

2024 Recommended Budget

Budget in Brief

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Mayor's Message for the 2024 Budget

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

Exactly one year ago, my message for the 2023 budget concluded with this prescient declaration:

“As we embark on another five hundred, twenty-five thousand, six hundred minutes in 2023, I hope what we report back is noticeable ground being gained on infrastructure and housing. These two pressure points will determine our ability to successfully manage our future growth and protect and nurture the strong social fabric that exists in our town.”

Reading those words now, with our community and City Council amidst an initial round of changes across our Zoning code, is reassuring. Reassuring that the course we've charted this year has stayed largely on track towards those larger strategic objectives related to housing and infrastructure:

- Implementing a Transportation Benefit District, activating new revenue sources to support much-needed improvements around town;
- Receiving a Transportation Alternatives Grant to move forward with preliminary engineering on our pedestrian Bluff Trail to reconnect Bingen and White Salmon;
- Adopting a Transportation System Plan Lite, the first of its kind for the city;
- Securing an additional \$25M in funding for the HRWS Bridge project from Oregon state and the federal RAISE program;
- Receiving a nearly \$2M grant from the Public Works Board for our Mainline Phase IIA project;
- Completing updates to our Shoreline Master Plan and Critical Areas Ordinance;
- Completing the twice-delayed Garfield Repaving project;
- Installing a walkway around the beloved Sweet Gum Tree that is safe for both pedestrians and the tree;
- Adopting a Housing Action Plan;
- Passing Tenant Protections to increase the notice requirement for rent increases over 10%;
- Acquiring land and entering into an agreement with Cascade Columbia Housing to develop 10 townhomes to be home ownership opportunities for households making 80% AMI or less;
- Expansion of our utility discount program to ease increasing costs for many of our households;
- Expansive outreach into the community to bring previously unheard voices into the conversation about housing;
- Completing a feasibility study for the creation of community spaces to support child and youth care, as well as gatherings, as part of our social infrastructure;
- And embarking on a reconsideration of how to provide the best fire response for our community, and taking a proposal to the voters.

But those words are also troubling. Troubling because the pace at which we operated this year didn't always allow for enough nurturing of that social fabric. In addition to the aforementioned focus areas, there are lists just as long or longer that document our achievements in other identified priority areas for 2023; I not only see the weariness in staff, but also feel it acutely myself. I worry about the unintended side effect of my administration being stretched too thin, thereby missing opportunities to make sure our community is as deeply committed and involved in the process of shaping White Salmon as those of us who are undertaking the work daily.

As I said in 2023 and in years prior, our greatest asset is White Salmon's strong social fabric. Our community has shown up time and time again on issues that are complicated, and engaged in thoughtful ways that show compassion and grace in encountering differing viewpoints. Strong social cohesion - people coming together - is the starting point for change.

However, that has been juxtaposed against many public spots going unfilled on our various committees, and a fatigue from those that have served that I believe has translated to departures we might have been able to prevent. We've also heard the frustration from council regarding how committees and the Planning Commission are used, spurred by a desire to be more involved in implementing the many policies they have enacted. While these frustrations and vacancies might seem to contradict my confidence in our social fabric, I don't see it that way. Instead, I see this as an inability of my staff and mine to nurture this element enough, not for lack of interest but rather lack of capacity.

So In presenting this 2024 budget, I propose that we slow down to move forward. Slow down so that we make sure we progress together, with many people helping to chart the direction. Slow down so that we better activate the unique talents and capabilities of everyone on staff, ensuring we aren't adding additional resources or personnel while members of our team are underutilized because time isn't taken to nurture their unique strengths. Slow down so that we honor the time and intention needed to tackle the many challenges we face in purposeful ways.

In addition to the council's three identified funding priorities of implementing the Housing Action Plan, an increased focus on wildfire preparation and mitigation, and addressing gaps in resources for the city's youngest residents, these other significant changes are coming in 2024 that will require dedicated focus:

- transitioning to the voter-approved West Klickitat Regional Fire Authority for fire response,
- realizing the funding needed to keep the bridge project – a regionwide priority – on schedule,
- implementation of projects from our TSP Lite,
- and expending the ARPA funds previously allocated by City Council.

In developing this budget, we worked to incorporate funding that helps to support all of the above areas. In addition, we also aim to call out in this recommended budget some of

the considerations on the horizon for council, chief among them the increased operating costs of the city. While we anticipate the transition to the WKRFA for fire response returning approximately \$120,000 annually to the General Fund, there are still long-term considerations that the Personnel-Finance Committee, and thereafter Council, will need to consider in the coming years to maintain the current fiscal health of the city. Figuring out how best to finance many of the identified capital projects, along with continuing to be a stable and well-paying employer in the region, will be a challenge. But I believe we can meet it with the right vision and planning.

There are two key funding allocations I would like to so speak to specifically. One is the addition of funding to support not only grant writing assistance, but also funding assistance in the form of lobbying for specific city projects at the federal level. Just as the bridge project is positioned at a unique moment in federal infrastructure funding, so too are the city's infrastructure needs, and I believe we should work to capitalize on this moment to benefit our residents and city. Another is the pay equity study. As we enter into 2024 we are needing to address not only the retirement of our Building Inspector/Code Enforcer, but also the unfilled Planning Director position and the realization that the current Clerk/Treasurer position is overtasked. I believe taking time to first establish a better baseline of salaries across our non-represented management positions will allow us to better envision what roles are needed, and the funding that needs to be accounted for going forward.

This next year, 2024, will mark the first year of my second, and final, term as Mayor. It is with honor that I continue to humbly accept the charge of running the city responsibly and with purpose. I also do it now with the keen appreciation for preparing to hand it over to my successor in a way that ensures the role is manageable with whatever other responsibilities, and work requirements, they may have. I continue to ask to be held accountable and challenged to see issues from other viewpoints, knowing that we can't make a strong future together if we are more interested in being right over one another.

In closing, I would like to express my respect and gratitude to those who serve alongside me daily for this community, especially Chief Hunsaker, who helped shepherd the RFA process this past year and now prepares to retire from his role as Building Inspector and overseeing Code Enforcement; he will remain as Fire Chief in 2024 to aid in the transition to the West Klickitat Regional Fire Authority. Alongside him and working tirelessly have been City Administrator Troy Rayburn, Clerk/Treasurer Stephanie Porter, BWSPD Chief Mike Hepner, and Public Works Director Andrew Dirks. Their dedication to our city, and enduring enthusiasm for navigating both myriad setbacks and achievements, is greatly appreciated, and admired.

In service,



Mayor Marla Keethler

Mensaje del Alcalde para el Presupuesto 2024

Para: Ayuntamiento de White Salmon y residentes de White Salmon

Hace exactamente un año, mi mensaje para el presupuesto de 2023 concluía con esta profética declaración:

“A medida que nos embarcamos en otros quinientos veinticinco mil seiscientos minutos en 2023, espero que lo que informemos sea un avance notable en infraestructura y vivienda. Estos dos puntos de presión determinarán nuestra capacidad para gestionar con éxito nuestro crecimiento futuro y proteger y nutrir el fuerte tejido social que existe en nuestra ciudad”.

Leer esas palabras ahora, con nuestra comunidad y el Concejo Municipal en medio de una ronda inicial de cambios en nuestro código de Zonificación, es reconfortante. Es tranquilizador saber que el rumbo que hemos trazado este año se ha mantenido en gran medida encaminado hacia esos objetivos estratégicos más amplios relacionados con la vivienda y la infraestructura:

- Implementar un Distrito de Beneficios de Transporte, activando nuevas fuentes de ingresos para apoyar mejoras muy necesarias en la ciudad;
- Recibir una subvención para alternativas de transporte para avanzar con la ingeniería preliminar en nuestro sendero peatonal Bluff Trail para reconectar Bingen y White Salmon;
- Adoptar un Plan del Sistema de Transporte Lite, el primero de su tipo en la ciudad;
- Asegurar \$25 millones adicionales en financiamiento para el proyecto del puente HRWS del estado de Oregon y el programa federal RAISE;
- Recibir una subvención de casi \$2 millones de la Junta de Obras Públicas para nuestro proyecto Mainline Phase IIA;
- Completar actualizaciones de nuestro Plan Maestro de Costas y Ordenanza de Áreas Críticas;
- Completar el proyecto de repavimentación de Garfield, dos veces retrasado;
- Instalar una pasarela alrededor del amado árbol del liquidámbar que sea segura tanto para los peatones como para el árbol;
- Adoptar un Plan de Acción de Vivienda;
- Aprobar protecciones para inquilinos para aumentar el requisito de notificación para aumentos de alquiler superiores al 10%;
- Adquirir terrenos y celebrar un acuerdo con Cascade Columbia Housing para desarrollar 10 casas adosadas para que sean oportunidades de propiedad de viviendas para hogares que ganan 80% del AMI o menos;
- Ampliación de nuestro programa de descuentos en servicios públicos para aliviar los costos crecientes para muchos de nuestros hogares;
- Amplia difusión a la comunidad para incorporar voces nunca antes escuchadas a la conversación sobre vivienda;

- Completar un estudio de viabilidad para la creación de espacios comunitarios para apoyar el cuidado de niños y jóvenes, así como reuniones, como parte de nuestra infraestructura social;
- Y embarcarnos en una reconsideración de cómo proporcionar la mejor respuesta a los incendios para nuestra comunidad, y llevar una propuesta a los votantes.

Pero esas palabras también son preocupantes. Es preocupante porque el ritmo al que operamos este año no siempre permitió nutrir lo suficiente ese tejido social. Además de las áreas de enfoque antes mencionadas, existen listas igual o más largas que documentan nuestros logros en otras áreas prioritarias identificadas para 2023; No sólo veo el cansancio en el personal, sino que también lo siento intensamente en mí mismo. Me preocupa el efecto secundario no deseado de que mi administración se extienda demasiado, perdiendo así oportunidades para asegurar que nuestra comunidad esté tan profundamente comprometida e involucrada en el proceso de dar forma a White Salmon como aquellos de nosotros que realizamos el trabajo a diario.

Como dije en 2023 y en años anteriores, nuestro mayor activo es el sólido tejido social de White Salmon. Nuestra comunidad ha aparecido una y otra vez en temas complicados y ha participado de manera reflexiva que muestra compasión y gracia al encontrar diferentes puntos de vista. Una fuerte cohesión social -la unión de las personas- es el punto de partida para el cambio.

Sin embargo, eso se ha yuxtapuesto a que muchos puestos públicos están vacantes en nuestros diversos comités y a una fatiga de aquellos que han servido que creo que se ha traducido en salidas que podríamos haber podido evitar. También hemos escuchado la frustración del Consejo Municipal con respecto a cómo se utilizan los comités y la Comisión de Planificación, impulsados por el deseo de participar más en la implementación de las muchas políticas que han promulgado. Si bien estas frustraciones y vacíos pueden parecer contradecir mi confianza en nuestro tejido social, pero yo no lo veo de esa manera. Más bien, veo esto como una incapacidad de mi personal y la mía para nutrir este elemento lo suficiente, no por falta de interés sino más bien por falta de capacidad.

Por eso, al presentar este presupuesto para 2024, propongo que vayamos más despacio para avanzar. Disminuya la velocidad para asegurarnos de progresar juntos, con muchas personas ayudando a trazar la dirección. Reduzca la velocidad para activar mejor los talentos y capacidades únicos de todos los miembros del personal, asegurándonos de no agregar recursos o personal adicionales mientras los miembros de nuestro equipo están infrautilizados porque no se dedica tiempo a nutrir sus fortalezas únicas. Reduzca la velocidad para honrar el tiempo y la intención necesarios para abordar los numerosos desafíos que enfrentamos de manera decidida.

Además de las tres prioridades de financiamiento identificadas por el Consejo Municipal: implementar el Plan de Acción de Vivienda, un mayor enfoque en la preparación y mitigación de incendios forestales y abordar las brechas de recursos para los residentes más jóvenes de la ciudad, en 2024 se producirán otros cambios importantes que requerirán un enfoque dedicado:

- hacer la transición a la Autoridad Regional de Bomberos de West Klickitat, aprobada por los votantes, para responder a los incendios,
- lograr la financiación necesaria para mantener el proyecto del puente (una prioridad a nivel regional) según lo previsto,
- implementación de proyectos de nuestro TSP Lite,
- y gastar los fondos ARPA previamente asignados por el Ayuntamiento.

Al desarrollar este presupuesto, trabajamos para incorporar fondos que ayuden a respaldar todas las áreas anteriores. Además, también pretendemos destacar en este presupuesto recomendado algunas de las consideraciones en el horizonte para el Consejo Municipal, la principal de ellas el aumento de los costos operativos de la ciudad. Si bien anticipamos que la transición a la WKRFA para la respuesta a incendios devolverá aproximadamente \$120,000 anualmente al Fondo General, todavía hay consideraciones a largo plazo que el Comité de Personal y Finanzas, y posteriormente el Consejo Municipal, habrá que considerar en los próximos años para mantener la actual salud fiscal de la ciudad. Será un desafío encontrar la mejor manera de financiar muchos de los proyectos de capital identificados, además de seguir siendo un empleador estable y bien remunerado en la región. Pero creo que podemos afrontarlo con la visión y la planificación adecuadas.

Hay dos asignaciones de financiación clave de las que me gustaría hablar específicamente. Uno es la adición de fondos para apoyar no sólo la asistencia para la redacción de subvenciones, sino también la asistencia financiera en forma de cabildeo para proyectos municipales específicos a nivel federal. Así como el proyecto del puente se encuentra en un momento único en la financiación federal de infraestructura, también lo están las necesidades de infraestructura de la ciudad, y creo que debemos trabajar para aprovechar este momento en beneficio de nuestros residentes y de la ciudad. Otro es el estudio de equidad salarial. A medida que nos adentramos en 2024, necesitamos abordar no solo la jubilación de nuestro inspector de edificios/encargado de aplicar códigos, sino también el puesto vacante de director de planificación y la comprensión de que el puesto actual de secretario/tesorero tiene demasiadas tareas. Creo que tomarse el tiempo para establecer primero una mejor línea de base de salarios en nuestros puestos gerenciales no representados nos permitirá visualizar mejor qué roles se necesitan y la financiación que se debe contabilizar en el futuro.

El próximo año, 2024, marcará el primer año de mi segundo y último mandato como alcalde. Es un honor que sigo aceptando humildemente el cargo de administrar la ciudad de manera responsable y con propósito. También lo hago ahora con el profundo agradecimiento de prepararme para traspasarlo a mi sucesor de una manera que garantice que el puesto sea manejable con cualquier otra responsabilidad y requisitos laborales que puedan tener. Sigo pidiendo que se me haga responsable y que se me desafíe a ver los problemas desde otros puntos de vista, sabiendo que no podemos construir un futuro sólido juntos si estamos más interesados en tener razón unos sobre otros.

Para terminar, me gustaría expresar mi respeto y gratitud a quienes trabajan junto a mí diariamente en esta comunidad, especialmente al jefe de bomberos Hunsaker, quien

ayudó a guiar el proceso de autoridad regional de bomberos el año pasado y ahora se prepara para retirarse de su función como inspector de edificios y supervisor del Código. Aplicación; permanecerá como jefe de bomberos en 2024 para ayudar en la transición a la Autoridad Regional de Bomberos de West Klickitat. Junto a él y trabajando incansablemente han estado el administrador de la ciudad, Troy Rayburn, la secretaria/tesorera Stephanie Porter, el jefe de policía, Mike Hepner, y el director de obras públicas, Andrew Dirks. Su dedicación a nuestra ciudad y su entusiasmo duradero por superar innumerables reveses y logros son muy apreciados y admirados.

Atentamente,

A handwritten signature in blue ink, appearing to read 'Marla Keethler', written in a cursive style.

Alcalde Marla Keethler



2023 Year in Review

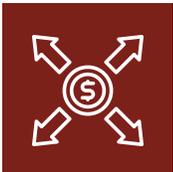
2024 Budget





2023 Achievements

Based on City Council 2023 Funding Priorities



Develop Sustainable Infrastructure Funding

- Enacted a Transportation Benefit District supported by new, dedicated revenue streams (vehicle license fee & sales tax)
- Secured low-interest financing in addition to grant funding for Mainline Phase IIA project
- Received Transportation Alternative grant funding for preliminary engineering and project development of the pedestrian Bluff Trail
- Increased engagement and coordination with Southwest Washington Regional Transportation Council
- Supported the successful pursuit of funding from Oregon (\$20M) and federal grant programs (RAISE) for the HRWS Bridge Project
- Advocated and secured commitment of WSDOT 141 project moving forward after temporary suspension due to Covid



Support a Vibrant Downtown

- Funded via Lodging Tax Grant Program the launch of an annual Wildflower Festival and twice yearly Wine Walks
- Participation with the Downtown Business Alliance (DBA)
- Coordination with DBA and Wildflower Festival for installation of new trash receptacles in downtown core
- Assisting local businesses and organizations in additional community festivals and events (Farmers Market, El Grito, Everybody's 15th Birthday block party)
- Annual seasonal decor
- Improved maintenance of downtown flower beds (ongoing)
- Installation of drought-tolerant demo garden at City Hall



Improve Communication Between Community & City

- Launched quarterly newsletter in Fall 2023
- Added 400 new subscribers to city alert app system
- Collaborated with neighboring communities affected by Tunnel Five Fire to use city facilities for meetings
- Supported other local agencies by making city facilities available for meeting purposes (White Salmon Valley Metropolitan Park District, Hood River White Salmon Bridge Authority, League of Women Voters WSVSD Candidate Forum)
- Continued issue-based outreach via informational flyers, online conversations, and in person events
- Addition of Spanish translation services for council public hearings



2023 Achievements

Based on City Council 2023 Funding Priorities



Increase Availability of Housing for all Income Levels

- Adopted a Housing Action Plan identifying short-, medium-, and long-term action targets
- Passed Tenant Protections increasing notification requirement for rent increases over 10%
- Expanded utility rate discount program for all households making 80% AMI or less
- Continued implementation of CDBG funded low-interest home repair loan program
- Continued partnership within the Mid-Columbia Houseless Collaborative
- Pursuit of Middle Housing Grant to continue implementation of HAP priorities in 2024
- Pursuit of code changes to support more diverse housing development



Support Efforts to Increase Public Transportation

- Launched EV car-share program with Forth and Bingen
- Continued involvement with the Gorge Regional Transit Strategy
- Incorporated prioritization of more public transit access and options in the TSP Lite



Additional Strategic Priorities (separate from Funded):

Maintain Public Safety

- Recruited new officers and continued focus on succession planning and training within Department
- Continued partnerships with local partners via K-Link and SWACH to support much needed mental health services
- Welcomed Recovery Cafe into western Klickitat
- Sent WKRFA proposal to voters, in coordination with KCFD3, to secure dedicated funding for fire/emergency response

Support Efforts to Increase Childcare Availability and Access

- Completed community facility feasibility study
- Continued participation in National League of Cities Connecting Children to Nature cohort
- Advocacy with state delegation and key stakeholders

Increase Economic Development

Improve Existing Park Facilities and Expand Recreation Opportunities

- TAP Grant for pedestrian Bluff Trail project development
- Playground Structure Replacement and Splash Pad installation planning

Support Efforts by WSVMPD to Build a New Pool

- Completed ILA committing \$140,000 to WSVMPD for new pool construction
- County and State Advocacy Support



2023 Project Readout

Data reflects all projects tracked in ClickUp and does not include PW work orders or projects undertaken within BWSPD

Number of Tasks in Progress

231

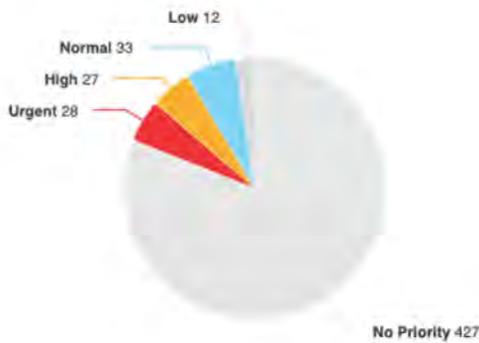
tasks in progress

Number of Tasks Completed

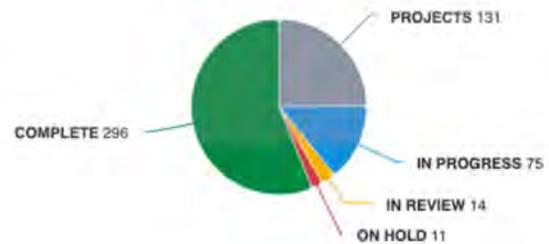
296

tasks completed

Priority Breakdown



Workload by Status



People

Amount of tasks worked on

Andrew Dirks	120
Bill Hunsaker	6
Erika Castro Guzman	51
Marla Keethier	475
Stephanie Porter	219
Troy Rayburn	142

Average: 126.88

End of Year Measures of Success



In addition to Council identified priorities, each department also identified measures of success to be held accountable for in 2023. This breakdown captures what was/wasn't achieved:

Administration

- ✓ There is a formal water conservation program and water use is reduced.
- ✓ The City newsletter has been created and citizens are more effectively informed.
 - A childcare strategy has been established.
- ✓ A plan to carry out the Fire Services Task Force recommendations as adopted by the City Council has been established including a renewed updated wildfire mitigation effort.
- ✓ City Hall looks more attractive and community pride has been enhanced.
- ✓ All staff have benefitted from additional training and skill building to better serve the needs of the community.
- ✓ The Hood River-White Salmon Bridge Authority is in place and on schedule.
- ✓ Expenditures have been reduced.



Childcare Strategy work identified as a priority into 2024

Community Services

- ✓ Youth are provided with passes to the Hood River Pool.
- ✓ Community events receive positive community feedback.
- ✓ The community has a plan of action for a community center.
- ! The Youth Center has a new home.



Presented to WSVSD desire to relocate Youth Center to Parks Building; advocacy for that pursuit as well as alternatives will be prioritized in 2024.

Human Resources

- ✓ Personnel Rules and evaluation form and process will be improved.
- ✓ The working relationship with the Union will be enhanced.

Finance

- The general public recognizes the Department as helpful and accessible.
- ✓ City Council is better informed and aware of the city's budget, financial outlook, and progress on funded projects.
- ✓ Other Departments become more capable and competent in managing their operations and budgets.



Continued efforts to improve presentation of budget information and annual budgeting process. Also brought back Notary Services to City Hall as a community service

End of Year Measures of Success



Building

- ✓ All inspections are completed in a timely manner.
- ✓ Line of sight issues are eliminated.
- ✓ The Building Codes and fees have been updated.



Projected to complete 290 inspections and issue 215 permits before year's end

Public Works

- The new SCADA system will be installed, and employees will have laptops to access the system. Travel time will be saved.
- ✓ City Hall will be clean, neat and more attractive.
- ✓ A new work order system has been installed. (Brightly)
- ✓ Implementation of a 5-year plan to fast track street improvement projects that align with the city's Transportation Plan Lite as well as council priorities.
- ✓ Maintenance programs will have been developed for critical systems, valves and repair costs will be reduced.
- ✓ Annual performance evaluations will have been completed for all Department employees.
- ✓ A new Public Works Director will be hired to lead the department.
- ✓ Electric Vehicle stations will be installed as part of the launch of the White Salmon-Bingen EV Car Share Program.



SCADA went to bid this fall and will be completed in 2024

Water/Wastewater

- ✓ Water leaks will be repaired the same day they are reported.
- ✓ Water use will be reduced. (Water Conservation)
- ✓ Water system calibration will have been completed.
- ✓ WW: The system is inspected and kept in excellent working order.
- WW: Identify & map sewer lines and provide service to lines in order to minimize or prevent public health risks.



Increased efforts for system inspection, identification, flushing and cleaning and maintenance. Participated in smoke testing of bluff lines this spring. Anticipate a wastewater system plan being completed in 2024.

End of Year Measures of Success



Parks

- ✓ Positive community feedback regarding the good condition and appearance of the Parks.
- ✓ Park use will have increased.
- ! The Splash Pad and Play Area will have been installed.



- Both slated for installation in 2024

Planning

- ! The housing code has been created that allows for a greater variety of housing and housing types.
- ✓ New grants enhancing services and programs have been received.
- ✓ Improved and more consistent records are kept both electronically and in hard copy.
 - The DRT process has been enhanced leading to more effective and efficient decisions and greater customer service satisfaction.
 - Development proposals are reviewed, and decisions made within the city's timeline and process.



- Work currently underway



- Identified areas of improvement for 2024

Police

- ✓ Continued positive relationships within the community and with partnering agencies
 - Department staffing is better equipped to adapt to shortages or shifting needs
- ✓ Public Safety is prioritized.
- ✓ The Chief and department are open, transparent, and accessible to the public.

Fire

- ! An updated wildfire mitigation plan will be developed working in collaboration with other regional entities.
- ✓ The Department will have responded in a timely manner to emergencies.
- ✓ The recommendations of the Task Force will be implemented.



- Identified priority for 2024



Leadership/Fiscal Policies

2024 Budget



White Salmon City Government

White Salmon Elected Leadership

Mayor	Marla Keethler
Council Position Member #1	Patty Fink
Council Member Position #2	David Lindley
Council Member Position #3	Jason Hartmann
Council Member Position #4	Jim Ransier
Council Member Position #5	Ben Giant

White Salmon Department Heads

City Administrator	Troy Rayburn
Clerk Treasurer	Stephanie Porter
Police Chief	Mike Hepner
Fire Chief/Building Official	Bill Hunsaker
Public Works Director	Andrew Dirks

White Salmon City Committees

Personnel and Finance Committee

Jason Hartmann, Chair
David Lindley

Community Development Committee

Jim Ransier, Chair
Ben Giant

City Operations Committee

Jason Hartmann, Chair
Patty Fink

Tree Board

David Lindley, Chair
Patty Fink
Karen Black Jenkins
Becky Williams
Virginia Hartnett

Lodging Tax Advisory Committee

Ben Giant
David Dierck
Tammara Toppel
Julie Burgmeier
Bruce Manclark

CityLab Board

Jim Ransier
Peter Fink
Ruth Olin
Kate Bennett

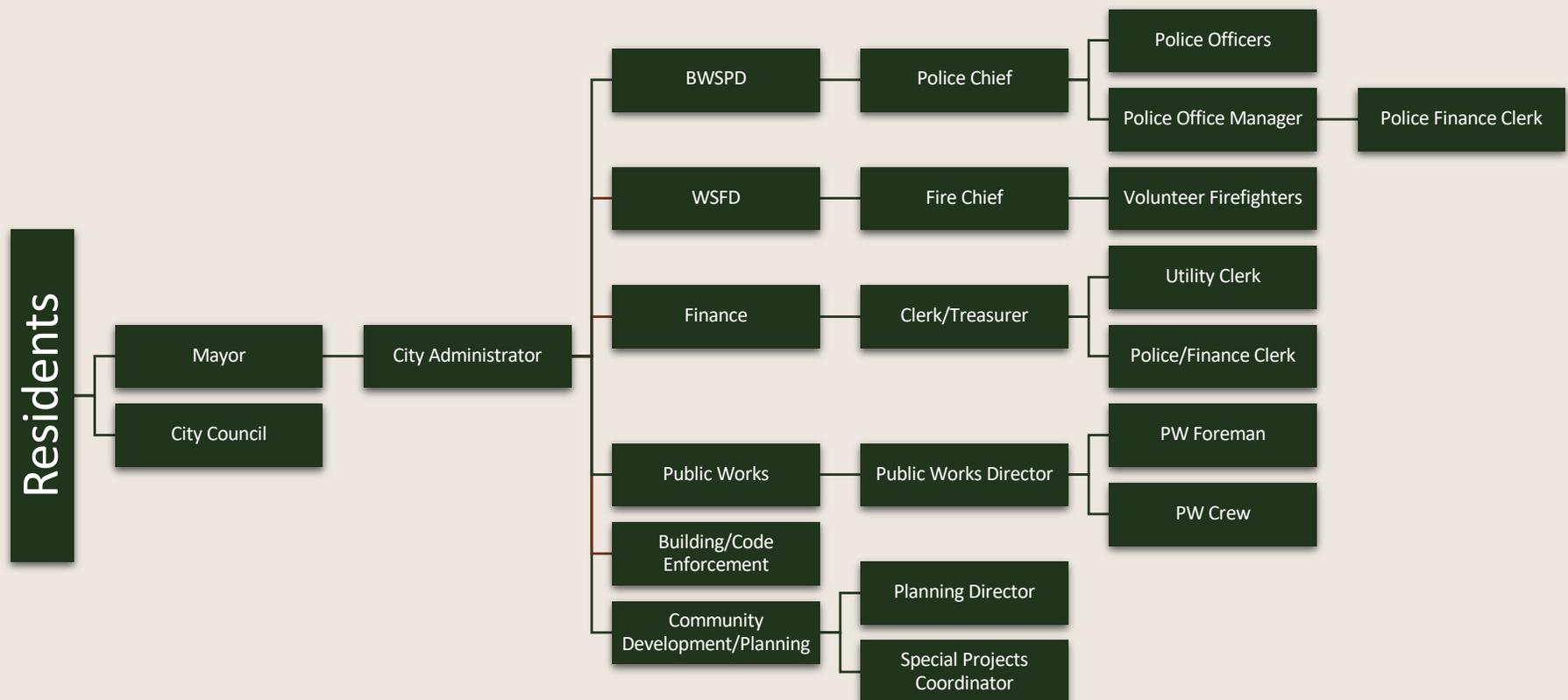
Board of Appeals

Jeff Dellis
Ryan Coyner
Eric Wilson

2024 Organizational Chart

The City of White Salmon operates under a Mayor-Council form of government, which is the oldest and most common form of government for cities in Washington state. The mayor-council form consists of a mayor elected at-large, who serves as the city's chief administrative officer, and a separately elected at-large council, which serves as the city's legislative body. This separation of powers is based on the traditional federal and state models in the United States.

The Mayor appoints a City Administrator to run the daily operations of the city. The City's administrator is responsible for working with the mayor to carry out the policies and ordinances of the governing council, overseeing the day-to-day operations of the government, and leading the heads of the City's operational departments.



Accounting Policies and Fund Structure

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

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

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

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

GOVERNMENTAL FUND TYPES

General Fund (001 Current Expense)

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

101 Street Fund

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

107 Pool Fund

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

Special Revenue Funds

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

These funds are as follows:

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

GOVERNMENTAL FUND TYPES (CONT.)

112 General Reserve Fund – This fund is used for emergency purposes as determined and approved by the city council. Monies held in this fund are not to be used for recurring costs, general operating costs or planned capital items. The funds may be used for interfund loans provided that the interest rate is a minimum of two percentage points above the Local Government Investment Pool earning rate and the loan must not exceed a payback period of five years, however it is recommended to not exceed 3 years.

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

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

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

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

Capital Projects Funds

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

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

PROPRIETARY (ENTERPRISE) FUND TYPES

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

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

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

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

413 Water Bond Redemption Fund - This fund is used for repayment of principal and interest related to bonds issued for debt to fund water capital improvements. The city is currently repaying two bonds from this fund: USDA Tohomish Street and USDA Jewett Blvd.

PROPRIETARY (ENTERPRISE) FUND TYPES (CONT.)

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

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

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

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

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

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

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

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

FIDUCIARY FUND TYPES

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

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

FINANCIAL POLICIES

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

General Budget Policies

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

Revenue Policies

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

Operating Policies

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

Purchasing and Expenditure Control

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

Contract Management

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

FINANCIAL POLICIES (CONT.)

General Ledger Accounts

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

Debt Policy

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

Investment

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

Intergovernmental Revenues and Relations Policies

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

Accounting, Auditing, and Financial Reporting Policies

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

Fixed Assets

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

Financial Planning Policies

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

Overhead Cost Allocation

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

Operating Budgets

001 Current Expense – Proposed Revenue

Type of Resources	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Taxes	1,403,848.32	1,533,255.64	1,575,160.10	1,737,127.00	1,764,043.00
Licenses & Permits	108,252.48	213,481.83	130,067.63	104,381.00	104,252.00
Intergovernmental Revenue	200,130.45	462,284.12	468,055.22	604,046.00	76,613.00
Charges for Goods and Services	687,430.59	742,693.91	735,702.67	805,617.00	882,669.00
Fines and Penalties	6,975.37	18,901.79	6,934.00	7,840.00	11,259.59
Miscellaneous Revenues	18,731.09	12,795.30	48,161.36	68,389.00	48,091.00
Transfers/Non-Revenues	64,465.86	0.00	0.00	0.00	0.00
Total Revenue	2,489,834.16	2,983,412.59	2,964,041.90	3,327,085.00	2,882,763.00
Beginning Cash	800,111.35	868,655.77	1,320,715.16	1,422,061.00	595,506.00
Total Budget	3,289,945.51	3,852,068.36	4,284,757.06	4,749,146.00	3,478,269.00

001 Current Expense – Proposed Expenditures by Department

Department	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Finance	450,513.60	482,119.78	551,989.71	538,343.00	573,539.00
Central Services (HR)	67,529.88	70,139.68	94,544.88	86,487.00	84,721.00
General Government	123,131.75	227,166.57	110,172.17	152,834.00	171,720.00
Building	119,065.22	127,012.63	145,327.26	172,990.00	130,002.00
Community Services	130,567.59	52,306.74	127,961.23	1,141,452.00	94,884.00
Planning	197,024.33	240,616.54	271,538.61	337,607.00	317,153.00
Park	172,918.05	216,153.60	278,908.08	286,916.00	221,382.00
Police	986,271.89	978,546.22	1,197,019.37	1,294,496.00	1,401,290.00
Fire	174,267.43	137,291.44	92,733.97	142,515.00	114,294.00
Total Expenditures	2,421,289.74	2,531,353.20	2,870,195.28	4,153,640.00	3,108,985.00
Ending Cash	868,655.77	1,320,715.16	1,422,061.00	595,506.00	369,284.00
Total Budget	3,289,945.51	3,852,068.36	4,292,256.28	4,749,146.00	3,478,269.00

001 Current Expense – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Personnel	1,324,692.07	1,379,844.72	1,686,896.10	1,827,655.00	1,949,698.00
Supplies	196,179.26	102,812.55	134,180.09	125,591.00	123,468.00
Services & Charges	669,598.86	760,601.29	826,776.02	1,568,091.00	902,706.00
Operating Transfers	134,000.00	170,921.00	61,350.00	239,450.00	82,500.00
Non-Expenditures (Clearing)	450.00	0.00	0.00	0.00	0.00
Capital Purchases	96,369.55	117,173.64	160,993.07	392,853.00	50,613.00
Total Budget Expenditures	2,421,289.74	2,531,353.20	2,870,195.28	4,153,640.00	3,108,985.00
Ending Cash	868,655.77	1,320,715.16	1,422,061.00	595,506.00	369,284.00
Total Budget	3,289,945.51	3,852,068.36	4,292,256.28	4,749,146.00	3,478,269.00

101 Street Fund – Proposed Revenue

Type of Resources	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Taxes	307,924.05	334,451.66	353,089.60	275,154.00	298,137.00
Licenses & Permits	0.00	0.00	0.00	0.00	0.00
Intergovernmental Revenue	130,231.42	53,884.62	135,342.38	651,755.00	53,300.00
Charges for Goods and Services	0.00	94.96	0.00	150.00	150.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	680.73	599.20	2,165.67	11,070.00	1,000.00
Transfers/Non-Revenues	0.00	97,201.00	0.00	0.00	0.00
Total Revenue	438,836.20	486,231.44	490,597.65	938,129.00	352,587.00
Beginning Cash	90,217.14	193,268.23	292,478.64	258,475.00	76,783.00
Total Budget	529,053.34	679,499.67	783,076.29	1,196,604.00	429,370.00

101 Street Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Personnel	198,807.26	206,567.16	221,590.05	192,916.00	205,995.00
Supplies	24,281.14	39,759.11	44,337.98	38,709.00	46,420.00
Services & Charges	61,347.58	78,954.85	208,767.80	177,290.00	78,962.00
Operating Transfers	19,838.30	26,679.14	41,420.97	38,601.00	18,604.00
Non-Expenditures (Clearing)	0.00	0.00	0.00	0.00	0.00
Capital Purchases	31,510.83	35,060.77	8,235.48	672,555.00	20,600.00
Total	335,785.11	387,021.03	524,352.28	1,120,071.00	370,581.00
Ending Cash	193,268.23	292,478.64	258,475.00	76,783.00	90,217.14
Total Budget	529,053.34	679,499.67	782,827.28	1,196,854.00	429,370.00

401 Water Fund – Proposed Revenue

Type of Resources	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
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	118,975.48	0.00	164,606.00	0.00
Charges for Goods and Services	1,910,179.87	2,047,660.09	2,107,534.69	2,222,990.00	2,333,940.00
Fines and Penalties	3,846.00	1,650.00	12,610.00	13,000.00	12,000.00
Miscellaneous Revenues	7,406.55	1,114.31	15,029.40	5,184.00	5,150.00
Other Funding Sources	84,240.80	307,140.43	358,713.73	0.00	0.00
Transfers/Non-Revenues	11,671.62	0.00	0.00	0.00	0.00
Total Revenue	2,017,344.84	2,476,540.31	2,493,887.82	2,405,780.00	2,351,090.00
Beginning Cash	442,685.38	138,235.10	119,077.07	220,332.00	309,829.00
Total Budget	2,460,030.22	2,614,775.41	2,612,964.89	2,626,112.00	2,660,919.00

401 Water Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Personnel	481,558.97	468,210.76	472,047.00	610,857.00	463,676.41
Supplies	78,584.66	136,777.51	86,200.00	99,025.00	82,910.84
Services & Charges	1,035,306.63	1,437,658.85	1,319,875.00	964,703.00	957,642.05
Operating Transfers	427,003.00	299,277.93	481,518.00	414,206.00	414,478.00
Debt Service	233,461.55	61,927.28	89,123.00	83,920.00	237,771.36
Capital Purchases	65,880.31	91,846.01	10,776.00	65,000.00	112,716.00
Total Expenditures	2,321,795.12	2,495,698.34	2,392,633.00	2,316,283.00	2,295,160.00
Ending Cash	138,235.10	119,077.07	220,332.00	309,829.00	365,759.00
Total Budget	2,460,030.22	2,614,775.41	2,612,965.00	2,626,112.00	2,660,919.00

402 Wastewater Fund – Proposed Revenue

Type of Resources	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
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	978,435.69	1,038,025.45	1,056,982.61	1,101,460.00	1,156,533.00
Fines and Penalties	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenues	5,164.87	167.99	3,140.51	13,828.00	13,050.00
Transfers/Non- Revenues	0.00	0.00	0.00	0.00	0.00
Total Revenue	983,600.56	1,038,193.44	1,060,123.12	1,115,288.00	1,169,583.00
Beginning Cash	281,683.41	347,025.44	330,367.86	273,404.00	255,235.00
Total Budget	1,265,283.97	1,385,218.88	1,390,490.98	1,388,692.00	1,424,818.00

402 Wastewater Fund – Proposed Expenditures by Type of Expenditures

Type of Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
Personnel	166,120.47	158,459.47	143,667.96	119,547.00	127,229.00
Supplies	13,482.60	25,859.45	18,703.02	21,516.00	23,552.00
Services & Charges	636,781.75	638,013.51	691,370.41	695,481.00	863,736.00
Debt Services	3,421.69	0.00	6,780.44	71,687.00	140,550.00
Operating Transfers	78,662.66	125,554.40	236,522.12	222,538.00	149,385.00
Capital Purchases	19,789.36	106,964.19	20,043.53	2,688.00	1,000.00
Total Expenditures	918,258.53	1,054,851.02	1,117,087.48	1,133,457.00	1,305,452.00
Ending Cash	347,025.44	330,367.86	273,404.00	255,235.00	119,366.00
Total Budget	1,265,283.97	1,385,218.88	1,390,491.48	1,388,692.00	1,424,818.00

Non - Operating Budgets

Proposed Budgets – Non-Operating Budgets

Non-Operating Funds	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed Budget 2024
107 Pool Fund	47,874.78	0.00	0.00	0.00	0.00
108 Municipal Capital Improve. Fund	312,219.29	427,861.44	520,494.37	544,969.00	443,123.00
110 Fire Reserve Fund	285,682.31	334,046.07	339,504.40	380,360.00	396,360.00
112 General Fund Reserve	339,154.41	339,308.03	345,083.20	360,792.00	376,792.00
121 Police Vehicle Reserve Fund	179,328.32	150,053.91	153,183.48	156,769.00	89,751.00
200 Unlimited GO Bond Fund	18,061.63	0.00	0.00	0.00	0.00
302 Transportation Improvement Fund	0.00	0.00	0.00	21,535.00	128,992.00
303 Hotel/Motel Taxes	39,696.91	117,447.14	197,950.06	255,913.00	241,009.00
307 New Pool Construction Fund	2,563.96	2,563.96	2,563.96	75,128.00	147,528.00
408 Water Reserve Fund	423,578.82	472,076.35	229,438.55	2,527,484.00	687,455.00
409 Wastewater Reserve Fund	679,098.68	679,533.71	787,068.35	798,062.00	688,511.00
412 Water Rights Acquisition Fund	419,310.05	456,537.26	502,009.15	560,450.00	601,085.00
413 Water Bond Redemption Fund	106,988.75	182,273.89	176,779.15	179,746.00	266,110.00
414 Wastewater Bond Redemption Fund	24,628.23	26,620.23	11,525.27	11,526.00	11,526.00
415 Water Bond Reserve Fund	69,740.33	86,158.23	107,091.49	126,343.00	150,332.00
416 Wastewater Bond Reserve Fund	74,543.47	74,583.61	75,838.95	79,291.00	82,191.00
417 Treatment Plant Reserve Fund	573,932.29	604,292.05	621,971.00	393,087.00	419,617.00

418 Water Short Lived Asset Reserve Fund	183,112.20	269,593.04	387,247.22	416,538.00	138,313.00
419 Water Construction Fund	0.00	0.00	0.00	0.00	8,045,000.00
420 USDA Rural Development - Jewett	2,441,758.11	2,951,643.70	150,500.00	7,670,600.00	0.00
601 Remittances	5,897.37	4,921.97	4,486.31	5,237.00	4,672.00
Total	6,227,169.91	7,179,514.59	4,612,734.91	14,563,830.00	12,918,367.00

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



By the Numbers

2024 Budget





General Fund Snapshot

The General Fund, sometimes referred to as Current Expense, 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. A majority of property taxes is allocated to this fund, and most personnel costs are accounted for within the General Fund.

Spotlight on: Property Tax

2023 Lawful Levy amount: \$435,377.91
 (2023 Assessed Value: \$569,275,356)
 + 1% Levy Increase: \$4,353.78
 = **2024 Property Tax Collected: \$439,731.69** (not incl. new construction)

City Property Tax Allocation

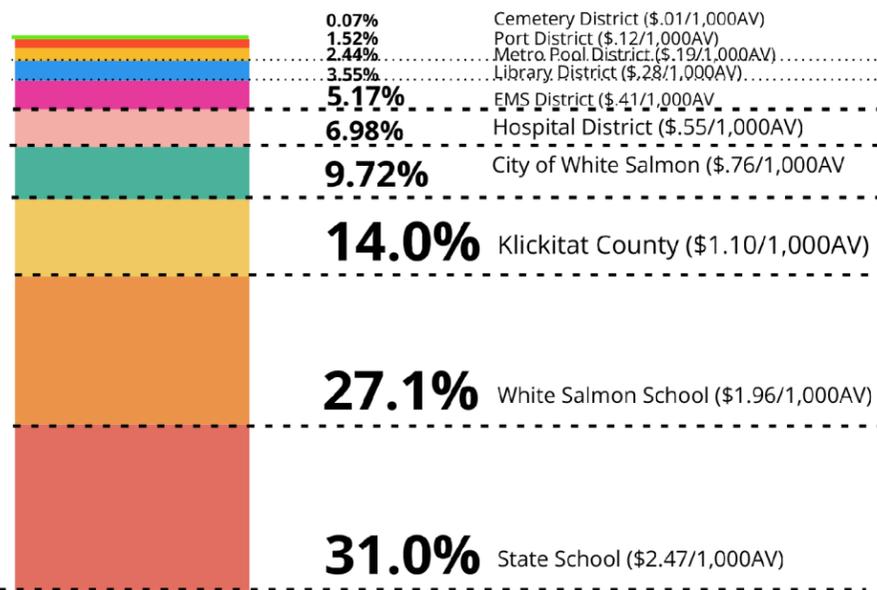


Klickitat County: City Property Tax Levy Rate Comparison (per \$1,000/AV)



2023 White Salmon Property Tax Levy Rates & Distribution

Total Rate For City Residents: \$7.86/\$1,000 AV



Notable O&M Increases

Personnel

3.5% COLA increase
 7% Medical Benefits Increase

Risk Management

12% Insurance Increase

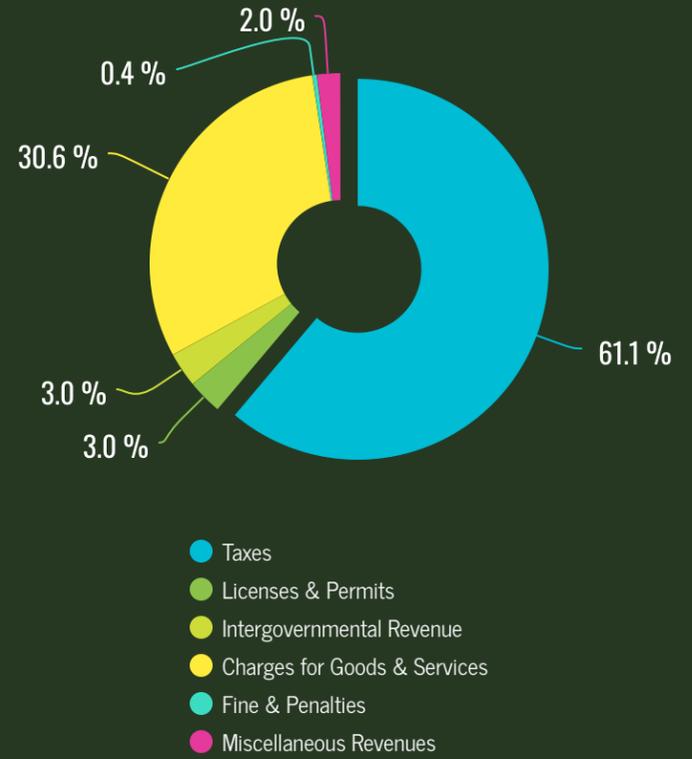
Utilities & Services

5% Projected increase

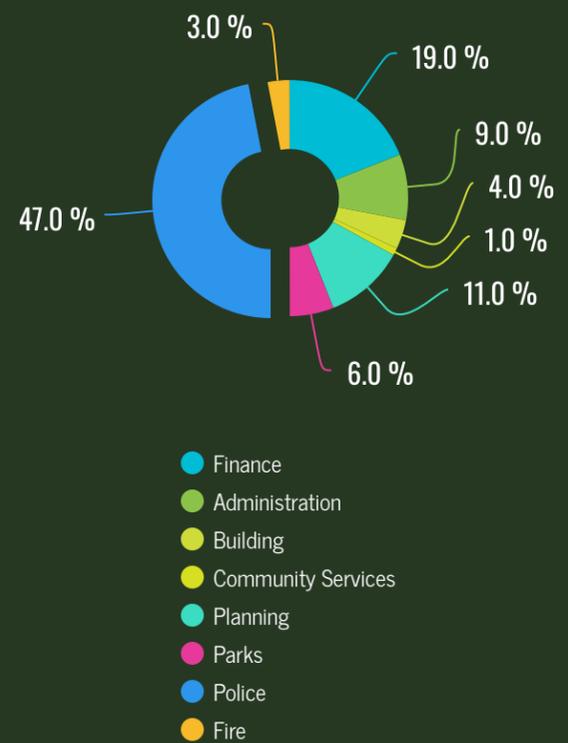
Financials Performance

Total Revenue: \$2,880,813

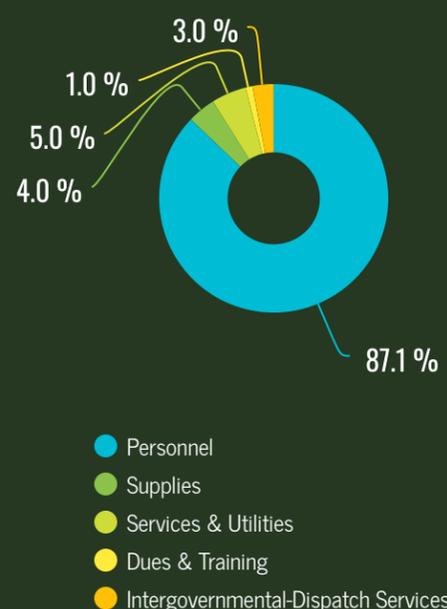
Beginning Cash Balance: \$595,906



Total Expense: \$2,975,201.00



Up Close: Police Dept. Budget \$1,390,290





Council Priorities

The council sets their near-term priorities for the upcoming annual budget at their yearly retreat. These identified priorities inform the Mayor's recommendations of how funds should be allocated to achieve the council's strategic aims. For 2024, the Council Priorities are focused on three key areas.



Implement Housing Action Plan directives to realize increased housing opportunities for residents.

- Planning Consultant for HAP implementation (carryover)
- Middle Housing Grant pursuit
- Comms Support for web design/services
- Travel/staff time for conferences/advocacy
- Grant support for programmatic funding



Increased focus on wildfire preparation and mitigation strategies, including year-round focused community education activities.

- Set aside funding for public events/workshops
- Chief stipend/staff time committed to outreach
- Website/Voyent Alert services
- Grant support for funding opportunities



Address gaps in resources and opportunities for the city's youngest residents

- Staff time/participation in Klickitat Childcare Committee
- Rheingarten Park amenity installations (playground/splash pad)
- Youth Center relocation-staff time
- Strategic planning for Community Center & Youth Center funding stacks
- Grant support for funding opportunities

In Focus: Housing Action Plan Directives



SHORT TERM (Initiated within one year):

1. Ease (further) the restrictions on infill within existing residential zones, by working with neighbors to establish agreed models that increase density, reduce setbacks, allow smaller and narrower homes, lower parking standards, and at the same time, maintain quality ("QUIMBY" approach).
2. Establish a website providing technical assistance as well as a second community survey and input of information resources, to facilitate infill development, make pre-approved plans available, assist builders and developers with technical requirements, recruit market-rate developers and/or identify suitable sites for development. Provide walk-in and phone assistance as required for technical assistance.
3. Compile a database of existing and potential sites for development, and conduct a community workshop for each suitable site to develop appropriate plans and/or recruit developers.

MEDIUM TERM (Initiated within two to five years):

- Create an office (or task an existing office) to recruit and develop partnerships with existing non-profit housing institutions and agencies. Identify incentives, such as "feebates", that will encourage these institutions to initiate projects.
- Develop an "existing housing protection ordinance," including provisions to restrict tear-downs (with exceptions for more and/or more affordable replacement units), provide incentives for upgrades, and/or tax reductions when rented at affordable rates.
- Develop a Housing Trust Fund to assist with the procurement of land (and/or land trusts), pay for infrastructure and/or regulatory costs, and/or provide direct funding for the purchase and/or conversion of housing for those with special needs.

Key Expenditures By Department

Items shown can be removed or reallocated per council's direction.

ADMINISTRATION

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

FINANCE

- 2024 Federal Single Audit and 2-year Financial Audit: \$25,000
- Staff travel and training: \$5,000
- Risk management insurance through AWC/RMSC: \$213,181 (12% increase)

PUBLIC WORKS

- Public Works Director Training: \$5,000
- Replacement Laptops: \$2,500
- Asphalt for road repairs, potholes, and concrete for sidewalk repairs: \$8,000.
- Masonic Lodge parking lease: \$7,129
- Sweet Gum Maintenance: \$1,000
- Bike Lane Painting: \$3,200

PLANNING

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

BUILDING

- Building Official Contract: \$30,000

HUMAN RESOURCES

- Contract services for Human Resource Consultant: \$3,000
- Pay equity study: \$30,000
- Childcare Reimbursement for Commissioners & Cmte members: \$864

COMMUNITY SERVICES

- Pool Pass Cost allocation: \$2,500
- Murals: \$500
- Downtown banners/heritage month signs: \$2,000

WATER

- Water Main Line Phase 1: \$5,337,600
- Booster Pump Project: \$2,120,300
- SCADA Project Cost: \$415,500
- Water Main Line Phase 2A: \$8,045,000

WASTEWATER

- Jewett Manhole Updates: \$244,420
- Sewer Scoping Services: \$5,000
- Green Stormwater Consultant-Garfield Street: \$10,000

PARKS

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

POLICE

- Police replacement rifle lights and officer vests: \$8,000
- Dispatch services: \$34,779
- Police travel and training: \$12,480
- Six months Sergeant salary: \$5,000

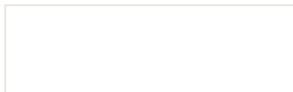
FIRE

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

Projected Upcoming Department Budget Priorities

These identified projects or focus areas are not exhaustive across all departments, but aim to illustrate known projects or priorities that align with council policies

	FY 2024	FY 2025	FY 2026	FY 2027
FINANCE	<ul style="list-style-type: none"> Install electric records system Restructure Finance position(s) Create base station for automatic meter reading All ARPA Funds committed 		<ul style="list-style-type: none"> All ARPA funds expended 	
COMMUNITY SERVICES	<ul style="list-style-type: none"> Youth Center is in a new location Wayfinding & Historical Signage programs pursued Bluff Trail Project underway with funding Funding strategy for Community Center 	<ul style="list-style-type: none"> Funding secured for Community Center 		<ul style="list-style-type: none"> Community Center Construction
HUMAN RESOURCES	<ul style="list-style-type: none"> Pay Equity Study 	<ul style="list-style-type: none"> Assist in the recruitment for new Police Chief 		
PLANNING	<ul style="list-style-type: none"> Hire staff Comm. Dev/Planning Director Consider migration to Form-Based Code Begin focus on long range planning. Implement the new housing code. Review/Revise Zoning Map Implement Shoreline & Critical Areas Plans. Complete fire resistance review and implement. 	<ul style="list-style-type: none"> Begin community preparation for new Bridge construction. Review the Comprehensive Plan. Begin downtown and parking plan collaborating with WSDOT and local businesses. 	<ul style="list-style-type: none"> Waterfront Park development. Review the Parks Plan. Increased outreach in the community regarding the impact of the new Bridge. 	<ul style="list-style-type: none"> Assess and evaluate the Housing Code.
BUILDING/CODE ENFORCEMENT	<ul style="list-style-type: none"> Restructure Building Inspection & Code Enforcement positions Enforce STR violations Migrate all permitting/building reviews to Brightly Enforce line of sight/safety code violations 			
POLICE	<ul style="list-style-type: none"> Succession plan for Chief Install generator at Police Station. 	<ul style="list-style-type: none"> Continue funding for 6th Police Officer. Purchase new police vehicle. Replace retiring Police Officer. 	<ul style="list-style-type: none"> Continue funding 6th Police Officer. Hire new Chief of Police. 	<ul style="list-style-type: none"> Continue funding for 6th Police Officer.
FIRE	<ul style="list-style-type: none"> Appoint RFA Governing Board & support RFA transition Work with state and local jurisdictions to strengthen Wildfire Mitigation. 	<ul style="list-style-type: none"> Work with state and local jurisdictions to strengthen Wildfire Mitigation. 	<ul style="list-style-type: none"> Work with state and local jurisdictions to strengthen Wildfire Mitigation. 	<ul style="list-style-type: none"> Work with state and local jurisdictions to strengthen Wildfire Mitigation.
PUBLIC WORKS	<ul style="list-style-type: none"> Review and update the Annual Work Plan. Purchase Bucket Truck. Replace lower gate on Dock Grade. 	<ul style="list-style-type: none"> Due to a retirement hire a new Maintenance Worker Review and update the Annual Work Plan. 	<ul style="list-style-type: none"> Purchase new Maintenance truck (replace the blue truck) Review and update the Annual Work Plan. Renegotiate the contracts for generators and cathodic protection for LA Reservoir. 	<ul style="list-style-type: none"> Purchase sewer tract camera. Hire one additional Maintenance Worker Review and update the Annual Work Plan.
PW/WATER	<ul style="list-style-type: none"> Complete N Main Booster Pump Station Complete Mainline Phase I Construct roof access at Buck Creek Sand Plant. 	<ul style="list-style-type: none"> Install new fence at Strawberry Mountain Reservoir site. Paint LA Reservoir Mainline Phase IIA underway 		
PW/WASTEWATER	<ul style="list-style-type: none"> WasterWater System Plan Sewer Policies Reviewed/Revised Update Sewer Maintenance contract Tohomish Sidewalk 	<ul style="list-style-type: none"> Camera all sewer lines 		
PW/STREETS	<ul style="list-style-type: none"> Funding pursuits: Oak Street, Spring Street Update Safe Routes to School Map Implement initial bike/ped routes from TSP 	<ul style="list-style-type: none"> TID Street Improvements 	<ul style="list-style-type: none"> TID Street Improvements 	<ul style="list-style-type: none"> TID Street Improvements
PW/PARKS	<ul style="list-style-type: none"> Construct Phase 1 Irrigation system Add Teague Reservoir to Park System. Resolve ownership/parks questions with WSVSD 	<ul style="list-style-type: none"> Construct Phase 2 Irrigation System Gaddis Park enhancements. 	<ul style="list-style-type: none"> Construct Phase 3 Irrigation System. (Final) 	





Department Narratives

2024 Budget



2024 Department Priorities

Increasing Accessibility and Transparency

Mayor's Introduction

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

It remains my hope that this increased transparency and more intentional approach to presenting the budget will result in a more participatory process.

In service,



Mayor Marla Keethler



A NEW APPROACH

How success will be measured for the 2024 Budget

The recommended budget will be focused on budgeting for outcomes, where the focus is on the programs and services provided to the community. By taking a performance based approach and focusing on achieving identified outcomes, the budget gives results that are more meaningful to residents. In short, we will plan the work and then work the plan. Budget requests by departments for programs and services must align with the council directed priorities:

FUNDING PRIORITIES:

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



Administration Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

Staff includes City Administrator, Community Development & Special Projects Coordinator

DEPARTMENT PURPOSE

To operate the city in an effective and fiscally sound manner with an eye to the future. To lead the city and community into the future while retaining the unique White Salmon community feeling. To facilitate a vibrant economically healthy community. To assist the departments, provide necessary and professional services. To work with the City Council to ensure effective meetings and good policy. To ensure superior communication with our citizens. To carry out the adopted priorities of the city council. To effectively coordinate with neighboring jurisdictions and lead the city’s legislative efforts.

CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

EXPENDITURE HIGHLIGHTS

TBD

Conferences, Training, Travel

MEASURES OF SUCCESS

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



Finance Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

Clerk Treasurer, the Deputy Clerk Treasurer and a portion of the Community Development Special Projects Coordinator.

DEPARTMENT PURPOSE

To provide clerical services and work with the Mayor and Administrator, assist in the management of the city council meeting by preparing and posting the agenda, putting together the council packet and keeping the minutes of the meeting. Keep all city records, and keep track of the city’s financial records, process accounts payable and receivables, and reports. In collaboration with the City Administrator, assist the Mayor and City Council in making difficult decisions.



CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

MEASURES OF SUCCESS

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

EXPENDITURE HIGHLIGHTS

\$3,800 DocuSign Contract	\$3,300 Association Memberships	\$10,000 Grant Writer Services/Support
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Police Budget

2024 Department Narrative

FUNDING SOURCE

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

STAFFING

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

DEPARTMENT PURPOSE

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

CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

MEASURES OF SUCCESS

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

EXPENDITURE HIGHLIGHTS

\$41,404 Overtime budget	\$21,600 Contract services	\$36,528 Dispatch services	\$12,480 Travel / Training
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Public Works Budget

2024 Department Narrative

FUNDING SOURCE

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

STAFFING

One Department Head, a Foreman and five Maintenance Workers.

DEPARTMENT PURPOSE

The Public Works Department is responsible for the operations and maintenance of the City's physical infrastructure and buildings including streets, sidewalks, parks, right of ways, traffic control systems, storm and surface water drainage, sewer collection system, snow removal, pollutant discharge mitigation, city owned buildings, the water system, water quality control and the maintenance of the city's vehicle fleet.



CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

MEASURES OF SUCCESS

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

EXPENDITURE HIGHLIGHTS

\$2.12M
Booster Pump

\$415,500
SCADA System

\$8M
Transmission Main
Phase 2A

\$60,000
Pump C

\$244,420
Jewett Manhole

\$1.75M
NW Spring Street
Reconstruct

\$89,750
Dock Grade Road
Chip Seal



Fire Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

Staff includes one Chief who also serves as the Code Enforcement Officer and 10 volunteer fire fighters.

DEPARTMENT PURPOSE

To help ensure the community will be proactive in taking steps to mitigate risks of fire and wildfire through collaboration with local and state agencies in the region. To provide quality emergency services. To carry out the recommendation of the citizen Task Force.



CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

MEASURES OF SUCCESS

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

EXPENDITURE HIGHLIGHTS

\$12,000 Drill Call Pay	\$25,000 Uniforms / Safety Equipment	\$7,000 Fire Truck Tires
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Community Development Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

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

DEPARTMENT PURPOSE

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



CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

MEASURES OF SUCCESS

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

EXPENDITURE HIGHLIGHTS

TBD
TBD



Building Budget

2024 Department Narrative

FUNDING SOURCE

- Current Expense Fund

STAFFING

TBD

DEPARTMENT PURPOSE

To ensure safe buildings in town through timely inspections. Issues building permits and addresses code enforcement issues in a timely manner. Participates in the Development Review Team.



CRITICAL GOALS

The Department will achieve the following goals in 2024.

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

MEASURES OF SUCCESS

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

EXPENDITURE HIGHLIGHTS

\$30,000 Building Official Contract	\$1,000 New iPad
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Proposed Budget Summary

2024 Budget



City of White Salmon
 2024 Budget Summary with
 History As of 11/30/2023

	2020 Actual Revenue	2021 Actual Revenue	2022 Actual Revenue	2023 Budget Revenue	2024 Proposed Revenue	2020 Actual Expenditures	2021 Actual Expenditures	2022 Actual Expenditures	2023 Budget Expenditures	2024 Proposed Expenditures
001 Current Expense										
Finance						450,513.60	482,119.78	551,989.71	538,343.00	573,539.00
Central Services (HR)						67,529.88	70,139.68	94,544.88	86,487.00	84,721.00
General Government						123,131.75	227,166.57	110,172.17	152,834.00	171,720.00
Building						119,065.22	127,012.63	145,327.26	172,990.00	130,002.00
Community Services						130,567.59	52,306.74	127,961.23	1,141,452.00	94,884.00
Planning						197,024.33	240,616.54	271,538.61	337,607.00	317,153.00
Park						172,918.05	216,153.60	278,908.08	286,916.00	221,382.00
Police						986,271.89	978,546.22	1,197,019.37	1,294,496.00	1,401,290.00
Fire						174,267.43	137,291.44	92,733.97	142,515.00	114,294.00
001 Current Expense	2,489,834.16	2,983,412.59	2,964,041.90	3,327,085.00	2,882,763.00	2,421,289.74	2,531,353.20	2,870,195.28	4,153,640.00	3,108,985.00
101 Street Fund	438,836.20	486,231.44	490,597.65	938,129.00	352,587.00	335,785.11	387,021.03	524,352.28	1,120,071.00	370,581.00
107 Pool Fund	183.79	0.00	0.00	0.00	0.00	47,874.78	0.00	0.00	0.00	0.00
108 Municipal Capital Impr. Fund	68,569.22	132,949.40	92,632.93	76,816.00	72,233.00	17,307.25	0.00	52,341.94	174,079.00	125,000.00
110 Fire Reserve Fund	76,002.91	48,363.76	5,458.33	40,855.00	16,000.00	0.00	0.00	0.00	0.00	0.00
112 General Fund Reserve	123,894.49	153.62	5,775.17	15,708.00	16,000.00	0.00	0.00	0.00	0.00	0.00
121 Police Vehicle Reserve Fund	59,649.00	30,080.20	61,315.61	3,585.00	3,100.00	59,354.61	58,186.04	0.00	70,117.05	0.00
200 Unlimited GO Bond Fund	8.94	0.00	0.00	0.00	0.00	18,061.63	0.00	0.00	0.00	0.00
302 Transportation Improvemnet Fund	0.00	0.00	0.00	21,535.00	107,457.00	0.00	0.00	0.00	0.00	0.00
303 Hotel/Motel Taxes	39,696.91	77,750.23	80,502.92	80,425.00	80,633.00	0.00	0.00	40,000.00	78,000.00	80,500.00
307 New Pool Construction Fund	0.00	0.00	0.00	35,000.00	36,200.00	0.00	0.00	0.00	0.00	0.00
401 Water Fund	2,017,344.84	2,476,540.31	2,493,887.82	2,405,780.00	2,351,090.00	2,321,795.12	2,495,698.34	2,392,633.00	2,626,112.00	2,302,013.00
402 Wastewater Collection Fund	983,600.56	1,038,193.44	1,060,123.12	1,115,288.00	1,169,583.00	918,258.53	1,054,851.02	1,117,087.48	1,133,457.00	1,305,452.00
408 Water Reserve Fund	200,880.99	48,497.53	1,041.78	2,372,447.00	328,555.00	0.00	243,679.58	74,401.81	2,168,584.00	60,000.00
409 Wastewater Reserve Fund	3,882.71	435.03	107,534.64	212,812.00	109,372.00	0.00	0.00	201,818.35	218,923.00	252,500.00
412 Water Rights Acquisition Fund	159,131.52	161,211.45	16,456.13	182,425.00	164,620.00	123,984.24	123,984.24	123,984.24	123,985.00	123,985.00
413 Water Bond Redemption Fund	91,372.00	118,121.14	112,605.77	114,482.00	197,882.00	42,836.00	118,098.51	111,516.00	111,518.00	194,882.00
414 Wastewater Redemption Fund	13,180.00	15,172.00	75.53	0.00	0.00	13,180.00	15,172.49	0.00	0.00	48 ^{0.00}

City of White Salmon
 2024 Budget Summary with
 History As of 11/30/2023

	2020 Actual Revenue	2021 Actual Revenue	2022 Actual Revenue	2023 Budget Revenue	2024 Proposed Revenue	2020 Actual Expenditures	2021 Actual Expenditures	2022 Actual Expenditures	2023 Budget Expenditures	2024 Proposed Expenditures
415 Water Bond Reserve Fund	17,081.40	16,417.90	20,933.26	19,251.00	23,989.00	0.00	0.00	0.00	0.00	0.00
416 Wastewater Bond Reserve Fund	1,174.08	40.14	1,255.34	3,452.00	2,900.00	0.00	0.00	0.00	0.00	0.00
417 Treatment Plant Reser ve Fund	19,966.10	30,359.76	17,678.95	27,092.00	26,530.00	0.00	0.00	255,977.00	0.00	0.00
418 Water Short Lived Asset Reserve Fund	100,000.00	115,929.87	202,310.50	137,180.00	135,348.00	29,449.03	84,656.32	107,890.20	406,725.00	125,000.00
419 Water Construction Fund	0.00	0.00	0.00	0.00	8,045,000.00	0.00	0.00	0.00	0.00	8,045,000.00
420 USDA Rural Develop Jewett Water	2,346,598.81	2,951,643.70	150,500.00	7,520,100.00	0.00	2,441,758.11	2,951,643.70	0.00	7,670,600.00	0.00
601 Remittances	5,897.37	4,921.97	4,486.31	5,237.00	4,672.00	5,897.37	4,921.97	4,486.31	5,237.00	4,672.00
Total	9,256,786.00	10,736,425.48	7,889,213.66	18,654,684.00	16,126,514.00	8,796,831.52	10,069,266.44	7,876,683.89	20,061,048.05	16,098,570.00

Note: Revenue does not including beginning balances and expenditures do not include ending balances.