.00	0.00	
310	General Revenues	91,462.31	95,684.01	2,083.83	119.75	0.00	0.00	
361 11 19 00	GO Bond-Investment Interest	42.03	28.54	9.88	0.00	0.00	0.00	
360	Misc Revenues	42.03	28.54	9.88	0.00	0.00	0.00	
TOTAL REVENUES:		100,217.22	105,716.13	17,794.84	17,788.01	17,669.00	17,669.00	
591 22 71 00	GO Bond-Principal	80,000.00	85,000.00	0.00	0.00	0.00	0.00	
592 22 83 00	GO Bond-Interest	9,735.00	5,015.00	0.00	0.00	0.00	0.00	
592 22 84 00	GO Bond-Admin Costs	478.64	0.00	126.58	0.00	0.00	0.00	
591	Debt Service	90,213.64	90,015.00	126.58	0.00	0.00	0.00	
508 10 00 00	GO Bond-Rsvd Ending Balance	0.00	0.00	0.00	0.00	17,669.00	17,669.00	
999	Ending Balance	0.00	0.00	0.00	0.00	17,669.00	17,669.00	
TOTAL EXPENDITURES:		90,213.64	90,015.00	126.58	0.00	17,669.00	17,669.00	
	FUND GAIN/LOSS:	10,003.58	15,701.13	17,668.26	17,788.01	0.00	0.00	

5 YEAR BUDGET COMPARISON

302 Street Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 03 02 Street Const-Beg. Balance	0.00	42,667.22	0.00	0.00	0.00	0.00	
308 Beginning Balances	0.00	42,667.22	0.00	0.00	0.00	0.00	
Tohomish/Snohomish Project							
334 03 82 20 Street Const.-Tohomish TIB	549,032.10	0.00	0.00	0.00	0.00	0.00	
330 State Generated Revenues	549,032.10	0.00	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:	**549,032.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL REVENUES:	**549,032.10**	**42,667.22**	**0.00**	**0.00**	**0.00**	**0.00**	
Tohomish/Snohomish Project							
594 42 63 20 Street Const.-Tohomish TIB	506,364.88	26,284.70	0.00	0.00	0.00	0.00	
594 Capital Expenditures	506,364.88	26,284.70	0.00	0.00	0.00	0.00	
597 42 03 03 Street Const-Transfer To Street	0.00	16,382.52	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	16,382.52	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:	**506,364.88**	**42,667.22**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL EXPENDITURES:	**506,364.88**	**42,667.22**	**0.00**	**0.00**	**0.00**	**0.00**	
FUND GAIN/LOSS:	42,667.22	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

307 New Pool Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Pool							
308 10 03 07 New Pool-Rsvd. Beg. Balance	0.00	0.00	0.00	503.96	504.00	2,564.00	Using current 2018 actual ending cash balance versus projected (actual is now greater than proejcted with no expenditures in this fund)
308 Beginning Balances	0.00	0.00	0.00	503.96	504.00	2,564.00	
367 11 03 07 New Pool-Donations	0.00	0.00	503.96	2,060.00	350.00	0.00	
360 Misc Revenues	0.00	0.00	503.96	2,060.00	350.00	0.00	
Total Pool:	**0.00**	**0.00**	**503.96**	**2,563.96**	**854.00**	**2,564.00**	
TOTAL REVENUES:	**0.00**	**0.00**	**503.96**	**2,563.96**	**854.00**	**2,564.00**	
Pool							
508 10 03 07 New Pool-Ending Balance	0.00	0.00	0.00	0.00	854.00	2,564.00	
999 Ending Balance	0.00	0.00	0.00	0.00	854.00	2,564.00	
Total Pool:	**0.00**	**0.00**	**0.00**	**0.00**	**854.00**	**2,564.00**	
TOTAL EXPENDITURES:	**0.00**	**0.00**	**0.00**	**0.00**	**854.00**	**2,564.00**	
FUND GAIN/LOSS:	0.00	0.00	503.96	2,563.96	0.00	0.00	

5 YEAR BUDGET COMPARISON

401 Water Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 04 01	Water-Unrsvd. Beg. Balance	207,775.36	241,327.10	159,929.45	338,876.88	338,877.00	309,591.00	Based on current 2018 projected ending cash balance
308	Beginning Balances	207,775.36	241,327.10	159,929.45	338,876.88	338,877.00	309,591.00	
334 03 10 00	Water-DOE ASR Grant G0900235	225,038.32	46,993.63	39,624.52	0.00	0.00	0.00	
334 03 10 02	Water-DOE WS Reliability Grant	0.00	10,071.64	59,881.16	5,000.00	0.00	0.00	
334 04 20 02	Water-Com. Energy Eff. Grant	0.00	0.00	0.00	93,965.82	0.00	0.00	
330	State Generated Revenues	225,038.32	57,065.27	99,505.68	98,965.82	0.00	0.00	
343 40 00 01	Water-Water Sales	1,495,613.47	1,549,374.54	1,563,206.72	1,463,640.29	1,624,957.00	1,660,649.00	Based on 2017/2018 consumption and 2019 water rates
343 40 00 02	Water-Other Fees & Charges	10,799.74	10,205.75	12,562.00	7,425.80	13,055.00	8,646.00	Lower shut off fees
367 00 40 03	Water-Water Connections	55,831.00	128,868.11	230,982.31	164,029.76	55,000.00	80,000.00	Conservative estimated - housing starts are expected to slow in 2019/2020.
340	Charges For Services	1,562,244.21	1,688,448.40	1,806,751.03	1,635,095.85	1,693,012.00	1,749,295.00	
359 90 00 00	Water-Late Charges	13,400.00	12,810.00	13,450.00	11,748.81	13,450.00	12,600.00	Based on 2018 charges to date.
361 11 34 02	Water-Investment Interest	1,011.74	380.87	990.87	1,094.10	991.00	1,203.00	Based on investment interest to date.
361 40 00 31	Water-CE IF Loan Interest	74.13	0.00	0.00	0.00	0.00	0.00	
369 10 34 00	Water-Sale Of Scrap And Junk	2,001.01	4,063.85	6,685.28	206.33	0.00	0.00	
369 91 04 01	Water-Other Misc Revenue	9,580.21	4,892.76	3,472.87	852.44	0.00	0.00	
360	Misc Revenues	26,067.09	22,147.48	24,599.02	13,901.68	14,441.00	13,803.00	
381 20 00 31	Water-CE IF Loan Principal	14,825.71	0.00	0.00	0.00	0.00	0.00	
391 84 63 13	Water-Loan For Main St/Simmons Rd Project	492,137.40	43,892.12	0.00	0.00	0.00	0.00	
380	Non Revenues	506,963.11	43,892.12	0.00	0.00	0.00	0.00	
395 20 00 34	Water-Ins. Rec. Capital Asset	17,562.08	320.58	0.00	0.00	0.00	0.00	
390	Other Revenues	17,562.08	320.58	0.00	0.00	0.00	0.00	
397 34 04 21	Water-Transfer From Water Const	0.00	1,780.83	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	1,780.83	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		2,545,650.17	2,054,981.78	2,090,785.18	2,086,840.23	2,046,330.00	2,072,689.00	
534 80 10 00	Water-Salaries	285,208.65	258,409.43	243,347.58	213,950.19	264,106.00	314,167.00	
534 80 11 00	Water-Salaries/Overtime	10,270.46	6,524.81	7,802.74	6,961.23	6,636.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
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401 Water Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
534 80 20 00	Water-Benefits	189,648.20	179,124.04	161,260.04	115,431.55	135,813.00	166,470.00	
534 80 21 00	Water-Benefits/Overtime	2,139.76	1,412.84	1,769.95	1,625.26	738.00	0.00	
534 80 23 00	Water-Uniforms & Safety Gear	886.42	1,185.81	424.51	261.47	1,300.00	1,300.00	
534 80 31 01	Water-Office & Building Supplies	3,268.25	1,724.01	3,791.90	1,215.59	3,791.00	3,791.00	
534 80 31 02	Water-Janitorial Supplies	1,268.64	498.67	748.71	590.28	800.00	800.00	
534 80 31 03	Water-Chemical & Lab Supplie	22,335.30	18,263.07	18,185.73	11,149.17	12,600.00	12,600.00	
534 80 31 04	Water-Construction Supplies	4,820.56	7,034.19	5,397.50	1,114.01	5,400.00	5,400.00	
534 80 31 05	Water-Pipe, Valves, Fittings	32,402.48	31,699.39	24,910.71	21,359.76	25,000.00	0.00	25000
534 80 31 06	Water-Utility Locate Supplies	4,123.96	130.24	159.44	179.14	175.00	175.00	
534 80 31 07	Water-Veh/Equip Rep/Maint Supplies	6,030.77	2,251.68	2,591.67	1,126.50	2,600.00	2,600.00	
534 80 32 00	Water-Gas/Oil/Diesel/Lubric	5,976.00	5,427.06	7,636.13	5,719.37	7,700.00	7,700.00	
534 80 35 01	Water-Shop Equipment & Tools	1,771.57	544.00	819.22	573.77	1,000.00	1,000.00	
534 80 35 02	Water-Other Equip. & Tools	700.88	6,017.85	9,491.11	458.93	2,000.00	2,000.00	
534 80 41 01	Water-Contractual Services	90,915.63	102,852.43	130,608.64	34,360.89	135,586.00	55,550.00	General engineering and legal counsel and $5,550 for leak detection services
534 80 41 05	Water-ASR Phase II Professional Services	190,963.32	69,413.76	2,978.04	1,744.60	5,000.00	0.00	
534 80 41 06	Water-Utility Billing & CC Services	4,496.50	15,616.23	16,033.97	13,952.73	17,000.00	15,689.00	
534 80 41 07	Water-WS River Study	0.00	69,952.80	7,518.68	0.00	8,000.00	0.00	
534 80 41 10	Water-Legis Fee To CE Fund	98,991.92	129,517.98	125,550.63	4,769.33	7,154.00	7,482.00	Based on 2018 fees
534 80 41 11	Water-Finance Fee To CE Fund	0.00	0.00	0.00	77,232.67	115,849.00	103,007.00	
534 80 41 12	Water-HR Fee To CE Fund	0.00	0.00	0.00	9,164.00	13,746.00	17,716.00	
534 80 42 01	Water-Com-CenturyLink	5,900.50	6,242.28	6,744.36	4,664.37	6,800.00	5,572.00	
534 80 42 03	Water-Com-Other	33.86	34.36	36.72	39.33	34.00	34.00	
534 80 42 04	Water-Utility Locates	224.20	232.21	262.72	230.08	275.00	275.00	
534 80 42 06	Water-Com-AT&T	1,889.41	1,646.70	1,122.64	890.85	996.00	1,078.00	
534 80 43 00	Water-Travel & Training	3,302.47	983.03	3,970.60	2,197.45	5,000.00	5,000.00	
534 80 44 00	Water-Advertising	1,156.77	171.74	346.97	190.05	350.00	350.00	
534 80 45 00	Water-Equipment Rental	879.03	733.41	192.84	655.75	2,500.00	2,500.00	
534 80 45 01	Water-Land Rental	2,510.00	0.00	1,255.00	0.00	1,255.00	1,255.00	
534 80 47 01	Water-Utilities-PUD	54,166.20	63,619.77	67,774.71	55,407.75	69,000.00	67,723.00	
534 80 47 02	Water-Utilities-NW Natural	569.73	548.15	794.03	470.18	800.00	800.00	
534 80 47 03	Water-Utilities-City Of WS	1,931.41	1,786.78	1,535.28	1,363.55	1,600.00	1,680.00	
534 80 47 04	Water-Utilities-Refuse	33.82	29.36	279.19	208.35	300.00	300.00	
534 80 48 01	Water-Bldg/Grnd Repair/Maint Services	2,022.14	7,899.25	2,391.18	1,692.54	2,500.00	2,500.00	
534 80 48 03	Water-Veh/Eq Repair/Maint Services	4,675.33	2,385.71	376.04	1,691.14	500.00	1,000.00	
534 80 48 04	Water-Tires/Tire Repair/Maint Services	0.00	0.00	394.04	535.00	0.00	700.00	
534 80 48 05	Water-Telemetry Repair/Maint Services	3,772.56	3,739.86	3,059.33	2,007.04	5,000.00	1,952.00	BIAS Software Agreement
534 80 48 06	Water-Computer Repair/Maint Services	1,039.45	267.58	1,751.15	1,757.66	2,000.00	1,952.00	BIAS Software Agreement
534 80 49 01	Water-Dues & Subscriptions	4,259.37	3,467.80	3,579.62	3,501.80	4,000.00	4,000.00	

5 YEAR BUDGET COMPARISON

401 Water Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
534 80 49 02	Water-Postage & Permits	45.59	34.67	43.22	60.61	100.00	100.00	
534 80 49 03	Water-Laundry Services	1,918.84	1,603.20	490.82	501.07	500.00	576.00	
534 80 49 04	Water-Miscellaneous	0.00	0.00	0.00	34.50	0.00	0.00	
534 80 49 05	Water-Misc Correction & Reimburse	0.00	0.00	0.77	19.48	0.00	0.00	
534 80 49 06	Water-Recording Fees	296.00	110.50	0.00	0.00	0.00	0.00	
534 80 53 00	Water-External Taxes	79,920.40	85,765.18	87,572.21	62,157.49	88,000.00	88,000.00	
534 80 53 01	Water-Property Taxes	874.51	859.90	847.61	35.91	32.00	36.00	
534 80 54 01	Water-Transfer To Street (6% Utility Tax)	89,736.81	92,962.48	93,768.26	68,891.25	97,498.00	99,639.00	
534 80 54 05	Water-Transfer To CE Utility Tax	179,473.61	185,924.95	187,536.54	143,873.06	194,995.00	199,278.00	
594 34 70 00	Water-Capital Lease-Principal	4,097.13	7,872.56	6,877.59	6,854.67	6,969.00	7,988.00	
594 34 80 00	Water-Capital Lease-Interest	703.10	1,042.17	665.64	458.82	461.00	242.00	
534	Water Utilities	1,401,651.51	1,377,563.89	1,244,695.98	883,330.19	1,263,459.00	1,211,977.00	
581 20 00 84	Water-Gen Gov Res Principal	0.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	Repayment of interfund loan
580	Non Expeditures	0.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	
591 34 78 01	Water-Principal, SRF	179,174.20	179,174.21	179,174.20	179,174.20	179,175.00	179,175.00	
591 34 78 02	Water-Principal, PWTF	32,142.86	32,142.85	32,142.86	0.00	0.00	0.00	
591 34 78 05	Water-Principal, DWSRF	0.00	28,353.83	28,353.83	0.00	28,354.00	28,354.00	
591 34 78 06	DNR Easement-Principal	0.00	0.00	0.00	13,277.80	17,262.00	13,278.00	
592 18 82 84	Water-Gen Gov Res Interest	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	
592 34 83 01	Water-SRF Interest	26,876.13	22,396.78	17,917.42	13,438.07	13,439.00	8,959.00	
592 34 83 02	Water-PWTF Interest	883.93	642.86	321.43	0.00	0.00	0.00	
592 34 83 05	Water-DWSRF Interest	0.00	6,892.31	5,387.22	0.00	5,104.00	4,821.00	
592 34 83 06	DNR Easement-Interest	0.00	0.00	0.00	3,983.34	3,984.00	3,187.00	
591	Debt Service	239,077.12	271,602.84	265,296.96	209,873.41	249,318.00	239,774.00	
594 34 61 00	Water-Land Acquisition	0.00	10,000.00	17,000.00	0.00	0.00	0.00	
594 34 63 03	Water-Non-Bldg Improvements	9,668.27	43,944.90	16,160.83	0.00	0.00	0.00	
594 34 63 13	Water-Main St/Simmons Rd Improvements	515,792.40	11,335.10	0.00	0.00	0.00	0.00	
594 34 63 17	Water-Pressure Regulator-Simmons Road	58,022.02	0.00	0.00	0.00	0.00	0.00	
594 34 63 18	Water-NW Cherry Waterline	1,765.50	0.00	0.00	0.00	0.00	0.00	
594 34 63 27	Water-Commerce Energy Efficiency Grant	0.00	0.00	93,965.81	0.00	0.00	0.00	
594 34 64 00	Water-Meters & Vaults	6,009.34	10,379.53	0.00	0.00	60,000.00	0.00	
594 34 64 01	Water-Equipment	1,075.00	5,437.35	0.00	0.00	0.00	13,000.00	Funding to purchase trubidity meter - $4,083, free/total/ph analyzer - $3,850, portable turbidity meter - $1,250, chlorine analyzer - $3,492

5 YEAR BUDGET COMPARISON

401 Water Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 34 64 06	Water-Vehicles	0.00	0.00	0.00	0.00	0.00	98,370.00	$31,703 water share of utility truck with crane and $66,667 water share of dumpt truck
594 34 64 09	Water-Computer Capital HW/SW	-96.35	0.00	0.00	839.59	1,035.00	0.00	
594	Capital Expenditures	592,236.18	81,096.88	127,126.64	839.59	61,035.00	111,370.00	
597 34 00 03	Water-Transfer To Water Bd Red	26,294.00	44,000.00	44,000.00	35,919.19	43,103.00	42,654.00	USDA and Capmark Principal and Interest Payments
597 34 04 08	Water-Transfer To Water Res.	0.00	50,000.00	0.00	0.00	0.00	0.00	
597 34 04 15	Water-Transfer To Water Bd Res	1,367.82	1,823.76	1,823.76	1,520.00	1,824.00	1,824.00	
597 34 04 18	Water-Transfer To WSLA Reserve	38,223.72	50,964.96	50,964.96	83,333.31	100,000.00	100,000.00	To purchase water meters
597	Interfund Transfers	65,885.54	146,788.72	96,788.72	120,772.50	144,927.00	144,478.00	
508 80 00 01	Water-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	309,591.00	347,090.00	
999	Ending Balance	0.00	0.00	0.00	0.00	309,591.00	347,090.00	

Tohomish/Snohomish Project

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
597 34 04 20	Water-Transfer To Water Const	5,472.73	0.00	0.00	0.00	0.00	0.00	
597	Interfund Transfers	5,472.73	0.00	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:		5,472.73	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:		2,304,323.08	1,895,052.33	1,751,908.30	1,214,815.69	2,046,330.00	2,072,689.00	
FUND GAIN/LOSS:		241,327.09	159,929.45	338,876.88	872,024.54	0.00	0.00	

5 YEAR BUDGET COMPARISON

402 Wastewater Collection Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 04 02	WW-Unrsvd. Beg. Balance	518,364.45	636,909.11	437,734.91	597,161.64	597,162.00	632,696.00	Based on current 2018 projected ending balance
308	Beginning Balances	518,364.45	636,909.11	437,734.91	597,161.64	597,162.00	632,696.00	
343 50 00 01	WW-Service Charge	841,018.33	874,828.37	895,747.95	804,119.59	941,577.00	1,242,973.00	Based on 2017/2018 usage and 2019 sewer rates
367 00 50 03	WW-Connections	22,795.16	34,734.80	66,407.88	42,000.00	40,000.00	20,000.00	Conservative estiamted. New housing starts are expected to slow in 2019/2020.
340	Charges For Services	863,813.49	909,563.17	962,155.83	846,119.59	981,577.00	1,262,973.00	
361 11 35 01	WW-Investment Interest	3,766.22	2,277.50	4,249.89	3,611.72	4,250.00	3,711.00	Based on 2018 investment interest to date.
361 40 00 32	WW-CE IF Loan Interest	15.20	0.00	0.00	0.00	0.00	0.00	
369 10 35 00	WW-Sale Of Scrap And Junk	1.01	0.00	1,023.20	206.32	0.00	0.00	
369 91 04 02	WW-Other Misc Revenue	5,638.43	253.71	1,743.19	68.32	0.00	0.00	
360	Misc Revenues	9,420.86	2,531.21	7,016.28	3,886.36	4,250.00	3,711.00	
381 20 00 32	WW-CE IF Loan Principal	3,039.45	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	3,039.45	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		1,394,638.25	1,549,003.49	1,406,907.02	1,447,167.59	1,582,989.00	1,899,380.00	
535 80 10 00	WW-Salaries	93,148.85	98,715.81	92,735.63	79,058.00	88,776.00	90,229.00	
535 80 11 00	WW-Salaries/OT	1,409.92	628.13	912.76	308.35	521.00	0.00	
535 80 20 00	WW-Benefits	34,356.04	37,039.82	38,293.01	31,203.27	41,199.00	44,295.00	
535 80 21 00	WW-Benefits/OT	290.17	132.42	189.13	64.66	58.00	0.00	
535 80 23 00	WW-Uniforms & Safety Gear	707.64	1,173.03	400.51	253.61	1,300.00	1,300.00	
535 80 31 01	WW-Office & Building Supplies	635.48	483.81	1,107.87	402.51	1,200.00	1,200.00	
535 80 31 02	WW-Janitorial Supplies	532.47	474.36	701.59	450.35	800.00	800.00	
535 80 31 03	WW-Chem & Lab Supplies	498.90	468.96	27.39	1,592.25	100.00	1,500.00	
535 80 31 04	WW-Const Supplies	268.26	613.54	876.82	173.22	1,000.00	1,000.00	
535 80 31 05	WW-Pipe, Valves, Fittings	1,377.84	406.21	-91.23	164.26	200.00	200.00	
535 80 31 06	WW-Utility Locate Supplies	4,030.03	0.00	118.14	60.32	150.00	150.00	
535 80 31 07	WW-Veh/Equip Rep/Maint Supplies	3,741.96	2,537.69	4,368.60	2,471.29	4,500.00	4,500.00	
535 80 32 00	WW-Gas/Oil/Diesel/Lubric	4,951.20	3,103.70	4,732.27	4,081.49	5,000.00	5,000.00	
535 80 35 01	WW-Shop Equipment & Tools	823.61	737.72	1,524.83	422.28	3,750.00	3,750.00	
535 80 35 02	WW-Other Equip. & Tools	0.00	0.00	2,012.73	0.00	0.00	0.00	
535 80 41 01	WW-Contractual Services	20,933.79	5,305.71	10,013.06	8,400.06	10,000.00	10,000.00	General engineering and legal counsel
535 80 41 06	WW-Utility Billing & CC Services	4,496.46	15,616.05	16,033.86	13,952.64	16,500.00	15,689.00	
535 80 41 10	WW-Legis Fee To CE Fund	45,462.41	61,092.67	59,815.59	3,485.33	5,228.00	5,468.00	Based on 2018 fees
535 80 41 11	WW-Finance Fee To CE Fund	0.00	0.00	0.00	43,484.00	65,226.00	74,131.00	

402 Wastewater Collection Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
535 80 41 12	WW-HR Fee To CE Fund	0.00	0.00	0.00	2,948.00	4,407.00	4,958.00	
535 80 42 01	WW-Com-CenturyLink	883.68	1,403.34	1,861.09	2,223.86	1,848.00	2,654.00	
535 80 42 03	WW-Com-Other	33.85	34.34	36.70	39.31	40.00	40.00	
535 80 42 04	WW-Utility Locates	224.13	232.17	262.65	230.02	300.00	270.00	
535 80 42 06	WW-Com-AT&T	497.54	781.03	580.75	457.91	600.00	555.00	
535 80 43 00	WW-Travel & Training	2,277.35	479.79	1,543.88	786.84	2,000.00	2,000.00	
535 80 44 00	WW-Advertising	586.97	113.34	372.52	288.60	400.00	400.00	
535 80 45 00	WW-Equipment Rental	333.30	277.29	74.06	0.00	500.00	500.00	
535 80 47 01	WW-Utilities-PUD	2,697.84	2,718.39	3,432.52	2,456.15	3,500.00	3,000.00	
535 80 47 02	WW-Utilities-NWNatural	1,131.10	1,117.48	1,373.18	947.18	1,400.00	1,300.00	
535 80 47 03	WW-Utilities-City Of WS	1,743.57	1,535.24	1,535.28	1,363.55	1,650.00	0.00	1650
535 80 47 04	WW-Utilities-Refuse	208.77	256.81	279.22	208.36	300.00	0.00	250
535 80 48 01	WW-Bldg/Grnd Repair/Maint Services	917.31	276.53	3,191.13	1,223.77	3,000.00	3,000.00	
535 80 48 02	WW-Radio Repair/Maint Services	12.59	0.00	0.00	0.00	0.00	0.00	
535 80 48 03	WW-Veh/Eq Repair/Maint Services	3,732.34	1,200.04	320.61	1,202.22	1,000.00	1,000.00	
535 80 48 04	WW-Tire Repair/Maint Services	0.00	0.00	394.04	651.28	400.00	700.00	
535 80 48 05	WW-Telemetry Repair/Maint	2,842.47	1,226.63	60.50	0.00	200.00	200.00	
535 80 48 06	WW-Computer Eq/Soft Maint Services	1,039.44	267.58	1,741.15	1,757.65	1,742.00	1,952.00	BIAS Software Agreement
535 80 49 01	WW-Dues & Subscriptions	386.56	87.00	448.82	20.00	500.00	500.00	
535 80 49 02	WW-Postage & Permits	44.00	23.34	0.00	60.60	100.00	100.00	
535 80 49 03	WW-Laundry Services	2,064.35	1,603.40	494.35	501.07	500.00	579.00	
535 80 49 04	WW-Miscellaneous	0.00	0.00	0.00	34.50	0.00	0.00	
535 80 49 05	WW-Misc. Corrections & Reimburse	0.00	0.00	481.14	19.47	0.00	0.00	
535 80 49 06	WW-Recording Fees	153.00	37.50	0.00	0.00	0.00	0.00	
535 80 51 00	WW-Disposal Plant Services	228,717.00	238,947.50	250,908.00	252,361.80	260,000.00	336,483.00	Based on 2018 expenditures to date plus increase of $0.25 per ERU
535 80 53 00	WW-External Taxes	15,586.85	14,864.88	16,426.03	12,594.99	16,500.00	16,500.00	
535 80 54 01	WW-Transfer To Street (6% Utility Tax)	50,461.10	52,489.70	53,725.42	41,606.65	56,495.00	74,579.00	
535 80 54 04	WW-Transfer To CE (Utility Tax)	136,152.74	131,224.25	134,313.64	104,016.60	141,237.00	186,446.00	
594 35 70 00	WW-Capital Lease-Principal	4,097.13	7,872.56	6,877.59	6,854.67	6,969.00	7,988.00	
594 35 80 00	WW-Capital Lease-Interest	703.10	1,042.17	665.64	458.82	461.00	243.00	
535	Sewer	675,193.11	688,641.93	715,172.47	625,341.76	751,557.00	905,159.00	
594 35 63 00	WW-Infrastructure Improv.	37,326.94	371,644.20	19,900.91	0.00	0.00	0.00	
594 35 63 03	WW-Non-Bldg Improv.	2,233.87	0.00	0.00	0.00	0.00	0.00	
594 35 64 00	WW-Meters & Vaults	253.23	0.00	0.00	0.00	0.00	0.00	
594 35 64 01	WW-Equipment	1,075.00	0.00	0.00	0.00	0.00	0.00	
594 35 64 04	WW-Machinery	0.00	143.45	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

402 Wastewater Collection Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 35 64 06	WW-Vehicles	0.00	0.00	0.00	0.00	0.00	98,370.00	$31,702 wastewater share of utility truck with creane and $66,667 wastewater share of dump truck
594 35 64 09	WW Computer Capital Equip/Software	0.00	0.00	0.00	556.82	819.00	0.00	
594	Capital Expenditures	40,889.04	371,787.65	19,900.91	556.82	819.00	98,370.00	
597 35 00 01	WW-Transfer To WW Reserve	12,000.00	12,000.00	12,000.00	128,835.81	154,603.00	435,000.00	
597 35 00 04	WW-Transfer To WW Bd Red	13,147.00	13,339.00	13,172.00	11,095.00	13,314.00	13,089.00	
597 35 00 05	WW-Transfer To Treatment Plant Res	16,500.00	25,500.00	49,500.00	30,000.00	30,000.00	15,000.00	Based on connection fees of 10 x $2000 - $20,000, $1,500 per $2000 is transferred to Treatment Plant Reserve per agreement with City of Bingen
597	Interfund Transfers	41,647.00	50,839.00	74,672.00	169,930.81	197,917.00	463,089.00	
508 80 00 02	WW-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	632,696.00	432,762.00	
999	Ending Balance	0.00	0.00	0.00	0.00	632,696.00	432,762.00	
TOTAL EXPENDITURES:		757,729.15	1,111,268.58	809,745.38	795,829.39	1,582,989.00	1,899,380.00	
	FUND GAIN/LOSS:	636,909.10	437,734.91	597,161.64	651,338.20	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

408 Water Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 04 08	W Res-Unrsvd. Beg. Balance	286,186.90	75,090.82	148,501.31	149,186.66	149,187.00	149,873.00	Based on current 2018 projected ending balance
308	Beginning Balances	286,186.90	75,090.82	148,501.31	149,186.66	149,187.00	149,873.00	
361 11 34 03	W Res-Investment Interest	512.48	312.54	685.35	697.92	686.00	882.00	Based on 2018 revenue and projections
361 40 00 30	W Res-CE IF Loan Interest	224.92	114.92	0.00	0.00	0.00	0.00	
360	Misc Revenues	737.40	427.46	685.35	697.92	686.00	882.00	
381 10 04 08	W Res-Interfund Loan From WW Reserve	0.00	0.00	0.00	0.00	0.00	250,000.00	Interfund loan for SCADA to be repaid over 5 years
381 20 00 30	W Res-CE IF Loan Principal	22,000.00	22,983.03	0.00	0.00	0.00	0.00	
380	Non Revenues	22,000.00	22,983.03	0.00	0.00	0.00	250,000.00	
397 34 04 08	W Res-Transfer From Water	0.00	50,000.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	0.00	50,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:		308,924.30	148,501.31	149,186.66	149,884.58	149,873.00	400,755.00	
594 34 64 10	W Res-Master Meter Contract	148,833.48	0.00	0.00	0.00	0.00	0.00	
594 34 64 12	W Res-SCADA Replacement	0.00	0.00	0.00	0.00	0.00	250,000.00	Estimated cost to replace SCADA system
594	Capital Expenditures	148,833.48	0.00	0.00	0.00	0.00	250,000.00	
597 34 04 19	W Res-Transfer To Water Const	85,000.00	0.00	0.00	0.00	0.00	0.00	
597	Interfund Transfers	85,000.00	0.00	0.00	0.00	0.00	0.00	
508 80 00 08	W Res-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	149,873.00	150,755.00	
999	Ending Balance	0.00	0.00	0.00	0.00	149,873.00	150,755.00	
TOTAL EXPENDITURES:		233,833.48	0.00	0.00	0.00	149,873.00	400,755.00	
	FUND GAIN/LOSS:	75,090.82	148,501.31	149,186.66	149,884.58	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

Time: 10:56:01 Date: 11/15/2018

409 Wastewater Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 09	WW Res-Rsvd. Beg. Balance	183,711.59	196,324.35	209,225.33	223,438.87	223,439.00	380,256.00	Based on current 2018 projected ending balance
308	Beginning Balances	183,711.59	196,324.35	209,225.33	223,438.87	223,439.00	380,256.00	
361 11 35 02	WW Res-Investment Interest	612.76	900.98	2,213.54	2,081.62	2,214.00	2,669.00	Based on 2018 revenue to date and projections
360	Misc Revenues	612.76	900.98	2,213.54	2,081.62	2,214.00	2,669.00	
397 35 04 09	WW Res-Transfer From WW	12,000.00	12,000.00	12,000.00	128,835.81	154,603.00	435,000.00	
397	Interfund Transfers	12,000.00	12,000.00	12,000.00	128,835.81	154,603.00	435,000.00	
TOTAL REVENUES:		196,324.35	209,225.33	223,438.87	354,356.30	380,256.00	817,925.00	
581 10 04 09	WW Res-Interfund Loan To Water Reserve	0.00	0.00	0.00	0.00	0.00	250,000.00	Interfund loan to Water Reserve for SCADA replacement - to be repaid over 5 years
580	Non Expeditures	0.00	0.00	0.00	0.00	0.00	250,000.00	
508 10 00 09	WW Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	380,256.00	567,925.00	
999	Ending Balance	0.00	0.00	0.00	0.00	380,256.00	567,925.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	380,256.00	817,925.00	
	FUND GAIN/LOSS:	196,324.35	209,225.33	223,438.87	354,356.30	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

Time: 10:56:01 Date: 11/15/2018

412 Water Rights Acquisition Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 12 00	WRAF-Rsvd. Beg. Balance	106,002.63	133,076.88	161,077.01	191,917.79	191,918.00	222,315.00	Based on current 2018 projected ending balance
308	Beginning Balances	106,002.63	133,076.88	161,077.01	191,917.79	191,918.00	222,315.00	
361 11 34 04	WRAF-Investment Interest	675.83	720.70	1,456.11	1,159.90	1,456.00	1,546.00	Based on 2018 revenue and projections
368 10 00 00	WRAF-Fees From Water Sales	150,380.66	151,261.67	153,366.91	134,752.25	152,925.00	145,485.00	Based on current billing
360	Misc Revenues	151,056.49	151,982.37	154,823.02	135,912.15	154,381.00	147,031.00	
TOTAL REVENUES:		257,059.12	285,059.25	315,900.03	327,829.94	346,299.00	369,346.00	
591 34 78 04	WRAF-WSID Principal	68,503.35	73,996.32	73,258.39	37,519.55	75,473.00	77,754.00	
592 34 83 04	WRAF-WSID Interest	55,466.89	49,973.92	50,711.85	24,465.57	48,499.00	46,217.00	
592 34 84 04	WRAF-WSID Transaction Costs	12.00	12.00	12.00	6.00	12.00	0.00	
591	Debt Service	123,982.24	123,982.24	123,982.24	61,991.12	123,984.00	123,971.00	
508 10 00 12	WRAF-Rsvd Ending Balance	0.00	0.00	0.00	0.00	222,315.00	245,375.00	
999	Ending Balance	0.00	0.00	0.00	0.00	222,315.00	245,375.00	
TOTAL EXPENDITURES:		123,982.24	123,982.24	123,982.24	61,991.12	346,299.00	369,346.00	
	FUND GAIN/LOSS:	133,076.88	161,077.01	191,917.79	265,838.82	0.00	0.00	

5 YEAR BUDGET COMPARISON

413 Water Bond Redemption Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 13	Water Bd Red-Rsvd. Beg. Balance	13,419.50	13,420.16	14,442.49	15,623.15	15,624.00	15,624.00	Based on current 2018 projected ending balance
308	Beginning Balances	13,419.50	13,420.16	14,442.49	15,623.15	15,624.00	15,624.00	
397 34 72 03	Water Bd Red-Transfer From Water	26,294.00	44,000.00	44,000.00	35,919.19	43,103.00	42,654.00	
397	Interfund Transfers	26,294.00	44,000.00	44,000.00	35,919.19	43,103.00	42,654.00	
TOTAL REVENUES:		39,713.50	57,420.16	58,442.49	51,542.34	58,727.00	58,278.00	
591 34 72 10	Water Bd Red-Principal	18,666.67	25,613.05	28,346.73	28,675.98	28,676.00	29,519.00	
580	Non Expeditures	18,666.67	25,613.05	28,346.73	28,675.98	28,676.00	29,519.00	
592 34 83 10	Water Bd Red-Interest	7,626.67	17,364.62	14,472.61	14,693.34	14,427.00	13,135.00	
591	Debt Service.	7,626.67	17,364.62	14,472.61	14,693.34	14,427.00	13,135.00	
508 10 00 13	Water Bd Red-Rsvd Ending Balance	0.00	0.00	0.00	0.00	15,624.00	15,624.00	
999	Ending Balance	0.00	0.00	0.00	0.00	15,624.00	15,624.00	
TOTAL EXPENDITURES:		26,293.34	42,977.67	42,819.34	43,369.32	58,727.00	58,278.00	
	FUND GAIN/LOSS:	13,420.16	14,442.49	15,623.15	8,173.02	0.00	0.00	

5 YEAR BUDGET COMPARISON

414 Wastewater Bond Redemption Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 14	WW Bd Red-Rsvd. Beg. Balance	11,612.48	11,612.82	11,438.49	11,438.83	11,439.00	11,439.00	Based on current 2018 projected ending balance
308	Beginning Balances	11,612.48	11,612.82	11,438.49	11,438.83	11,439.00	11,439.00	
397 35 72 03	WW Bd Red-Transfer From WW	13,147.00	13,339.00	13,172.00	11,095.00	13,314.00	13,089.00	
397	Interfund Transfers	13,147.00	13,339.00	13,172.00	11,095.00	13,314.00	13,089.00	
TOTAL REVENUES:		24,759.48	24,951.82	24,610.49	22,533.83	24,753.00	24,528.00	
591 35 72 10	WW Bd Red-Principal	9,333.33	10,000.00	10,333.33	11,000.01	11,000.00	11,334.00	
580	Non Expeditures	9,333.33	10,000.00	10,333.33	11,000.01	11,000.00	11,334.00	
592 35 83 10	WW Bd Red-Interest	3,813.33	3,513.33	2,838.33	2,046.67	2,314.00	1,755.00	
591	Debt Service	3,813.33	3,513.33	2,838.33	2,046.67	2,314.00	1,755.00	
508 10 00 14	WW Bd Red-Rsvd Ending Balance	0.00	0.00	0.00	0.00	11,439.00	11,439.00	
999	Ending Balance	0.00	0.00	0.00	0.00	11,439.00	11,439.00	
TOTAL EXPENDITURES:		13,146.66	13,513.33	13,171.66	13,046.68	24,753.00	24,528.00	
	FUND GAIN/LOSS:	11,612.82	11,438.49	11,438.83	9,487.15	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

415 Water Bond Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 15	Water Bd Res-Rsvd. Beg. Balance	41,985.81	43,700.03	45,759.06	48,058.18	48,059.00	50,359.00	Based on current 2018 projected ending balance
308	Beginning Balances	41,985.81	43,700.03	45,759.06	48,058.18	48,059.00	50,359.00	
361 11 34 05	Water Bd Res-Investment Int.	346.40	235.27	475.36	378.66	476.00	505.00	Based on 2018 revenue to date and projections
360	Misc Revenues	346.40	235.27	475.36	378.66	476.00	505.00	
397 34 04 15	Water Bd Res-Transfer From Water	1,367.82	1,823.76	1,823.76	1,520.00	1,824.00	1,824.00	
397	Interfund Transfers	1,367.82	1,823.76	1,823.76	1,520.00	1,824.00	1,824.00	
TOTAL REVENUES:		**43,700.03**	**45,759.06**	**48,058.18**	**49,956.84**	**50,359.00**	**52,688.00**	
508 10 00 15	Water BD Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	50,359.00	52,688.00	
999	Ending Balance	0.00	0.00	0.00	0.00	50,359.00	52,688.00	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**0.00**	**50,359.00**	**52,688.00**	
	FUND GAIN/LOSS:	43,700.03	45,759.06	48,058.18	49,956.84	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

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416 Wastewater Bond Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 16	WW Bd Res-Rsvd. Beg. Balance	69,984.43	70,567.85	70,964.13	71,764.74	71,765.00	72,566.00	Based on current 2018 projected ending balance
308	Beginning Balances	69,984.43	70,567.85	70,964.13	71,764.74	71,765.00	72,566.00	
361 11 35 04	WW Bd Res-Investment Int	583.42	396.28	800.61	637.74	801.00	851.00	Based on 2018 revenue to date and projections
360	Misc Revenues	583.42	396.28	800.61	637.74	801.00	851.00	
TOTAL REVENUES:		70,567.85	70,964.13	71,764.74	72,402.48	72,566.00	73,417.00	
508 10 00 16	WW Bd Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	72,566.00	73,417.00	
999	Ending Balance	0.00	0.00	0.00	0.00	72,566.00	73,417.00	
TOTAL EXPENDITURES:		0.00	0.00	0.00	0.00	72,566.00	73,417.00	
FUND GAIN/LOSS:		70,567.85	70,964.13	71,764.74	72,402.48	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

417 Treatment Plant Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 17	Treatment Plant Res-Rsvd. Beg. Balance	372,547.75	388,655.87	415,728.88	469,398.24	469,399.00	503,568.00	Based on current 2018 projected ending balance
308	Beginning Balances	372,547.75	388,655.87	415,728.88	469,398.24	469,399.00	503,568.00	
361 11 35 03	Treatment Plant Res-Investment Interest	2,820.46	2,057.09	4,169.36	3,631.52	4,169.00	4,738.00	Based on 2018 revenue to date and projections
360	Misc Revenues	2,820.46	2,057.09	4,169.36	3,631.52	4,169.00	4,738.00	
397 35 00 05	Treatment Plant Res-WW Transfer	16,500.00	25,500.00	49,500.00	30,000.00	30,000.00	15,000.00	
397	Interfund Transfers	16,500.00	25,500.00	49,500.00	30,000.00	30,000.00	15,000.00	
TOTAL REVENUES:		**391,868.21**	**416,212.96**	**469,398.24**	**503,029.76**	**503,568.00**	**523,306.00**	
594 35 51 01	Treatment Plant Res-WasteWater Plan	3,212.34	484.08	0.00	0.00	0.00	0.00	
594	Capital Expenditures	3,212.34	484.08	0.00	0.00	0.00	0.00	
508 10 00 17	Treatment Plant Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	503,568.00	523,306.00	
999	Ending Balance	0.00	0.00	0.00	0.00	503,568.00	523,306.00	
TOTAL EXPENDITURES:		**3,212.34**	**484.08**	**0.00**	**0.00**	**503,568.00**	**523,306.00**	
	FUND GAIN/LOSS:	388,655.87	415,728.88	469,398.24	503,029.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

418 Water Short Lived Asset Reserve Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 18	WSLAR-Rsvd. Beg. Balance	0.00	38,223.72	89,188.68	57,279.74	57,280.00	57,280.00	Based on current 2018 projected ending balance
308	Beginning Balances	0.00	38,223.72	89,188.68	57,279.74	57,280.00	57,280.00	
397 34 04 18	WSLAR-Transfer From Water	38,223.72	50,964.96	50,964.96	83,333.31	100,000.00	100,000.00	
397	Interfund Transfers	38,223.72	50,964.96	50,964.96	83,333.31	100,000.00	100,000.00	
TOTAL REVENUES:		38,223.72	89,188.68	140,153.64	140,613.05	157,280.00	157,280.00	
594 34 64 11	WSLAR-Meters	0.00	0.00	82,873.90	74,167.54	100,000.00	100,000.00	For meter purchases
594	Capital Expenditures	0.00	0.00	82,873.90	74,167.54	100,000.00	100,000.00	
508 10 04 18	WSLAR-Rsvd. Ending Balance	0.00	0.00	0.00	0.00	57,280.00	57,280.00	
999	Ending Balance	0.00	0.00	0.00	0.00	57,280.00	57,280.00	
TOTAL EXPENDITURES:		0.00	0.00	82,873.90	74,167.54	157,280.00	157,280.00	
	FUND GAIN/LOSS:	38,223.72	89,188.68	57,279.74	66,445.51	0.00	0.00	

5 YEAR BUDGET COMPARISON

419 Water Construction Fund

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Tohomish/Snohomish Project								
381 10 00 19	Water Const-GFR Loan For Tohomish Proj.	320,000.00	0.00	0.00	0.00	0.00	0.00	
380	Non Revenues	320,000.00	0.00	0.00	0.00	0.00	0.00	
391 20 00 15	Water Const-USDA Loan-Toho/Snoho Proj	363,627.90	22,998.76	0.00	0.00	0.00	0.00	
390	Other Revenues	363,627.90	22,998.76	0.00	0.00	0.00	0.00	
397 34 04 19	Water Const-Transfer From Water Res	85,000.00	0.00	0.00	0.00	0.00	0.00	
397 34 04 20	Water Const-Transfer From Water	5,472.73	0.00	0.00	0.00	0.00	0.00	
397	Interfund Transfers	90,472.73	0.00	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:		**774,100.63**	**22,998.76**	**0.00**	**0.00**	**0.00**	**0.00**	
TOTAL REVENUES:		**774,100.63**	**22,998.76**	**0.00**	**0.00**	**0.00**	**0.00**	
581 20 00 85	Water Const-GFR Loan Principal	230,000.00	0.00	0.00	0.00	0.00	0.00	
580	Non Expeditures	230,000.00	0.00	0.00	0.00	0.00	0.00	
592 18 82 85	Water Const-GRF Loan Interest	479.17	0.00	0.00	0.00	0.00	0.00	
591	Debt Service	479.17	0.00	0.00	0.00	0.00	0.00	
Tohomish/Snohomish Project								
594 34 63 20	Water Const-Tohomish/Snohomish USDA Proj	543,621.46	21,217.93	0.00	0.00	0.00	0.00	
594	Capital Expenditures	543,621.46	21,217.93	0.00	0.00	0.00	0.00	
597 34 04 21	Water Const-Transfer To Water	0.00	1,780.83	0.00	0.00	0.00	0.00	
597	Interfund Transfers	0.00	1,780.83	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:		**543,621.46**	**22,998.76**	**0.00**	**0.00**	**0.00**	**0.00**	

5 YEAR BUDGET COMPARISON

419 Water Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
TOTAL EXPENDITURES:	**774,100.63**	**22,998.76**	**0.00**	**0.00**	**0.00**	**0.00**	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

601 Remittances

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 06 01	Remit- Estimated Beg. Balance	0.00	0.00	4.50	0.00	0.00	0.00	
308	Beginning Balances	0.00	0.00	4.50	0.00	0.00	0.00	
389 30 00 01	Remit-Bldg Surcharges	305.53	276.00	295.50	364.22	300.00	418.00	
389 30 12 00	Remit-Crime Victims	309.00	283.25	314.84	207.54	500.00	239.00	
389 30 82 00	Remit-Veh Lic Fraud	33.87	135.48	135.48	124.19	0.00	136.00	
389 30 83 00	Remit-Trauma Care	495.38	439.18	668.27	328.65	1,000.00	379.00	
389 30 83 31	Remit-Auto Thft Prev	806.08	0.00	1,343.17	660.71	700.00	762.00	
389 30 83 32	Remit-Traum Brain Inj	158.71	157.95	258.52	118.23	200.00	158.00	
389 30 83 81	Remit-Auto Thft Prev	0.00	808.29	0.00	0.00	0.00	0.00	
389 30 88 00	Remit-State PSEA 3-ST 54	284.52	215.48	191.34	178.44	800.00	210.00	
389 30 89 09	Remit-WSP Hwy Acct	635.72	595.65	289.55	537.20	200.00	639.00	
389 30 89 14	Remit-Hwy Safety Acct	177.17	166.28	271.84	327.34	100.00	390.00	
389 30 89 15	Remit-Death Inv Acct	111.59	104.77	65.71	94.32	100.00	112.00	
389 30 91 00	Remit-State PSEA 1-ST 40	6,826.71	7,332.94	8,230.97	5,542.39	15,000.00	6,420.00	
389 30 92 00	Remit-State PSEA 2-ST 50	3,159.32	3,574.08	4,329.36	2,273.75	7,000.00	2,601.00	
389 30 96 00	Remit-Crime Lab-Breath	191.51	0.00	28.43	0.00	3,000.00	0.00	
389 30 97 00	Remit-JIS Account	2,094.36	2,441.00	3,515.57	1,902.10	3,000.00	2,215.00	
389 30 99 00	Remit-School Zone Safety	0.00	35.61	278.91	0.00	0.00	0.00	
380	Non Revenues	15,589.47	16,565.96	20,217.46	12,659.08	31,900.00	14,679.00	
TOTAL REVENUES:		15,589.47	16,565.96	20,221.96	12,659.08	31,900.00	14,679.00	
589 30 00 01	Remit-Bldg Surcharges	0.00	271.50	300.00	0.00	0.00	0.00	
589 30 12 00	Remit-Crime Victims	0.00	283.25	314.84	0.00	0.00	0.00	
589 30 82 00	Remit-Veh Lic Fraud	0.00	135.48	135.48	0.00	0.00	0.00	
589 30 83 00	Remit-Trauma Care	0.00	439.18	668.27	0.00	0.00	0.00	
589 30 83 31	Remit-Auto Thft Prev	0.00	808.29	1,343.17	0.00	0.00	0.00	
589 30 83 32	Remit-Traum Brain Inj	0.00	157.95	258.52	0.00	0.00	0.00	
589 30 88 00	Remit-State PSEA 3	0.00	215.48	191.34	0.00	0.00	0.00	
589 30 89 09	Remit-WSP Hwy Acct	0.00	595.65	289.55	0.00	0.00	0.00	
589 30 89 14	Remit-Hwy Safety Acct	0.00	166.28	271.84	0.00	0.00	0.00	
589 30 89 15	Remit-Death Inv Acct	0.00	104.77	65.71	0.00	0.00	0.00	
589 30 91 00	Remit-State PSEA 1	0.00	7,332.94	8,230.97	0.00	0.00	0.00	
589 30 92 00	Remit-State PSEA 2	0.00	3,574.08	4,329.36	0.00	0.00	0.00	
589 30 96 00	Remit-Crime Lab-Breath	0.00	0.00	28.43	0.00	0.00	0.00	
589 30 97 00	Remit-JIS Account	0.00	2,441.00	3,515.57	0.00	0.00	0.00	
589 30 99 00	Remit-School Safety Zone	0.00	35.61	278.91	0.00	0.00	0.00	
519	General Government Services	0.00	16,561.46	20,221.96	0.00	0.00	0.00	
589 30 00 01	Remit-Bldg Surcharges	305.53	0.00	0.00	259.50	300.00	418.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
MCAG #: 0481

601 Remittances

Account		2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
589 30 12 00	Remit-Crime Victims	309.00	0.00	0.00	177.04	500.00	239.00	
589 30 82 00	Remit-Veh Lic Fraud	33.87	0.00	0.00	90.32	0.00	136.00	
589 30 83 00	Remit-Trauma Care	495.38	0.00	0.00	267.99	1,000.00	379.00	
589 30 83 31	Remit-Auto Thft Prev	806.08	0.00	0.00	540.00	700.00	762.00	
589 30 83 32	Remit-Traum Brain Inj	158.71	0.00	0.00	99.92	200.00	158.00	
589 30 88 00	Remit-State PSEA 3	284.52	0.00	0.00	164.27	800.00	210.00	
589 30 89 09	Remit-WSP Hwy Acct	635.72	0.00	0.00	491.25	200.00	639.00	
589 30 89 14	Remit-Hwy Safety Acct	177.17	0.00	0.00	308.88	100.00	390.00	
589 30 89 15	Remit-Death Inv Acct	111.59	0.00	0.00	86.30	100.00	112.00	
589 30 91 00	Remit-State PSEA 1	6,826.71	0.00	0.00	4,758.94	15,000.00	6,420.00	
589 30 92 00	Remit-State PSEA 2	3,159.32	0.00	0.00	1,858.75	7,000.00	2,601.00	
589 30 96 00	Remit-Crime Lab-Breath	191.51	0.00	0.00	0.00	3,000.00	0.00	
589 30 97 00	Remit-JIS Account	2,094.36	0.00	0.00	1,591.18	3,000.00	2,215.00	
580	Non Expeditures	15,589.47	0.00	0.00	10,694.34	31,900.00	14,679.00	
TOTAL EXPENDITURES:		**15,589.47**	**16,561.46**	**20,221.96**	**10,694.34**	**31,900.00**	**14,679.00**	
	FUND GAIN/LOSS:	0.00	4.50	0.00	1,964.74	0.00	0.00	

5 YEAR BUDGET COMPARISON

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed
001 Current Expense	2,469,527.51	3,000,947.72	3,147,157.53	2,271,276.14	3,019,997.00	2,580,450.00
101 Street Fund	385,097.18	691,201.47	1,110,525.99	833,587.46	1,248,178.00	427,791.00
107 Pool Fund	216,593.14	236,270.24	252,199.76	133,574.97	171,612.00	
108 Municipal Capital Imp Fund	314,060.06	509,708.99	337,392.37	376,932.77	433,341.00	208,907.00
110 Fire Reserve Fund	125,601.47	221,825.46	289,439.45	317,045.41	514,229.00	204,580.00
112 General Fund Reserve	554,166.55	254,981.92	275,891.65	359,949.62	396,957.00	653,701.00
121 Police Vehicle Reserve Fund	209,147.66	217,231.23	177,331.65	200,970.12	213,843.00	168,843.00
200 Unlimited Go Bond Fund	100,217.22	105,716.13	17,794.84	17,788.01	17,669.00	17,669.00
302 Street Construction Fund	549,032.10	42,667.22				
307 New Pool Construction Fund			503.96	2,563.96	854.00	2,564.00
401 Water Fund	2,545,650.17	2,054,981.78	2,090,785.18	2,086,840.23	2,046,330.00	2,072,689.00
402 Wastewater Collection Fund	1,394,638.25	1,549,003.49	1,406,907.02	1,447,167.59	1,582,989.00	1,899,380.00
408 Water Reserve Fund	308,924.30	148,501.31	149,186.66	149,884.58	149,873.00	400,755.00
409 Wastewater Reserve Fund	196,324.35	209,225.33	223,438.87	354,356.30	380,256.00	817,925.00
412 Water Rights Acquisition Fund	257,059.12	285,059.25	315,900.03	327,829.94	346,299.00	369,346.00
413 Water Bond Redemption Fund	39,713.50	57,420.16	58,442.49	51,542.34	58,727.00	58,278.00
414 Wastewater Bond Redemption Fund	24,759.48	24,951.82	24,610.49	22,533.83	24,753.00	24,528.00
415 Water Bond Reserve Fund	43,700.03	45,759.06	48,058.18	49,956.84	50,359.00	52,688.00
416 Wastewater Bond Reserve Fund	70,567.85	70,964.13	71,764.74	72,402.48	72,566.00	73,417.00
417 Treatment Plant Reserve Fund	391,868.21	416,212.96	469,398.24	503,029.76	503,568.00	523,306.00
418 Water Short Lived Asset Reserve Fund	38,223.72	89,188.68	140,153.64	140,613.05	157,280.00	157,280.00
419 Water Construction Fund	774,100.63	22,998.76				
601 Remittances	15,589.47	16,565.96	20,221.96	12,659.08	31,900.00	14,679.00
	11,024,561.97	10,271,383.07	10,627,104.70	9,732,504.48	11,421,580.00	10,728,776.00
001 Current Expense	1,833,624.96	2,382,377.98	2,722,241.42	2,116,480.15	3,019,997.00	2,580,450.00
101 Street Fund	208,235.16	673,196.56	911,132.39	657,262.70	1,248,178.00	427,791.00
107 Pool Fund	114,818.67	209,498.05	230,114.82	117,662.97	171,612.00	
108 Municipal Capital Imp Fund	12,609.20	328,492.96	244,005.45	19,035.11	433,341.00	208,907.00
110 Fire Reserve Fund		49,880.54	90,245.30	285,663.65	514,229.00	204,580.00
112 General Fund Reserve	320,000.00			9,226.45	396,957.00	653,701.00
121 Police Vehicle Reserve Fund	79,916.43	39,899.58	40,724.84	36,911.59	213,843.00	168,843.00
200 Unlimited Go Bond Fund	90,213.64	90,015.00	126.58		17,669.00	17,669.00
302 Street Construction Fund	506,364.88	42,667.22				
307 New Pool Construction Fund					854.00	2,564.00
401 Water Fund	2,304,323.08	1,895,052.33	1,751,908.30	1,214,815.69	2,046,330.00	2,072,689.00
402 Wastewater Collection Fund	757,729.15	1,111,268.58	809,745.38	795,829.39	1,582,989.00	1,899,380.00
408 Water Reserve Fund	233,833.48				149,873.00	400,755.00
409 Wastewater Reserve Fund					380,256.00	817,925.00
412 Water Rights Acquisition Fund	123,982.24	123,982.24	123,982.24	61,991.12	346,299.00	369,346.00
413 Water Bond Redemption Fund	26,293.34	42,977.67	42,819.34	43,369.32	58,727.00	58,278.00
414 Wastewater Bond Redemption Fund	13,146.66	13,513.33	13,171.66	13,046.68	24,753.00	24,528.00
415 Water Bond Reserve Fund					50,359.00	52,688.00
416 Wastewater Bond Reserve Fund					72,566.00	73,417.00

5 YEAR BUDGET COMPARISON

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed
417 Treatment Plant Reserve Fund	3,212.34	484.08			503,568.00	523,306.00
418 Water Short Lived Asset Reserve Fund			82,873.90	74,167.54	157,280.00	157,280.00
419 Water Construction Fund	774,100.63	22,998.76				
601 Remittances	15,589.47	16,561.46	20,221.96	10,694.34	31,900.00	14,679.00
	7,417,993.33	7,042,866.34	7,083,313.58	5,456,156.70	11,421,580.00	10,728,776.00
FUNDS GAIN/LOSS:	3,606,568.64	3,228,516.73	3,543,791.12	4,276,347.78	0.00	0.00

AGENDA MEMO

Needs Legal Review: Yes
Council Meeting Date: November 19, 2018
Agenda Item: Lincoln Street Sewer Extension - Acceptance
Presented By: Pat Munyan, City Administrator

ACTION REQUIRED:
Acceptance of the Lincoln Street Sewer Extension.

PROPOSED MOTION:
Motion to accept Lincoln Street Sewer Extension.

Why is it a legislative issue:
The city council must accept sewer and water extensions as they become part of the city's overall infrastructure.

Explanation of issue:
Additional information will be provided regarding the Lincoln Street Sewer Extension prior to the meeting on Monday, November 19, 2018.

Staff Recommendation:
Staff recommends acceptance of the Lincoln Street Sewer Extension.

AGENDA MEMO

Needs Legal Review:	Yes
Council Meeting Date:	November 19, 2018
Agenda Item:	Proposed Resolution 2018-11-475, Adopting Public Records Policy and Procedures
Presented By:	Jan Brending, Clerk Treasurer

ACTION REQUIRED:
Approval of Resolution 2018-11-475, adopting public records policy and procedures.

PROPOSED MOTION:
Motion to approve Resolution 2018-11-475 adopting public records policy and procedures.

Why is it a legislative issue:
The city council adopts all ordinances and resolutions.

Explanation of issue:
The city is required to adopt public records policies and procedures. At the current time, the city has no such policy in place. The proposed policy has been reviewed by Ken Woodrich, City Attorney, and it complies with state requirements.

Staff Recommendation:
Staff recommends the city council adopt Resolution 2018-11-475 adopting pubic records policy and procedures.

RESOLUTION 2018-11-475

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITE SALMON, WASHINGTON, ADOPTING PUBLIC RECORDS POLICY AND PROCEDURE

WHEREAS, the City of White Salmon is committed to transparent government as the law allows. This Public Records Policy and Procedure is intended to facilitate public access to records and to minimize confusion or misunderstanding about the records request process; and

WHEREAS, the City of White Salmon is required by RCW 42.45.100 to adopt and enforce reasonable rules and regulations consistent with the intent of the Washington State Public Records Act (PRA), referenced in RCW Chapter 42.56 and Model Rules of WAC 44-14; and

WHEREAS, the City of White Salmon is required to provide access to public records, protect public records from damage and disorganization and to prevent excessive inference with other essential functions of the City; and

WHEREAS, the City of White Salmon is required to protect certain public records from disclosure subject to various legal exemptions; and

WHEREAS, the City of White finds that maintaining an index as provided for in RCW 42.56.070(3) for use by the public would be unduly burdensome and would interference with agency operations given the high volume, various locations and types of public records received, generated and otherwise acquired by the city; and

WHEREAS, the City of White Salmon finds that calculating the actual cost of providing documents either via copying, scanning, uploading electronic files or in any other electronic format in order to fulfill public records request would be unduly burdensome and therefore will comply with RCW 42.56.120(2)(b).

NOW THEREFORE, BE IT HEREBY RESOLVED THAT CITY OF WHITE SALMON ADOPTS A PUBLIC RECORDS POLICY AND PROCEDURES ATTACHED.

ADOPTED by the Council of the City of White Salmon, Washington. Dated this 19th day of November, 2018.

____
David Poucher, Mayor

ATTEST:

____
Jan Brending, Clerk Treasurer

APPROVED AS TO FORM:

____
Kenneth Woodrich, City Attorney

City of White Salmon

Public Records Policy and Procedure

1.0 Purpose

1.1 The City of White Salmon is committed to transparent government as the law allows. This Public Records Policy and Procedure is intended to facilitate public access to records and to minimize confusion or misunderstanding about the records request process.

1.2 The City of White Salmon is required by RCW 42.56.100 to adopt and enforce reasonable rules and regulations consistent with the intent of the Washington State Public Records Act (PRA), referenced in *RCW Chapter 42.56 and Model Rules of WAC 44-14*, and to provide access to public records, protect public records from damage and disorganization and to prevent excessive interference with other essential functions of the City. The City is also required to protect certain public records from disclosure subject to various legal exemptions.

1.3 This Public Records Act disclosure policy established the procedures the City of White Salmon will follow to provide for the fullest assistance to requestors including the most timely possible action on requests, while protecting public records from damage and preventing "excessive interference with other essential agency functions." *RCW 42.56.100.*

1.4 The City is required to respond to public records requests pursuant to Chapter 42.56 RCW. The City is not required to respond to questions, do research, prepare reports, or to give information that is not the subject of an identifiable public record.

1.5 Except where these guidelines are mandated by statute, the guidelines in this policy are discretionary and advisory only and shall not impose any affirmative duty on the City. The City reserves the right to apply and interpret this policy as it reasonably sees fit, and to revise or change the policy at any time. Failure to comply with any provision of these rules shall not result in any liability imposed upon the City other than that provided in the Public Records Act.

2.0 Definitions

2.1 "The City of White Salmon" and "The City" includes any office, department, division, bureau, board, commission, or agency of the City of White Salmon. *RCW 42.56.010(1).*

2.2 "Public Record" includes any writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used, or retained by the City of White Salmon regardless of the physical form or characteristics. *RCW 42.56.010(2).*

2.3 "Writing" means handwriting, typewriting, printing, photostating, photographing and every other means of recording any form of communication representation including, but not limited to, letters, words, pictures, sounds, or symbols, or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, motion picture, film and video recordings, magnetic or punched cards, discs, drums, diskettes, sound recordings and other documents including existing data compilations from which information may be obtained or translated. *RCW 42.56.010(3).*

2.4 "Identifiable Records" means an identifiable record is one in existence at the time the records request is made and the City staff can locate after an objectively reasonable search.

2.5 "Exempt record" includes all agency records that are specifically exempted or prohibited from disclosure by state or federal law, either directly in RCW 42.56 or other statues. For information related to Public Record Exemptions please see Municipal Research Services Center's (MRSC) publication "Public Records Act for Washington Cities, Counties, and Special Purpose Districts" on the City's Website under Public Records Request.

3.0 Responsibility

3.1 Public Records Officer

The City of White Salmon's Public Records Officer is the City Clerk. Other City staff members may also process public records requests, as needs require.

3.2 City Attorney

The City Attorney's Office shall provide legal advice to the Public Records Officer or designee on those occasions when advice is sought. Additionally, the City Attorney's Office will provide a timely written response to a written request for an explanation of a denial of the release of public information as provided in Section 17 of this policy.

3.3 Central and Field Offices

The City of White Salmon's central office for requesting records is City Hall, 100 N. Main Street, White Salmon, WA 98672. The City is a non-charter code city governed by the provisions of RCW Chapter 35A.12 under the mayor-council form of government. The City has field offices located in various locations for departments such as Police and Fire Department. More information regarding the City of White Salmon's departments may be obtained through the City's website www.white-salmon.net.

4.0 Procedure

4.1 How to Request Records:

General Records Request- Any person requesting access to general public records or seeking assistance in making such a request must contact the City Clerk located at:

City Clerk/Public Records Officer	Phone: (509) 493-1133 x205
100 N. Main Street / P.O. Box 2139	Email:
White Salmon, WA 98672	janb@ci.white-salmon.wa.us
Hours: 8:00am to 5:00pm Mon-Friday	

Police Records Request- Any person requesting Police records must contact the Police Department located at:

Bingen-White Salmon Police Department	Phone: (509) 493-1177
142 E Jewett Blvd / P.O. Box 2139	Fax: (509) 493-1007
White Salmon, WA 98672	Email: info@bwspolice.com
Hours: 8:00 a.m. to 4:00 p.m. Mon- Thursday	

4.2 Request Format

While there is no specific required format for a public records request, a requestor must provide the City with reasonable notice that the request being made is for public records. If a request is contained in a larger document unrelated to a public record request, the requestor should point out the public record request by labeling the front page of the document as containing a public records request or otherwise calling the request to the attention of the Public Records Officer to facilitate a timely response to the request.

To help facilitate a prompt response, the City encourages that all requests be made in writing on a *Public Records Request Form*, which is available at the City Clerk's Office and on the City of White Salmon's website www.white-salmon.net. Requests may be submitted in person, orally, by mail, by fax, or e-mail. Mail, email and faxes will be considered received on the date the form is stamped "received", not on the date sent. Requests should include the following information:

A. The requestors name, mailing address, and contact phone number;

B. The date of the request;

C. The nature of the request, including a detailed description of the public record(s) adequate for the city personal to be able to locate the records;

D. A statement regarding whether the records are being requested for a commercial purpose *(RCW 42.56.070 (9);*
And,

E. Whether the requestor desires copies (and whether in a paper or electronic form), or to inspect the requested records. The City reserves the right to choose a form of copies where it is impracticable to respond in the requested form.

Request for public records made orally must be made during normal business hours. Requests for public records made orally must be confirmed by the Public Records Officer.

A variety of records are available on the City's website at www.white-salmon.net. Requestors may be directed to view the records available on the website in lieu of producing copies or physical inspection where records are so available and may be searched. The City Clerk or designee shall be available for technical assistance in that event.

4.3 Response to Requests

The City will process requests in the most efficient manner as the Public Records Officer (defined above) deems appropriate. The Public Records Officer may ask a requestor to prioritize the records he or she is requesting so that the most important records may be provided first.

Within five (5) business days of receiving a request, the City will either (A) provide the record; (B) acknowledge that the request has been received and provide a reasonable time estimate it will need to respond to the request; (C) seek clarification of the request; or (D) deny the request.

Additional time to respond may be based on the need to log the request, to clarify the intent of the request, to locate and assemble the records, to redact confidential or exempt information, to prepare a withholding index to notify third parties or agencies affected by the request and provide such parties/agencies with the opportunity to seek a court order preventing disclosure where appropriate and/or to consult with the City Attorney about whether the records are exempt from disclosure. The Public Records Officer should briefly explain the basis for the time estimate to respond. Should an extension of time be necessary to fulfill the request, the Public Records Officer will provide a revised estimate and explain the changed circumstances that make it necessary.

The City frequently receives requests for public records identified in terms of "any and all documents related to" or similar language. The City has limited staffing resources and broad requests of voluminous documents, particularly those requiring review and redaction, will be provided only as City staffing allows and may result in long response periods. If the requestor is unable or unwilling to help narrow the scope of the documents being sought in order to expedite the City's response and/or reduce the volume of potentially responsive documents, the Public Records Officer is allowed to err on the side of producing more rather that fewer documents in response to such a broad, general request. City staff shall not be obligated to interpret such a broad, general request in order to decipher which specific documents may be of interest to the requestor and the PRA does not allow a requestor to search through the City's files for records which cannot be identified or described to the City. The City is not authorized to provide lists of individuals for commercial purposes and the City may inquire whether the requestor is using a list commercially in its initial response. The Public Records Officer may also seek sufficient information to determine if another statute or court order may prohibit disclosure. If the requestor fails to clarify an unclear request or verify a non-commercial intent within fifteen (15) working days, the City will treat the request as having been withdrawn. *RCW 42.56.520.*

If the Public records contains personal information that identifies an individual or organization rather that the subject of the requested public record, the City may notify that individual or organization to allow the party to seek relief pursuant to RCW 42.56.540, and the response time may be delayed (usually by ten days) to allow the third party to oppose the records release. Such relief may include a court injunction prohibiting release of the record because such examination would not be in the public interest and would substantially and irreparably damage any person or vital governmental function. The City may take the above into account when providing an estimate of when the records will be available. Nothing in this policy is intended to, nor does it, create any right to such notice.

When a request uses a phrase such as "all records relating to", the Public Records Officer may interpret the request to be for records which directly and fairly address the topic. The City may respond to a request to provide access to a public record by providing the requestor with a link to the City's web site containing an electronic copy of that record if it can be determined that the requestor has internet access and the requestor agrees that the request has been satisfied.

When the requestor has found the records he or she is seeking, the requestor should advise the Public Records Officer that the request for records have been provided and the remainder of the request may be cancelled.

4.4 Providing Records in Installments

When the request is for a large number of records, the City may provide access for inspection and copying in partial installments if reasonably determined that it would be practical to provide the records in that way. With each instance the City will notify the requestor of the response time for the next installment. Provided, however, if the requestor does not contact the Public Records Officer within thirty (30) working days to arrange for the review of the first installment, the City may deem the request abandoned and may stop fulfilling the remainder of the request. The City may prioritize record requests received after commencing to fulfill the larger request. *RCW 42.56.120.*

4.5 Electronic Records

The process for requesting electronic public records is the same as the process for requesting paper public records.

When a requestor requests records in an electronic format, if technically feasible, the Public Records Officer will provide the nonexempt records or portions of such records that are reasonably locatable in an electronic format that is used by the City and is generally commercially available; or will provided the records in a format that is reasonably translatable to the format in which the agency keeps the record.

With the consent of the requestor, the City may provide customized access under *RCW 42.56.120* if the record is not reasonably translatable into the format requested. The City may charge a fee consistent with *RCW 42.56.120(3)(a)(i)* for such customizable access.

4.6 No Duty to Create Records

This policy does not require the City to answer written questions, summarize data or information, prepare reports, create new public records, or provide information in a format that is different from original public records; however, the City may in its discretion create such a new record to fulfill the request where it may be easier for the City to create a record responsive to the request than to collect and make available voluminous records that contain small pieces of information responsive to the request. *WAC 44-14-04003 (5).*

4.7 No Duty to Provide Information

This policy does not require the City to respond to requests for information, research, opinions or advice. Requests for information, research, opinions, advice, or similar requests will not be responded to pursuant to this policy.

4.8 No Duty to Supplement Responses

The City is not obligated to hold current records requests open to respond to request for records that may be created in the future. A new request must be made to obtain later-created public records.

4.9 Fees

A. The City finds that calculating the actual cost of providing documents either via copying, scanning, uploading electronic files or in any other electronic format in order to fulfill a public records request would be unduly burdensome for the following reasons:

1. The City's public records officer would be required to maintain a record of all employees who contributed to each part of a public record request and potentially charge different amounts for multiple documents and/or pages.

2. The City uses several scanning and copying machines with different costs and lease agreement fees which change from time to time. The cost of supplies for the City's various machines is subject to change based on current market rates. Calculating the portion of the machines and supplies sued toward copying or scanning public records would require knowledge of the cost of supplies and an in-depth analysis of timing and application multiplied by each contributing employee's hourly rate of pa and benefits;

3. The response time to a public records requires may be delayed in or order to calculate actual costs and creating an invoice with varying different rates of providing the public records.

RCW 42.56.120(2)(b).

B. The charges for responding to public records requests are as follows:

1. Fifteen cents ($0.15) per page for photocopies of public records, printed copies of electronic public records when requested by the person requesting records, or for the use of agency equipment to photocopy public records. *RCW 42.56.120(2)(b)(i).*

2. Ten cents ($0.10) per page for public records scanned into an electronic form or for the use of agency equipment to scan the records. *RCW 42.56.120(2)(b)(ii).*

3. Five centers ($0.05) per each four electronic files or attachment uploaded to email, cloud-based data storage service, or other means of electronic delivery. *RCW 42.46.120(2)(b)(iii).*

4. Ten cents per gigabyte for the transmission of public records in an electronic format or for the use of agency equipment to send the records electronically. The city shall take reasonable steps to provide the records in the most efficient manner available to the agency in its normal operations. *RCW 42.56.120(2)(b)(iv).*

5. The actual cost of any digital storage media or device provided by the agency, the actual cost of any container or envelope used to mail the copies to the requestor, and the actual postage or delivery charge. *RCW 42.56.120(2)(b)(v).*

C. The charges in (b) of this subsection may be combined to the extent that more than one type of charge applies to copies produced in response to a particular request.

D. An agency may charge a flat fee of up to two dollars for any request as an alternative to fees authorized under (a) or (b) of this subsection when the agency reasonably estimates and documents that the costs allowed under this subsection are clearly equal to or more than two dollars. An additional flat fee shall not be charged for any installment after the first installment of a request produced in installments. An agency that has elected to charge the flat fee in this subsection for an initial installment may not charge the fees authorized under (a) or (b) of this subsection on subsequent installments.

E. An agency shall not impose copying charges under this section for access to or downloading of records that the agency routinely posts on its public internet web site prior to receipt of a request unless the requestor has specifically requested that the agency provide copies of such records through other means.

F. A requestor may ask an agency to provide, and if requested an agency shall provide, a summary of the applicable charges before any copies are made and the requestor may revise the request to reduce the number of copies to be made and reduce the applicable charges.

G. No fee is charged for inspection of a public record or for locating a record. Fees may be waived due to the small amount of copies, scans or electronic formats made or other circumstances. Payment of fees is required prior to the release of records unless other arrangements have been made. *RCW 42.56.120.*

4.10 Deposit

The City may require a deposit of up to ten percent (10%) of the estimated cost of copying records prior to copying the records for a requestor. The City may also require payment of the remainder of the cost before providing all of the records, or the payment of the cost of copying an installment before providing that installment. *RCW 42.56.120*

4.11 Availability of Public Records

Public Records are available for inspection and copying at the City Clerk's Office during normal business hours: Monday through Friday, 8:00a.m. to 5:00 p.m., excluding the lunch hour (12:00noon-1:00pm) and excluding legal holidays. City personnel and the requestor may make mutually agreeable arrangements for time(s) of inspections and copying.

To the extent possible, given other demands for space and staff time, the Public Records Officer shall promptly provide space to inspect public records at the City Hall. The City deems it necessary, in order to comply with the PRA's mandate to protect public records, to require that inspections of public records be conducted in the presence of the Public Records Officer or designated staff. The City will make every effort to provide staff to oversee the expeditious inspection of the public records without unduly compromising or unreasonably interfering with the essential functions of the City. All assistance to help requestors locate and inspect particular responsive records shall be provided by the Public Records Officer, provided that the giving of such assistance does not unreasonably disrupt the daily operations of the City Clerk or other duties of any assisting employee(s) in other City departments. In accommodating a request for public records inspection, the City may consider the size of the request, the ease with which the requested records can be made available for inspection and the special accommodations requested by the requestor necessary in order to inspect the records, the availability (schedule) of the requestor to conduct the inspection, the availability of City staff to observe the inspection, the time constraints on staff availability imposed by other current City business, and any other relevant circumstances.

After inspection is complete, the requestor shall indicate which documents he/she wishes to have copied using a non-permanent method of marking the desired records as approved by the Public Records Officer. The Public Records Officer will arrange for copying.

4.12 Preservation of Public Records

No member of the public may remove a public record from the City Clerk's Office without the Public Record Officer's permission. No member of the public may remove a public record from a viewing area, disassemble, or alter, fold, mark, deface, tear, damage or destroy any public record. Public records maintained in a file jacket or binders, or in chronological order, may not be dismantled except for the purpose of copying, and then only by City staff. Copies of public records may be copied only on copying machines of the City unless other arrangements are made by the Public Records Officer. No food or drink will be permitted during time of inspection of public records. Access to file cabinets, shelves, vaults and other City storage areas in restricted to authorized City staff.

4.13 Organization of Public Records

The City finds that maintaining an index as provided in RCW 42.56.070(3) for use by the public would be unduly burdensome and would interfere with agency operations given by the high volume, various locations, and types of public records received, generated and otherwise acquired by the City. *RCW42.56.070(4)*. Notwithstanding the foregoing, the City will maintain its records in a reasonably organized manner and take reasonable actions to protect records from damage and disorganization.

4.14 Closing Abandoned or Unpaid Requests

If the requestor withdrawals the request, fails to fulfill his or her obligations to inspect the records within thirty (30) days of notice that the records are available for inspection, or fails to pay the deposit, installment payment or final payment for the requested copies, City personnel will close the request. City personnel will document the closure of the request and the conditions that led to the closure. *RCW 42.56.120.*

4.15 Records Exempt from Public Disclosure

The City is not required to permit public inspection and copying of records for which public disclosure of the record is prohibited, restricted or limited by state law or federal statute or regulation. The City is prohibited by statute from disclosing lists of individuals for commercial purposes. *RCW 42.56.070(9)*

The Public Records Act provides that a number of types of documents are exempt from public inspection and copying. *RCW 42.56.230 through 42.56.480* contains a large number of exemptions from public inspection and copying.

Other statutes outside the Public Records Act may prohibit and exempt disclosure of certain documents or information *RCW 42.56.070(1).*

The City's failure to list an exemption shall not affect the effectiveness of the exemption.

4.16 Denial of Request Due to Exemption

All denials of requests for public records will be accompanied by a written statement specifying the reason(s) for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld. *RCW 42.56.210(3).* Redacted sections shall indicate the reason for the redaction.

4.17 Mechanism for Review of Denial

Any person who objects to the denial of a public record may petition in writing to the City Clerk for a review by the City Attorney of that decision. The petition shall include a copy of or reasonably identify the written statement by the City Attorney's Office or designee denying the request. The City Attorney shall perform a review at the end of the second business day following the denial to represent final action for the purposes of judicial review. *RCW 42.56.530.*

4.18 Retention of Records

The City is not required to retain all records it creates or uses. However, the City will follow RCW Chapter 40.14, Preservation and Destruction of Public Records, in the retention and destruction of public records. The Secretary of State, State Archives Committee approves a general retention schedule for local agency records (including cities) that is common to most agencies. Individual agencies may seek approval from the Local Records Committee for retention schedules specific to their agency or that, due to their particular business needs, must be kept longer than provided in the general schedule. The retention schedule for local agencies is available at *www.secstate.wa.gov/archives.* Retention schedules for documents vary based on the content of the record. *WAC 4414-03005.*

4.19 Loss of Right to Inspection

Inspection shall be denied, and the record withdrawn by the Public Records Officer if the requestor, when reviewing the record, acts in a manner which will damage or substantially disorganize the records or interfere excessively with other essential functions of the City.

4.20 Disclaimer of Liability

Neither the City nor any officer, employee, official or custodian shall be liable, or shall a cause of action exist, for any loss or damage based upon a release of Public Records if the person releasing the records acted in good faith in attempting to comply with this policy. This policy is intended to expand or restrict the rights of disclosure or privacy as they exist under state and federal law. Despite the use of mandatory terms such as "shall", nothing in this policy is intended to impose mandatory duties on the City beyond those imposed by statute and federal law.

CITY OF WHITE SALMON
City Council Regular Meeting – Wednesday, November 7, 2018
DRAFT

Council and Administrative Personnel Present

Council Members:	**Staff Present:**
Jason Hartmann	Dave Poucher, Mayor
Donna Heimke	Pat Munyan, City Administrator
Marla Keethler	Jan Brending, Clerk Treasurer
Ashley Post	Ken Woodrich, City Attorney
Amy Whiteman	

1. Call to Order

Mayor Poucher called the meeting to order at 6 p.m. There were approximately 5 people present.

2. Roll Call

All council members were present.

3. Comments – Public and Council

Tony Gilmer, Klickitat County EMS District said the EMS board has accepted the resignations of its operations manager. He said Bruce Brending is filling the position on an interim basis. Gilmer said the EMS levy appears to be passing. He noted that his term expires at the end of the year. Gilmer said he would be willing to continue to serve unless the council feels like there is someone better.

Lloyd DeKay, White Salmon said it looks like the creation of a metropolitan park district is passing. He thanked the council for the work that it has done. DeKay said the elected board members will be getting back to the council soon.

Amy Whiteman, Council Member said that a months are designated as a month to remember a specific situation such as "Domestic Violence Awareness", "Diabetes,", etc. She said she would like permission to work with organizations such as Washington Gorge Action Programs to tire ribbons around utility poles or sign poles to make citizens aware. Whiteman said she would make sure the ribbons are taken down in a timely manner. There was a consensus of the council to allow the ribbons.

4. Changes to the Agenda

There were no changes to the agenda.

5. Eagle Ridge Subdivision Final Plat

Pat Munyan provided an overview of the Eagle Ridge Subdivision. He said staff is recommending approval of the final plat and acceptance of the dedicated utility easements and lines. Munyan provided an overview of timelines associated with approvals of subdivisions and the associated utility improvements. He noted that he recommended that the home owner's association document address the helipad that is located at Skyline Hospital.

Ken Woodrich noted there is nothing in the city's code that requires a such a disclaimer to be included on the final plat. He said that if the council wants something like that for future land divisions, the city's code would need to be changed.

Jason Hartmann moved, Amy Whiteman seconded
Motion to approve the Eagle Ridge Subdivision final plat and accept the 20-foot dedicated utility easement and utility lines. *CARRIED AS AMENDED*

Jason Hartmann moved, Donna Heimke seconded.
Motion to amend motion recommending that language be added to the plat or the homeowner's association agreement to provide notification of the noise associated with helipad located at Skyline Hospital. *CARRIED.*

6. Proposed Ordinance 2018-11-1028, Amending WSMC 17.50.050 Regarding Building Height Limitations in RD Riverfront District

Pat Munyan said the ordinance proposes to change the number of stories allowed under maximum building height from three stories to four stories. He said the total height of the structure is maintained at the existing 45 feet. Jan Brending noted that the following language needs to be added to the "Maximum Building Height" language as it is currently in the ordinance and staff does not recommend removing it: "**~~Three~~** **<u>Four</u>** stories, not to exceed forty-five feet; increase setbacks five feet for each two feet over thirty-five foot height; height over thirty-five feet will require the review and approval of fire department and building department based on public safety;".

The city council discussed the ordinance and the desire to deal with aesthetics and maintenance of green space.

Mayor Poucher opened the public hearing on Ordinance 2018-11-1028, amending WSMC 17.50.050 regarding building height limitations in RD Riverfront District.

Tom Stevenson, White Salmon said he serves on the planning commission. He said his family owns a hotel and is planning on adding another group of rooms to. Stevenson said he was also involved int eh development of the riverfront zone. He said he feels there is value to allowing four stories.

Mayor Poucher closed the public hearing.

Jason Hartmann moved, Donna Heimke seconded.
Motion to approve Ordinance 2018-11-1028, amending WSMC 17.50.050 regarding building height limitations in RD Riverfront District as corrected. *CARRIED.*

7. Proposed 2019 Revenue Sources and 2019 Ad Valorem Property Tax

Jan Brending provided an overview of the proposed 2019 revenue sources. She said the city is required to adopt both an ordinance and resolution related to ad valorem property taxes. Brending said the ordinance/resolution provides for a 1% increase in property taxes based on a highest lawful maximum levy since 1985. She said in addition the ordinance/resolution provides for the city to collect property taxes that were not levied by the county in 2018 due to an error on the county's part.

Mayor Poucher opened the public hearing on the proposed 2019 revenue sources and proposed 2019 ad valorem property taxes.

There was no public comment.

Mayor Poucher closed the public hearing.

Donna Heimke moved, Jason Hartmann seconded.
Motion to approve Ordinance 2018-11-1029, determining the amount to be raised by ad valorem property taxes to be levied for the year 2019. *CARRIED.*

Amy Whiteman moved, Marla Keethler seconded.
Motion to approve Resolution 2018-11-474, determining the amount to be raised by ad valorem property taxes to be levied for the year 2019. *CARRIED.*

8. Proposed Job Description – Finance Clerk

Jan Brending said that she is requesting the council to approve the job description and salary range for the position of Finance Clerk. She said the council previously approved a job description for Finance Assistant which was at a higher level. Brending said she feels city hall is in need for a more clerical position and that the lower salary range would allow for the person to work a full 40 hours a week.

Ashley Post moved, Amy Whiteman seconded.
Motion to approve job description for position of Finance Clerk. *CARRIED.*

9. Interlocal Agreement with White Salmon Valley School District – Water Rates Irrigation Accounts

Jan Brending said the city has had an interlocal agreement with the White Salmon Valley School district regarding water rates for the school's irrigation accounts. She said the interlocal agreement provides that base fees are not charge for a six-month period (October through April), however any usage fees that would be billed during that period are charged to the school district.

Jason Hartmann moved, Donna Heimke seconded.

Motion to approve interlocal agreement with White Salmon Valley School District regarding water rates for irrigation accounts. *CARRIED.*

10. Request for One-Time Waiver of Union CBA Requirement for Use of Minimum Five Consecutive Working Days of vacation Per Year – Andrew Dirks

Pat Munyan said the collective bargained agreement for municipal employees requires employees to take a minimum of five (5) consecutive working days of vacation per year. He said that due to Andrew Dirks being a new father he has used his vacation days but not in a consecutive manner. Munyan said staff recommend the council authorize a one-time waiver for Andrew Dirks from the Union CBA requirement.

Amy Whiteman moved, Jason Hartmann seconded.
Motion to authorize one-time waiver of Union CBA requirement for use of minimum five consecutive days of vacation per year for Andrew Dirks. *CARRIED.*

11. Treasurer's Reports – August and September 2018

Jan Brending presented the Treasurer's Reports for August and September 2018.

Jason Hartmann moved, Donna Heimke seconded.
Motion to accept the Treasurer's Reports for August and September 2018. *CARRIED.*

12. Consent Agenda

a. Approval of Minutes – October 15 and 17, 2018

b, Approval of Vouchers

Vouchers audited and certified as required by RCW 42.24.080 and expense reimbursement claims as required by RCW 42.24.090 as of this 7^{th} day of November, 2018.

Vouchers

Type	Date	From	To	Amount
Claims	11/7/2018	34341	34378	
				257,777.35
			Claims Total	**257,777.35**
Payroll	10/19/2018	EFT	EFT	75,473.09
	11/5/2018	34335	34340	1,446.79
	11/5/2018	EFT	EFT	94,272.25
			Payroll Total	**171,192.13**
Manual Claims	10/3/2018	EFT	EFT	975.32

	10/6/2018	EFT	EFT	396.60
	10/22/2018	EFT	EFT	16,476.00
	10/24/2018	34331	34333	1,141.90
	10/29/2018	34334	34334	167.13
	11/5/2018	EFT	EFT	1,736.79
	11/6/2018	EFT	EFT	408.65
			Manual Total	**21,302.39**
			Total All Vouchers	**450,271.87**

Donna Heimke moved, Amy Whiteman seconded.
Motion to approve consent agenda. CARRIED.

11. Department Head and Committee Reports

Pat Munyan, City Administrator said that he and Jan Brending participated in recent phone conference regarding the city's ASR project and the permits that need to be issued. He said it appears the Yakama Nation is on board with process. Munyan said he hopes the ASR project be implemented in January of 2019.

Ken Woodrich, City Attorney said the city's current administration has done a lot related to the city's water system. He said that when they came on board there was a moratorium on water connections.

Pat Munyan said staff is also looking at the 14-inch main line coming in from Buck Creek. He said there are some concerns with that line and he hopes to ask the governor and the legislature for a direct appropriation to replace the line.

Jan Brending, Clerk Treasurer reminded the city council they have a joint meeting with the Planning Commission on Wednesday, November 14 at 5:30 p.m. and that their meeting scheduled for Wednesday, November 21 has been moved to Monday, November 19 at 6:00 p.m.

Ken Woodrich, City Attorney said he will be calling in for the November 19th council meeting.

Marla Keethler, Council Member said she will not be in attendance at the November 19th meeting.

Jason Hartmann, Council Member said he met with the Underwood Conservation District regarding a consortium that it is looking into buying land along the White Salmon River that is owned by Pacific Power. He said the goals is conserve the land for trails and green space.

Marla Keethler, Council Member said the Parks and Recreation Committee toured Rheingarten Park to look at structures and equipment.

12. Adjournment

The meeting was adjourned at 7:47 p.m.

David Poucher, Mayor

Jan Brending, Clerk-Treasurer

CITY OF WHITE SALMON

City Council Special Meeting - Wednesday, November 14, 2018
Meeting with City of White Salmon Planning Commission
DRAFT

Council and Administrative Personnel Present

Council Members:	Staff Present:
Jason Hartmann	Pat Munyan, City Administrator
Donna Heimke	Ken Woodrich, City Attorney
Ashley Post	Jan Brending, Clerk Treasurer
Amy Whiteman	Bill Hunsaker, Fire Chief/Building Official
Marla Keethler (by phone)	

1. **Call to Order**
   The meeting was called to order by Planning Commissioner Chair David Lindley at 5:30 p.m.

2. **Roll Call**
   All council members were present.

3. **Comprehensive Plan Update – Update Scoping and Priorities Presentation and Discussion**
   Nick Kraemer and Dotty DeVaney provided a comprehensive plan scoping summary update. Information was presented to the city council and planning commission regarding "visioning" and "high priority" actions. Nick Kraemer identified three keys areas that could begin moving forward at the sign time if the council chose to undertake a more detailed "visioning" process. Those areas include county coordination – urbanization/building lands study, developing a joint management agreement with the county, and updating the county's "Bingen/White Salmon Urban Exempt Area Plan", transportation element – developing a light version of a Transportation System Plan which included hiring a consultant separate from a land use planner; and housing/land use element – developing short term rental/vacation rental/ADU policies, reviewing residential PUD and cottage infill codes; and exploring regional partnerships.

   The city council, planning commission and staff discussed the next steps which include the city council determining whether or not to pursue a more detailed "visioning" process and authorizing staff to issue requests for proposals to possibly include hiring a consultant to assist with the visioning process, hiring a consultant to assist in development of a Transportation System Plan and hiring a land use planner to complete the comprehensive plan update. It was noted that there are several things associated with the comprehensive plan update that could move forward at the same time a visioning process was undertaken.

4. **Adjournment**
   The meeting was adjourned at 7:30 p.m.

______________________________ David Poucher, Mayor

______________________________ Jan Brending, Clerk-Treasurer