



White Salmon Personnel and Finance Committee

A G E N D A

July 29, 2024 – 3:00 PM

100 N Main Ave and Zoom

Meeting ID: 899 7895 3971

Call In: 1 253 215 8782 US (Tacoma)

Zoom Link: <https://us02web.zoom.us/j/89978953971>

Welcome

Discussion Items

- A. April 2024 Treasurer's Report
- B. May 2024 Treasurer's Report
- C. June 2024 Treasurer's Report
- D. 2024 Annual Budget - Amendment No 2

Next Meeting

April 2024 Budget Summary

Full Budget Detail Available Here:

https://www.whitesalmonwa.gov/sites/default/files/fileattachments/city_council/meeting/11376/april_2024_treasurer_report.pdf

**City of White Salmon
Budget Summary Report
As of April 30, 2024**

	Budget Revenue	Year-To-Date Revenue	Remaining		Budget Expenditures	Year-To Date Expenditures	Remaining	33.33%
001 Current Expense								
Finance					571,298.00	315,530.37	255,767.63	55.23%
Central Services (HR)					57,221.00	23,158.68	34,062.32	40.47%
General Government					195,214.00	52,391.38	142,822.62	26.84%
Building					130,809.00	36,196.11	94,612.89	27.67%
Community Services					495,226.00	49,951.66	445,274.34	10.09%
Planning					400,339.00	68,162.34	332,176.66	17.03%
Park					276,215.00	49,446.23	226,768.77	17.90%
Police					1,401,290.00	425,597.35	975,692.65	30.37%
Fire					122,949.00	27,697.26	95,251.74	22.53%
Prior Year Adjustment					0.00	919.48	-919.48	
001 Current Expense	3,489,551.00	795,337.68	2,694,213.32	22.79%	3,650,561.00	1,049,050.86	2,602,429.62	28.74%
101 Street Fund	883,382.00	606,200.61	277,181.39	68.62%	360,244.00	101,891.54	258,352.46	28.28%
108 Municipal Capital Imp. Fund	72,233.00	36,882.45	35,350.55	51.06%	304,753.00	9,505.00	295,248.00	3.12%
110 Fire Reserve Fund	16,600.00	3,891.44	12,708.56	23.44%	23,655.00	2,885.00	20,770.00	12.20%
112 General Fund Reserve	16,000.00	6,572.09	9,427.91	41.08%	0.00	0.00	0.00	0.00%
121 Police Vehicle Reserve Fund	3,100.00	3,852.49	-752.49	124.27%	0.00	0.00	0.00	0.00%
302 Transportation Improvement Fund	107,457.00	21,656.44	85,800.56	20.15%	0.00	0.00	0.00	0.00%
303 Hotel/Motel Tax	80,633.00	29,406.92	51,226.08	36.47%	80,500.00	0.00	80,500.00	0.00%
307 New Pool Construction Fund	36,200.00	12,088.69	24,111.31	33.39%	0.00	0.00	0.00	0.00%
401 Water Fund	2,446,212.00	787,953.18	1,658,258.82	32.21%	2,455,511.00	595,329.35	1,860,181.65	24.24%
402 Wastewater Collection Fund	1,169,583.00	386,990.75	782,592.25	33.09%	1,316,889.00	352,401.93	964,487.07	26.76%
408 Water Reserve Fund	2,097,455.00	98,814.08	1,998,640.92	0.00%	2,085,430.00	9,805.00	2,075,625.00	0.47%

City of White Salmon
 Budget Summary Report
 As of April 30, 2024

	Budget Revenue	Year-To-Date Revenue	Remaining		Budget Expenditures	Year-To Date Expenditures	Remaining	33.33%
409 Wastewater Reserve Fund	74,372.00	32,470.05	41,901.95	43.66%	401,804.00	127,847.85	273,956.15	31.82%
412 Water Rights Acquisition Fund	164,620.00	62,441.62	102,178.38	37.93%	123,985.00	0.00	123,985.00	0.00%
413 Water Bond Redemption Fund	197,882.00	66,200.73	131,681.27	33.45%	194,882.00	31,680.00	163,202.00	16.26%
414 Wastewater Bond Redemption Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
415 Water Bond Reserve Fund	23,989.00	8,682.73	15,306.27	36.19%	0.00	0.00	0.00	0.00%
416 Wastewater Bond Reserve Fund	2,900.00	1,444.45	1,455.55	49.81%	0.00	0.00	0.00	0.00%
417 Treatment Plant Reserve Fund	26,530.00	12,942.28	13,587.72	48.78%	0.00	0.00	0.00	0.00%
418 Water Short Lived Asset Reserve Fund	128,500.00	47,222.32	81,277.68	36.75%	428,838.00	72,851.73	355,986.27	16.99%
419 Water Construction Fund	8,045,000.00	0.00	8,045,000.00	0.00%	8,045,000.00	8,110.00	8,036,890.00	0.10%
420 USDA Rural Develop. Jewett Water	5,187,100.00	2,427,816.59	2,759,283.41	46.80%	5,189,860.22	2,369,335.44	2,820,524.78	45.65%
601 Remittances	4,672.00	2,024.65	2,647.35	43.34%	5,333.00	1,620.18	3,712.82	30.38%
Total	24,273,971.00	5,450,892.24	18,823,078.76	22.46%	24,667,245.22	4,732,313.88	19,935,850.82	19.18%

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

May 2024 Budget Summary

Full Budget Detail Available Here:

https://www.whitesalmonwa.gov/sites/default/files/fileattachments/city_council/meeting/11376/may_2024_treasurer_report.pdf

**City of White Salmon
Budget Summary Report
As of May 31, 2024**

	Budget Revenue	Year-To-Date Revenue	Remaining		Budget Expenditures	Year-To Date Expenditures	Remaining	41.67%
001 Current Expense								
Finance					571,298.00	338,516.36	232,781.64	59.25%
Central Services (HR)					57,221.00	26,636.07	30,584.93	46.55%
General Government					195,214.00	68,700.16	126,513.84	35.19%
Building					130,809.00	46,770.69	84,038.31	35.75%
Community Services					495,226.00	56,679.96	438,546.04	11.45%
Planning					400,339.00	94,964.17	305,374.83	23.72%
Park					276,215.00	69,057.92	207,157.08	25.00%
Police					1,401,290.00	553,251.56	848,038.44	39.48%
Fire					122,949.00	38,068.26	84,880.74	30.96%
Prior Year Adjustment					0.00	919.48	-919.48	
001 Current Expense	3,489,551.00	1,074,028.21	2,415,522.79	30.78%	3,650,561.00	1,293,564.63	2,357,915.85	35.43%
101 Street Fund	883,382.00	645,758.90	237,623.10	73.10%	360,244.00	127,714.54	232,529.46	35.45%
108 Municipal Capital Imp. Fund	72,233.00	46,898.69	25,334.31	64.93%	304,753.00	9,505.00	295,248.00	3.12%
110 Fire Reserve Fund	16,600.00	6,079.30	10,520.70	36.62%	23,655.00	3,606.25	20,048.75	15.25%
112 General Fund Reserve	16,000.00	8,271.23	7,728.77	51.70%	0.00	0.00	0.00	0.00%
121 Police Vehicle Reserve Fund	3,100.00	4,848.51	-1,748.51	156.40%	0.00	0.00	0.00	0.00%
302 Transportation Improvement Fund	107,457.00	28,185.01	79,271.99	26.23%	0.00	0.00	0.00	0.00%
303 Hotel/Motel Tax	80,633.00	36,023.80	44,609.20	44.68%	80,500.00	0.00	80,500.00	0.00%
307 New Pool Construction Fund	36,200.00	15,114.46	21,085.54	41.75%	0.00	0.00	0.00	0.00%
401 Water Fund	2,446,212.00	990,496.98	1,455,715.02	40.49%	2,455,511.00	715,122.76	1,740,388.24	29.12%
402 Wastewater Collection Fund	1,169,583.00	483,421.62	686,161.38	41.33%	1,316,889.00	376,499.85	940,389.15	28.59%
408 Water Reserve Fund	2,097,455.00	134,780.14	1,962,674.86	0.00%	2,085,430.00	66,870.10	2,018,559.90	3.21%
409 Wastewater Reserve Fund	74,372.00	38,223.07	36,148.93	51.39%	401,804.00	199,201.87	202,602.13	49.58%

**City of White Salmon
Budget Summary Report
As of May 31, 2024**

	Budget Revenue	Year-To-Date Revenue	Remaining		Budget Expenditures	Year-To Date Expenditures	Remaining	41.67%
412 Water Rights Acquisition Fund	164,620.00	77,860.08	86,759.92	47.30%	123,985.00	0.00	123,985.00	0.00%
413 Water Bond Redemption Fund	197,882.00	82,761.50	115,120.50	41.82%	194,882.00	91,192.34	103,689.66	46.79%
414 Wastewater Bond Redemption Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
415 Water Bond Reserve Fund	23,989.00	10,872.08	13,116.92	45.32%	0.00	0.00	0.00	0.00%
416 Wastewater Bond Reserve Fund	2,900.00	1,817.89	1,082.11	62.69%	0.00	0.00	0.00	0.00%
417 Treatment Plant Reserve Fund	26,530.00	14,737.12	11,792.88	55.55%	0.00	0.00	0.00	0.00%
418 Water Short Lived Asset Reserve Fund	128,500.00	58,960.45	69,539.55	45.88%	428,838.00	99,525.02	329,312.98	23.21%
419 Water Construction Fund	8,045,000.00	0.00	8,045,000.00	0.00%	8,045,000.00	17,043.09	8,027,956.91	0.21%
420 USDA Rural Develop. Jewett Water	5,187,100.00	2,427,816.59	2,759,283.41	46.80%	5,189,860.22	2,376,255.44	2,813,604.78	45.79%
601 Remittances	4,672.00	2,310.73	2,361.27	49.46%	5,333.00	1,620.18	3,712.82	30.38%
Total	24,273,971.00	6,189,266.36	18,084,704.64	25.50%	24,667,245.22	5,377,721.07	19,290,443.63	21.80%

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

June 2024 Budget Summary

Full Budget Detail Available Here:

https://www.whitesalmonwa.gov/sites/default/files/fileattachments/city_council/meeting/11376/june_2024_treasurer_report.pdf

**City of White Salmon
Budget Summary Report
As of June 30, 2024**

	Budget Revenue	Year-To-Date Revenue	Remaining		Budget Expenditures	Year-To Date Expenditures	Remaining	50.00%
001 Current Expense								
Finance					571,298.00	357,078.13	214,219.87	62.50%
Central Services (HR)					57,221.00	29,944.46	27,276.54	52.33%
General Government					195,214.00	93,729.52	101,484.48	48.01%
Building					130,809.00	55,936.55	74,872.45	42.76%
Community Services					495,226.00	60,638.29	434,587.71	12.24%
Planning					400,339.00	133,731.06	266,607.94	33.40%
Park					276,215.00	82,724.81	193,490.19	29.95%
Police					1,401,290.00	655,852.00	745,438.00	46.80%
Fire					122,949.00	44,472.29	78,476.71	36.17%
Prior Year Adjustment					0.00	919.48	-919.48	
001 Current Expense	3,489,551.00	1,503,815.87	1,985,735.13	43.09%	3,650,561.00	1,515,026.59	2,136,453.89	41.50%
101 Street Fund	883,382.00	658,978.40	224,403.60	74.60%	360,244.00	171,942.28	188,301.72	47.73%
108 Municipal Capital Imp. Fund	72,233.00	55,391.86	16,841.14	76.68%	304,753.00	28,253.43	276,499.57	9.27%
110 Fire Reserve Fund	16,600.00	7,244.81	9,355.19	43.64%	23,655.00	4,327.50	19,327.50	18.29%
112 General Fund Reserve	16,000.00	9,924.81	6,075.19	62.03%	0.00	0.00	0.00	0.00%
121 Police Vehicle Reserve Fund	3,100.00	5,817.82	-2,717.82	187.67%	0.00	0.00	0.00	0.00%
302 Transportation Improvement Fund	107,457.00	33,453.45	74,003.55	31.13%	0.00	0.00	0.00	0.00%
303 Hotel/Motel Tax	80,633.00	56,603.76	24,029.24	70.20%	80,500.00	0.00	80,500.00	0.00%
304 Local Bond Fund	0.00	0.00	0.00	0.00%	0.00	17,011.56	-17,011.56	
307 New Pool Construction Fund	36,200.00	18,226.35	17,973.65	50.35%	0.00	0.00	0.00	0.00%
401 Water Fund	2,446,212.00	1,172,996.54	1,273,215.46	47.95%	2,455,511.00	1,079,463.31	1,376,047.69	43.96%

City of White Salmon
 Budget Summary Report
 As of June 30, 2024

	Budget Revenue	Year-To-Date Revenue	Remaining		Budget Expenditures	Year-To Date Expenditures	Remaining	50.00%
402 Wastewater Collection Fund	1,169,583.00	578,133.19	591,449.81	49.43%	1,316,889.00	429,373.92	887,515.08	32.61%
408 Water Reserve Fund	2,097,455.00	157,253.01	1,940,201.99	0.00%	2,085,430.00	66,870.10	2,018,559.90	3.21%
409 Wastewater Reserve Fund	74,372.00	43,688.61	30,683.39	58.74%	401,804.00	273,742.70	128,061.30	68.13%
412 Water Rights Acquisition Fund	164,620.00	93,351.53	71,268.47	56.71%	123,985.00	61,992.12	61,992.88	50.00%
413 Water Bond Redemption Fund	197,882.00	99,224.63	98,657.37	50.14%	194,882.00	99,112.34	95,769.66	50.86%
414 Wastewater Bond Redemption Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
415 Water Bond Reserve Fund	23,989.00	13,046.27	10,942.73	54.38%	0.00	0.00	0.00	0.00%
416 Wastewater Bond Reserve Fund	2,900.00	2,181.32	718.68	75.22%	0.00	0.00	0.00	0.00%
417 Treatment Plant Reserve Fund	26,530.00	16,483.84	10,046.16	62.13%	0.00	0.00	0.00	0.00%
418 Water Short Lived Asset Reserve Fund	128,500.00	70,440.54	58,059.46	54.82%	428,838.00	119,386.96	309,451.04	27.84%
419 Water Construction Fund	8,045,000.00	0.00	8,045,000.00	0.00%	8,045,000.00	17,043.09	8,027,956.91	0.21%
420 USDA Rural Develop. Jewett Water	5,187,100.00	2,595,752.53	2,591,347.47	50.04%	5,189,860.22	2,553,491.86	2,636,368.36	49.20%
601 Remittances	4,672.00	3,306.72	1,365.28	70.78%	5,333.00	1,620.18	3,712.82	30.38%
Total	24,273,971.00	7,195,315.86	17,078,655.14	29.64%	24,667,245.22	6,438,657.94	18,229,506.76	26.10%

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

2024 Annual Budget Amendment No.2

Line Item Budget Available Here:

[https://www.whitesalmonwa.gov/sites/default/files/
fileattachments/city_council/
meeting/11376/2024_annual_budget_amendment_2_line
_item_budget_07.26.2024.pdf](https://www.whitesalmonwa.gov/sites/default/files/fileattachments/city_council/meeting/11376/2024_annual_budget_amendment_2_line_item_budget_07.26.2024.pdf)

CITY OF WHITE SALMON

ORDINANCE NO. 2024-08-1168

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

WHEREAS, the City Council of the City of White Salmon has reviewed its 2024 budget and changes in its revenue sources and expenditure requests and has determined that changes to the 2024 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 August 7, 2024; and

WHEREAS, the city council held a Public Hearing at their regularly scheduled meeting on August 7, 2024;

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 year 2024 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 2024 are set forth in summary below and are hereby appropriated for expenditure at the fund level during the year 2024 as set forth in the 2024 Fiscal Year Budget:

001 Current Expense

Beginning Cash	936,345
Revenue	<u>4,351,057</u> 3,472,241
Interfund Transfers In	<u>66,767</u> 8,655
Appropriations	<u>3,703,340</u> 3,568,061
Interfund Transfers Out	<u>52,730</u> 82,500
Ending Cash	<u>661,754</u> 775,335

101 Street Fund

Beginning Cash	-327,151
Revenue	<u>560,637.72</u> 556,231.72
Interfund Transfers In	0
Appropriations	<u>69,489</u> 556,231
Interfund Transfers Out	<u>12,656</u> 0
Ending Cash	<u>151,341.72</u> 195,897

102 Street Public Works Vehicle Reserve Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>0</u>
<u>Interfund Transfers In</u>	<u>10,000</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>10,000</u>

103 General Public Works Vehicle Reserve Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>0</u>
<u>Interfund Transfers In</u>	<u>5,000</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>5,000</u>

108 Municipal Capital Improvement Fund

Beginning Cash	546,405
Revenue	<u>97,901</u> <u>72,233</u>
Interfund Transfers In	<u>47,730</u> <u>0</u>
Appropriations	<u>226,570</u> <u>304,753</u>
Interfund Transfers Out	0
Ending Cash	<u>387,283</u> <u>313,885</u>

110 Fire Reserve

Beginning Cash	382,702
Revenue	<u>17,591</u> <u>16,600</u>
Interfund Transfers In	0
Appropriations	15,000
Interfund Transfers Out	<u>36,000</u> <u>8,655</u>
Ending Cash	<u>349,293</u> <u>375,647</u>

112 General Fund Reserve

Beginning Cash	363,172
Revenue	16,000
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	<u>100,000</u> <u>0</u>
Ending Cash	<u>279,172</u> <u>379,172</u>

115 Emergency Reserve Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>100,000</u>
<u>Interfund Transfers In</u>	<u>0</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>100,000</u>

121 Police Vehicle Reserve Fund

Beginning Cash	217,195
Revenue	<u>11,638</u> 3,100
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	<u>80,000</u> 0
Ending Cash	<u>148,833</u> 220,295

122 Police General Reserve Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>0</u>
<u>Interfund Transfers In</u>	<u>80,000</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>80,000</u>

302 Transportation Improvement Fund

Beginning Cash	26,768
Revenue	<u>63,454</u> 107,457
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	<u>90,222</u> 134,225

303 Hotel/Motel Taxes

Beginning Cash	162,935
Revenue	<u>99,605</u> 80,633
Interfund Transfers In	0
Appropriations	80,500
Interfund Transfers Out	0
Ending Cash	<u>182,040</u> 163,068

304 LOCAL Bond Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>112,000</u>
<u>Interfund Transfers In</u>	<u>2,656</u>
<u>Appropriations</u>	<u>114,656</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>0</u>

307 New Pool Construction Parks and Recreation Fund

Beginning Cash	37,983
Revenue	1,200
Interfund Transfers In	35,000
Appropriations	0
Interfund Transfers Out	<u>30,767</u> 0
Ending Cash	<u>43,416</u> 74,183

401 Water Fund

Beginning Cash	593,020
Revenue	<u>2,463,716</u> 2,446,212
Interfund Transfers In	0
Appropriations	<u>1,937,975</u> 1,916,140
Interfund Transfers Out	589,371
Ending Cash	<u>529,390</u> 583,721

402 Wastewater Collection Fund

Beginning Cash	271,839
Revenue	<u>1,170,533</u> 1,169,583
Interfund Transfers In	0
Appropriations	<u>1,269,341</u> 1,276,889
Interfund Transfers Out	<u>50,000</u> 40,000
Ending Cash	<u>123,031</u> 124,533

408 Water Reserve Fund

Beginning Cash	411,478
Revenue	<u>1,881,630</u> 1,849,955
Interfund Transfers In	247,500
Appropriations	<u>2,065,430</u> 2,085,430
Interfund Transfers Out	0
Ending Cash	<u>475,178</u> 423,503

409 Wastewater Reserve Fund

Beginning Cash	676,257
Revenue	<u>38,372</u> 34,372
Interfund Transfers In	40,000
Appropriations	<u>400,608</u> 317,035
Interfund Transfers Out	7,500
Ending Cash	<u>346,521</u> 348,825

412 Water Rights Acquisition Fund

Beginning Cash	437,873
Revenue	164,620
Interfund Transfers In	0
Appropriations	123,985
Interfund Transfers Out	0
Ending Cash	478,508

413 Water Bond Redemption Fund

Beginning Cash	68,679
Revenue	3,000
Interfund Transfers In	194,882
Appropriations	194,882
Interfund Transfers Out	0
Ending Cash	71,679

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	127,283
Revenue	4,500
Interfund Transfers In	19,489
Appropriations	0
Interfund Transfers Out	0
Ending Cash	151,272

416 Wastewater Bond Reserve Fund

Beginning Cash	79,815
Revenue	2,900
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	82,715

417 Treatment Plant Reserve Fund

Beginning Cash	388,102
Revenue	19,030
Interfund Transfers In	7,500
Appropriations	0
Interfund Transfers Out	0
Ending Cash	414,632

418 Waster Short Lived Asset Reserve Fund

Beginning Cash	316,820
Revenue	<u>10,000</u> 3,500
Interfund Transfers In	125,000
Appropriations	<u>439,999</u> 428,838
Interfund Transfers Out	0
Ending Cash	<u>11,821</u> 16,482

419 Waster Construction Loan Fund

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

420 USDA Rural Development Loan ~~Water Construction~~ Fund

Beginning Cash	2,760.64
Revenue	5,187,100.00
Interfund Transfers In	0
Appropriations	5,189,860.22
Interfund Transfers Out	0
Ending Cash	0.42

428 Water Public Works Vehicle Reserve Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>0</u>
<u>Interfund Transfers In</u>	<u>50,000</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>50,000</u>

429 Wastewater Public Works Vehicle Reserve Fund

<u>Beginning Cash</u>	<u>0</u>
<u>Revenue</u>	<u>0</u>
<u>Interfund Transfers In</u>	<u>10,000</u>
<u>Appropriations</u>	<u>0</u>
<u>Interfund Transfers Out</u>	<u>0</u>
<u>Ending Cash</u>	<u>10,000</u>

601 Remittances

Beginning Cash	665
Revenue	<u>6,777</u> 4,672
Interfund Transfers In	0
Appropriations	<u>7,169</u> 5,333
Interfund Transfers Out	0
Ending Cash	<u>273</u> 4

Total All Funds 30,493,063.36 ~~30,006,442.64~~

Less Interfund Transfers 1,041,524 ~~678,026~~

Net Total 29,451,539.36 ~~29,328,416.64~~

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 7th day of August, 2024.

Marla Keethler, Mayor

ATTEST:

APPROVED AS TO FORM:

Stephanie Porter, Clerk Treasurer

Shawn MacPherson, City Attorney

**ARPA FUNDING ALLOCATIONS AMENDMENT- RECOMMENDED AMENDMENTS - RESENTED TO COUNCIL AUGUST 7, 2024
INCLUDED IN 2024 BUDGET AMENDMENT NO.2**

Total Amount: \$751,922.00

Amount	Spending Group	Spending Subgroup	Project	Treasury Eligible Use Group	Treasury Eligible Use Subgroup
\$380,000.00	Housing	Affordable Housing	Creating opportunities for residents to stay and live in White Salmon by increasing the supply of affordable housing. Stressors on the local housing market were further compounded by the Covid-19 pandemic. This allocation will allow the city to accelerate acquisition of land to develop 10 long-term income restricted home ownership opportunities for low-and moderate-income residents.	Services to Disproportionately Impacted Communities	Housing Support: Affordable Housing
\$225,000.00	Infrastructure	Water	Support clean water/sewer infrastructure through needed improvements to the city's water delivery systems. Modernizing water infrastructure will improve water reliability, benefit water resources, and allow the city to meet anticipated demands on water needs resulting from known population growth estimates	Infrastructure	Clean Water: Other Sewer Infrastructure
\$18,234.00	Public Health	Covid Response	Expansion of critical city communications methods with installation of digital readerboards. The purpose is to improve our ability to communicate essential pandemic, health, assistance, emergency and other important information to our residents, businesses and others. Also pursuing a translation subscription that will allow the city to provide multilingual information on these new displays and expand our multilingual outreach through existing platforms. Feedback from the Latino community reinforces that there is still confusion and difficulty in accessing critical and emergency information in Spanish.	Public Health	Other Covid-19 Public Health (Communications)
\$68,037.00	Public Health	Covid Response	The required in-person mail acceptance and distribution for intown residents during the pandemic limited the ability to mitigate that exposure risk for residents. Installing clusterboxes in coordination with USPS will bring a much-needed mail delivery option to residents within city limits that until now has been unavailable.	Public Health	Other Covid-19 Public Health Expenses/Physical Changes to public access
			Residents on fixed- or limited incomes experience increased stress and instability as a result of pandemic-related supply-chain and inflation cost increases. Implementing cluster mail delivery will provide a no-cost option for residents to receive mail.	Services to Disproportionately Impacted Communities	Social Determinants of Health: Other
\$12,921.00	Govt. Operations Investment	Investment in Government Facilities/ Equipment	A survey of our native community identified transportation access as a factor in making it difficult to access medical treatment and appointments. This is also an issue that has been identified in outreach to local youth about barriers to accessing mental health and other medical services. While public transit has expanded in the Gorge, the available bus stops in White Salmon are without any shelter or permanent signage. Installing a shelter and creating a visible, permanent presence for the stop will raise awareness about the services, help to destigmatize the use of public transit for some residents, and expand the quality of services for residents.	Services to Disproportionately Impacted Communities	Social Determinants of Health: Other
\$47,730.00	Govt. Operations Investment	Investment in Government Facilities/ Equipment	Since the onset of Covid-19, studies have shown that early childhood health is impacted positively by access to outdoor recreation. Investments in and improvements to outdoor facilities reduce risk of disease and improve other health and educational outcomes. **It is recommended that remaining funds from other projects would also be directed to this category**	Services to Disproportionately Impacted Communities	Social Determinants of Health: Other

TOTAL: \$751, 22

BY PERCENTAGE
51% Housing
30% Infrastructure
1 % Public Health
% Government Facilities

2021 ARPA Funding Received	\$ 375,961.00
2022 ARPA Funding Received	\$ 375,961.00
Total ARPA Funding	\$ 751,922.00

Proposed as of the July 2024 Budget Amendment

Spending Group	Spending Sub Group	Amount	Project	2022 Expenditures	2023 Remaining	2023 transfers	2023 Beginning Balance	2023 Allocated Expenditures	2024 Projected Balance (Listed as unallocated)	2024 Transfers	Funds remainaing in City custody	2024 Expenditures
Housing	Affordable Housing	\$ 380,000.00	Purchase of Real Property - Four Oaks	\$ 15,800.00	\$ 364,200.00	\$ -	\$ 364,200.00	\$ 364,200.00	\$ -		\$ -	\$ -
Infrastructure	Water	\$ 225,000.00	Booster Station and Pump C Replacement	\$ -	\$ 225,000.00	\$ -	\$ 225,000.00	\$ 177,500.00	\$ 47,500.00	\$ (7,677.40)	\$ 39,601.08	\$ 39,601.08
											\$47,278.48 = \$39,601.08 Spring Street Booster Engineering and \$7,677.40 Pump C - Pump C transferred to SCADA Testing	
Infrastructure	Water		SCADA Testing Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7677.4	\$ 7,677.40	\$ 7,677.40
Public Health	COVID Response	\$ 25,000.00	Purchase of Reader Board	\$ 18,234.00	\$ 6,766.00	\$ (6,766.00)	\$ -	\$ -	\$ -		\$ -	\$ -
Public Health	COVID Response	\$ 85,000.00	Mail Delivery	\$ 68,037.00	\$ 16,963.00	\$ -	\$ 16,963.00	\$ -	\$ 16,963.00	\$ (16,963.00)	\$ -	\$ -
Govt Operations Investment	Investment in Gov Facilities	\$ 12,000.00	Bus Shelter	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 921.00	\$ 12,921.00	\$ 12,921.00
											*Bus seats ordered-will be spent by 12/31/2024	
Govt Operations Investment	Investment in Gov Facilities	\$ 24,000.00	WSVDP New Pool Contribution	\$ -	\$ 24,000.00	\$ 6,767.00	\$ 30,767.00	\$ 30,767.00	\$ -	\$ (30,767.00)	\$ -	\$ -
											\$30,767 will be replaced by another source to complete the full dedicated contribution to the new pool	
Govt Operations Investment	Investment in Gov Facilities		Splash Pad Project						\$ -	\$ 47,730.00	\$ 47,730.00	\$ 47,730.00
											Splash Pad Project Contracted-will be paid by 12/31/2024	
Misc	Unallocated	\$ 922.00		0	\$ 922.00	\$ (1.00)	\$ 921.00	\$ -	\$ 921.00	\$ (921.00)	\$ -	\$ -
					\$ 649,851.00	\$ -	\$ 649,851.00	\$ 572,467.00	\$ 77,384.00	\$ -	\$ 107,929.48	\$ 107,929.48

2024 Ending Cash Balances Requirement (using operations & maintenance costs only)
As of 07/26/2024

Current Expense	10%	Base Budget		
Finance	579,411.00			
HR	57,221.00			
General Government	200,875.00			
Building	137,648.00			
Community Services	18,130.00			
Planning	388,327.00			
Parks	293,880.00			
Police	1,390,290.00			
Fire	142,494.00			
Total Current Expense O&M	3,208,276.00			
10% Required Ending Balance	320,827.60	661,754.00	340,926.40	80%
Street	10%			
Total Street O&M	356,257.00			
10% Required Ending Balance	35,625.70	151,341.72	115,716.02	20%
Water	10%			
Total Water O&M	1,782,067.00			
10% Required Ending Balance	178,206.70	529,390.00	351,183.30	
Wastewater	10%			
Total WW O&M	1,127,791.00			
10% Required Ending Balance	112,779.10	123,031.00	10,251.90	

2024 HR Costs
As of 07/26/2024

Current Expense Salaries & Benefits

Finance	154,560.00		0.088993	3282.23
HR	38,285.00		0	0.00
Legislative	13,233.00		0.007619	281.02
Executive	26,483.00		0.015248	562.39
Building & Code Compliance	86,179.00		0.04962	1830.09
Planning	162,849.00		0.093766	3458.25
Park	103,193.00		0.059417	2191.40
Law Enforcement	1,158,818.00		0.667227	24608.60
Fire	31,451.00		0.018109	667.89
Pool	0.00		0	0.00
	1,775,051.00		1	36881.87
Less HR Salaries	1,736,766.00	0.644551		
Street	182,599.00	0.067766		
Water	568,935.00	0.211144		
Wastewater	206,235.00	0.076538		
	2,694,535.00	1		

HR Costs 57,221.00 Total HR Costs - not just salaries and benefits

Street	3,877.66	3,878.00
Water	12,081.87	12,082.00
Wastewater	4,379.60	4,380.00
	20,339.13	20,340.00
	36,881.87	

2024 Finance Costs

As of 07/26/2024

Using Expenses Less Salaries and Including Capital Projects, Less Finance Overhead Costs

Does not include debt or interfund transfers

Current Expense Expenses	Salaries	Expenses Less Salaries		
Finance	154,560.00	425,656.00		
HR	38,285.00	18,936.00	0.010983	568.86
General Government	39,716.00	162,159.00	0.094051	4871.44
Building	86,179.00	53,469.00	0.031012	1606.27
Planning	162,849.00	225,478.00	0.130776	6773.61
Community Services	0.00	430,844.00	0.249887	12943.04
Park	103,193.00	163,687.00	0.094937	4917.34
Law Enforcement	1,158,818.00	242,472.00	0.140632	7284.13
Fire	31,451.00	120,043.00	0.069624	3606.23
Pool	0.00	0.00	0	0.00
MCI	0.00	226,570.00	0.131409	6806.42
Police Vehicle	0.00	0.00	0	0.00
Fire Reserve	0.00	0.00	0	0.00
General Fund Reserve	0.00	0.00	0	0.00
Hotel/Motel Taxes Expenditures	0.00	80,500.00	0.046689	2418.31
	1,775,051.00	2,149,814.00	0	0.00
Above Less Finance	1,620,491.00	1,724,158.00	0.121684258	1
Street	182,599.00	201,278.00	0.014205406	
Water	568,935.00	10,987,775.00	0.775473736	
Wastewater	206,235.00	1,255,902.00	0.0886366	
	2,578,260.00	14,169,113.00	1	
Finance Costs		425,656.00		
Street		6,046.62	6047	
Water		330,085.05	330085	
Wastewater		37,728.70	37729	
		373,860.37	373,861.00	
		51,795.63		