

CITY OF WHITE SALMON

ORDINANCE NO. 2023-12-1154

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF WHITE SALMON, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024

WHEREAS, a proposed budget and estimate of amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of the City of White Salmon for the fiscal year ending December 31, 2023 and a notice was published that the City Council of White Salmon would meet on the 15th of November, 2023 and the 6th of December, 2023 at the hour of 6:00 p.m., in person and via Zoom teleconference for the purpose of making and adopting a budget for 2024 fiscal year and giving taxpayers within the city limits an opportunity to be heard regarding the budget; and

WHEREAS, the City of White Salmon did meet at the time and place and did then consider the matter of the proposed budget; and

WHEREAS, the proposed budget does 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.

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

Section 1. The budget for the City of White Salmon, Washington for the fiscal year 2024 is hereby adopted in its final form and content as set forth in the 2024 Fiscal Year Budget, copies of which are on file in the Office of the Clerk Treasurer.

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 2024 are set forth in summary form below and are hereby appropriated for expenditure at the department level for the General Fund and at the fund level for all other funds during the year 2024 as set forth in the 2024 Fiscal Year Budget:

001 Current Expense

| | |
|-------------------------|-----------|
| Beginning Cash | 595,506 |
| Revenue | 2,882,763 |
| Interfund Transfers In | 0 |
| Appropriations | 3,026,486 |
| Interfund Transfers Out | 82,500 |
| Ending Cash | 369,284 |

101 Street Fund

| | |
|-------------------------|---------|
| Beginning Cash | 76,783 |
| Revenue | 352,587 |
| Interfund Transfers In | 0 |
| Appropriations | 370,581 |
| Interfund Transfers Out | 0 |
| Ending Cash | 58,370 |

108 Municipal Capital Improvement Fund

| | |
|-------------------------|---------|
| Beginning Cash | 370,890 |
| Revenue | 72,233 |
| Interfund Transfers In | 0 |
| Appropriations | 125,000 |
| Interfund Transfers Out | 0 |
| Ending Cash | 318,123 |

110 Fire Reserve

| | |
|-------------------------|---------|
| Beginning Cash | 380,360 |
| Revenue | 16,000 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 396,360 |

112 General Fund Reserve

| | |
|-------------------------|---------|
| Beginning Cash | 360,792 |
| Revenue | 16,000 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 376,792 |

121 Police Vehicle Reserve Fund

| | |
|-------------------------|--------|
| Beginning Cash | 86,651 |
| Revenue | 3,100 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 89,751 |

302 Transportation Improvement Fund

| | |
|-------------------------|---------|
| Beginning Cash | 21,535 |
| Revenue | 107,457 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 128,992 |

303 Hotel/Motel Taxes

| | |
|-------------------------|---------|
| Beginning Cash | 160,509 |
| Revenue | 80,633 |
| Interfund Transfers In | 0 |
| Appropriations | 80,500 |
| Interfund Transfers Out | 0 |
| Ending Cash | 160,509 |

| | |
|--|-----------|
| 307 New Pool Construction Fund | |
| Beginning Cash | 37,564 |
| Revenue | 1,200 |
| Interfund Transfers In | 35,000 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 73,764 |
| 401 Water Fund | |
| Beginning Cash | 309,829 |
| Revenue | 2,351,090 |
| Interfund Transfers In | 0 |
| Appropriations | 1,755,789 |
| Interfund Transfers Out | 546,224 |
| Ending Cash | 358,906 |
| 402 Wastewater Collection Fund | |
| Beginning Cash | 255,235 |
| Revenue | 1,169,583 |
| Interfund Transfers In | 0 |
| Appropriations | 1,230,452 |
| Interfund Transfers Out | 75,000 |
| Ending Cash | 119,366 |
| 408 Water Reserve Fund | |
| Beginning Cash | 358,900 |
| Revenue | 81,055 |
| Interfund Transfers In | 247,500 |
| Appropriations | 60,000 |
| Interfund Transfers Out | 0 |
| Ending Cash | 687,455 |
| 409 Wastewater Reserve Fund | |
| Beginning Cash | 579,139 |
| Revenue | 34,372 |
| Interfund Transfers In | 75,000 |
| Appropriations | 245,000 |
| Interfund Transfers Out | 7,500 |
| Ending Cash | 536,011 |
| 412 Water Rights Acquisition Fund | |
| Beginning Cash | 436,465 |
| Revenue | 164,620 |
| Interfund Transfers In | 0 |
| Appropriations | 123,985 |
| Interfund Transfers Out | 0 |
| Ending Cash | 477,085 |

| | |
|--|---------|
| 413 Water Bond Redemption Fund | |
| Beginning Cash | 68,228 |
| Revenue | 3,000 |
| Interfund Transfers In | 194,882 |
| Appropriations | 194,882 |
| Interfund Transfers Out | 0 |
| Ending Cash | 71,228 |
| 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 | 126,343 |
| Revenue | 4,500 |
| Interfund Transfers In | 19,489 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 150,332 |
| 416 Wastewater Bond Reserve Fund | |
| Beginning Cash | 79,291 |
| Revenue | 2,900 |
| Interfund Transfers In | 0 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 82,191 |
| 417 Treatment Plant Reserve Fund | |
| Beginning Cash | 393,087 |
| Revenue | 19,030 |
| Interfund Transfers In | 7,500 |
| Appropriations | 0 |
| Interfund Transfers Out | 0 |
| Ending Cash | 419,617 |
| 418 Waster Short Lived Asset Reserve Fund | |
| Beginning Cash | 9,813 |
| Revenue | 3,500 |
| Interfund Transfers In | 131,848 |
| Appropriations | 125,000 |
| Interfund Transfers Out | 0 |
| Ending Cash | 20,161 |

419 Waster Construction Fund

| | |
|-------------------------|-----------|
| Beginning Cash | 0 |
| Revenue | 8,045,000 |
| Interfund Transfers In | 0 |
| Appropriations | 8,045,000 |
| Interfund Transfers Out | 0 |
| Ending Cash | 0 |

420 Waster Construction Fund

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

601 Remittances

| | |
|-------------------------|-------|
| Beginning Cash | 0 |
| Revenue | 4,672 |
| Interfund Transfers In | 0 |
| Appropriations | 4,672 |
| Interfund Transfers Out | 0 |
| Ending Cash | 0 |

Total All Funds **20,837,979**

Less Interfund Transfers 704,371

Net Total **20,133,608**

Section 3. The City Clerk Treasurer is directed to transmit a certified copy of the budget hereby adopted 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 on January 1, 2024.

Passed by the council and approved by the Mayor on this 6th day of December, 2023.

Marla Keethler, Mayor

ATTEST:

APPROVED AS TO FORM:

Stephanie Porter, Clerk Treasurer

Shawn MacPherson, City Attorney