



CITY OF WHITE SALMON
PROPOSED BUDGET

FISCAL YEAR 2022
AS OF NOVEMBER 10, 2021

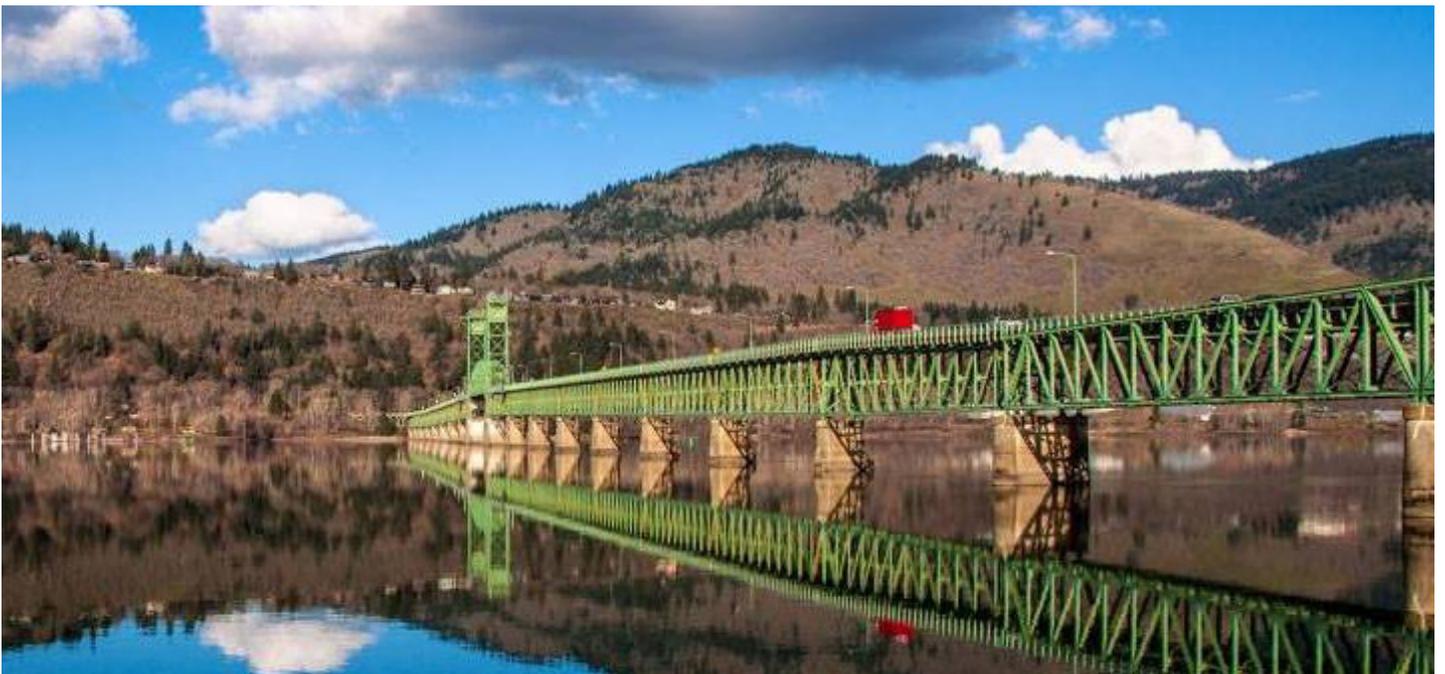




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Mayor's Message for the 2022 Budget

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

It is with great appreciation, as well as introspection, that I submit the 2022 budget. We are spending the people's money, and I don't take that responsibility lightly.

The tumult that 2021 brought to civic engagement and governance forced a reckoning for me, as an American and a public servant, about the roles of government and its residents. For our community, the hope at the outset of 2021 felt challenged by forces well beyond our boundaries: an insurrection at the United States Capitol, a challenge to the integrity of our democratic processes, our collective inability to unite against the shared enemy of the ongoing Covid-19 pandemic, and growing pessimism and distrust for anything associated with government.

These forces combined felt like a direct juxtaposition to the hard work and achievements happening on the ground in our community throughout the year. Among the many highlights were:

- A Comprehensive Plan that envisions a diverse, inclusive and prosperous White Salmon;
- Staff and elected official education on implicit biases and training to serve in a way that counteracts them;
- A resolution acknowledging the effects of climate change and creation of a citizen-led board to review proposed policies and City Hall operations to ensure climate-conscious and community-centered approaches (including the purchase of our first hybrid vehicle for BWSPD);
- White Salmon's first selection for a statewide AWC scholarship, awarded to 2021 CHS graduate Jacob Lockman, reinforcing the the importance of supporting our youth's academic aspirations;
- Implementing a form-based system for residents to submit street and litter complaints;
- Continued broad-scale compliance with pandemic restrictions, confirming our community's commitment to the health and safety of our most vulnerable members and the ability of our businesses to maintain operations;
- The noticeable beautification of our parks and downtown areas by our Public Works team, as well as their continued creativity and resilience in maintaining an aging water delivery system that brought its fair share of challenges;
- Community members eager to man cooling stations during rolling heat waves this summer;
- The coordinated, quick, and effective response to a wildfire in city limits among multiple agencies;
- And hiring a land-use planner after an extensive nationwide search that attracted applicants who saw the promise and possibility of our community.

With these milestones and so many others, the negative generalizations were challenged by individuals who consciously and intentionally worked for positive change. As Mayor, I seek to answer this question with our 2022 budget:

How do we continue to face our challenges with an innovative approach that is guided not only by our community's needs and limitations, but also our aspirations?

Finding the best answer to that question isn't a dream, it's a necessity. The reality of municipal budgets in Washington State is that there is only so much revenue we can grow into, while also balancing the core obligations of being an employer and provider of essential services. We must find ways to do both.

I strongly believe that at our city's level we have an advantage that is usually absent in the higher levels of government: the imagination, creativity, and vision that elected officials bring to the table when they are focused on serving their community in a non-partisan, minimally compensated fashion. Balancing that imagination with the realities of our operations is the challenge for a city like White Salmon.

Therefore, the recognition that White Salmon as an entity is a significant employer is front and center in this budget. In a year that brought sharp increases in the cost of living, we responded appropriately with compensation adjusted to be reflective of that dynamic, as well as support long-term growth possibilities for the individuals working on behalf of our community. We also want to set individuals up for success, and this budget accounts for overlap in the transition to a new Clerk/Treasurer as Jan Brending retires after more than 30 years of public service. On spreadsheets that means increased personnel costs. In reality, these are intentional investments in the people that keep this city running.



This budget also reinforces that the administration expects the roles and focus of our employees to be driven by the vision and direction of the elected leadership. The direction given by this council for 2022 focuses on these key areas:

- Public safety and hazard preparedness
- Ensuring residents receive quality, cost-effective services that maintain a sense of community
- Developing and implementing effective communication and outreach
- Reducing food waste at landfills and improving collection of recyclables
- Investing in and strengthening efforts on supporting attainable housing development

I believe this proposed budget emphasizes these areas.

It's important to call out that the dynamic housing market this year meant yet another stressor to the ongoing struggle of achieving affordable housing. However, it also created a significant increase in the real estate excise tax, which is appropriated towards investments in municipal capital improvements. Translating that abundance into investments that are felt by many community members is guided by the council's desire to "invest in existing parks to improve amenities and increase citizen use." Therefore an allocation is directed specifically towards improvements to our playground equipment in Rheingarten, on which this council has been passionately focused for years.

Housing for all continues to be a priority focus for my staff and me, and we are aware of the council's and community's expectations that the planning and discussions translate into action. While a specific housing project is not in this budget, I am confident we will deliver further on this issue in 2022. That means a focus on code updates, stronger alliances with organizations and developers in the affordable housing sector, and city investment, when applicable, to deliver on the needs of the community.

Last year, our budget asked the council to invest in a vision by our police department for a more community-centered approach to policing, especially regarding calls that required assistance for mental health crises. That visionary investment by the council resulted in commitments from other organizations to invest in further supporting this approach, showing how leadership can serve as a lighthouse leading other organizations to follow its ray of possibility, and continues to build into 2022. In addition, as we prepare to implement body cameras on all officers as part of House Bill 1223, the budget reflects a new part-time position for the police department to manage that data.

It must also be acknowledged there are visionary ideas currently before the council that aren't reflected in this budget. Namely the purchase of what is known as the Walker House (originally Rudolf Lauterbach's home) as a community gathering and event space, as well as the city's acquisition of Hwy 141. Both propositions were spurred by a desire to envision what will sustain White Salmon as a viable village-like community in the future and seeing the potential of these local investments to realize broader gains for local businesses. Whether these proposed investments are endorsed by elected leadership remains to be seen, but the mere fact that the council is exploring such forward-thinking ideas reinforces the leadership style I aspire to achieve: one where passion flows into policymaking, challenging the notion that things are pre-determined, in a rut, or settled.

We are but a small piece of the larger pie that constitutes the United States of America, but in many ways our strong civic government and civic engagement feels like a statement against the hyperbole at higher levels. As we work together for the common good, we are proving the experiment of a democratic republic can succeed in benefitting its people.

It is with honor that I continue to humbly accept the charge of running the city responsibly and with purpose. I also graciously ask to be held accountable and challenged to see issues from other viewpoints.

In closing, I would like to express my respect and gratitude to my Department Heads: City Administrator Pat Munyan, Clerk/Treasurer Jan Brending, Public Works Manager Russ Avery, Land Use Planner Brendan Conboy, Police Chief Mike Hepner, and Building Inspector and Fire Chief Bill Hunsaker. Their continued patience in navigating the ongoing Covid-19 pandemic, as well as their daily leadership and ingenuity in serving the city has been greatly appreciated.

A handwritten signature in blue ink that reads "Marla Keethler".

Mayor Marla Keethler



White Salmon City Council

Mayor	Marla Keethler
Council Position Member #1	Ashley Post
Council Member Position #2	David Lindley
Council Member Position #3	Jason Hartmann
Council Member Position #4	Jim Ransier
Council Member Position #5	Joe Turkiewicz

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
Land Use Planner	Brendan Conboy

White Salmon City Committees

Personnel and Finance Committee

Jason Hartmann, Chair
David Lindley
Scott Clements

Community Development Committee

Jim Ransier, Chair
Joe Turkiewicz

City Operations Committee

Jason Hartmann, Chair
Ashley Post

Tree Board

David Lindley, Chair
Ashley Post
Karen Black Jenkins
Becky Williams
Virginia Hartnett

Lodging Tax Advisory Committee

Joe Turkiewicz
David Dierck
Tammara Toppel
Julie Burgmeier
Bruce Manclark

CityLab Board

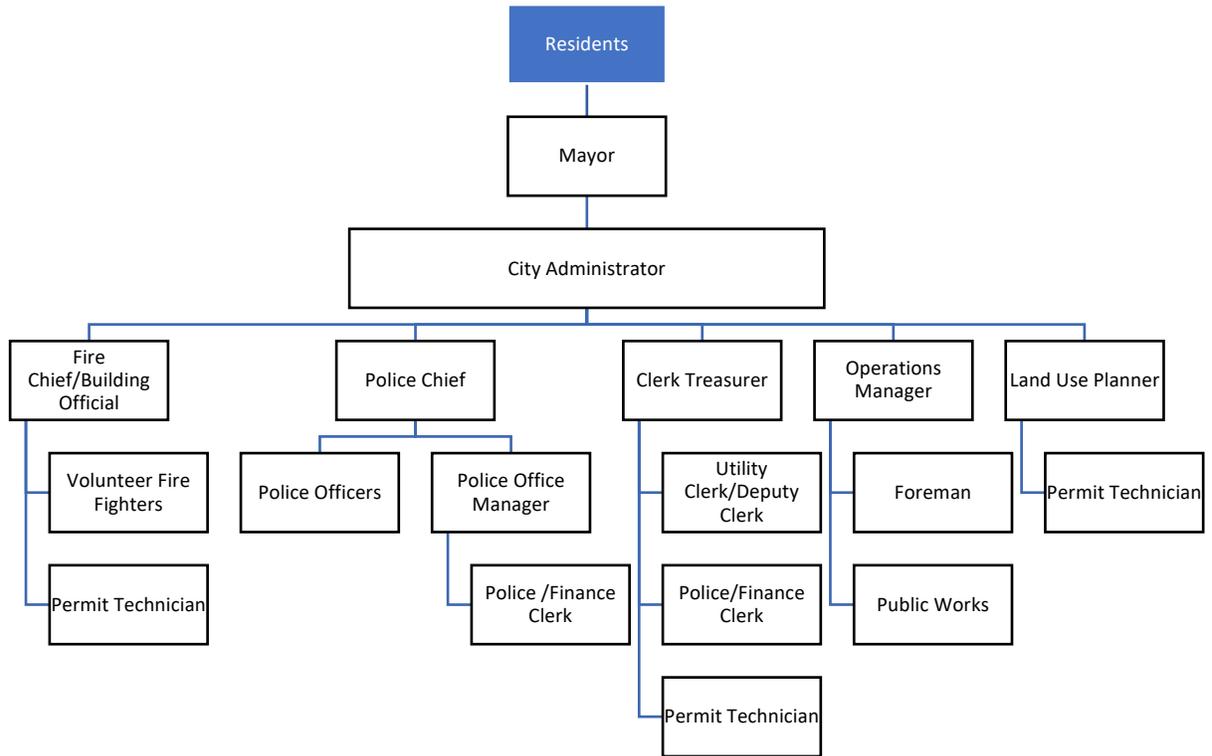
Jim Ransier
Kalama Reuter
Peter Fink
Ruth Olin
Kate Bennett

School Liaison

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

Special Revenue Funds

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

These funds are as follows:

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

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



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

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

303 Hotel/Motel Taxes – This fund is used for tourism promotion, acquisition of tourism-related facilities, or the operation of tourism-related facilities. Funding comes from a 2% lodging tax.

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

Capital Projects Funds

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

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

PROPRIETARY (ENTERPRISE) FUND TYPES

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

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

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

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

412 Water Bond Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund water capital improvements. The city is 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 fund is to have monies available in the case that revenues from the water department are not enough to cover bond payments due.

418 Water Short Lived Asset Reserve Fund – Bond documents require the city to have a water short lived asset reserve fund and those documents establish a certain threshold for monies to be transferred from the water fund. The city may also transfer additional funds to be used for the purchase of short-lived assets when it determines is necessary. For example, the city is currently replacing existing water meters with radio read water meters and has been transferring additional funds each year to cover the costs of these meters. 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 bond from this fund: Berkadia – 1981 Water/Sewer Bonds.

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

FIDUCIARY FUND TYPES

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

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



Financial Policies

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

General Budget Policies

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

Revenue Policies

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

Operating Policies

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

Purchasing and Expenditure Control

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

Contract Management

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

General Ledger Accounts

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

Debt Policy

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

Investment

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

Intergovernmental Revenues and Relations Policies

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

Accounting, Auditing, and Financial Reporting Policies

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



Fixed Assets

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

Financial Planning Policies

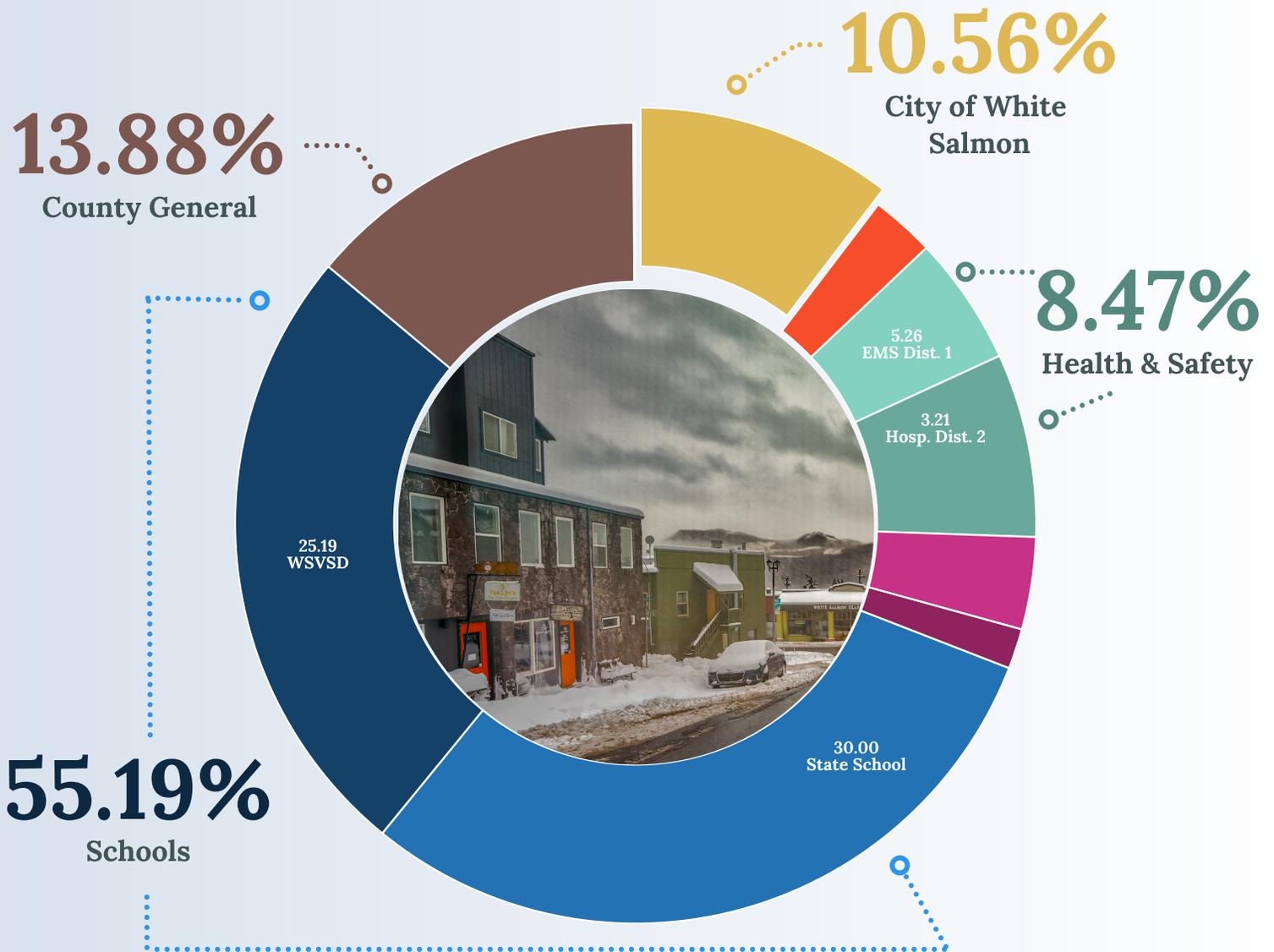
The policies provide direction in developing a financial forecast that estimates resources and expenditures for both operational and capital funds.

Overhead Cost Allocation

The policies provide direction on how overhead cost allocation is calculated.



2021 Property Taxes



WS Valley Metro Park District: 2.59%

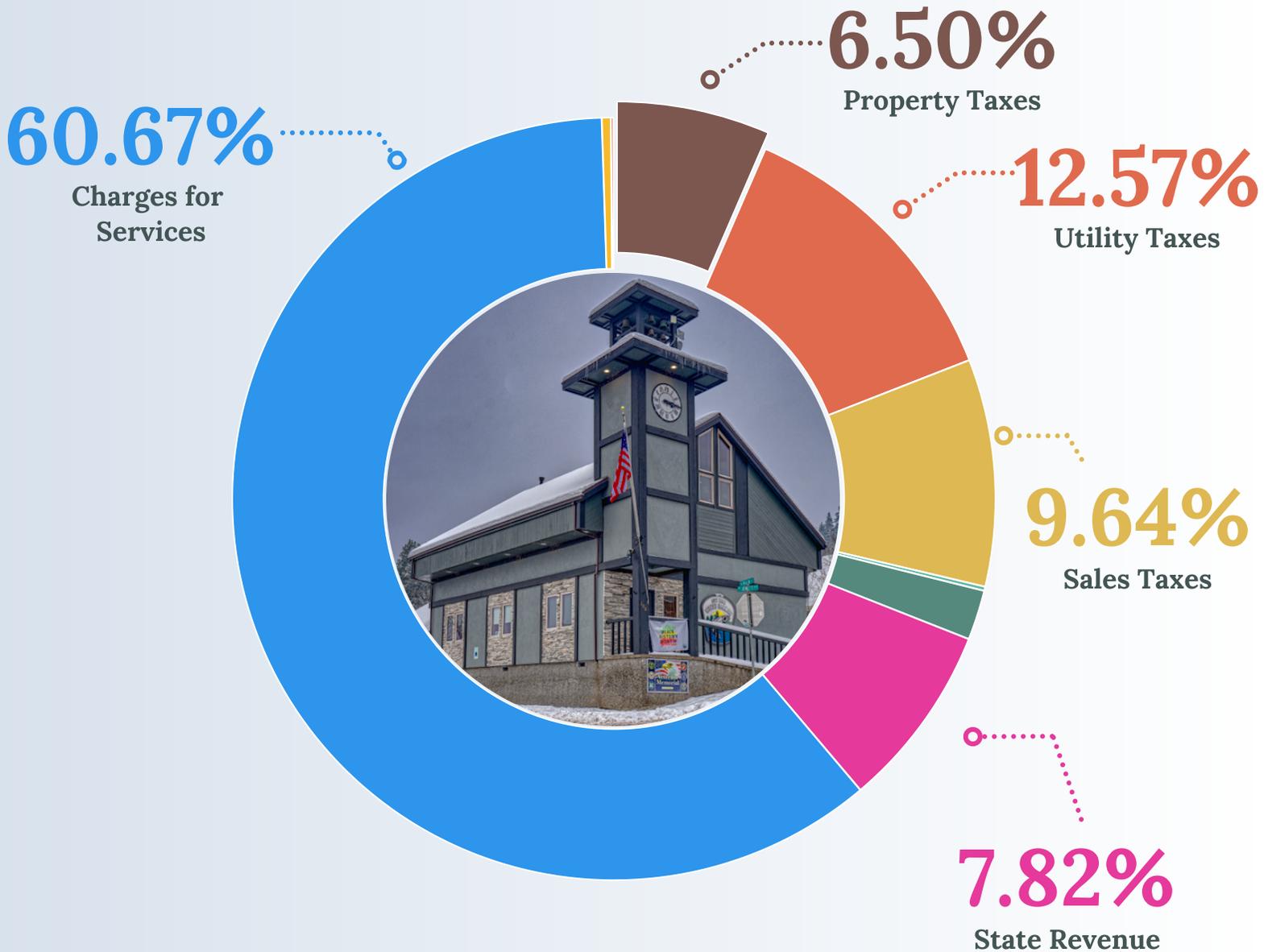
Library District #1: 3.73%

Port District #3: 1.62%

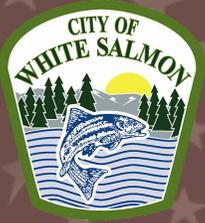
Cemetery District #1: 0.08%



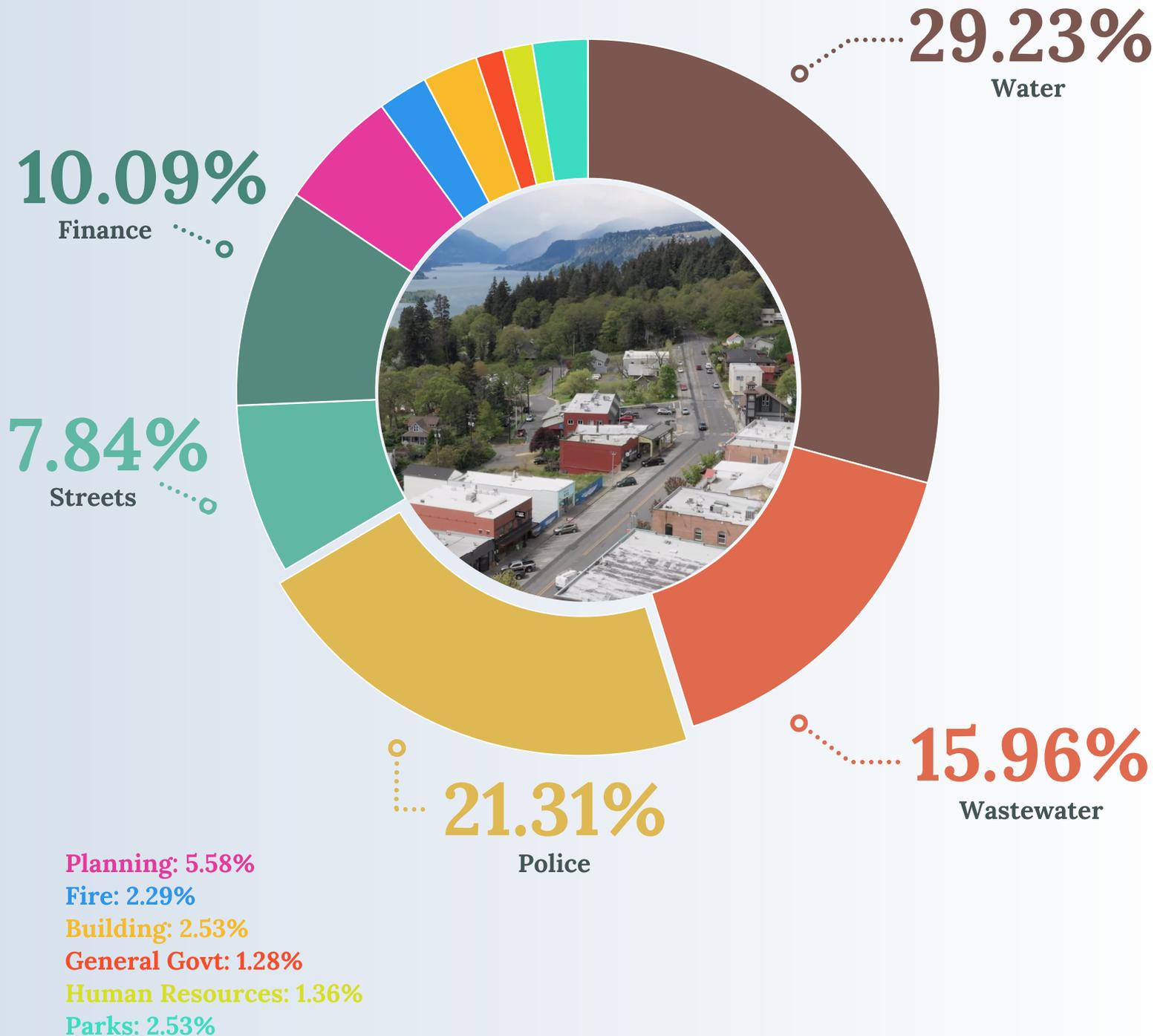
2022 Preliminary Operating & Maintenance Revenue



Misc. Taxes: 0.17%
Licenses & Permits: 2.12%
Misc. Revenues: 0.38%
Fines & Forfeitures: 0.12%



2022 Preliminary Operating & Maintenance Expenditures



2022 Council Priorities

The below chart highlights allocations in the proposed budget that either directly align with or realize goals within the Priority Areas determined by City Council.





Operating Budgets

001 Current Expense – Proposed Revenue

Type of Resources	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Taxes	1,243,470.73	1,379,478.32	1,403,848.32	1,421,092.00	1,508,148.00
Licenses & Permits	119,472.67	146,249.68	108,252.48	132,243.00	136,068.00
Intergovernmental Revenue	150,166.07	77,567.10	200,130.45	459,176.00	450,472.00
Charges for Goods and Services	666,211.92	670,199.38	687,430.59	730,016.00	735,381.00
Fines and Penalties	14,774.87	11,259.59	6,975.37	22,587.00	7,840.00
Miscellaneous Revenues	16,503.91	35,209.13	18,723.40	12,044.00	9,223.00
Transfers/Non Revenues	124,542.81	255,235.55	64,473.55	2,915.00	0.00
Total	2,335,142.98	2,575,198.75	2,489,834.16	2,780,073.00	2,847,132.00
Beginning Cash	424,916.11	360,709.17	800,111.35	868,656.00	901,590.00
Total Revenue	2,760,059.09	2,935,907.92	3,289,945.51	3,648,729.00	3,748,722.00

001 Current Expense – Proposed Expenditures by Department

Department	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Finance	789,995.85	451,549.77	450,513.60	487,067.00	576,808.00
Central Services (HR)	55,902.24	49,608.86	67,529.88	72,712.00	77,809.00
General Government	148,401.53	105,356.66	123,131.75	244,247.00	106,986.00
Building	110,842.09	117,088.74	119,065.22	128,686.00	144,551.00
Community Services	6,568.28	6,813.98	130,567.59	98,700.00	763,188.00
Planning	171,179.02	229,677.07	197,024.33	218,710.00	318,878.00
Park	70,565.63	109,512.76	172,918.05	280,726.00	144,799.00
Police	848,357.74	962,728.85	986,271.89	1,070,233.00	1,217,455.00
Fire	197,537.54	103,459.88	174,267.43	179,763.00	130,713.00
Total	2,399,349.92	2,135,796.57	2,421,289.74	2,780,844.00	3,481,187.00
Ending Cash	360,709.17	800,111.35	868,655.77	867,885.00	267,535.00
Total Expenditures	2,760,059.09	2,935,907.92	3,289,945.51	3,648,729.00	3,748,722.00



001 Current Expense – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Personnel	1,101,149.80	1,269,353.58	1,351,579.55	1,433,275.00	1,770,498.00
Supplies	61,417.86	66,930.96	169,291.78	86,422.00	76,150.00
Services & Charges	631,639.99	687,230.86	669,598.86	996,631.00	1,558,539.00
Operating Transfers	591,522.00	27,108.00	134,000.00	127,201.00	60,000.00
NonExpenditures (Clearing)	-1,351.42	3,740.68	451.19	0.00	0.00
Capital Purchases	14,971.69	81,432.49	96,368.36	137,315.00	16,000.00
Total	2,399,349.92	2,135,796.57	2,421,289.74	2,780,844.00	3,481,187.00
Ending Cash	360,709.17	800,111.35	868,655.77	867,885.00	267,535.00
Total Budget	2,760,059.09	2,935,907.92	3,289,945.51	3,648,729.00	3,748,722.00



101 Street Fund – Proposed Revenue

Type of Resources	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Taxes	276,610.35	346,701.57	307,924.05	333,773.00	346,710.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	435,358.02	295,695.13	130,231.42	61,192.00	400,502.00
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	998.54	14,698.44	680.73	600.00	0.00
Transfers/Non Revenues	17,800.00	0.00	0.00	97,201.00	200,000.00
Total	730,766.91	657,095.14	438,836.20	492,766.00	947,212.00
Beginning Cash	199,393.60	117,999.01	90,217.14	193,269.00	85,258.00
Total Revenue	930,160.51	775,094.15	529,053.34	686,035.00	1,032,470.00

101 Street Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Personnel	167,680.44	166,757.10	199,430.62	217,270.00	235,909.00
Supplies	27,025.63	27,926.01	23,657.78	43,100.00	36,300.00
Services & Charges	108,591.45	84,588.21	81,185.88	291,906.00	175,631.00
Operating Transfers	100,000.00	258,677.61	0.00	0.00	0.00
NonExpenditures (Clearing)	0.00	0.00	0.00	0.00	0.00
Capital Purchases	408,863.98	146,928.08	31,510.83	68,501.00	533,709.00
Total	812,161.50	684,877.01	335,785.11	620,777.00	981,549.00
Ending Cash	117,999.01	90,217.14	193,268.23	65,258.00	50,921.00
Total Budget	930,160.51	775,094.15	529,053.34	686,035.00	1,032,470.00



401 Water Fund – Proposed Revenue

Type of Resources	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
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	100,710.42	0.00	84,240.80	969,343.00	481,797.00
Charges for Goods and Services	1,894,900.60	1,884,596.63	1,910,179.87	1,913,994.00	2,129,856.00
Fines and Penalties	13,470.81	14,606.00	3,846.00	15,000.00	15,000.00
Miscellaneous Revenues	4,865.51	20,417.13	7,406.55	1,330.00	0.00
Transfers/Non Revenues	0.00	0.00	11,671.62	0.00	0.00
Total	2,013,947.34	1,919,619.76	2,017,344.84	2,899,667.00	2,626,653.00
Beginning Cash	338,876.88	792,260.28	442,685.38	138,236.00	292,053.00
Total Revenue	2,352,824.22	2,711,880.04	2,460,030.22	3,037,903.00	2,918,706.00

401 Water Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Personnel	384,417.11	463,676.41	481,558.97	501,496.00	518,472.00
Supplies	58,106.33	82,910.84	78,584.66	122,600.00	98,500.00
Services & Charges	700,714.01	957,642.05	1,035,306.63	1,604,995.00	1,053,273.00
Operating Transfers	164,927.00	414,478.00	427,003.00	285,143.93	631,018.00
Debt Service	243,330.92	237,771.36	233,461.55	107,480.00	73,898.00
Capital Purchases	9,068.57	112,716.00	65,880.31	124,136.00	67,000.00
Total	1,560,563.94	2,269,194.66	2,321,795.12	2,745,850.93	2,442,161.00
Ending Cash	792,260.28	442,685.38	138,235.10	292,052.07	476,545.00
Total Budget	2,352,824.22	2,711,880.04	2,460,030.22	3,037,903.00	2,918,706.00



402 Wastewater Fund – Proposed Revenue

Type of Resources	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
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	983,780.80	998,074.11	978,435.69	1,016,578.00	1,030,351.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	4,020.64	7,087.56	5,164.87	163.00	0.00
Transfers/Non Revenues	0.00	0.00	0.00	0.00	0.00
Total	987,801.44	1,005,161.67	983,600.56	1,016,741.00	1,030,351.00
Beginning Cash	597,161.64	559,891.18	281,683.41	347,026.00	338,067.00
Total Revenue	1,584,963.08	1,565,052.85	1,265,283.97	1,363,767.00	1,368,418.00

402 Wastewater Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
Personnel	126,699.40	154,918.44	166,703.94	148,017.00	146,618.00
Supplies	11,128.88	10,267.82	12,899.13	17,850.00	17,850.00
Services & Charges	671,540.82	672,708.13	688,764.41	725,756.00	747,408.00
Operating Transfers	206,917.00	337,589.00	26,680.00	30,172.00	122,500.00
Capital Purchases	8,785.80	107,886.05	23,211.05	103,905.00	57,000.00
Total	1,025,071.90	1,283,369.44	918,258.53	1,025,700.00	1,091,376.00
Ending Cash	559,891.18	281,683.41	347,025.44	338,067.00	277,042.00
Total Budget	1,584,963.08	1,565,052.85	1,265,283.97	1,363,767.00	1,368,418.00



Non-Operating Budgets

Proposed Budgets – Non-Operating Budgets

Non-Operating Funds	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Proposed Budget 2022
107 Pool Fund	153,584.79	61,867.43	47,874.78	0.00	0.00
108 Municipal Capital Improve. Fund	158,700.68	550,844.81	312,219.29	397,106.00	468,730.00
110 Fire Reserve Fund	327,468.91	209,679.40	285,682.31	286,110.00	286,362.00
112 General Fund Reserve	635,058.31	648,629.92	339,154.41	339,236.00	339,336.00
121 Police Vehicle Reserve Fund	207,406.81	172,195.28	179,328.32	150,065.00	150,137.00
200 Unlimited GO Bond Fund	17,955.12	18,052.69	18,061.63	0.00	0.00
303 Hotel/Motel Taxes	0.00	0.00	39,696.91	96,697.00	172,234.00
307 New Pool Construction Fund	2,563.96	2,563.96	2563.96	2,564.00	2,564.00
408 Water Reserve Fund	149,959.26	401,049.74	423,578.82	457,947.00	523,042.00
409 Wastewater Reserve Fund	380,288.46	675,215.97	679,098.68	679,573.00	779,573.00
412 Water Rights Acquisition Fund	349,432.84	384,162.77	419,310.05	455,402.00	492,520.00
413 Water Bond Redemption Fund	58,726.15	58,277.48	106,988.75	182,255.00	175,671.00
414 Wastewater Bond Redemption Fund	24,752.83	24,528.50	24,628.23	26,621.00	11,449.00
415 Water Bond Reserve Fund	50,260.84	52,658.93	69,740.33	86,144.00	105,716.00
416 Wastewater Bond Reserve Fund	72,402.48	73,369.39	74,543.47	74,572.00	74,644.00
417 Treatment Plant Reserve Fund	512,190.54	553,966.19	573,932.29	589,260.00	495,052.00
418 Water Short Lived Asset Reserve Fund	157,279.74	183,112.20	183,112.20	269,564.00	319,660.00
420 USDA Rural Development - Jewett	0.00	100,000.00	2,441,758.11	2,951,643.70	0.00
601 Remittances	13,223.03	11,082.37	5,897.37	12,223.00	5,191.00
Total	3,271,254.75	4,181,257.03	6,227,169.91	7,056,982.70	4,401,881.00

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



Debt Requirements

Below are the debt requirements for water and wastewater funds.

Water

Berkadia (1981 Water Sewer Bonds)

Year	Principal	Interest	Debt Service
2021	29,200.00	1,143.33	30,343.33
Total	29,200.00	1,143.33	30,343.33

Public Works Trust Fund (14-Inch Main Line Replacement Design)

Year	Principal	Interest	Debt Service
2021	13,407.83	1,041.42	14,449.25
2022	20,993.25	5,107.57	26,100.82
2023-2039	356,885.19	50,749.08	407,634.27
Total	391,286.27	56,898.07	448,184.34

White Salmon Irrigation District (Water Rights)

Year	Principal	Interest	Debt Service
2021	82,520.75	41,449.49	123,970.24
2022	85,014.94	38,955.30	123,970.24
2023-2034	1,234,672.70	243,050.82	1,477,723.52
Total	1,402,208.39	323,455.61	1,725,664.00

Drinking Water State Revolving Fund Loan (Snowden Road)

Year	Principal	Interest	Debt Service
2021	28,353.82	4,253.07	32,606.89
2022	28,353.82	3,969.54	32,323.36
2023-2035	368,599.70	25,801.98	394,401.68
Total	425,307.34	34,024.59	459,331.93



USDA Rural Development (Tohomish Street)

Year	Principal	Interest	Debt Service
2021	7,214.97	9,261.03	16,476.00
2022	7,404.36	9,071.64	16,476.00
2023-2052	338,181.78	154,130.23	492,312.01
Total	352,801.11	172,462.90	525,264.01

USDA Rural Development (Jewett Blvd.)

Year	Principal	Interest	Debt Service
2021	35,478.58	35,801.42	71,280.00
2022	48,255.16	46,784.84	95,040.00
2023-2061	2,647,266.26	986,173.42	3,633,439.68
Total	2,731,000.00	1,068,759.68	3,799,759.68

Department of Natural Resources (Easement)

Year	Principal	Interest	Debt Service
2021	13,277.80	1,593.34	14,871.14
2022	13,277.80	796.67	14,074.47
Total	26,555.60	2,390.01	28,945.61

Total Debt Requirements - Water

Year	Principal	Interest	Debt Service
2021	209,453.75	94,543.10	303,996.85
2022	203,299.33	104,685.56	307,984.89
2023-2061	4,945,605.63	1,459,905.53	6,405,511.16
Total	5,358,358.71	1,659,134.19	7,017,492.90

USDA Rural Development (14-Inch Main Line – Phase 1)

The city has taken on debt from USDA Rural Development in the amount of \$2,333,000 that is not included above. This loan is for Phase 1 of the 14-Inch Main Line Replacement project. The estimated interest rate is currently 1.75% with an amortization factor of 34.98. The projected annual payment is \$81,609. The loan is for 40 years with end life as of 2063. The city began drawing funds for the project in 2022. The project will close with initial payment due in 2023.

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 but will be extended based on acquiring funding for Phase 1 of the project. The city began drawing on this loan in 2020 but does not expect to close the loan until 2022. The city began paying principal and interest payments in 2021 based on a loan balance of \$391,286.27. The above debt requirements are only for the \$391,286.27 and not the full \$750,000.00.

Total principal water debt for the city including the USDA Rural Development and Public Works Trust Fund loan is \$8,050,072.44.



Wastewater

Berkadia (1981 Water Sewer Bonds)

Year	Principal	Interest	Debt Service
2021	14,600.00	571.67	15,171.67
Total	14,600.00	571.67	15,171.67

Total City Debt Requirements

Year	Principal	Interest	Debt Service
2021	224,053.75	95,114.77	319,168.52
2022	203,299.33	104,685.56	307,984.89
2023-2052	4,945,605.63	1,459,905.53	6,405,511.16
Total	5,372,958.71	1,659,705.86	7,032,664.57

Total principal debt for the city including the USDA Rural Development and Public Works Trust Fund loan is \$8,064,672.44.