



Proposed 2020 Budget

As of November 15, 2019

Mayor's Message for the 2020 Budget

To: City of White Salmon City Council and Citizens of White Salmon

From: Mayor David Poucher

This is the last budget prepared under my direction as Mayor. The budget for 2020 was created under the direction and guidance of the City Administrator, Patrick Munyan; Clerk Treasurer, Jan Brending; and the Budget Committee with input from department heads. Budget Committee members are Donna Heimke, Amy Martin, and Scott Clements.

I am proud to be able to present a balanced budget with dedicated funds for emergencies and future capital improvements. The city has come a long way since I was first elected to serve as Mayor to this great city.

The city has faced several issues over the last 12 years, including a water moratorium due to the lack of water rights. Under my direction, I feel the City of White Salmon is now in a position to look to the future and ensure that it has the funding to provide the necessary services to its citizens.

In 2019 the city has undertaken a Comprehensive Plan update that will involve the citizens providing input as to how they see the City of White Salmon in 2040.

The information provided in this budget is a tool for the citizens of White Salmon and its city council as it makes decisions throughout 2020.

I believe the residents and businesses in White Salmon can look back and see many successes and can look to the future where they successes are continued.

I believe the city is in great hands with the staff the city currently has. Thank you to the city council members, planning commission members, and staff for all of their hard work and commitment to this city.

White Salmon City Council

| | |
|----------------------------|----------------|
| Mayor | David Poucher |
| Council Position Member #1 | Ashley Post |
| Council Member Position #2 | Donna Heimke |
| Council Member Position #3 | Jason Hartmann |
| Council Member Position #4 | Amy Martin |
| Council Member Position #5 | Marla Keethler |

White Salmon Department Heads

| | |
|------------------------------|---------------------|
| City Administrator | Patrick Munyan, Jr. |
| Clerk Treasurer | Jan Brending |
| Police Chief | Mike Hepner |
| Fire Chief/Building Official | Bill Hunsaker |
| Operations Manager | Russ Avery |

White Salmon City Committees

Personnel and Finance Committee

Donna Heimke, Chair
Amy Martin
Scott Clements

Community Development Committee

Marla Keethler, Chair
Amy Martin
Ross Henry

City Operations Committee

Jason Hartmann, Chair
Ashley Post

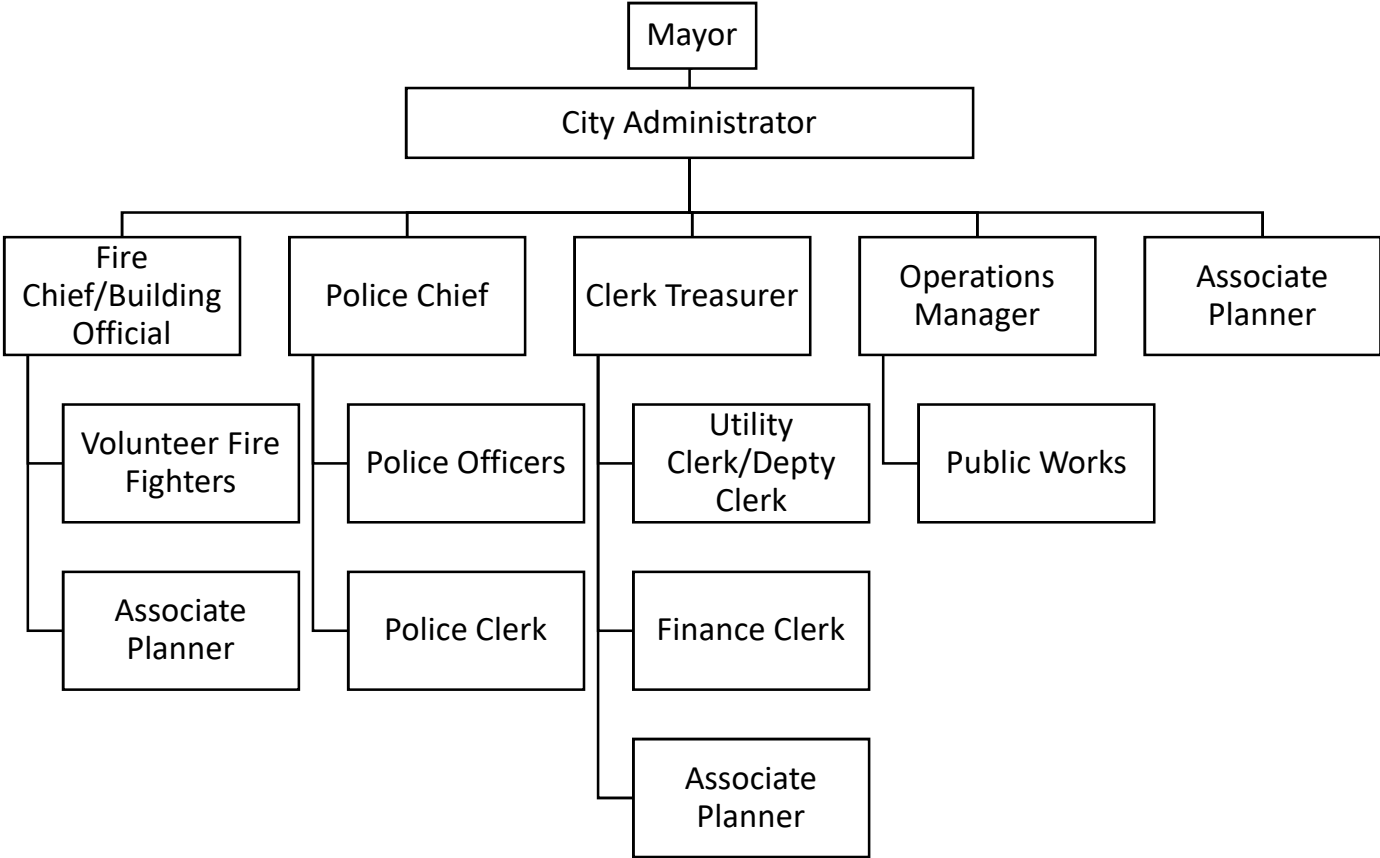
Tree Board

Marla Keethler, Chair
Karen Black Jenkins
Ashley Post
Jan Thomas

School Liaison

Marla Keethler
Jason Hartmann

City Organization Chart



Accounting Policies and Fund Structure

The City of White Salmon was incorporated on June 3, 1907 and operates under the laws of the state of Washington applicable to a class three, non-charter code city with a Mayor-Council form of government. The city is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, water, wastewater collection, and general administrative services.

The city reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

Financial transactions of the government are reported in individual funds. The following fund types are used:

GOVERNMENTAL FUND TYPES

General Fund (001 Current Expense)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

101 Street Fund

This fund is the operating fund for the management of the city's streets.

107 Pool Fund

This fund was the operating fund for the management the city's pool. This fund will be closed in 2020 with funds transferred to the Current Expense Fund (originating fund for sources of monies).

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

These funds are as follows:

110 Fire Reserve Fund – This fund is used for the purchase of equipment and other capital items associated with and used in the fire department.

112 General Reserve Fund – This fund is used for emergency purposes as determined and approved by the city council. Monies held in this fund are not to be used for recurring costs, general operatins costs or planned capital items. The funds may be used for interfund loans provided that the interest rate is a

minimum of two percentage points above the Local Government Investment Pool earning rate and the loan must not exceed a payback period of five years, however it is recommended to not exceed 3 years.

121 Police Vehicle Reserve Fund – This fund is used for the purchase of vehicles and equipment for use in the police department.

307 New Pool Construction Fund – This fund was established to hold moneys collected by donations, grants, loans or bonds for the construction of a new pool. The monies currently held in this fund are donations. It is the intent of the city, through an Intergovernmental Agreement, to turn the funds over to the White Salmon Valley Pool Metropolitan Park District for construction of a new pool.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general obligation long-term debt. This does not include debt associated with proprietary or enterprise fund activities, i.e. water and wastewater.

200 – Unlimited GO Bond Fund – This fund was used for the repayment of bonds issued for improvements made to the fire hall/public works shop. The bonds have been repaid and the fund will be closed in 2020 with funds transferred to Current Expense.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

108 Municipal Capital Improvement Fund – This fund is used for capital improvements to the city as designated by the city council.

PROPRIETARY (ENTERPRISE) FUND TYPES

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

401 Water – This fund is the operating fund for the city’s water system. All operations and maintenance costs are provided for in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

408 Water Reserve Fund – This fund is used for keeping track of revenues and expenditures for large capital projects.

412 Water Rights Acquisitions Fund - The monies in this fund are used to repay principal and interest related to the debt for acquiring water rights.

412 Water Bond Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund water capital improvements. The city is repaying three bonds from this fund: USDA Tohomish Street, USDA Jewett Blvd., and Berkadia – 1981 Water/Sewer Bonds.

415 Water Bond Reserve Fund – Bond documents require the city to have a water bond reserve fund that establishes a certain level of funding. The purpose of this funds is to have monies available in the case that revenues from the water department are not enough to cover bond payments due.

418 Water Short Lived Asset Reserve Fund – Bond documents require the city to have a water short lived asset reserve fund and those documents establish a certain threshold for monies to be transferred

from the water fund. The city may also transfer additional funds to be used for the purchase of short-lived assets when it determines is necessary. For example, the city is currently replacing existing water meters with radio read water meters and has been transferring additional funds each year to cover the costs of these meters. Transfers for this fund have been increased in 2020 to meet the requirements of the city's new USDA Rural Development loan.

420 USDA Rural Development Jewett Water – This fund is established per requirements of USDA Rural Development to cover the revenues and expenditures associated with the Jewett Water Main Improvements capital project. Future principal and interest payments for the debt incurred for this project will be repaid through the 412 Water Bond Redemption Fund.

402 Wastewater Fund – This fund is the operating fund for the city's wastewater system. The city contracts with the City of Bingen for the treatment of wastewater. The costs associated with that contract are included in this fund. Separate “managerial” funds have been established for capital improvements and debt as provided below.

409 Wastewater Reserve Fund - This fund is used for keeping track of revenues and expenditures for large capital projects.

414 Wastewater Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund wastewater capital improvements. The city is repaying one bonds from this fund: Berkadia – 1981 Water/Sewer Bonds.

417 Treatment Plant Reserve Fund – This fund holds monies as required by an intergovernmental agreement with the City of Bingen to be used for capital improvements to the City of Bingen wastewater treatment plant or, as agreed upon by the two cities, main transmission lines that transmit wastewater from the City of White Salmon to the City of Bingen.

FIDUCIARY FUND TYPES

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

601 Remittances – These funds are sent to the City of White Salmon from West District Court. The funds belong to the State of Washington and Klickitat County and are the result of charges and fines assessed by West District related to City of White Salmon cases. The funds are transmitted to the State of Washington and Klickitat County in total each month. In addition, the city collects state fees associated with building permits. These fees are also transmitted to the city on a monthly basis.

Financial Polices

The City of White Salmon adopted financial policies in 2012 via Resolution 2012-07-349. These policies are summarized below.

General Budget Policies

The general budget policies provide overall direction to the formulation and management of the city's budget. These policies also provide direction on fund balances. The policy requires that all operating funds (Current Expense, Street, Water and Wastewater) have a minimum ending fund balance (beginning fund balance) of 10% of its operating expenditures (by fund). In addition, capital improvement funds are required to have a minimum of 15% ending fund balance (beginning fund balance) as related to the originating operating fund.

Revenue Policies

The revenue policies provide direction to the city in maintaining a diversified mix of revenues in order to maintain needed services during periods of declining economic activity and factors to consider when the city's taxes or charges for services are increased, extended, changed or reduced.

Operating Policies

The operating policies provide that ongoing resources should be equal to or exceed ongoing expenditures. One-time funds, transfers and non-recurring receipts may be applied to reserves or to fund one-time expenditures. They are not to be used for funding ongoing programs.

Purchasing and Expenditure Control

The purchasing and expenditure control policies provide that expenditures should be related to a public purpose and are reasonable in the amount and nature.

Contract Management

The contract management policies provide direction as to when an dhow contracts should be issued. In addition, the city adopted a Procurement Policy via Resolution 2012-07-348.

General Ledger Accounts

The general ledger accounts policy provides for a petty cash fund and how that fund is restored periodically. In addition, the policy provides for how new revenue and expenditure accounts are authorized.

Debt Policy

Debt policy is established through the city's adopted financial policies. These policies address a variety of debit that is available to the city including revenue bonds, local improvement district (LID) debt, short-term debt and interim financing, lines of credit, bond anticipation notes, and limitation of indebtedness.

Investment

The investment policy provides direction as how to manage the city's total cash and investments.

Intergovernmental Revenues and Relations Policies

The financial policies provide direction related to the receipt of grants from other governmental agencies.

Accounting, Auditing, and Financial Reporting Policies

These policies provide that the city will maintain its accounting records in accordance with state and federal laws and regulations.

Fixed Assets

The financial policies provide direction to the definition of fixed assets and capitalization of those assets.

Financial Planning Policies

The policies provide direction in developing a financial forecast that estimates resources and expenditures for both operational and capital funds.

Overhead Cost Allocation

The policies provide direction on how overhead cost allocation is calculated

Operating Budgets

001 Current Expense – Proposed Revenue

| Type of Resources | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Taxes | 1,417,615.96 | 1,531,127.26 | 1,243,470.73 | 1,422,461.00 | 1,384,821.00 |
| Licenses & Permits | 119,172.38 | 135,493.38 | 119,472.67 | 136,592.00 | 125,521.00 |
| Intergovernmental Revenue | 79,988.55 | 67,968.54 | 150,166.07 | 76,084.00 | 69,804.00 |
| Charges for Goods and Services | 561,786.61 | 644,985.76 | 666,211.92 | 702,002.00 | 717,508.00 |
| Fines and Penalties | 27,954.15 | 22,268.15 | 14,774.87 | 11,365.00 | 11,254.00 |
| Miscellaneous Revenues | 16,646.44 | 29,271.00 | 16,503.91 | 33,685.00 | 12,633.00 |
| Transfers/Non Revenues | 141,731.10 | 97,773.66 | 124,542.81 | 250,000.00 | 65,087.00 |
| Total | 2,364,895.19 | 2,528,887.75 | 2,335,142.98 | 2,632,189.00 | 2,386,628.00 |
| Beginning Cash | 635,902.55 | 918,269.78 | 424,916.11 | 360,710.00 | 568,212.00 |
| Total Revenue | 3,000,797.74 | 3,447,157.53 | 2,760,059.09 | 2,992,899.00 | 2,954,840.00 |

001 Current Expense – Proposed Expenditures by Department

| Department | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Finance | 642,032.92 | 646,793.00 | 789,995.85 | 431,751.00 | 461,144.00 |
| Central Services (HR) | 113,198.39 | 123,199.61 | 55,902.24 | 74,972.00 | 80,688.00 |
| General Government | 234,725.13 | 616,917.37 | 148,401.53 | 121,532.00 | 121,141.00 |
| Building | 124,725.91 | 137,939.05 | 110,842.09 | 123,937.00 | 121,763.00 |
| Community Services | 0.00 | 0.00 | 6,568.28 | 6,336.00 | 6,800.00 |
| Planning | 177,991.90 | 113,396.00 | 171,179.02 | 362,970.00 | 252,833.00 |
| Park | 78,540.13 | 82,633.76 | 70,565.63 | 116,799.00 | 189,802.00 |
| Police | 931,937.64 | 913,641.87 | 848,357.74 | 1,022,364.00 | 1,022,338.00 |
| Fire | 79,375.94 | 87,720.76 | 197,537.54 | 164,026.00 | 158,042.00 |
| Total | 2,382,527.96 | 2,722,241.42 | 2,399,349.92 | 2,424,687.00 | 2,414,551.00 |
| Ending Cash | 618,569.74 | 424,916.11 | 360,709.17 | 568,212.00 | 540,289.00 |
| Total Expenditures | 3,001,097.70 | 3,147,157.53 | 2,760,059.09 | 2,992,899.00 | 2,954,840.00 |

001 Current Expense – Proposed Expenditures by Type of Expenditures

| Type of Expenditures | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Personnel | 1,152,479.21 | 1,253,255.83 | 1,101,149.80 | 1,347,165.00 | 1,398,740.00 |
| Supplies | 45,191.11 | 57,874.18 | 61,417.86 | 78,873.00 | 74,615.00 |
| Services & Charges | 627,485.31 | 532,426.43 | 608,202.47 | 823,178.00 | 717,848.00 |
| Intergovernmental Charges | 20,545.01 | 24,452.15 | 23,437.52 | 43,898.00 | 44,748.00 |
| Operating Transfers | 520,121.23 | 759,151.34 | 591,522.00 | 27,108.00 | 59,000.00 |
| NonExpenditures (Clearing) | 109.05 | -275.90 | -1,351.42 | 0.00 | 0.00 |
| Capital Purchases | 16,597.04 | 95,357.39 | 14,971.69 | 104,465.00 | 119,600.00 |
| Total | 2,382,527.96 | 2,722,241.42 | 2,399,349.92 | 2,424,687.00 | 2,414,551.00 |
| Ending Cash | 618,569.74 | 424,916.11 | 360,709.17 | 568,212.00 | 540,289.00 |
| Total Budget | 3,001,097.70 | 3,147,157.53 | 2,760,059.09 | 2,992,899.00 | 2,954,840.00 |

101 Street Fund – Proposed Revenue

| Type of Resources | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|-----------------------------------|-------------------|---------------------|-------------------|-------------------|----------------------------|
| Taxes | 35,420.38 | 20,103.42 | 276,610.35 | 337,265.00 | 312,383.00 |
| Licenses & Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Intergovernmental Revenue | 297,123.05 | 538,206.81 | 435,358.02 | 522,208.00 | 55,907.00 |
| Charges for Goods and Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines and Penalties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Revenues | 2,713.34 | 13,152.17 | 998.54 | 6,677.00 | 0.00 |
| Transfers/Non Revenues | 179,082.70 | 521,058.68 | 17,800.00 | 0.00 | 0.00 |
| Total | 514,339.47 | 1,092,521.08 | 730,766.91 | 866,150.00 | 368,290.00 |
| Beginning Cash | 176,862.00 | 18,004.91 | 199,393.60 | 118,000.00 | 94,660.00 |
| Total Revenue | 691,201.47 | 1,110,525.99 | 930,160.51 | 984,150.00 | 462,950.00 |

101 Street Fund – Proposed Expenditures by Type of Expenditures

| Type of Expenditures | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|----------------------------|-------------------|---------------------|-------------------|-------------------|----------------------------|
| Personnel | 99,742.59 | 115,494.29 | 167,680.44 | 170,396.00 | 194,343.00 |
| Supplies | 21,529.77 | 20,631.30 | 27,025.63 | 39,900.00 | 33,100.00 |
| Services & Charges | 84,585.98 | 130,808.84 | 108,591.45 | 115,345.00 | 88,469.00 |
| Intergovernmental Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating Transfers | 0.00 | 0.00 | 100,000.00 | 258,678.00 | 0.00 |
| NonExpenditures (Clearing) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Purchases | 467,338.22 | 644,197.96 | 408,863.98 | 305,171.00 | 1,741.00 |
| Total | 673,196.56 | 911,132.39 | 812,161.50 | 889,490.00 | 317,653.00 |
| Ending Cash | 18,004.91 | 199,393.60 | 117,999.01 | 94,660.00 | 145,297.00 |
| Total Budget | 691,201.47 | 1,110,525.99 | 930,160.51 | 984,150.00 | 462,950.00 |

401 Water Fund – Proposed Revenue

| Type of Resources | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses & Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Intergovernmental Revenue | 57,065.27 | 99,505.68 | 100,710.42 | 0.00 | 250,000.00 |
| Charges for Goods and Services | 1,559,580.29 | 1,575,768.72 | 1,706,287.34 | 1,669,295.00 | 1,819,447.00 |
| Fines and Penalties | 12,810.00 | 13,450.00 | 13,470.81 | 12,600.00 | 12,915.00 |
| Miscellaneous Revenues | 138,205.59 | 242,131.33 | 193,478.77 | 209,098.00 | 133,325.00 |
| Transfers/Non Revenues | 45,993.53 | 0.00 | 0.00 | 0.00 | 750,000.00 |
| Total | 1,813,654.68 | 1,930,855.73 | 2,013,947.34 | 1,890,993.00 | 2,965,687.00 |
| Beginning Cash | 241,327.10 | 159,929.45 | 338,876.88 | 792,261.00 | 376,417.00 |
| Total Revenue | 2,054,981.78 | 2,090,785.18 | 2,352,824.22 | 2,683,254.00 | 3,342,104.00 |

401 Water Fund – Proposed Expenditures by Type of Expenditures

| Type of Expenditures | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Personnel | 446,656.93 | 414,604.82 | 384,417.11 | 481,937.00 | 481,862.00 |
| Supplies | 73,590.16 | 73,732.12 | 58,106.33 | 77,345.00 | 79,510.00 |
| Services & Charges | 482,889.56 | 379,091.19 | 296,313.58 | 587,500.00 | 1,383,064.00 |
| Intergovernmental Charges | 365,512.51 | 369,724.62 | 404,400.43 | 386,953.00 | 414,161.00 |
| Operating Transfers | 164,788.72 | 114,788.72 | 162,927.00 | 394,478.00 | 407,757.00 |
| Debt Service | 271,602.84 | 265,296.96 | 245,330.92 | 239,774.00 | 233,460.00 |
| Capital Purchases | 90,011.61 | 134,669.87 | 9,068.57 | 120,850.00 | 3,481.00 |
| Total | 1,895,052.33 | 1,751,908.30 | 1,560,563.94 | 2,288,837.00 | 3,003,295.00 |
| Ending Cash | 159,929.45 | 338,876.88 | 792,260.28 | 376,417.00 | 320,809.00 |
| Total Budget | 2,054,981.78 | 2,090,785.18 | 2,352,824.22 | 2,665,254.00 | 3,324,104.00 |

Note: The large increase in “Services and Charges” for Expenditures is due to two large projects planned for 2020. The city has received funding for conducting a feasibility study related to using water from the White Salmon River. This project is funded by grants from the Washington Department of Ecology, Yakama Nation, and matching funds from the city. The cost is \$250,000. In addition, the city has received a Public Works Trust Fund Loan to begin the design and engineering for replacing the city’s 14-inch main line from Buck Creek. That cost is \$750,000.

402 Wastewater Fund – Proposed Revenue

| Type of Resources | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses & Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Intergovernmental Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Goods and Services | 874,828.37 | 895,747.95 | 931,780.80 | 940,785.00 | 967,502.00 |
| Fines and Penalties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Revenues | 37,266.01 | 73,424.16 | 56,020.64 | 53,272.00 | 24,800.00 |
| Transfers/Non Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 912,094.38 | 969,172.11 | 987,801.44 | 994,057.00 | 992,302.00 |
| Beginning Cash | 636,909.11 | 437,734.91 | 597,161.64 | 559,982.00 | 252,186.00 |
| Total Revenue | 1,549,003.49 | 1,406,907.02 | 1,584,963.08 | 1,554,039.00 | 1,244,488.00 |

402 Wastewater Fund – Proposed Expenditures by Type of Expenditures

| Type of Expenditures | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Personnel | 137,689.21 | 132,531.04 | 126,699.40 | 135,824.00 | 148,675.00 |
| Supplies | 8,825.99 | 15,379.01 | 11,128.88 | 18,100.00 | 14,250.00 |
| Services & Charges | 95,685.67 | 104,346.10 | 122,910.44 | 98,866.00 | 102,591.00 |
| Intergovernmental Charges | 437,526.33 | 455,373.09 | 548,630.38 | 614,008.00 | 566,273.00 |
| Operating Transfers | 50,839.00 | 74,672.00 | 206,917.00 | 327,089.00 | 28,180.00 |
| Capital Purchases | 380,702.38 | 27,444.14 | 8,785.80 | 107,966.00 | 3,481.00 |
| Total | 1,111,268.58 | 809,745.38 | 1,025,071.90 | 1,301,853.00 | 863,450.00 |
| Ending Cash | 437,734.91 | 597,161.64 | 559,891.18 | 252,186.00 | 381,038.00 |
| Total Budget | 1,549,003.49 | 1,406,907.02 | 1,584,963.08 | 1,554,039.00 | 1,244,488.00 |

Non - Operating Budgets

Proposed Budgets – Non-Operating Budgets

| Non-Operating Funds | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Proposed Budget 2020 |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------|
| 107 Pool Fund | 236,270.24 | 252,199.76 | 153,584.79 | 61,156.00 | 47,046.00 |
| 108 Municipal Capital Improve. Fund | 509,708.90 | 337,392.37 | 158,700.68 | 536,035.00 | 261,074.00 |
| 110 Fire Reserve Fund | 221,825.46 | 289,439.45 | 327,468.91 | 209,718.00 | 209,718.00 |
| 112 General Fund Reserve | 254,981.92 | 275,891.65 | 635,058.31 | 748,819.00 | 337,862.00 |
| 121 Police Vehicle Reserve Fund | 217,231.23 | 177,331.65 | 207,406.81 | 172,316.00 | 175,047.00 |
| 200 Unlimited GO Bond Fund | 105,716.13 | 17,794.84 | 17,955.12 | 18,041.00 | 18,041.00 |
| 302 Street Construction Fund | 42,667.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 307 New Pool Construction Fund | 0.00 | 503.96 | 2,563.96 | 2,564.00 | 2,564.00 |
| 408 Water Reserve Fund | 148,501.31 | 149,186.66 | 149,959.26 | 400,994.00 | 352,028.00 |
| 409 Wastewater Reserve Fund | 209,225.53 | 223,438.87 | 380,288.46 | 675,157.00 | 680,025.00 |
| 412 Water Rights Acquisition Fund | 285,059.25 | 315,900.03 | 349,432.84 | 373,379.00 | 409,964.00 |
| 413 Water Bond Redemption Fund | 57,420.16 | 58,442.49 | 58,726.15 | 58,278.00 | 106,996.00 |
| 414 Wastewater Bond Redemption Fund | 24,951.82 | 24,610.49 | 24,752.83 | 24,529.00 | 24,620.00 |
| 415 Water Bond Reserve Fund | 45,759.06 | 48,058.18 | 50,260.84 | 52,590.00 | 69,790.00 |
| 416 Wastewater Bond Reserve Fund | 70,964.13 | 71,764.74 | 72,402.48 | 73,254.00 | 74,105.00 |
| 417 Treatment Plant Reserve Fund | 416,212.96 | 469,398.24 | 512,190.54 | 543,062.00 | 564,933.00 |
| 418 Water Short Lived Asset Reserve Fund | 89,188.68 | 140,153.64 | 157,279.74 | 183,113.00 | 183,113.00 |
| 419 Water Construction Fund | 22,998.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 USDA Rural Development - Jewett | 0.00 | 0.00 | 0.00 | 1,428,767.00 | 1,864,233.00 |
| 601 Remittances | 16,565.96 | 20,221.96 | 13,223.03 | 12,262.00 | 12,223.00 |
| Total | 2,975,248.72 | 2,871,728.98 | 3,271,254.75 | 5,574,034.00 | 5,393,382.00 |

The above amounts are the “total budget” amounts for the funds.

Debt Requirements

Below are the debt requirements for the water and wastewater funds.

Water

Berkadia (1981 Water Sewer Bonds)

| Year | Principal | Interest | Debt Service |
|--------------|------------------|-----------------|------------------|
| 2019 | 22,666.67 | 3,510.00 | 26,176.67 |
| 2020 | 24,000.00 | 2,360.00 | 26,360.00 |
| 2021 | 29,200.00 | 1,143.33 | 30,343.33 |
| Total | 75,866.67 | 7,013.33 | 82,880.00 |

Public Works Trust Fund – SRF (Well Field)

| Year | Principal | Interest | Debt Service |
|--------------|-------------------|------------------|-------------------|
| 2019 | 179,174.21 | 8,958.71 | 188,132.92 |
| 2020 | 179,174.20 | 4,479.35 | 183,653.55 |
| | | | |
| Total | 358,348.41 | 13,438.06 | 371,786.47 |

White Salmon Irrigation District (Water Rights)

| Year | Principal | Interest | Debt Service |
|--------------|---------------------|-------------------|---------------------|
| 2019 | 77,753.71 | 46,216.53 | 123,970.24 |
| 2020 | 80,103.82 | 43,866.42 | 123,970.24 |
| 2021-2034 | 1,402,069.16 | 323,383.58 | 1,725,452.74 |
| Total | 1,559,926.69 | 413,466.53 | 1,973,393.22 |

Drinking Water State Revolving Fund Loan (Snowden Road)

| Year | Principal | Interest | Debt Service |
|--------------|-------------------|------------------|-------------------|
| 2019 | 28,353.82 | 4,820.15 | 33,173.97 |
| 2020 | 28,353.83 | 4,536.61 | 32,890.44 |
| 2021-2035 | 425,307.34 | 34,024.59 | 459,331.93 |
| Total | 482,014.99 | 43,381.35 | 525,396.34 |

USDA Rural Development (Tohomish Street)

| Year | Principal | Interest | Debt Service |
|--------------|-------------------|-------------------|-------------------|
| 2019 | 6,851.24 | 9,624.76 | 16,476.00 |
| 2020 | 7,005.21 | 9,470.79 | 16,476.00 |
| 2021-2052 | 352,801.11 | 172,462.90 | 525,264.01 |
| Total | 366,657.56 | 191,558.45 | 558,216.01 |

Department of Natural Resources (Easement)

| Year | Principal | Interest | Debt Service |
|--------------|------------------|-----------------|------------------|
| 2019 | 13,277.80 | 3,186.67 | 16,464.47 |
| 2020 | 13,277.80 | 2,390.00 | 15,667.80 |
| 2021 | 26,555.60 | 2,390.01 | 28,945.61 |
| Total | 53,111.20 | 7,966.68 | 61,077.88 |

Total Debt Requirements - Water

| Year | Principal | Interest | Debt Service |
|--------------|---------------------|-------------------|---------------------|
| 2019 | 328,077.45 | 76,316.82 | 404,394.27 |
| 2020 | 331,914.86 | 67,103.17 | 399,018.03 |
| 2021-2052 | 2,235,933.21 | 533,404.41 | 2,769,337.62 |
| Total | 2,895,952.52 | 676,824.40 | 3,572,749.92 |

USDA Rural Development (Jewett Blvd)

The city has taken on debt from USDA Rural Development in the amount of \$3,193,000 that is not included above. This loan is for the construction of the Jewett Blvd. Water Main Improvements project. The estimated interest rate is currently 3.375% with an amortization factor of 3.80. The projected annual payment is \$145,608. The loan is for 40 years with end life as of 2060. The city has not started drawing funds for this project. It is expected to begin in 2020 with initial payments on the loan expected in 2021. This loan is not included in the above debt requirements.

Public Works Trust Fund (14-Inch Water Main)

The city has also taken on an additional debt from the Public Works Trust Fund in the amount of \$750,000. This loan is for the design and engineering for the 14-Inch Water Main Replacement project. The loan is for five years at 0.79% interest. This loan is not included in the above debt requirements.

Wastewater

Berkadia (1981 Water Sewer Bonds)

| Year | Principal | Interest | Debt Service |
|--------------|------------------|-----------------|------------------|
| 2019 | 11,333.33 | 1,755.00 | 13,088.33 |
| 2020 | 12,000.00 | 1,180.00 | 13,180.00 |
| 2021 | 14,600.00 | 571.67 | 15,171.67 |
| Total | 37,933.33 | 3,506.67 | 41,440.00 |

Total City Debt Requirements

| Year | Principal | Interest | Debt Service |
|--------------|--------------------|-------------------|---------------------|
| 2019 | 339,410.78 | 78,071.82 | 417,482.60 |
| 2020 | 343,914.86 | 68,283.17 | 532,198.03 |
| 2021-2052 | 2,250,533.21 | 533,976.08 | 2,784,509.29 |
| Total | 2,933,85.85 | 680,331.07 | 3,614,189.92 |