

**CITY OF WHITE SALMON**

**ORDINANCE NO. 2023-11-1157**

**AN ORDINANCE AMENDING THE BUDGET FOR THE CITY OF WHITE SALMON, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023**

**WHEREAS**, the City Council of the City of White Salmon has reviewed its 2023 budget and changes in its revenue sources and expenditure requests and has determined that changes to the 2023 budget are appropriate; and

**WHEREAS**, the proposed budget amendments do not exceed the lawful limit of taxation allowed by the law to be levied on the property within the City of White Salmon for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being necessary to carry on the government of the City of White Salmon for the fiscal year and being sufficient to meet the various needs of the City of White Salmon during the fiscal year.

**WHEREAS**, the presented budget amendments align with the financial policies adopted by the City of White Salmon and the State of Washington; and

**WHEREAS**, the budget was presented to the City Council at their regularly scheduled meeting on December 20, 2023; and

**WHEREAS**, the city council held a Public Hearing at their regularly scheduled meeting on December 20, 2023;

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

**Section 1.** The budget for the City of White Salmon, Washington for the year 2023 as amended is hereby adopted in its final form and content.

**Section 2.** Estimated resources, including cash balances for each separate fund of the City of White Salmon, for all such funds combined for the year 2023 are set forth in summary below and are hereby appropriated for expenditure at the fund level during the year 2023 as set forth in the 2023 Fiscal Year Budget:

Key: ~~**Bold and Strike through**~~ means repealed. **Bold and underline** means new.

**001 Current Expense**

Beginning Cash	1,422,061
Revenue	<del>3,327,085</del> <b><u>3,344,055</u></b>
Interfund Transfers In	0
Appropriations	<del>3,916,140</del> <b><u>3,925,833</u></b>
Interfund Transfers Out	237,500
Ending Cash	<del>595,506</del> <b><u>602,783</u></b>

**101 Street Fund**

Beginning Cash	258,725
Revenue	<del>938,129</del> <b><u>838,974</u></b>
Interfund Transfers In	0
Appropriations	<del>1,120,071</del> <b><u>981,723</u></b>
Interfund Transfers Out	0
Ending Cash	<del>76,783</del> <b><u>115,976</u></b>

**108 Municipal Capital Improvement Fund**

Beginning Cash	468,153
Revenue	<del>76,816</del> <b><u>92,886</u></b>
Interfund Transfers In	0
Appropriations	<del>174,079</del> <b><u>189,079</u></b>
Interfund Transfers Out	0
Ending Cash	<del>370,890</del> <b><u>371,960</u></b>

**110 Fire Reserve**

Beginning Cash	339,505
Revenue	15,855
Interfund Transfers In	25,000
Appropriations	<del>0</del> <b><u>15,000</u></b>
Interfund Transfers Out	0
Ending Cash	<del>380,360</del> <b><u>365,360</u></b>

**112 General Fund Reserve**

Beginning Cash	345,084
Revenue	<del>15,708</del> <b><u>18,029</u></b>
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	<del>360,792</del> <b><u>363,113</u></b>

**121 Police Vehicle Reserve Fund**

Beginning Cash	153,184
Revenue	<del>3,585</del> <b><u>4,115</u></b>
Interfund Transfers In	0
Appropriations	70,118
Interfund Transfers Out	0
Ending Cash	<del>86,651</del> <b><u>87,181</u></b>

**302 Transportation Improvement Fund**

Beginning Cash	0
Revenue	21,535
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	21,535

**303 Hotel/Motel Taxes**

Beginning Cash	175,488
Revenue	<b>80,425 81,156</b>
Interfund Transfers In	0
Appropriations	95,537
Interfund Transfers Out	0
Ending Cash	<b>160,376 162,007</b>

**307 New Pool Construction Fund**

Beginning Cash	2,564
Revenue	<b>0 311</b>
Interfund Transfers In	35,000
Appropriations	0
Interfund Transfers Out	0
Ending Cash	<b>37,564 37,875</b>

**401 Water Fund**

Beginning Cash	220,332
Revenue	<b>2,405,780 2,583,271</b>
Interfund Transfers In	0
Appropriations	<b>1,902,077 1,843,647</b>
Interfund Transfers Out	414,206
Ending Cash	<b>309,829 545,750</b>

**402 Wastewater Collection Fund**

Beginning Cash	273,404
Revenue	1,115,288
Interfund Transfers In	0
Appropriations	<b>947,959 998,192</b>
Interfund Transfers Out	185,498
Ending Cash	<b>255,235 205,002</b>

**408 Water Reserve Fund**

Beginning Cash	155,037
Revenue	<b>2,035,160 573,449</b>
Interfund Transfers In	337,287
Appropriations	<b>2,166,584 399,684</b>
Interfund Transfers Out	0
Ending Cash	<b>358,900 328,802</b>

**409 Wastewater Reserve Fund**

Beginning Cash	585,250
Revenue	<del>27,314</del> <b><u>32,117</u></b>
Interfund Transfers In	185,498
Appropriations	<del>218,923</del> <b><u>181,423</u></b>
Interfund Transfers Out	<del>0</del> <b><u>1,500</u></b>
Ending Cash	<del>579,139</del> <b><u>619,942</u></b>

**412 Water Rights Acquisition Fund**

Beginning Cash	378,025
Revenue	182,425
Interfund Transfers In	0
Appropriations	123,985
Interfund Transfers Out	0
Ending Cash	436,465

**413 Water Bond Redemption Fund**

Beginning Cash	65,264
Revenue	<del>2,964</del> <b><u>3,402</u></b>
Interfund Transfers In	111,518
Appropriations	111,518
Interfund Transfers Out	0
Ending Cash	<del>68,228</del> <b><u>68,666</u></b>

**414 Wastewater Bond Redemption Fund**

Beginning Cash	11,526
Revenue	0
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	11,526

**415 Water Bond Reserve Fund**

Beginning Cash	107,092
Revenue	<del>4,656</del> <b><u>5,576</u></b>
Interfund Transfers In	14,595
Appropriations	0
Interfund Transfers Out	0
Ending Cash	<del>126,343</del> <b><u>127,263</u></b>

**416 Wastewater Bond Reserve Fund**

Beginning Cash	75,839
Revenue	<del>3,452</del> <b><u>3,963</u></b>
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	<del>79,291</del> <b><u>79,802</u></b>

**417 Treatment Plant Reserve Fund**

Beginning Cash	365,995
Revenue	<del>27,092</del> <u>19,045</u>
Interfund Transfers In	<del>0</del> <u>1,500</u>
Appropriations	0
Interfund Transfers Out	0
Ending Cash	<del>393,087</del> <u>386,540</u>

**418 Waster Short Lived Asset Reserve Fund**

Beginning Cash	279,358
Revenue	<del>8,874</del> <u>11,995</u>
Interfund Transfers In	128,306
Appropriations	406,725
Interfund Transfers Out	0
Ending Cash	<del>9,813</del> <u>12,934</u>

**419 Water Construction Fund**

Beginning Cash	0
Revenue	0
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	0

**420 USDA Rural Development**

Beginning Cash	150,500
Revenue	7,520,100
Interfund Transfers In	0
Appropriations	7,670,600
Interfund Transfers Out	0
Ending Cash	0

**601 Remittances**

Beginning Cash	0
Revenue	<del>5,237</del> <u>5,251</u>
Interfund Transfers In	0
Appropriations	<del>5,237</del> <u>5,251</u>
Interfund Transfers Out	0
Ending Cash	0

**Total All Funds**~~24,487,070~~ 22,807,501

## Less Interfund Transfers

~~837,204~~ 837,204**Net Total**~~23,649,866~~ 21,970,297

**Section 3.** The City Clerk Treasurer is directed to transmit a certified copy of the budget hereby amended to the Office of the State Auditor and to the Association of Washington Cities.

**Section 4.** This Ordinance shall take effect and be in force five (5) days after its publication according to law.

Passed by the council and approved by the Mayor on this 20<sup>th</sup> day of December, 2023.

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Marla Keethler, Mayor

ATTEST:

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Stephanie Porter, Clerk Treasurer

APPROVED AS TO FORM:

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Shawn MacPherson, City Attorney