



White Salmon City Council Meeting

A G E N D A

May 18, 2022 – 6:00 PM

119 NE Church

Hybrid Meeting: In Person and Via Zoom Teleconference

Meeting ID: 873 1660 1279 Passcode: 485079

Call in Numbers:

669-900-6833

929-205-6099

301-715-8592

346-248-7799

253-215-8782

312-626-6799

I. Call to Order, Presentation of the Flag and Roll Call

II. Changes to the Agenda

III. Consent Agenda

[A.](#) Resolution 2022-05-483, Amending Travel Policy

[B.](#) Job Description - Land Use Planner

[C.](#) Approval of Vouchers

IV. Public Comment

Any public in attendance at the meeting (either in person or via Zoom) will be provided an opportunity to make public comment of a general nature in the time allotted. No registration is required. Each person will be allowed three minutes for comment.

V. Presentations

[A.](#) Jewish American Heritage Month

VI. Business Items

[A.](#) Resolution 2022-04-541 Adopting Six-Year Transportation Improvement Program for 2023-2028

1. Presentation

2. Public Hearing

Any individual who wishes to testify in person or via teleconference will be allowed to do so. You may register with the city (by contacting Jan Brending at janb@ci.white-salmon.wa.us by 5:00 p.m. on Wednesday, May 18, 2022) that you desire to testify in person or via teleconference and provide your name and/or telephone number as it will appear during the Zoom teleconference.

3. Discussion and Action

[B.](#) Resolution 2022-05-542 Adopting Six-Year Capital Facilities Plan/Capital Improvement Plan 2023-2028

1. Presentation

2. Public Hearing

Any individual who wishes to testify in person or via teleconference will be allowed to do so. You may register with the city (by contacting Jan Brending at janb@ci.white-almon.wa.us by 5:00 p.m. on Wednesday, May 18, 2022) that you desire to testify in person or via teleconference and provide your name and/or telephone number as it will appear during the Zoom teleconference.

3. Discussion and Action

C. Resolution 2022-05-543 Adopting Water Use Efficiency Goals and Measures

1. Presentation

2. Public Hearing

Any individual who wishes to testify in person or via teleconference will be allowed to do so. You may register with the city (by contacting Jan Brending at janb@ci.white-almon.wa.us by 5:00 p.m. on Wednesday, May 18, 2022) that you desire to testify in person or via teleconference and provide your name and/or telephone number as it will appear during the Zoom teleconference.

3. Discussion and Action

D. 2021 Annual Report (Financial Report)

1. Presentation and Discussion

2. Action

E. Request for Reimbursement of Material Costs - Moving Water Line, Nate Reagan

1. Presentation and Discussion

2. Action

VII. Reports and Communications

- A. Department Heads
- B. Council Members
- C. Mayor

VIII. Executive Session (if needed)

IX. Adjournment

File Attachments for Item:

A. Resolution 2022-05-483, Amending Travel Policy



CONSENT AGENDA MEMO

Needs Legal Review: No
Meeting Date: May 18, 2022
Agenda Item: Resolution 2022-05-544, Amending Travel Policy
Presented By: Jan Brending, Clerk Treasurer

Action Required

Adoption of Resolution 2022-05-544 Amending Travel Policy.

Proposed Motion

None unless the agenda item is pulled from the Consent Agenda. If pulled from the Consent Agenda the following motion is recommended:

Motion to adopt Resolution 2022-05-544 Amending Travel Policy.

Explanation of Issue

Staff is recommending the city's travel policy provide for the reimbursement of travel expenditures related to interviewing with the city for certain management positions. The proposed policy provides for reimbursement of expenditures up to \$2000.

In addition, staff is recommending the policy provide for reimbursement of moving expenditures for certain management positions up to \$2000.

Staff feels these types of expenditures are necessary tools for the recruitment process for management positions.

Recommendation of Staff/Committee

Staff recommends adoption of Resolution 2022-05-544, Amending Travel Policy.

RESOLUTION 2022-05-544

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHITE SALMON,
WASHINGTON, AMENDING TRAVEL POLICY**

WHEREAS, the City of White Salmon feels it is necessary to clarify its travel policy;
and

**NOW THEREFORE, BE IT HEREBY RESOLVED THAT THE WHITE
SALMON TRAVEL POLICY IS AMENDED AS ATTACHED HERETO AS EXHIBIT
“A”.**

ADOPTED by the Council of the City of White Salmon, Washington. Dated this 18th
day of May 2022.

Marla Keethler, Mayor

ATTEST:

Jan Brending, Clerk Treasurer

APPROVED AS TO FORM:

Kenneth Woodrich, City Attorney

Exhibit A

City of White Salmon

Travel Policy

1.0 Purpose

To establish policy and procedure related to travel and reimbursement for eligible expenses incurred in conducting City of White Salmon business.

2.0 Policy

It is the policy of the City of White Salmon to reimburse elected and appointed officials, employees and members of boards or committees for reasonable expenses incurred in the conduct of their business for the City. Eligible reimbursements shall be made for an actual expense basis, with costs being capped at the per diem amount for the area, unless otherwise approved ahead of time by the mayor or designee. Reimbursement for necessary and reasonable expenses will be made by application and in compliance with this policy and RCW Chapter 42.24, Payments for Claims, Expenses, Material, Purchases-Advancements. All persons are to use good judgment and discretion limiting expenses with the best interests of the City foremost in mind. Excessive or unnecessary expenses will not be approved or reimbursed. It is expressly prohibited to use City travel funds for personal expenses.

Any travel time in excess of one day each way, which is brought about by the employee's choice of transportation or schedule, will be charged to the employee as vacation time. When travel is required of employees covered by Fair Labor Standards Act "FLSA" standards, travel time may be considered as time worked depending on the time and day of travel. Paid time for travel shall be clearly resolved in accordance with FLSA guidelines and the Union contract in advance of authorizing travel. Check with the department manager or City Clerk/Treasurer for more information.

3.0 Procedure

3.1 Authorization to Travel

Travel by members of the City Council, Mayor, employees, committee members and select volunteers shall be provided for in an adopted budget and approved by the appropriate department head, City Administrator or Mayor on a form provided by the City Clerk-Treasurer.

3.2 Eligible Travel Expenditures

Generally, eligible expenditures include travel and living costs incurred while away from the City as well as expenses incurred within the City necessitated by City business. In the Klickitat County area, necessary expenses will be reimbursed only for persons representing the City in their official capacity and in the discharge of their duties.

3.3 Registration

Actual cost of registration, tuition and fees at a meeting, conference, training or convention for which they have received approval. Registration should be prepaid, and whenever possible, paid through the regular accounts payable process of the City or with the city credit card. If it is not possible to prepay registration fees, all receipts must be submitted for reimbursement.

3.4 Transportation

A. Common Carriers

Actual costs for economy/coach class bus travel, train travel, air travel, taxi, tolls, car rentals, and parking fees will be reimbursed provided all air travel shall be on a commercial carrier and at the most economical class. Payment for air travel shall be at the actual cost from Portland PDX Airport, Hood River Airport or The Dalles Airport to destination and return. Authorized travel arrangements will be made in coordination with the appropriate department head. All travel using something other than a city vehicle or personal vehicle must be preapproved.

B. Personal Vehicles

1. Persons using a personally owned vehicle to travel out of Klickitat County on City business will be reimbursed at the rate published by the IRS at the cost per mile allowance provided a City vehicle is not available and provided payment will not exceed the least cost air fare to and from the same destination.
2. If a City owned vehicle is available for use and the person still elects to use private transportation, mileage will be reimbursed at 50% of the IRS published allowance rate.
3. If two or more persons are attending the same out-of-town meeting and one of them is driving a City vehicle and the second person chooses to drive his/her personally owned vehicle, no mileage reimbursement will be made to the person who elects to drive a personally owned vehicle. If no City vehicle is to be used, and two or more persons choose to drive their own vehicles, only one mileage reimbursement (based on B.2. above) will be paid by the City.
4. No mileage reimbursement will be made for casual or occasional use of a personal vehicle within the Klickitat County area.
5. City owned credit cards are only for use with City vehicles. City credit cards cannot be used for personally owned vehicles.
6. Mileage reimbursement will be paid for one round trip to Portland PDX Airport, Hood River Airport or The Dalles Airport when using a personal vehicle. Parking at Portland (Port of Portland) parking is limited to the economy lot or "off-airport" (non Port of Portland) parking lots and shuttle services (e.g. Budget).

7. The City may arrange for public transportation to minimize salary expenses for travel time.
8. Elected officials are exempt from the “Personal Vehicles” requirements as outlined in this section.

C. Rental Vehicles

Under most circumstances, adequate ground transportation and shuttle services are available to and from the airport at the point of destination. Every effort should be made to use alternate forms of transportation before renting a vehicle. Payment for the rental will be made with city credit card. Contact the city clerk-treasurer for arrangements and procedures. Liability coverage (through AWC RMSA) is in effect when persons operate rental vehicles when in the course of City business. AWC RMSA also provides property coverage on a rental vehicle while the vehicle is in your “care and custody.” The City will not be responsible for the loss of personal items taken from a rental vehicle.

3.5 Lodging

Overnight lodging will only be reimbursed for travel which excess 50 miles (one way) from the employees work location; provided exceptions may be authorized for a continuous workshop. Actual cost of hotel/motel accommodations will be reimbursed. If a family member or guest accompanies the person, the person shall submit and be reimbursed for the amount of a single accommodation. The single accommodation rate must be noted on the hotel/motel bill submitted as documentation of the expense. Lodging arrangements requiring a deposit or credit card number to secure reservations will need to be coordinated through the department manager, supervisor or city clerk treasurer in advance.

- A. Persons are to ascertain the availability of and request special government rates in advance of travel or upon arrival.
- B. Conference announcements usually provide information regarding lodging and its costs. Frequently, only the cost of a double accommodation is shown – possibly because it is the same as the single room rate. Unless specifically disclosed in the announcement, the single occupancy rate must be confirmed.

3.6 Meals

A. Meals with Overnight Stay

1. Expenses will be reimbursed at actual costs of meals, including taxes and tip, limited to the daily Per Diem rate published by the Washington State Office of Financial Management (<https://ofm.wa.gov/sites/default/files/public/resources/travel/colormap.pdf>) for authorized travel outside of the Klickitat County area. See the City Clerk/Treasurer travel per diem spreadsheet for the appropriate per diem meal rate which is based upon the destination traveled to. Meal cost maximums are not applied on a “per diem” basis, therefore purchasing a

lesser meal so as to exceed the maximum on another meal is not acceptable. Each meal purchased is subject to that meal maximum and any unused excess cannot be carried over to another meal. Per Diem reimbursement rates are adjusted annually.

2. Meals (excluding continental breakfasts) that are included in a convention, seminar, or other registration fees are not eligible travel expenses.
3. Reimbursement for meals on travel days will be adjusted depending on the time of day travel occurs:
 - Travel to a location leaving before 6 a.m. – Breakfast, lunch and dinner
 - Travel to a location leaving after 6 a.m. – Lunch and dinner
 - Travel to a location leaving after 1 p.m. – Dinner
 - Travel from a location arriving before 1 p.m. – Breakfast and lunch
 - Travel from a location arriving after 6 p.m. – Breakfast, lunch and dinner
4. Receipts for meals shall include an itemized receipt for the meal and the receipt showing full payment including any tip.

B. Meals without Overnight Stay

1. Generally, there is no reimbursement for meals not associated with overnight travel.
2. Meals that are included in the cost of registration for a training class or conference (not associated with overnight travel) are allowed. Meals not included in the cost of registration for a training class or conference (not associated with overnight travel) are at the employee's expense, or the employee may bring his/her lunch to the training or conference session.
3. Meal expenses will be reimbursed if an employee is assigned by the mayor or their manager, in the mayor or department head's absence, to attend a non-regularly scheduled business breakfast, lunch, or dinner regarding regional/city issues or if the circumstances are within the spirit of this policy and approved by the City mayor or department head. To avoid the appearance of a conflict of interest, employees shall not allow consultants, vendors, or others with official business within the City to pay for or furnish meals or beverages.
4. The City will not pay for alcoholic beverages.

3.7 Laundry and Valet Services

Actual cost of laundry and/or valet service are allowable expenses when City representatives are required to be away from the City for more than four days at one time or the conditions under which they are required to work while away from the City creates a more than normal need for such services. The expenses are limited to the daily per diem amount authorized for the area as determined by the IRS, including meal expenses.

3.8 Telephone and Fax

Charges for telephone and fax are eligible for reimbursement if City business requires such communication. All long distance calls submitted for reimbursement will be itemized on expense reports showing the location and purpose of call.

3.9 Ineligible Expenses

None of the following expenses will be paid by the City:

1. Travel paid for by any other organization.
2. Alcoholic beverages (including liquor, beer and wine).
3. Valet services (except as provided above).
4. Lodging accommodations, meals or other expenses for family or guest.
5. Fees for sightseeing tours, activities ancillary to the purpose for travel, conference or seminar and expenditures for entertainment.
6. Personal telephone calls.
7. Mileage when traveling as passenger in a privately-owned car.
8. Trip insurance or any other expenditures for personal purposes.

3.10 Documentation of Expenses

- A. Actual expenses incurred in the conduct of business on behalf of the City shall be submitted for reimbursement to the Clerk/Treasurer and shall be documented with receipts and/or travel vouchers. The Travel Reimbursement form has a section for reporting actual expenses. All receipts and travel vouchers are to be attached to this form as support for reimbursement requests.
- B. When lodging accommodations are shared between two or more persons, lodging expenses may be submitted by the person paying the bill. All non-lodging charges reflected on such statement which are claimed for reimbursement must be supported by detailed receipts of the individual incurring the charges.
- C. Travel reimbursement request and reconciliation of credit card statements must be returned to the City Clerk/Treasurer within ten (10) days of returning to the City. State law requires an interest penalty for delinquent reports.
- D. Claim for reimbursement of any charge which could reasonably raise question should be accompanied by an explanation. Failure to provide adequate documentation (receipts) or explanation for all expenses claimed for reimbursement could result in the employee being personally responsible for the charges.

3.11 Approval Authorities

- A. Authorization for travel and expense reimbursement under this policy must be signed, approved, and filed with the City Clerk/Treasurer on form(s) provided by that office.
- B. Ongoing approval responsibility for specific travel and the reimbursement for expenditures shall be made as follows:
- Members of the City Council – approval will be made by the Mayor.
 - Mayor – approval will be made by the City Council.
 - City Administrator – approval will be made by the Mayor.
 - Department Heads – approval will be made by the Mayor or City Administrator.
 - Committee members or volunteers – approval will be made by the Mayor.
 - All other employees – approval will be made by the Department Head.

4.0 Recruiting Costs

Reasonable expenses of candidates for certain management positions are reimbursable when such candidates are invited to visit White Salmon for a personal interview. Approval by the Mayor or designee is required for all expenses to be reimbursed.

At the time the invitation is made, candidates shall be informed of the specific expenses and/or maximum amount which will be reimbursed. A Recruiting Expense form will be filled out by the candidate and signed by the Clerk Treasurer. The candidate will be informed of the requirement that expenses be documented with itemized receipts to be included with the Recruiting Expense form.

Expenses which may be reimbursed include air fare, hotel expenses, car rental, meals and incident expenses per the city's travel policy not to exceed \$2,000.

5.0 Moving Expenses

Reasonable expenses for certain management positions are reimbursable at the direction of the Mayor. Moving expenses shall mean the costs of moving household goods, furniture, clothing and other personal effects of the new employee. Moving expenses not to exceed \$2,000 and will require documentation of the associated costs, i.e. using a moving company, rental of trailer/truck, gas receipts, etc.

RECEIPT OF THE CITY OF WHITE SALMON TRAVEL POLICY

Please read the policy carefully to ensure that you understand the policy before signing this document.

I certify that I have received a copy of the City of White Salmon’s Travel Policy. I understand that it is my responsibility to read and comprehend this policy. I read and understand the content, requirements, and expectations of the Policy and I agree to abide by the Policy guidelines. I understand that if at any time I have questions regarding the Policy, I will consult with my immediate supervisor or the Clerk-Treasurer.

I agree to observe and follow the Travel Policy. I understand that failure to abide by the policy could result in the loss of travel privileges and/or other disciplinary actions.

Employee Name (Signature)

Employee Name (Please Print)

Department

Date

File Attachments for Item:

B. Job Description - Land Use Planner



CONSENT AGENDA MEMO

Needs Legal Review: No
Meeting Date: May 18, 2022
Agenda Item: Job Description – Land Use Planner
Presented By: Jan Brending, Clerk Treasurer

Action Required

Adoption of revised job description for the position of Land Use Planner.

Proposed Motion

None unless the agenda item is pulled from the Consent Agenda. If pulled from the Consent Agenda the following motion is recommended:

Motion to adopt revised job description for the position of Land Use Planner.

Explanation of Issue

Brendan Conboy has provided his resignation to the city as land use planner. His last day in the office will be May 27.

The revised job description provides for some minor revisions with the input from the Mayor and Brendan Conboy. The salary range is the same but the steps are expanded per the new salary matrix that was adopted at the beginning of the year.

Recommendation of Staff/Committee

Staff recommends adoption of the revised job description for the position of Land Use Planner.

CITY OF WHITE SALMON
JOB DESCRIPTION

Position: Land Use Planner
Department: Planning Department
Reports To: City Administrator/Public Works Director
Effective Date: ~~March 17, 2021~~ May 18, 2022
FLSA Status: Exempt
Salary Range: Step 45, Range 1-510 (~~\$62,704 – \$76,650 annually~~) (\$70,573.44 - \$92,082.24 – 2022 Salary Matrix)

This is an exempt full-time salaried position and may work in excess of eight hours per day or 40 hours per week. **The City of White Salmon recognizes that some municipal work can be done in locations other than a municipal facility and has a remote work policy that could apply to this position.**

MAJOR FUNCTION AND PURPOSE

The Land Use Planner performs professional work in the fields of current planning, long-range planning, environmental analysis and/or geographic information system. Responsibilities include timely and efficient processing of development applications, the preparation of studies and reports and the review and implementation of zoning regulations, land use, environmental, natural resources, transportation, and public facility elements. The position is responsible for providing accurate information to the public, employees of the City, and elected officials on many state and local code provisions, official land use maps, and other pertinent information. The position is responsible for accomplishment of tasks as assigned, strong communication skills with the public and employees and sound organization practices to assure optimum services to the community.

The position, as assigned by the City Administrator, may have final authority on certain land use decisions, including short subdivisions, shoreline permits or exemptions and SEPA. Responsible for applying thorough and full-scope knowledge of modern techniques and concepts of planning, requiring initiative, creativity, analysis and interpretation to create a motivating atmosphere.

SUPERVISION

This position serves under the primary direction of the City Administrator/~~Public Works Director~~. The position supervises a part-time Permit Technician (the position is full time but shared with the Building Department and Finance Department).

ESSENTIAL JOB DUTIES AND RESPONSIBILITIES

- Under general supervision of City Administrator, perform complex, highly technical current, long-range and comprehensive planning tasks for the City of White Salmon, in coordination with the Building Department.
- Provide technical and professional guidance to Planning staff.
- Interpret, maintain, update and implement the City's Comprehensive Plan.
- Reviews development proposals to ensure compliance and consistent with all applicable city and state rules and regulations.

CITY OF WHITE SALMON
JOB DESCRIPTION

- **Ensures that all affected city departments are adequately involved in review of development proposals and department comments considered before final actions are taken.**
- Acts as the City's representative to local, state and federal agencies involved in land use review.
- Reviews daily development permits to determine jurisdictional requirements and to ensure compliance and consistency with all applicable rules and regulations.
- Reviews short plats, subdivisions and boundary line adjustments and other land divisions for compliance with all applicable regulations.
- Review relatively complex problems, issues and land use development situations and provides oral and written recommendations on such to staff and various advisory and elected boards.
- Provides written and oral reports for presentations to City Council, Planning Commission, Hearings Officer, etc.
- Assure development projects are in compliance with the City Comprehensive Plan and Land Development Standards and Regulations, policies and procedures, and coordinate with appropriate local, state and/or federal agencies.
- Serves as the primary contact for the public and outside agency inquiries regarding the City's development codes and/or current planning issues.
- Leads the development review process in assessing applications, environmental impacts and regulatory considerations associated with the subject property.
- Requires frequent contact with the City Council and Planning Commission, other City departments and the general public.
- Coordinates, develops, interprets, organizes, prepares and presents data and reports.
- Recommends improvement and modifications to appropriate city codes.
- Coordinates and participates in public engagement process and visioning efforts related to land use planning.
- Monitors and ensures compliance with local, state and federal laws related to land use planning.
- As appropriate, provides information and reports and/or advises the Mayor, City Administrator, City Council, Planning Commission, committees and the public.
- Serves as liaison and performs all necessary functions in support of the Planning Commission.
- Enforces current zoning, critical areas and resource lands, road and utility access, stormwater, shorelines and other related rules and development regulations.
- Conducts field investigations and inspects sites for compliance with regulations.
- Attends various civic and business meetings on behalf of the City.
- Attends night and weekend meetings and community events, when necessary.

KNOWLEDGE, SKILLS AND ABILITIES

While requirements may be representative of minimum levels of knowledge, skills and abilities to perform the tasks, duties and responsibilities of this position successfully, the incumbent will possess the abilities and aptitudes to perform each duty proficiently. There shall be a six (6)

CITY OF WHITE SALMON
JOB DESCRIPTION

month period in which these attributes must be demonstrated satisfactorily before permanent employment status is achieved. The Employee shall have:

- Working knowledge of commonly used terminology in the construction, planning and building fields; building and planning functions; permit processing; code procedures.
- Proficiency in the operation of computer equipment and knowledgeable of software programs necessary to meet the responsibilities, duties and tasks of this position.
- Operational skills for all general office equipment including, but not necessarily limited to: photocopy machines, photo-scanning devices, ten key calculating instruments, telephone-intercom system, computer skills and software systems such as Windows, Microsoft Word, Excel, Outlook.
- Basic math skills, and the ability to research information and interpret city ordinances and codes within the realm of responsibility of this position.
- Demonstrated skills in communications, both written and oral, necessary to perform the duties, tasks, and responsibilities of this position, with the ability to handle stressful situations. Ability to communicate effectively orally and in writing with architects, contractors, developers, owners, supervisors, employees and the general public.
- Ability to establish effective working relationships with staff, clients, elected and appointed officials and the public.
- ~~Knowledge of Washington State Growth Management Act (the City of White Salmon is a partially planning entity and is not fully subject to the GMA), State Environmental Policy Act, Shorelines Master Program and other related state statutes.~~
- Skill in providing excellent customer service, ability to communicate effectively to elected and appointed officials and the public.
- Effectively meet and work with the public under stressful conditions.
- Satisfactorily complete assigned tasks in a timely and efficient manner with little supervision.
- Establish and maintain time deadlines and to work under adverse and stressful working conditions.

DESIRABLE QUALIFICATIONS

- **American Institute of Certified Planners (AICP) Certification**
- **Ability to speak and understand Spanish**
- **Experience with Washington State land use and environmental protection laws; additional degrees, professional certifications, recognition, awards and licenses that demonstrate acquisition and application of the required knowledge and abilities to be successful in the position.**

WORKING CONDITIONS

CITY OF WHITE SALMON
JOB DESCRIPTION

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this position. The work environment will include office settings and out of doors assignments. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Fall hazards and trip hazards may be encountered in the course of conducting and performing various project field research, investigation, and inspection for duties and tasks responsible to this position. The employee must be aware of potential traffic hazards when performing certain field tasks and duties. Protective clothing may be required for completion of some job requirements, including safety equipment, safety vests, hard hats, and/or other protective equipment necessary to the performance of the project field tasks and duties.

CONTACTS AND RELATIONSHIPS

The Land Use Planner will have contact with citizens of the community, planning groups and agencies, and with other ~~work-place~~ workplace associates. In the course of completing the required job tasks, duties, and responsibilities, the individual in this position will have contacts made in person, via telephone, computer, e-mail, or through written correspondence, which are for the primary purpose to provide or collect information.

PHYSICAL REQUIREMENTS

The physical demand described herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The Land Use Planner's work performance may require long periods of sitting, standing, stooping and/or reaching. This position may require lifting objects weighing more than twenty-five (25) pounds. Specific vision abilities required by this position include close vision and the ability to adjust focus. This position may be subject to uninvited verbal abuse at times from the public.

REQUIRED QUALIFICATIONS

Education and Experience

- Bachelor's degree in Land Use Planning, Public Administration, Public Policy, Community and Economic Development, or Geography.
- Three (3) years of experience in local land use planning including land use permitting and zoning application.
- **Master's degree in Land Use Planning may be substituted for up to two years of required experience.**

Any combination of education and experience may be substituted, so long as it provides the desired skills, knowledge, and abilities to perform the essential functions of the job.

CITY OF WHITE SALMON
JOB DESCRIPTION

Certifications

- Must possess a valid driver's license **or be able to obtain one within 6 months of hire.**

This job description does not constitute an agreement between the employer and the employee and in no way implies that these are the only duties to be performed. Employees occupying the position will be required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor.

The City of White Salmon is an equal opportunity employer and provider.

I have read and understand this job description.

Signature

Date

File Attachments for Item:

A. Resolution 2022-04-541 Adopting Six-Year Transportation Improvement Program for 2023-2028

1. Presentation
2. Public Hearing
3. Discussion and Action



AGENDA MEMO

Needs Legal Review: No
Meeting Date: May 18, 2022
Agenda Item: Resolution 2022-05-541 Adopting Six-Year Transportation Improvement Program for 2023-2028
Presented By: Jan Brending, Clerk Treasurer

Action Required

Adoption of Resolution 2022-05-541 Adopting Six-Year Transportation Improvement Program for 2023-2028.

Proposed Motion

Move to adopt Resolution 2022-05-541 Adopting Six-Year Transportation Improvement Program for 2023-2028.

Explanation of Issue

The City is required to update and adopt its Six-Year Transportation Improvement Program each year. The attached program carries forward the same projects from last year except for the Garfield and Roundabout projects that will be completed in 2022. Costs have been increased by 5% for inflation purposes. In addition, Oak Street was moved up in the time due to the possibility of applying for grant funding this year. No new projects were added to the list at this time.

The City will be adopting a Transportation Plan this year. Once the plan is completed, the city will need to amend the Six-Year Transportation Improvement Program to incorporate any additions and/or changes.

A public hearing is required and is scheduled for May 18 to hear comments from the public regarding the program.

Staff/Committee Recommendation

The City Operations Committee has initially reviewed the program and will be discussing at its meeting on May 17 and may have additional comments at the meeting on May 18.

RESOLUTION NO. 2022-05-541

**A RESOLUTION OF THE CITY OF WHITE SALMON ADOPTING
SIX-YEAR TRANSPORTATION IMPROVEMENT PROGRAM
FOR 2023-2028**

WHEREAS, as required by State and/or Federal law, the City must adopt a revised Transportation Program annually to determine the current City's transportation needs; and

WHEREAS, the proposed Transportation Program has been submitted by staff to be reviewed by the City Council; and

WHEREAS, a public hearing has been held by the White Salmon City Council on May 18, 2022 to take public input in the proposed Transportation Program update.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF WHITE SALMON, WASHINGTON as follows:

Section 1

The updated White Salmon Six-Year Transportation Program is attached hereto, marked as Exhibit "A" and by this reference incorporated herein.

ADOPTED by the City Council of the City of White Salmon, Washington, at a regularly scheduled open public meeting thereof this 18th day of May, 2022.

Marla Keethler, Mayor

Attest:

Jan Brending, Clerk-Treasurer

Approved as to Form:

Kenneth Woodrich, City Attorney

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	1	Oak Street from 1st to 6th Oak 1st to 6th Reconstruction of road with sidewalk on one side	1446	05/18/22				03		0.280		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	CN	2023		0		0	1,528,065	1,528,065
Totals				0		0	1,528,065	1,528,065

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	1,528,065	0	0	0	0
Totals	1,528,065	0	0	0	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	2	SW Waubish Street from Jewett to End SW Waubish Street Jewett Blvd to End Chip Seal	1437	05/18/22				05		0.260		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2023		0		0	67,974	67,974
Totals				0		0	67,974	67,974

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	67,974	0	0	0	0
Totals	67,974	0	0	0	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
02	3	Spring Street from Estes to East City Limits Spring Estes to East City Limits Reconstruction and sidewalk on one side	1553	05/18/22				03		0.270		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2024		0		0	1,653,750	1,653,750
Totals				0		0	1,653,750	1,653,750

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	19,100,081	0	0	0
Totals	0	19,100,081	0	0	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	4	NE Scenic from Main to Estes NE Scenic Main to Estes Reconstruct roadway and add sidewalks to both sides - tied to pool construction	1441	05/18/22				03		0.170		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2025		0		0	764,033	764,033
Totals				0		0	764,033	764,033

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	764,033	0	0
Totals	0	0	764,033	0	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	5	NE Hood from Main to Estes NE Hood Main to Estes Chip Seal	1442	05/18/22				05		0.180		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2025		0		0	19,772	19,772
Totals				0		0	19,772	19,772

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	19,772	0	0
Totals	0	0	19,772	0	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	6	Church Street from Jewett to Hood Church Street Jewett Blvd. to Hood Street Reconstruct Church Street from Jewett Blvd. to Hood Street with curb on both sides and sidewalk on the west side.	1554	05/18/22				03	S W	0.120		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2025		0		0	727,650	727,650
Totals				0		0	727,650	727,650

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	727,650	0	0
Totals	0	0	727,650	0	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	7	SE 2nd Avenue from Jewett to Oak SE 2nd Avenue Jewett to Oak Reconstruct roadway with sidewalk on one side	1447	05/18/22				03		0.110		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2026		0		0	700,364	700,364
Totals				0		0	700,364	700,364

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	0	700,364	0
Totals	0	0	0	700,364	0

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	8	Grandview Blvd. from Jewett to O'Keefe Grandview Blvd. Jewett to O'Keefe Reconstruct roadway with sidewalk on one side	WA-14291	05/18/22				04		0.140		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2027		0		0	700,364	700,364
Totals				0		0	700,364	700,364

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	0	0	700,364
Totals	0	0	0	0	700,364

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
00	9	NE Columbia Street from Main to Estes NE Columbia Street Main to Estes Reconstruction and sidewalk on one side	1435	05/18/22				04	C G P S T W	0.240		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2027		0		0	173,644	173,644
Totals				0		0	173,644	173,644

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	0	0	200,558
Totals	0	0	0	0	200,558

Six Year Transportation Improvement Program From 2023 to 2028

Agency: White Salmon

County: Klickitat

MPO/RTPO: RTC

N Inside

Y Outside

Functional Class	Priority Number	A. PIN/Project No. C. Project Title D. Road Name or Number E. Begin & End Termini F. Project Description	B. STIP ID G. Structure ID	Hearing	Adopted	Amendment	Resolution No.	Improvement Type	Utility Codes	Total Length	Environmental Type	RW Required
06	10	NW Achor Avenue from Academy to End NW Achor Academy to End Reconstruct roadway	1444	05/18/22				04		0.130		No

Funding								
Status	Phase	Phase Start Year (YYYY)	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	Total Funds
P	ALL	2028		0		0	700,364	700,364
Totals				0		0	700,364	700,364

Expenditure Schedule					
Phase	1st	2nd	3rd	4th	5th & 6th
ALL	0	0	0	0	700,364
Totals	0	0	0	0	700,364

	Federal Funds	State Funds	Local Funds	Total Funds
Grand Totals for White Salmon	0	0	7,035,980	7,035,980

File Attachments for Item:

B. Resolution 2022-05-542 Adopting Six-Year Capital Facilities Plan/Capital Improvement Plan 2023-2028

1. Presentation
2. Public Hearing
3. Discussion and Action



AGENDA MEMO

Needs Legal Review: No
Meeting Date: May 18, 2022
Agenda Item: Resolution 2022-05-542 Adopting Six-Year Capital Facilities Plan/Capital Improvement Plan for 2023-2028
Presented By: Jan Brending, Clerk Treasurer

Action Required

Adoption of Resolution 2022-05-542 Adopting Six-Year Capital Facilities Plan/Capital Improvement Plan for 2023-2028.

Proposed Motion

Move to adopt Resolution 2022-05-542 Adopting Six-Year Capital Facilities Plan/Capital Improvement Plan for 2023-2028.

Explanation of Issue

The City does not have an existing Capital Facilities Plan/Capital Improvement Plan that encompasses all of its capital facilities and capital improvements. The proposed plan includes known projects that currently exist including those that are planned for 2022. Without an adopted plan the city is unable to use its accumulated real estate excise taxes for capital facilities or capital improvements.

The City will need to update the plan later this year, and prior to budget development for 2023, after a number of plans have completed: park plan, transportation plan, and the water system plan.

A public hearing is required and is scheduled for May 18 to hear comments from the public regarding the plan.

Staff/Committee Recommendation

The City Operations Committee has initially reviewed the plan and will be discussing at its meeting on May 17 and may have additional comments at the meeting on May 18.

RESOLUTION NO. 2022-05-542

**A RESOLUTION OF THE CITY OF WHITE SALMON ADOPTING
SIX-YEAR CAPITAL FACILITIES PLAN/CAPITAL IMPROVEMENT
PROGRAM FOR 2023-2028**

WHEREAS, the City Council held a public hearing regarding the 2023-2028 6-Year Capital Facilities Plan/Capital Improvement Program on May 18, 2022; and

WHEREAS, those projects which directly support the achievement of the City's Comprehensive and Master Plans are considered for funding support; and

WHEREAS, a combination of potential funding sources have identified to fund capital projects;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF WHITE SALMON, WASHINGTON as follows:

Section 1.

The Six-Year Capital Facilities Plan/Capital Improvement Program for 2023-2028, attached hereto as Exhibit A and incorporated herein by reference, which sets for the project location type of improvement and estimated cost thereof, is hereby adopted and approved.

ADOPTED by the City Council of the City of White Salmon, Washington, at a regularly scheduled open public meeting thereof this 18th day of May, 2022.

Marla Keethler, Mayor

Attest:

Jan Brending, Clerk-Treasurer

Approved as to Form:

Kenneth Woodrich, City Attorney

Exhibit A

2022 Project #	Project Name	Location	Potential Funding Source	Funded Y/N	Project Total Current Year							
					2022-2027	2022	2023	2024	2025	2026	2027	2028
PARKS, RECREATION & PUBLIC FACILITIES CAPITAL PROJECTS												
1	Rheingarten Park - Playground Replacement	Rheingarten Park	REET	Y	75,000	75,000						
2	Loop Trail - Engineering	SR 141 Right-of-way	REET	Y	50,000	50,000						
3	Rheingarten Park - Splash Pad	Rheingarten Park	ARPA/REET	Y	25,000	25,000						
4	City Hall Clock and Bell Improvements	100 N Main	REET	Y	50,000	50,000						
5	White Salmon Valley Metropolitan Pool	Loop Road	GF, REET, ARPA	N	TBD							
TOTALS					200,000	200,000	0	0	0	0	0	0
TRANSPORTATION CAPITAL PROJECTS												
1	Garfield, Jewett to Washington, Reconst with sidewalk/path on one side	Garfield	Street, TIB	Y	262,873	262,873						
2	Roudabout, SR 141 (Jewett) and Garfield Oak Street, 1st to 6th, ReconstructiOn with sidewalk/path on one side	SR 141	Street (Interfund Loan)	Y	200,000	200,000						
3	Spring Street, Estes to East City Limits, Reconstruction with sidewalk/path on one side	Oak Street	GF, Street, REET, Grant	N	1,528,065		1,528,065					
4	SW Waubish, Jewett to End, Chip Seal	SW Waubish	GF, Street, REET, Grant	N	67,974		67,974					
5	NE Scenic, Main to Estes, Reconstruction with sidewalk/path on both sides, tied to community center	Spring Street	GF, Street, REET, Grant	N	1,653,750		1,653,750					
6	NE Hood, Main to Estes, Chip Seal	NE Scenic	GF, Street, REET, Grant	N	764,033			764,033				
7	Church Street, Jewett to Hood, Reconstruct with curb on both sides and sidewalk/path on west side	NE Hood	GF, Street, REET, Grant	N	19,772			19,772				
8	SE 2nd, Jewett to Oak, Reconstruct with sidewalk/path on one side	Church	GF, Street, REET, Grant	N	727,650			727,650				
9	Grandview, Jewett to Okeefe, Reconstruct with sidewalk/path on one side	SE 2nd	GF, Street, REET, Grant	N	700,364				700,364			
10	NE Columbia, Main to Estes, Reconstruct with sidewalk/path on one side	Grandview	GF, Street, REET, Grant	N	700,364					700,364		
11	NW Achor, Academy to End, Reconstruct	NE Columbia	GF, Street, REET, Grant	N	200,558					200,558		
12	TOTALS	NW Achor	GF, Street, REET, Grant	N	700,364						700,364	
TOTALS					7,525,767	462,873	1,596,039	1,653,750	1,511,455	700,364	900,922	700,364
WATER SYSTEM CAPITAL PROJECTS												
1	Transmission Main Improvement - Phase I Communication Conduit/Fiber Optic Line to Buck Creek WTP	Buck Creek	Water, USDA RD Loan	Y	4,300,000	2,150,000	2,150,000					
2	Transmission Main Improvement - Phase II New 300,000 Gallon Reservoir	Buck Creek, SR 141	Water, Loan, Grant	N	12,000,000		4,000,000	4,000,000	4,000,000			
3	1,000,000 Gallon Reservoir	Strawberry Mt.	Water, Loan, Grant	N	1,100,000		550,000	550,000				
4	Transmission Main Between New Reservoir and Distribtuion	TBD	Water, Loan, Grant	N	3,000,000		1,000,000	1,000,000	1,000,000			
5	ASR Booster Pump Station	Well No. 2	Water, Loan, Grant	N	750,000			250,000	250,000	250,000		
6	New Los Altos Booster Pump Station	Los Altos Reservoir	Water, Loan, Grant	N	500,000		167,000	167,000	166,000			
7	Los Altos Transmission Main Upgrade	El Camino Real to Country View	Water, Loan, Grant	N	600,000			300,000	300,000			
8	Slow Sand Filter Roof	Road/Spring Street	Water, Loan, Grant	N	800,000		400,000	400,000				
9	Restoration/Improvements	Buck Creek	Water, Loan, Grant	N	500,000					250,000	250,000	
10	Palo Verdes Water Main Improvements	Rio Vista, Palos	Water, Loan, Grant	N	95,000				47,500	47,500		
11	Rio Vista PRV Station	Verdes	Water, Loan, Grant	N	100,000				50,000	50,000		
12	West Cherry Area Improvements	Rio Vista	Water, Loan, Grant	N	125,000			62,500	62,500			
TOTALS					24,265,000	2,545,000	7,867,000	6,667,000	6,178,500	410,000	347,500	250,000
WASTEWATER SYSTEM CAPITAL PROJECTS												
1	Jewett Manhole Repair/Replacement	Jewett Blvd.	Wastewater Reserve	Y	394,000	394,000						
TOTALS					394,000	394,000	0	0	0	0	0	0
GRAND TOTAL					32,384,767	3,601,873	9,463,039	8,320,750	7,689,955	1,110,364	1,248,422	950,364

Note: Projects are not listed in priority order

File Attachments for Item:

C. Resolution 2022-05-543 Adopting Water Use Efficiency Goals and Measures

1. Presentation
2. Public Hearing
3. Discussion and Action



AGENDA MEMO

Needs Legal Review: No
Meeting Date: May 18, 2022
Agenda Item: Resolution 2022-05-543 Water Use Efficiency Goals and Measures
Presented By: Dave Jepsen, Anderson Perry and Jan Brending, Clerk Treasurer

Action Required

Adoption of Resolution 2022-05-543 Adopting Water Use Efficiency Goals and Measures.

Proposed Motion

Move to adopt Resolution 2022-05-543 Water Use Efficiency Goals and Measures.

Explanation of Issue

The city's current Water Use Efficiency Program was adopted in 2014. Following are the component parts of the Water Loss Control Action plan as adopted by the City Council.

1. Metering sources and services.
2. Repair water leaks
3. Install new service meters
4. Water main replacement and abandonment
5. Leak detection of water system
6. Better tracking of unmetered use
7. Advanced pressure management

The program also included the following components:

1. Educating customers about water use efficiency.
2. Use of base rate plus three tier inclining (increasing) user rates.
3. Mandatory water use limitations.
4. Customer notification of leaks.
5. Customer history shown on water bill.

The goals adopted by the city in 2014 were:

1. A one percent reduction in average gallons per equivalent residential unit (ERU) per day. (An ERU is defined as the average amount of water used by a resident.) For the City, an ERU is defined as 71,471 gallons per year or 195.8 gallons per day.
2. Distribution system leakage (DSL) of 25 percent or less in year 2018.

The city has not achieved either goal since 2014. The average gallons of water per equivalent resident unit per day actually increased by 3.3%. Distribution system leakage increased from 29.2 percent to 32.6 percent today.

The new proposed goals are:

1. A two percent reduction in average gallons per equivalent residential unit per day.
2. A distribution system leakage of 25% or less by the year 2028.

Water efficiency measures include:

1. Installation and operation of source and service meters
2. Implementation of water loss control action plan
3. Customer education on water use efficiency measures
4. Implementation of seasonal water rates
5. Implementation water conservation rate structure
6. Mandatory water use limitations when necessary
7. Customer notifications of possible leaks
8. Providing consumption histories on customers' water bills
9. One additional measure to be selected by city staff and/or council including providing a rebate program for water efficient fixtures or providing ultra-low flush toilets

A public hearing is scheduled for Wednesday May 18. The goals and measures will be included in the updated water system plan the council is expected to adopt later this summer.

Staff/Committee Recommendation

The City Operations Committee has initially reviewed the plan and will be discussing at its meeting on May 17 and may have additional comments at the meeting on May 18.

RESOLUTION NO. 2022-05-543

A RESOLUTION OF THE CITY OF WHITE SALMON APPROVING AND ADOPTING WATER USE EFFICIENCY GOALS AND MEASURES

WHEREAS, the Washington Department of Health has adopted the Water Use Efficiency Rule pursuant to RCW 43.20.230; and

WHEREAS, the City of White Salmon is required to adopt Water Use Efficiency Goals and Measures; and

WHEREAS, the City of White Salmon held a public hearing on May 18, 2022 to review and discuss the proposed water use efficiency goals of the City of White Salmon; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF WHITE SALMON, WASHINGTON as follows:

Section 1.

The following Water Use Efficiency Goals are adopted:

Goal No. 1: Reduce the average gallons per equivalent residential unit (ERU) per day by two percent (2%) that can be observed in the average daily demand flow values in Year 2028). An ERU is defined as the average amount of water used by a resident. For the City of White Salmon's water system, an ERU was defined as 73,864 gallons per year per ERU or 202.4 gallons per day per ERU. The two percent reduction goal equates to 4 gallons per day per ERU or 1,477 gallons per year per ERU.

Goal No. 2: Reduce distribution system leakage (DSL) to 25 per cent less in Year 2028.

Section 2.

The following measures and activities are adopted to promote achieving the Water Use Efficiency Goals:

Summary of Proposed Water Use Efficiency Program for the City of White Salmon

Measure/Activity	Implementation, Budget, and Notes
Installation and Operation of Source and Service Meters	
Source and service meters already installed	In compliance
Implementation of WLCAP	
Supply Side Goal: DSL of less than 25 percent	May 2022, recommended adoption as a 6-year goal
Demand Side Goal: 2 percent reduction in average gallons per ERU per day in 2028 ADD.	May 2022; recommended adoption as a 6-year goal
Verify existing source meters	2022; \$1,700
Install new 10-inch source meter at Well No. 2	2023: \$9,200; installed cost
Better Documentation and Tracking of Unmetered Use	June 2022; Implement additional internal tracking
Leak Detection	Annually starting 2023; \$7,500
Monthly Reading of Service Meters	June 2022; coincide with AMR implementation
Complete New Meter Installation and AMR	June 2022; in budget
Implement Advanced Pressure Management	Initial Target Areas: 1) Eyrie Rd PRV review – Jun 2022, and 2) 6-inch Main, Bingen Intertie review – Jul 2022
Water Main Replacement and Abandonment: Water Transmission Main Upgrade Phases I & II	Phase I – Construction funding obtained Phase II – Under design, need construction funds
Customer Education on WUE Measures	
Educational Materials Sent to Customers Annually	June 2022; \$1,500; Material and distribution costs
Water Conservation Rate Pricing	
Consider Implementation of Seasonal Rate	Sept 2022; consider implementation in 2023
Additional Measures (Five Mandatory)	
Implementation of Water Conservation Rate Structure	In place; annual review recommended.
Mandatory Water Use Limitations	In place; Chapter 13.24.30, Water Code
Customer Notification of Possible Leak	In place; customer notified of unusual meter reading
Consumption Histories on Customers' Water Bills	In place
One Additional Measure to be Selected by City Staff and/or Council	
WUE Information on City's Website	\$1,000 initial cost; assume \$200 per year for updates
Additional WUE Information Handouts	\$200 to \$700 materials, and \$900 postage cost annually
New Customer Water System Informational Packets	\$50 annually for materials and revisions
WUE Educational Display Board(s)	\$100 materials, \$300 construction
Local Rebate for Water Efficient Fixtures	\$600/yr; 40 parties over 6 years at \$30 rebate per party
Ultra-Low Flush Toilet Program	\$1,750/yr; Estimated 52 parties over 6 years at \$100 per toilet, 2 toilets per address

ADOPTED by the City Council of the City of White Salmon, Washington, at a regularly scheduled open public meeting thereof this 18th day of May, 2022.

Marla Keethler, Mayor

Attest:

Jan Brending, Clerk-Treasurer

Approved as to Form:

Kenneth Woodrich, City Attorney

DRAFT

File Attachments for Item:

D. 2021 Annual Report (Financial Report)

1. Presentation and Discussion

2. Action



AGENDA MEMO

Needs Legal Review: No
Council Meeting Date: May 18, 2022
Agenda Item: 2021 Annual Report
Presented By: Jan Brending, Clerk Treasurer

Action Required

Authorize submission of 2021 Annual Report to Washington State Auditor's Office.

Proposed Motion

Move to authorize the Clerk Treasurer to submit the 2020 Annual Report to the Washington State Auditor's Office.

Explanation of issue:

Attached are the 2021 Annual Financial Report, Treasurer's Report for December 2021, and bank statements as of 12/31/2021.

The Annual Report consists of the following documents:

- Statement C-4/C-5, Fund Resources and Uses Arising from Cash Transactions
- Notes to Financial Statements
- Schedule 1, Detail of Revenues and Expenditures and Other Sources
- Schedule 6, Summary of Bank Reconciliation
- Schedule 9, Long-Term Liabilities
- Schedule 15, Schedule of State Financial Assistance
- Schedule 16, Schedule of Expenditures of Federal Awards
- Notes to Expenditures of Federal Awards
- Schedule 19, Labor Relations Consultant(s)
- Schedule 21, Local Government Risk-Assumption

The State of Washington requires that funds be combined based on the revenue sources. The following shows how the funds have been combined in the annual report. The Notes to Financial Statements also explains this.

001 – Current Expense

001 – Current Expense

107 – Pool Fund

110 – Fire Reserve Fund

112 – General Fund Reserve

121 – Police Vehicle Reserve Fund

307 – New Pool Construction Fund

101 – Street Fund

200 – Unlimited Go Bond Fund

108 – Municipal Capital Imp Fund (reported as 301 – Municipal Capital Improvement Fund in Annual Report)

303 – Hotel/Motel Taxes

401 – Water Fund

- 401 – Water Fund
- 408 – Water Reserve Fund
- 412 – Water Rights Acquisition Fund
- 413 – Water Bond Redemption Fund
- 415 – Water Bond Reserve Fund
- 418 – Water Short Lived Asset Reserve Fund
- 420 – USDA Rural Development Fund

402 – Wastewater Collection Fund

- 402 – Wastewater Collection Fund
- 409 – Wastewater Reserve Fund
- 414 – Wastewater Bond Redemption Fund
- 416 – Wastewater Bond Reserve Fund
- 417 – Treatment Plant Reserve Fund

601 – Remittances (reported as 630 – Court Remittances in Annual Report)

Checks and Balances (Charts provided for additional assistance)

1. Bank statements can be compared to the Treasurer’s Report 01/01/2021 to 12/31/2021, page 2, “Adj Balance” column. Ending balances on the bank statements should equal the “Adj Balance.” The adjusted balance less outstanding checks plus outstanding deposits equals ending balances for each fund.
2. Total reconciled bank statements should equal Schedule 6, total “Ending Bank Balance” (Column 7g).
3. Treasurer’s Report 01/01/2021 to 01/31/2021, page 1, “Previous Balance” column with combining appropriate funds should equal Statement C-4/C-5, Beginning Balances added together.
4. Treasurer’s Report 01/01/2021 to 01/31/2021, page 1, “Previous Balance” column with combining appropriate funds should equal Schedule 1, Revenues, Total Beginning Net Cash and Investments.
5. Statement C-4/C-5, Beginning Cash and Investments, added together should equal Schedule 1, Revenues, Total Beginning Net Cash & Investments.
6. Treasurer’s Report 01/01/2021 to 12/31/2021, page 1, “Ending Balance” column with combining appropriate funds should equal Statement C-4/C-5 Ending Cash and Investments, added together.
7. Treasurer’s Report 01/01/2021 to 12/31/2021, page 1, “Ending Balance” column with combining appropriate funds should equal Schedule 1, Expenditures, 508.21, 508.31, 508.41, 508.51 and 508.91 added together.

-
8. Statement C-4/C-5, Ending Cash and Investments should equal Schedule 1, Expenditures, 508.21, 508.31, 508.41, 508.51 and 508.91 added together.
 9. Beginning balances of Schedule 9, Long-Term Liabilities should equal the Ending balances of the 2020 Schedule 9.

Staff and Committee Recommendation

The staff and the Personnel and Finance Committee recommend authorizing the Clerk Treasurer to submit the 2021 Annual Report to the Washington State Auditor's Office.

ANNUAL REPORT CERTIFICATION

City of White Salmon

MCAG No. 0481

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended December 31, 2021

GOVERNMENT INFORMATION:

Official Mailing Address: PO Box 2139, White Salmon WA 98672

Official Website Address: <https://www.white-salmon.net>

Official E-mail Address: janb@ci.white-salmon.wa.us

Official Phone Number: 509-493-1133 #205

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title: Jan Brending, Clerk Treasurer

Contact Phone Number: 509-493-1133 #205

Contact E-mail Address: janb@ci.white-salmon.wa.us

I certify 13th day of May, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature: _____

City Of White Salmon

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2021

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BARS CODE		Total For All Funds	001 - Current Expense	101 - Street Fund
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	1,197,526.77	2,563.96	0.00
308.41	Committed	370,926.79	0.00	0.00
308.51	Assigned	2,198,387.69	405,656.02	193,268.23
308.91	Unassigned	1,207,810.18	1,207,810.18	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	2,078,244.34	1,533,255.64	334,451.66
320	Licenses and Permits	213,481.83	213,481.83	0.00
330	Intergovernmental Revenues	645,886.22	473,026.12	53,884.62
340	Charges for Goods and Services	3,648,299.12	743,368.91	0.00
350	Fines and Penalties	9,809.79	8,159.79	0.00
360	Miscellaneous Revenues	358,653.21	13,782.93	599.20
Total Revenues:		6,954,374.51	2,985,075.22	388,935.48
Expenditures				
510	General Government	634,971.96	634,971.96	0.00
520	Public Safety	1,173,512.83	1,173,512.83	0.00
530	Utilities	3,049,654.85	0.00	0.00
540	Transportation	351,960.26	0.00	351,960.26
550	Natural and Economic Environment	280,923.28	280,923.28	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	153,850.49	153,850.49	0.00
Total Expenditures:		5,644,873.67	2,243,258.56	351,960.26
Excess (Deficiency) Revenues over Expenditures:		1,309,500.84	741,816.66	36,975.22
Other Increases				
391-393, 596	Debt Proceeds	3,258,258.24	0.00	0.00
397	Transfers-In	97,201.00	0.00	97,201.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	3,499.83	3,214.95	94.96
Total Other Increases		3,358,959.07	3,214.95	97,295.96
Other Decreases				
594-595	Capital Expenditures	974,508.06	175,033.27	35,060.77
591-593, 599	Debt Service	362,453.82	0.00	0.00
597	Transfers-Out	97,201.00	97,201.00	0.00
586, 589	Custodial Activities	326.41	326.41	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	2,566,811.58	0.00	0.00
Total Other Decreases		4,001,300.87	272,560.68	35,060.77
Increase (Decrease) in Cash and Investments		667,159.04	472,470.93	99,210.41
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	1,862,278.75	378,524.96	0.00
508.41	Committed	408,176.14	0.00	0.00
508.51	Assigned	2,087,293.39	425,913.94	292,478.64
508.91	Unassigned	1,284,062.19	1,284,062.19	0.00
Total Ending Cash and Investments		5,641,810.47	2,088,501.09	292,478.64

The accompanying notes are an integral part of this Statement

City Of White Salmon

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2021

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BARS CODE		301 - Municipal	303 - Hotel/Motel	401 - Water Fund
		Capital Improvement Fund Actual Amount	Taxes Actual Amount	Actual Amount
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	283,386.64	39,696.91	223,403.50
308.41	Committed	0.00	0.00	359,478.56
308.51	Assigned	11,525.40	0.00	561,813.92
308.91	Unassigned	0.00	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	132,795.78	77,741.26	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	118,975.48
340	Charges for Goods and Services	0.00	0.00	1,906,904.76
350	Fines and Penalties	0.00	0.00	1,650.00
360	Miscellaneous Revenues	153.62	8.97	303,200.53
Total Revenues:		132,949.40	77,750.23	2,330,730.77
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	2,146,940.02
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
Total Expenditures:		0.00	0.00	2,146,940.02
Excess (Deficiency) Revenues over Expenditures:		132,949.40	77,750.23	183,790.75
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	3,258,258.24
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	94.96
Total Other Increases		0.00	0.00	3,258,353.20
Other Decreases				
594-595	Capital Expenditures	0.00	0.00	657,449.83
591-593, 599	Debt Service	0.00	0.00	347,281.33
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	2,566,811.58
Total Other Decreases		0.00	0.00	3,571,542.74
Increase (Decrease) in Cash and Investments		132,949.40	77,750.23	(129,398.79)
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	416,336.04	117,447.14	271,094.95
508.41	Committed	0.00	0.00	396,728.40
508.51	Assigned	11,525.40	0.00	347,473.84
508.91	Unassigned	0.00	0.00	0.00
Total Ending Cash and Investments		427,861.44	117,447.14	1,015,297.19

The accompanying notes are an integral part of this Statement

City Of White Salmon

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2021

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BARS CODE		402 - Wastewater Collection Fund		
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	648,475.76	0.00	0.00
308.41	Committed	11,448.23	0.00	0.00
308.51	Assigned	1,026,124.12	0.00	0.00
308.91	Unassigned	0.00	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	0.00
340	Charges for Goods and Services	998,025.45	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	40,907.96	0.00	0.00
Total Revenues:		1,038,933.41	0.00	0.00
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	902,714.83	0.00	0.00
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
Total Expenditures:		902,714.83	0.00	0.00
Excess (Deficiency) Revenues over Expenditures:		136,218.58	0.00	0.00
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	94.96	0.00	0.00
Total Other Increases		94.96	0.00	0.00
Other Decreases				
594-595	Capital Expenditures	106,964.19	0.00	0.00
591-593, 599	Debt Service	15,172.49	0.00	0.00
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	0.00
Total Other Decreases		122,136.68	0.00	0.00
Increase (Decrease) in Cash and Investments		14,176.86	0.00	0.00
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	678,875.66	0.00	0.00
508.41	Committed	11,447.74	0.00	0.00
508.51	Assigned	1,009,901.57	0.00	0.00
508.91	Unassigned	0.00	0.00	0.00
Total Ending Cash and Investments		1,700,224.97	0.00	0.00

The accompanying notes are an integral part of this Statement

City Of White Salmon

STATEMENT C-5

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2021

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BARS CODE		Total For All Funds	630 - Court Remittances	
		Total Amount	Actual Amount	Actual Amount
308	Beginning Cash and Investments	0.00	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
310 - 360	Revenues	0.00	0.00	0.00
370 - 390	Other Increases	4,921.97	4,921.97	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases	4,921.97	4,921.97	0.00
	Increase (Decrease) in Cash and Investments	0.00	0.00	0.00
508	Ending Cash and Investments:	0.00	0.00	0.00

The accompanying notes are an integral part of this Statement

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies

The City of White Salmon was incorporated on June 3, 1907 and operates under the laws of the state of Washington applicable to 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 (see *Notes to 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 presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

Special Revenue Funds

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

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

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.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 5 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

E. Compensated Absences

Vacation leave may be accumulated without limitation, however the amount of accumulated leave that can be carried over into the succeeding calendar year will be limited to 80 hours and is payable upon separation, death or retirement. Sick leave may be accumulated up to 1000 hours. Upon death or retirement union employees receive payment for 25% of accumulated unused sick leave (including Washington Paid Sick Leave). Upon retirement or death, non-union employees receive payment for 25% of accumulated unused sick leave (including Washington Paid Sick Leave). Payments are recognized as expenditures when paid. The total cost for Compensated Absences as of December 31, 2022 is \$81,269.

F. Long-Term Debt

See Note 7 – *Debt Service Requirements*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by city's finance policies or ordinances. When expenditures that meet restrictions are incurred, the city intends to use the most restricted resources first.

Restrictions and Commitments of Ending Cash and Investments for 2021 consist of:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
001 - Current Expense				
Current Expense	375,961.00	0.00	375,961.00	ARPA Funds
New Pool Fund	2,563.96	0.00	2,563.96	Restricted by external parties (Donation)
Total 001 - Current Expense	378,524.96	0.00	378,524.96	
301 - Municipal Capital Improvements Funds	416,336.04	0.00	416,336.04	Restricted by RCW 82.46.030
303 - Hotel/Motel Taxes	117,447.14	0.00	117,447.14	Restricted by RCW 67.28.180
401 - Water Fund				
Water Rights Acquisition Fund	0.00	332,553.02	332,553.02	Committed by WSMC 3.24.220 (debt)
Water Bond Redemption Fund	0.00	64,173.38	64,173.38	Committed by external parties (Revenue Bonds)

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

Water Bond Reserve	86,158.23	0.00	86,158.23	Restricted by external parties (Revenue Bonds)
Water Short Lived Asset Reserve	184,936.72	0.00	184,936.72	Restricted by external parties (Revenue Bonds)
Total 401 - Water fund	271,094.95	396,726.40	667,821.35	
402 - Wastewater Collection Fund				
Wastewater Bond Redemption Fund	0.00	11,449.74	11,449.74	Committed by external parties (Revenue Bonds)
Wastewater Bond Reserve	74,583.61	0.00	74,583.61	Restricted by external parties (Revenue Bonds)
Treatment Plant Reserve Fund	604,292.05	0.00	604,292.05	Restricted by WSMC 3.24.170 (Interlocal Agreement)
Total 402 - Wastewater Collection Fund	678,875.66	11,449.74	690,325.40	
Total Restricted & Committed Ending Balances	1,862,278.75	408,176.14	2,270,454.89	

Note 2 - Budget Compliance

The city adopts annual appropriated budgets for general, special revenue, capital projects, agency and enterprise funds. These budgets are appropriated at the fund level except the general (current expense) fund, where budget is adopted at the department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets for 2021 were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - Current Expense			
Finance	504,903.00	482,119.78	22,783.22
Central Services	71,472.00	70,139.68	1,332.32
General Government Services	267,445.00	227,166.57	40,278.43
Law Enforcement	1,057,164.00	948,546.22	108,617.78
Fire Control	136,043.00	93,571.44	42,471.56

City of White Salmon
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Notes to the Financial Statements
For the year ended December 31, 2021

Building	135,306.00	127,012.63	8,293.37
Community Services	96,650.00	52,306.74	44,343.26
Planning & Community Devel	283,777.00	240,616.54	43,160.46
Park Facilities	290,357.00	216,153.60	74,203.40
Current Expense	2,843,117.00	2,457,633.20	385,483.80
Pool Fund	0.00	0.00	0.00
Fire Reserve Fund	0.00	0.00	0.00
General Fund Reserve	0.00	0.00	0.00
Police Vehicle Reserve Fund	60,000.00	58,186.04	1,813.96
Total 001 - Current Expense	2,903,117.00	2,515,819.24	387,297.76
101 - Street Fund			
Street Fund	589,076.00	387,021.03	202,054.97
Street Construction Fund	0.00	0.00	0.00
Total 101 - Street Fund	589,076.00	387,021.03	202,054.97
200 - Unlimited Go Bond Fund	0.00	0.00	0.00
301 - Municipal Capital Improvement Fund	0.00	0.00	0.00
303 - Hotel/Motel Taxes	0.00	0.00	0.00
401 - Water Fund			
Water Fund	2,443,055.00	2,196,420.41	246,634.59
Water Reserve Fund	322,076.00	243,679.58	78,396.42
Water Rights Acquisition Fund	123,985.00	123,984.24	0.76
Water Bond Redemption Fund	118,102.00	118,100.51	1.49
Water Short Lived Asset Reserve Fund	150,000.00	84,656.32	65,343.68
Water Construction Fund	0.00	0.00	0.00
USDA Rural Development - Jewett Water	2,951,643.70	2,951,643.70	0.00
Total 401 - Water Fund	6,108,861.70	5,718,484.76	390,376.94
402 - Wastewater Collection Fund			
Wastewater Collection Fund	1,017,926.00	1,009,679.02	8,246.98
Wastewater Reserve Fund	0.00	0.00	0.00
Wastewater Bond Redemption Fund	15,172.00	15,170.49	1.51
Treatment Plant Reserve Fund	117,116.00	0.00	117,116.00
Total 402 - Wastewater Collection Fund	1,150,214.00	1,024,849.51	125,364.49
630 - Court Remittances	4,981.00	4,921.97	59.03

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

For reporting purposes, the following funds were rolled up: Pool, Fire Reserve, and Police Vehicle Reserve were rolled up into the General/Current Expense Fund; Street Construction was rolled into the Street Fund; Water Rights Acquisition, Water Bond Redemption, Water Bond Reserve, Water Short Lived Asset Reserve, Water Construction and USDA Rural Development – Jewett Water Main Improvements were rolled up into the Water Fund; Treatment Plant Reserve, Wastewater Bond Reserve, and Wastewater Bond Redemption were rolled into the Wastewater Collection Fund.

Interfund activity between managerial funds for transactions such as transfers and loans has been eliminated in the consolidation for the financials.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

On March 3, 2020, the Klickitat County Emergency Operations Center was activated to Level-2 (partial activation and began working to ensure that all local stakeholders had access to relevant information related to COVID-19. On March 13, 2020, Mayor Marla Keethler issued Emergency Proclamation 2020-01 declaring the COVID-19 pandemic to be an emergency in the City of White Salmon pursuant to Section 38.52.070 RCW and other relevant provisions of state and federal law. The Mayor’s Emergency Proclamation and subsequent Resolutions put into place temporary procedures for the city’s response and operations, budget, single-use carryout bag requirements and communication. City officers were closed beginning March 16, 2020 until further notice with city hall staff working from home and public works employees split into two crews performing essential duties only. The Proclamation and subsequent Resolutions ratified the provision that the city will not issue late fees, penalties, etc. nor shut off water due to late or unpaid payments with utility billing continuing as usual. It should be noted that the city had, and currently has, a payment plan process in place – White Salmon Delinquent Account Policy (adopted by Resolution 2015-03-404). Employees were notified by the Mayor (action ratified by Resolutions 2020-04-501 and Resolution 2020-04-502) that employees would not be required to use any form of paid leave in the event employees were directed to be self-quarantined, quantized, sent home with symptoms, stay home sick or unable to work due to scheduling or office closures.

On March 9, 2021, staff returned to City Hall. City Hall reopened to the public in May, 2021. City council and planning commissions continued via teleconference through 2021. Meetings began in a hybrid format in April 2022. Regular utility billing procedures were resumed in October 2021 upon the Governor rescinding the proclamation related to utility billing.

As of April 2022, the Mayor has not rescinded the emergency proclamation related to COVID-19.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

The length of time these measures will continue to be in place, and the full extent of the financial impact on the city is unknown at this time.

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2021 are as follows:

Type of Deposit or Investment	White Salmon's own deposits & investments	Deposits & investments held by the City of White Salmon as custodian for other local governments, individuals, or private organizations.	Combined
Bank Deposits	2,135,973.13	0.00	2,135,973.13
Local Government Investment Pool	3,505,512.34	0.00	3,505,512.34
Cash on Hand	325.00	0.00	325.00
Totals	5,641,810.47	0.00	5,641,810.47

It is the city’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The city is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city’s deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the city or its agent in the government’s name.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

Note 5 – Environmental and Certain Asset Retirement Obligations

The city owned a facility, city pool, that is located on property owned by the White Salmon Valley School District. An agreement for the use of that property required the facility to be removed by 2021. This facility is scheduled for demolition and restoration of the property in 2021. The cost for demolition was estimated to be \$73,000 based on information provided by public works staff and construction contractors. The pool was removed in 2021 at a cost of \$68,048.09.

The city owns 4 water wells located on city-owned property. The life of these wells is perpetual due to the city's aquifer recharge system permit. There are no decommissioning requirements at this time.

Note 6 - Interfund Loans

The City had no interfund loan activity in 2021.

Note 7 – Joint Ventures, Component Unit(s), and Related Parties

The City of White Salmon and the City of Bingen participate together in a number of interlocal agreements for which funding is provided from one city to another. The interlocal agreements are listed below:

Law Enforcement Services – The City of White Salmon provides law enforcement services to the City of Bingen which is regulated by an interlocal agreement.

Water Sales – The City of White Salmon provides water to the City of Bingen which is regulated by an interlocal agreement.

Wastewater Treatment Services – The City of Bingen provides wastewater treatment services to the City of White Salmon which is regulated by an interlocal agreement.

Note 8 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2021.

The debt service requirements for general obligation bonds, revenue bonds, promissory notes and public works loans are as follows:

City of White Salmon
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Notes to the Financial Statements
For the year ended December 31, 2021

Year	Principal	Interest	Total Debt Service
2021	224,053.75	95,114.77	319,168.52
2022	203,299.33	105,548.47	308,847.80
2023	193,636.76	100,521.34	294,158.10
2024	197,200.16	96.342/81	293,542.87
2025	201,160.44	91,767.19	292,927.63
2026-2030	1,066,582.78	388,826.91	1,455,409.69
2031-2035	1,043,599.14	262,540.15	1,306,139.29
2036-2040	459,064.71	191,256.19	650,320.90
2041-2045	412,129.37	151,568.70	563,698.07
2046-2050	452,799.97	111,370.19	564,170.16
2051-2055	444,739.76	68,636.81	513,376.57
2056-2060	452,834.28	30,210.93	483,045.21
2061	21,858.28	1,277.56	23,135.84
Totals	5,372,958.73	1,694,981.92	7,067,940.65

In 2019, the City applied for a Public Works Trust Fund loan for pre-construction engineering of its 14-Inch Water Main Replacement project in the amount of \$750,000. The City was approved. The City took draws of \$82,240.80 in 2020 and \$307,045.47 in 2021 with \$360,713.73 remaining available to the city to draw on.

In 2019, the City applied for a USDA Rural Development loan for construction of the Jewett Water Main Improvements Project in the amount of \$3,193,000 and was approved. Reimbursable expenditures for the project began in 2019 through 2021. Draws were taken on the loan (via interim bank financing) beginning in 2020 through 2021. The project was closed with interim bank financing closed (in the amount of \$2,566,812) and the USDA Rural Development loan finalized in the amount of \$2,731,000.

In June 2021, the City applied for a USDA Rural Development loan for the replacement of the City's 14-inch main water line. A funding package of \$2,333,000 loan for 40 years with an interest rate of 1.75%, and a grant in the amount of \$999,000 with a city match of \$150,500 was accepted by the City. This project will begin in 2022.

Note 9 – Other Post-Employment Benefits (OPEB) Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit plan administered by the Klickitat County LEOFF Board. The plan pays for 100% of eligible retiree's healthcare costs on a pay-as-you-go-basis. As of December 31, 2021, the plan had two members, all retirees. As of December 31, 2021, the city's total OPEB liability was \$1,139,627, as calculated using the alternative method. For the year ended December 31, 2021, the city paid \$53,705 in benefits.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

Note 10 – Pension Plans

State Sponsored Pension Plans

Substantially all the city’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees’ Retirement System (PERS) and Law Enforcement Officers’ and Fire Fighters’ Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The city also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2021 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	47,381.00	0.006361%	77,683
PERS 2/3	77,422.00	0.008173%	(814,162)
LEOFF 1	0.00	0.003630%	(124,348)
LOEFF 2	25,075.96	0.012579%	(730,640)
VFFRPF	420.00	0.220000%	47,512

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

LEOFF Plan 1

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The city also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 11 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city's regular levy for the year 2021 was \$0.95073438 per \$1,000 on an assessed valuation of \$434,932,512 for a total regular levy of \$413,505.29.

Note 12 – Risk Management

The City of White Salmon is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989, when 32 municipalities in the State of Washington joined by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2021, 105 entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages, with the exception of pollution liability, are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance,

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

pollution liability, cyber liability, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier. Pollution, and cyber liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA allows members with airports to group purchase airport liability coverage, and members with drones to group purchase property and liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$15 million in both per occurrence and aggregate liability limits. For the first \$1 million in liability limits, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by National League of Cities Mutual Insurance Company (NLC MIC) for the additional \$750,000. The \$9 million in excess liability coverage limits is provided through an excess liability policy purchased from Argonaut Insurance Company. The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Hallmark Specialty Insurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The reinsurance coverage is purchased through NLC MIC and excess property coverage is purchased through AIG Specialty Insurance Company, and CHUBB in 2021, AWC RMSA carried a retention of \$200,000, NLC MIC reinsures up to \$3 million, AIG Specialty Insurance Company provides excess insurance up to \$50 million, and CHUBB provides limits up to \$250 million. All commercial policies have been purchased through the Pool's Broker of Record, Aon.

Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors, which is comprised of elected officials of participating members.

Note 13 – Health & Welfare

The City of White Salmon is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

City of White Salmon
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Notes to the Financial Statements
For the year ended December 31, 2021

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014, when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2021, 262 cities/towns/non-city entities participate in the AWC Trust HCP. The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through Intermediary Insurance Services. The aggregate policy is for 200% of expected medical claims. Participating employers' contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2021

Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 Current Expense

BAS EL OB LA

308 31 03 07	New Pool Construction-Restricted Beginning Balance	2,563.96
308 51 01 10	Fire Reserve-Assigned Beginning Balance	285,682.31
308 51 01 21	Police Vehicle Reserve-Assigned Beginning Balance	119,973.71
308 91 00 01	CE-Unassigned Beginning Balance	868,655.77
308 91 01 12	General Fund Reserve-Unassigned Beginning Balance	339,154.41
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,616,030.16
311 10 00 00	CE-Property Taxes	244,654.39
311.00	TOTAL GENERAL PROPERTY TAXES	244,654.39
313 11 00 00	CE-Local Sales & Use Tax	669,310.61
313.00	TOTAL RETAIL SALES AND USE TAX	669,310.61
316 43 00 00	CE-Natural Gas Utility Tax	37,756.70
316 44 00 00	CE-Water Utility Tax	223,504.49
316 45 00 00	CE-Wastewater Utility Tax	149,081.55
316 46 00 00	CE-Television Cable Utility Tax	17,177.13
316 47 00 00	CE-Telephone Utility Tax	25,972.66
316 48 00 00	CE-Refuse Collection Utility Tax	18,710.88
316 49 00 00	CE-Electric Utility Tax	136,060.84
316 81 00 00	CE-GE Tax-Punch Boards & Pull Tabs	164.73
316 82 00 00	CE-GE Tax-Bingo & Raffles	67.10
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	608,496.08
317 20 00 00	CE-Leasehold Excise Tax	10,794.56
317.00	TOTAL EXCISE TAXES	10,794.56
310.00	TOTAL	1,533,255.64
321 91 00 00	CE-Cable Franchise Fees	16,879.04
321 99 00 00	CE-Business Licenses & Permits	31,299.89
321 99 01 00	CE-Short-Term Rental Permit	4,425.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	52,603.93
322 10 00 00	CE-Building Permit	74,595.72
322 10 00 04	CE-Bldg Permits/Signs	200.00
322 10 00 05	CE-Mechanical Permit	5,410.18
322 10 00 06	CE-Plumbing Permit	8,170.00
322 30 00 00	CE-Animal Licenses	960.00
322 40 00 00	CE-Street And Curb Permits	71,542.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	160,877.90
320.00	TOTAL	213,481.83
331 16 60 00	CE-US Dept Justice-BPV Grant	367.00

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 Current Expense

BAS EL OB LA

331.00	TOTAL DIRECT FEDERAL GRANTS	367.00
332 92 10 00	Coronavirus Local Fiscal Recovery	375,961.00
332.00	TOTAL FEDERAL ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAX	375,961.00
334 04 24 00	CE-CTED Stop Grant	3,655.27
334 04 90 01	CE-EMS Trauma Grant	1,260.00
334.00	TOTAL STATE GRANTS	4,915.27
335 00 91 00	CE-PUD Privilege Tax	24,719.82
335 04 01 00	LE & CJ Leg One Time Cost	10,742.00
335.00	TOTAL STATE SHARED REVENUES	35,461.82
336 00 98 00	CE-City Assistance-ESSB6050	6,823.41
336 06 21 00	CE-Violent Crimes/population	1,000.00
336 06 26 00	CE-Special Programs	3,097.94
336 06 42 00	CE-Marijuana Excise Tax	3,562.12
336 06 51 00	CE-DUI/other Assistance	432.95
336 06 94 00	CE-Liquor Excise Tax	18,493.29
336 06 95 00	CE-Liquor Board Profits	21,411.32
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	54,821.03
337 00 22 01	CE-Fire Grant	1,500.00
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS, ETC	1,500.00
330.00	TOTAL	473,026.12
341 33 00 00	CE-District Court-Admin Fees	147.37
341 35 00 00	CE-Oth Cert & Copy Fees	120.56
341 43 00 00	CE-Finance Admin Fees	286,115.97
341 43 00 01	CE-Legislative Admin Fees	15,827.49
341 62 00 00	Word Processing, Printing And Duplicating Services	4.00
341 81 00 00	CE-Charges For Goods/Service	40.00
341 96 00 00	CE-HR Admin Fees	26,111.13
341.00	TOTAL GENERAL GOVERNMENT	328,366.52
342 10 00 00	CE-Law Enforcement Services	1,245.00
342 10 00 01	CE-Law Enforcement-Bingen	345,487.00
342 10 00 02	CE-Other Police Services	25.00
342 10 00 05	CE-Police Civil Service Fees	20.00
342 21 01 10	Fire Reserve-Fire Protection Services	675.00
342 36 00 00	CE-Hous'g/Monitor'g Prisoner	353.00
342.00	TOTAL PUBLIC SAFETY	347,805.00
345 81 00 00	CE-Zoning & Subdivision Fees	19,935.00
345 83 00 00	CE-Plan Review Fees	47,112.39

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

001 Current Expense

BAS EL OB LA

345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	67,047.39
347 30 00 01	CE-Park Use Activity Fees	150.00
347.00	TOTAL CULTURE & RECREATION	150.00
340.00	TOTAL	743,368.91
353 10 00 00	CE-Traffic Infraction Penalty	1,490.88
353.00	TOTAL CIVIL INFRACTION PENALTIES	1,490.88
354 00 00 00	CE-Parking Infraction Penalty	162.00
354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	162.00
355 20 00 00	CE-DUI Fines	353.08
355 80 00 00	CE-Other Criminal Traffic Fines	609.49
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	962.57
356 50 00 00	CE-Sup Court, Inv Fund Assets	46.14
356 90 00 00	CE-Other Non-traffic Fines	2,376.06
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	2,422.20
357 33 00 00	CE-Public Defense Cost	3,029.27
357 37 00 00	CE-Warr/Subp Cost Remit	92.87
357.00	TOTAL CRIMINAL COSTS	3,122.14
350.00	TOTAL	8,159.79
361 11 00 00	CE-Investment Interest	424.86
361 11 11 00	Fire Res-Invest Int.	168.76
361 11 12 00	GF Reserve-Invest Int.	153.62
361 11 21 01	Police-Investment Interest	80.20
361 40 00 00	CE-Sales Tax Interest	365.26
361 40 01 00	CE-Dist Ct, Interest Income	64.74
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,257.44
362 50 00 00	CE-Lease-Mt Adams Chamber	4,190.78
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	4,190.78
367 11 00 05	CE-Donations (Police Dept)	500.00
367 11 22 00	Fire Res-Donations	3,800.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	4,300.00
369 10 00 02	CE-Sale Of Surplus-Police	261.55
369 40 00 00	CE-Restitution	2,522.00
369 91 00 00	CE-Other Misc Revenue	381.27

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

001 Current Expense

BAS EL OB LA

369 91 00 01	CE-Police Misc Revenue	320.15
369 91 00 02	CE-Fire Misc Revenue	441.01
369 91 00 46	CE-Park Misc Revenue	108.73
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	<u>4,034.71</u>
360.00	TOTAL	<u>13,782.93</u>
382 10 00 02	Park-Reservation Deposit	300.00
382.00	TOTAL	<u>300.00</u>
380.00	TOTAL	<u>300.00</u>
395 20 00 00	CE-Ins. Rec. Non-Capital Finance	2,914.95
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	<u>2,914.95</u>
390.00	TOTAL	<u>2,914.95</u>
300.00	TOTAL RESOURCES	<u>4,604,320.33</u>

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 Current Expense

BAS EL

511.60	Legislative Services (Commission Or Council)	
	10 Salaries & Wages	9,960.00
	20 Personnel Benefits	859.74
	31 Office & Operating Supplies	309.13
	35 Small Tools And Minor Equipment	3,171.95
	41 Professional Services	3,560.00
	43 Travel	40.00
	47 Utility Services	655.87
		<hr/>
511.00	TOTAL LEGISLATIVE	18,556.69
512.50	Municipal Court	
	41 Professional Services	9,432.32
		<hr/>
512.00	TOTAL JUDICIAL	9,432.32
513.10	Executive Office	
	10 Salaries & Wages	8,531.25
	20 Personnel Benefits	733.05
	42 Communications	630.93
	43 Travel	377.19
		<hr/>
513.00	TOTAL EXECUTIVE	10,272.42
514.20	Financial Services	
	10 Salaries & Wages	93,777.35
	20 Personnel Benefits	39,408.40
	31 Office & Operating Supplies	13,082.86
	41 Professional Services	127,263.94
	42 Communications	20,979.75
	43 Travel	2,545.00
	45 Operating Rentals & Leases	7,285.36
	46 Insurance	163,987.97
	47 Utility Services	5,992.00
	48 Repairs & Maintenance	290.23
	49 Miscellaneous	4,091.72
514.40	Election Services	
	49 Miscellaneous	4,948.45
		<hr/>
514.00	TOTAL FINANCIAL & RECORD SERVICES	483,653.03
515.41		
	41 Professional Services	17,139.19
515.45		
	41 Professional Services	17,084.13
515.91	General Indigent Defense	
	41 Professional Services	8,694.50
		<hr/>
515.00	TOTAL LEGAL	42,917.82
518.10	Personnel Services	
	10 Salaries & Wages	41,956.65
	11 Salaries & Wages	130.40
	20 Personnel Benefits	17,832.57
	21 Personnel Benefits	25.11
	41 Professional Services	2,018.52

CITY OF WHITE SALMON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 Current Expense

BAS EL

42	Communications	1,070.96
44	Taxes And Operating Assessments	175.00
48	Repairs & Maintenance	6,930.47
518.00	TOTAL CENTRAL SERVICES	70,139.68
510.00		634,971.96
521.10	Administration	
41	Professional Services	536.00
521.20	Police Operations	
10	Salaries & Wages	513,240.68
11	Salaries & Wages	48,774.85
20	Personnel Benefits	256,749.43
21	Personnel Benefits	7,713.51
23	Personnel Benefits	1,807.41
31	Office & Operating Supplies	5,635.17
32	Fuel Consumed	20,707.77
35	Small Tools And Minor Equipment	2,180.97
41	Professional Services	10,602.33
42	Communications	44,985.32
45	Operating Rentals & Leases	4,211.02
47	Utility Services	3,654.64
48	Repairs & Maintenance	10,477.76
49	Miscellaneous	319.00
521.21		
40	Other Services And Charges	1,440.01
521.40	Training	
49	Miscellaneous	9,162.14
521.00	TOTAL LAW ENFORCEMENT	942,198.01
522.20	Fire Suppression And Emergency Medical Services	
10	Salaries & Wages	18,759.76
20	Personnel Benefits	7,941.43
23	Personnel Benefits	18,865.97
25	Personnel Benefits	1,110.00
31	Office & Operating Supplies	7,007.71
32	Fuel Consumed	2,958.79
35	Small Tools And Minor Equipment	2,609.17
41	Professional Services	3,125.50
42	Communications	766.78
47	Utility Services	3,108.46
48	Repairs & Maintenance	2,909.30
49	Miscellaneous	427.51
522.45	Training Obtained By Employees	
43	Travel	1,936.45
522.50	Facilities	
31	Office & Operating Supplies	284.32
48	Repairs & Maintenance	609.40
522.60	Vehicles And Equipment Maintenance	
10	Salaries & Wages	1,884.73
20	Personnel Benefits	1,000.79
31	Office & Operating Supplies	1,218.92

CITY OF WHITE SALMON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 Current Expense

BAS EL

48	Repairs & Maintenance	13,403.79
522.00	TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVICES	89,928.78
523.60	Care & Custody Of Prisoners	
49	Miscellaneous	13,000.00
523.00	TOTAL DETENTION AND/OR CORRECTION	13,000.00
524.60	Enforcement Of Codes And Regulation	
10	Salaries & Wages	81,792.26
11	Salaries & Wages	551.83
20	Personnel Benefits	34,175.13
21	Personnel Benefits	111.69
31	Office & Operating Supplies	2,670.44
41	Professional Services	1,170.00
42	Communications	827.10
43	Travel	995.00
48	Repairs & Maintenance	3,845.82
49	Miscellaneous	873.36
524.00	TOTAL PROTECTIVE INSPECTIONS	127,012.63
525.60	Disaster Preparedness	
49	Miscellaneous	1,373.41
525.00	TOTAL DISASTER SERVICES	1,373.41
520.00		1,173,512.83
557.30	Tourism	
31	Office & Operating Supplies	3,851.83
41	Professional Services	36,454.91
557.00	TOTAL COMMUNITY SERVICES	40,306.74
558.60	Planning	
10	Salaries & Wages	95,566.20
11	Salaries & Wages	551.84
20	Personnel Benefits	36,537.60
21	Personnel Benefits	111.67
31	Office & Operating Supplies	1,009.14
41	Professional Services	101,854.00
42	Communications	523.14
43	Travel	92.19
44	Taxes And Operating Assessments	1,876.00
47	Utility Services	655.76
558.70	Economic Development	
41	Professional Services	1,839.00
558.00	TOTAL PLANNING AND ECONOMIC DEVELOPMENT	240,616.54
550.00		280,923.28
571.20		
49	Miscellaneous	12,000.00

CITY OF WHITE SALMON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 Current Expense

BAS EL

571.00	TOTAL EDUCATIONAL AND RECREATIONAL ACTIVITIES	12,000.00
576.80	General Parks	
10	Salaries & Wages	36,979.08
11	Salaries & Wages	157.20
20	Personnel Benefits	22,887.85
21	Personnel Benefits	32.67
23	Personnel Benefits	228.49
31	Office & Operating Supplies	7,379.36
32	Fuel Consumed	10,257.90
35	Small Tools And Minor Equipment	747.20
41	Professional Services	21,990.61
42	Communications	618.68
43	Travel	192.57
44	Taxes And Operating Assessments	125.89
45	Operating Rentals & Leases	29.68
47	Utility Services	37,169.66
48	Repairs & Maintenance	2,320.81
49	Miscellaneous	732.84
576.00	TOTAL PARK FACILITIES	141,850.49
570.00		153,850.49
589.90	Other Custodial Activities	
00		326.41
589.00	TOTAL OTHER NON-EXPENDITURES	326.41
580.00		326.41
594.14	Finance and Other Administration	
62	Buildings & Structures	1,067.80
64	Machinery & Equipment	2,020.99
594.21	Law Enforcement	
64	Machinery & Equipment	64,534.25
594.22	Fire And Emergency Medical Activities	
64	Machinery & Equipment	3,642.66
594.24	Protective Inspections	
64	Machinery & Equipment	29,464.46
594.76	Park Facilities	
62	Buildings & Structures	70,776.68
64	Machinery & Equipment	3,526.43
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	175,033.27
597.42	Road/Street Maintenance	
01		97,201.00
597.00	TOTAL TRANSFERS-OUT	97,201.00
590.00		272,234.27

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2021

001 Current Expense

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,515,819.24
508.21	0.00
508.31	378,524.96
508.41	0.00
508.51	425,913.94
508.91	1,284,062.19
	<u>2,088,501.09</u>

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

101 Street Fund

BAS EL OB LA

308 51 01 01	Street-Assigned Beginning Balance	193,268.23
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	193,268.23
311 10 00 01	Street-Property Taxes	163,066.80
311.00	TOTAL GENERAL PROPERTY TAXES	163,066.80
316 44 01 01	Street-Water Utility Tax	111,752.25
316 45 01 01	Street-Wastewater Utility Tax	59,632.61
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	171,384.86
310.00	TOTAL	334,451.66
336 00 71 00	Street-Multimodal Transp.	3,553.14
336 00 87 00	Street-Fuel Tax	50,331.48
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	53,884.62
330.00	TOTAL	53,884.62
369 91 01 01	Street-Other Misc Revenue	599.20
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	599.20
360.00	TOTAL	599.20
395 20 00 01	Street-Ins. Rec. Capital Assets	94.96
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	94.96
397 02 00 01	Street-Transfer From CE	97,201.00
397.00	TOTAL TRANSFERS-IN	97,201.00
390.00	TOTAL	97,295.96
300.00	TOTAL RESOURCES	679,499.67

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

101 Street Fund

BAS EL

542.30	Roadway		
	10	Salaries & Wages	135,480.06
	11	Salaries & Wages	3,454.71
	20	Personnel Benefits	66,862.56
	21	Personnel Benefits	769.83
	23	Personnel Benefits	1,587.25
	31	Office & Operating Supplies	24,428.85
	32	Fuel Consumed	10,836.00
	35	Small Tools And Minor Equipment	2,907.01
	41	Professional Services	74,210.78
	42	Communications	2,538.61
	43	Travel	1,879.38
	44	Taxes And Operating Assessments	329.62
	45	Operating Rentals & Leases	29.70
	47	Utility Services	3,173.40
	48	Repairs & Maintenance	2,163.64
	49	Miscellaneous	2,078.44
542.63	Street Lighting		
	47	Utility Services	17,511.40
542.65	Parking Facilities		
	45	Operating Rentals & Leases	1,719.02
542.00	TOTAL ROADS & STREETS ORDINARY MAINTENANCE		351,960.26
540.00			351,960.26
594.42	Road/Street Maintenance		
	64	Machinery & Equipment	35,060.77
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES		35,060.77
590.00			35,060.77
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES		387,021.03
	508.21		0.00
	508.31		0.00
	508.41		0.00
	508.51		292,478.64
	508.91		0.00
			292,478.64

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

200 Unlimited Go Bond Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2021

200 Unlimited Go Bond Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.21	0.00
508.31	0.00
508.41	0.00
508.51	0.00
508.91	0.00
	<hr/>
	0.00

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

301 Municipal Capital Improvement Fund

BAS EL OB LA

308 31 01 08	MCI-Restricted Beginning Balance	283,386.64
308 51 01 08	MCI-Assigned Beginning Balance	11,525.40
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	294,912.04
318 34 00 00	MCI-Real Estate Excise Taxes	132,795.78
318.00	TOTAL OTHER TAXES	132,795.78
310.00	TOTAL	132,795.78
361 11 95 00	MCI-Investment Interest	153.62
361.00	TOTAL INTEREST AND OTHER EARNINGS	153.62
360.00	TOTAL	153.62
300.00	TOTAL RESOURCES	427,861.44

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2021

301 Municipal Capital Improvement Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.21	0.00
508.31	416,336.04
508.41	0.00
508.51	11,525.40
508.91	0.00
	<hr/> 427,861.44

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

303 Hotel/Motel Taxes

BAS EL OB LA

308 31 03 03	Hote/Motel Taxes-Restricted Beginning Balance	39,696.91
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	<u>39,696.91</u>
313 31 00 00	Hotel/Motel Tax	77,741.26
313.00	TOTAL RETAIL SALES AND USE TAX	<u>77,741.26</u>
310.00	TOTAL	<u>77,741.26</u>
361 10 00 12	Investment Interest	8.97
361.00	TOTAL INTEREST AND OTHER EARNINGS	<u>8.97</u>
360.00	TOTAL	<u>8.97</u>
300.00	TOTAL RESOURCES	<u>117,447.14</u>

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2021

303 Hotel/Motel Taxes

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.21	0.00
508.31	117,447.14
508.41	0.00
508.51	0.00
508.91	0.00
	<hr/> 117,447.14

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

401 Water Fund

BAS EL OB LA

308 31 04 15	Water Bond Reserve-Restricted Beginning Balance	69,740.33
308 31 04 18	WSLAR-Restricted Beginning Balance	153,663.17
308 41 04 12	WRAF-Committed Beginning Balance	295,325.81
308 41 04 13	Water Bond Redemption-Committed Beginning Balance	64,152.75
308 51 04 01	Water-Assigned Beginning Balance	138,235.10
308 51 04 08	Water Reserve-Assigned Beginning Balance	423,578.82
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,144,695.98
334 03 10 00	Water-DOE ASR Grant G0900235	33,582.41
334 03 10 05	Water-DOE WS Feasibility Grant	65,393.07
334.00	TOTAL STATE GRANTS	98,975.48
337 00 00 01	Water-Yakama Nation WS Feasibility Grant	20,000.00
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS, ETC	20,000.00
330.00	TOTAL	118,975.48
343 40 00 01	Water-Water Sales	1,898,336.26
343 40 00 02	Water-Other Fees & Charges	8,568.50
343.00	TOTAL UTILITIES	1,906,904.76
340.00	TOTAL	1,906,904.76
359 90 00 00	Water-Late Charges	1,650.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	1,650.00
350.00	TOTAL	1,650.00
361 11 04 13	Investment Interest	19.14
361 11 04 18	Investment Interest	29.87
361 11 34 03	W Res-Investment Interest	37.53
361 11 34 04	WRAF-Investment Interest	160.69
361 11 34 05	Water Bd Res-Investment Int.	32.90
361.00	TOTAL INTEREST AND OTHER EARNINGS	280.13
367 00 40 03	Water-Water Connections	140,755.33
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	140,755.33
368 10 00 00	WRAF-Fees From Water Sales	161,050.76
368.00	TOTAL SPECIAL ASSESSMENTS	161,050.76
369 10 34 00	Water-Sale Of Scrap And Junk	965.50
369 91 04 01	Water-Other Misc Revenue	148.81

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2021

401 Water Fund

BAS EL OB LA

369.00	TOTAL OTHER MISCELLANEOUS REVENUES	1,114.31
360.00	TOTAL	303,200.53
391 60 00 01	USDA-Interim Bank Loan	220,212.77
391 60 00 02	USDA-Final Loan	2,731,000.00
391 80 63 14	Water-PWB Loan 14 Inch Water Main	307,045.47
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	3,258,258.24
395 20 00 34	Water-Ins. Rec. Capital Asset	94.96
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	94.96
390.00	TOTAL	3,258,353.20
300.00	TOTAL RESOURCES	6,733,779.95

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

401 Water Fund

BAS EL

534.80			
	10	Salaries & Wages	295,718.17
	11	Salaries & Wages	14,220.42
	20	Personnel Benefits	152,941.41
	21	Personnel Benefits	3,035.06
	23	Personnel Benefits	2,295.70
	31	Office & Operating Supplies	110,413.56
	32	Fuel Consumed	13,634.42
	35	Small Tools And Minor Equipment	12,729.53
	41	Professional Services	986,597.83
	42	Communications	7,329.82
	43	Travel	3,997.91
	44	Taxes And Operating Assessments	854.74
	45	Operating Rentals & Leases	210.40
	47	Utility Services	81,420.81
	48	Repairs & Maintenance	16,521.28
	49	Miscellaneous	445,018.96
	534.00	TOTAL WATER UTILITIES	<u>2,146,940.02</u>
	530.00		<u>2,146,940.02</u>
581.20	Loan Repayment Issued		
	01	Personnel Benefits	2,566,811.58
	581.00	TOTAL INTERFUND LOAN DISBURSEMENTS	<u>2,566,811.58</u>
	580.00		<u>2,566,811.58</u>
591.34	Water Utilities		
	72	Revenue Bonds	71,892.71
	78	Intergovernmental Loans	137,560.27
	591.00	TOTAL REDEMPTION OF LONG TERM DEBT	<u>209,452.98</u>
592.34	Water Utilities		
	83	Interest On Long-Term External Debt	137,814.35
	84	Debt Issue Costs	14.00
	592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	<u>137,828.35</u>
594.34	Water Utilities		
	62	Buildings & Structures	14,732.23
	63	Other Improvements	3,777.79
	64	Machinery & Equipment	638,939.81
	594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	<u>657,449.83</u>
	590.00		<u>1,004,731.16</u>

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2021

401 Water Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	5,718,482.76
508.21	0.00
508.31	271,094.95
508.41	396,728.40
508.51	347,473.84
508.91	0.00
	<u>1,015,297.19</u>

CITY OF WHITE SALMON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

402 Wastewater Collection Fund

BAS EL OB LA

308 31 04 16	WW Bond Reserve-Restricted Beginning Balance	74,543.47
308 31 04 17	Treatment Plant Reserve-Restricted Beginning Balan	573,932.29
308 41 04 14	WW Bond Redemption-Committed Beginning Balance	11,448.23
308 51 04 02	WW-Assigned Beginning Balance	347,025.44
308 51 04 09	WW Reserve-Assigned Beginning Balance	679,098.68
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,686,048.11
343 50 00 01	WW-Service Charge	998,025.45
343.00	TOTAL UTILITIES	998,025.45
340.00	TOTAL	998,025.45
361 11 35 02	WW Res-Investment Interest	435.03
361 11 35 03	Treatment Plant Res-Investment Interest	359.76
361 11 35 04	WW Bd Res-Investment Int	40.14
361.00	TOTAL INTEREST AND OTHER EARNINGS	834.93
367 00 50 03	WW-Connections	40,000.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	40,000.00
369 91 04 02	WW-Other Misc Revenue	73.03
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	73.03
360.00	TOTAL	40,907.96
395 25 00 00	WW-Ins. Rec. Assets	94.96
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	94.96
390.00	TOTAL	94.96
300.00	TOTAL RESOURCES	2,725,076.48

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

402 Wastewater Collection Fund

BAS EL

535.80			
	10	Salaries & Wages	108,885.20
	11	Salaries & Wages	1,498.05
	20	Personnel Benefits	47,754.33
	21	Personnel Benefits	321.89
	23	Personnel Benefits	1,635.70
	31	Office & Operating Supplies	10,284.67
	32	Fuel Consumed	10,948.84
	35	Small Tools And Minor Equipment	2,990.24
	41	Professional Services	107,291.56
	42	Communications	3,481.64
	43	Travel	1,724.95
	44	Taxes And Operating Assessments	81.13
	45	Operating Rentals & Leases	29.70
	47	Utility Services	7,229.19
	48	Repairs & Maintenance	6,107.11
	49	Miscellaneous	592,450.63
			<hr/>
535.00		TOTAL SEWER/RECLAIMED WATER UTILITIES	902,714.83
			<hr/>
530.00			902,714.83
591.35		Sewer Utilities	
	72	Revenue Bonds	14,600.84
			<hr/>
591.00		TOTAL REDEMPTION OF LONG TERM DEBT	14,600.84
592.35		Sewer Utilities	
	83	Interest On Long-Term External Debt	571.65
			<hr/>
592.00		TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	571.65
594.35		Sewer Utilities	
	62	Buildings & Structures	14,732.23
	63	Other Improvements	71,328.89
	64	Machinery & Equipment	20,903.07
			<hr/>
594.00		TOTAL CAPITAL EXPENDITURES/EXPENSES	106,964.19
			<hr/>
590.00			122,136.68
			<hr/>
500.00		TOTAL EXPENDITURES AND OTHER FINANCING USES	1,024,851.51
	508.21		0.00
	508.31		678,875.66
	508.41		11,447.74
	508.51		1,009,901.57
	508.91		0.00
			<hr/>
			1,700,224.97

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

630 Court Remittances

BAS EL OB LA

389 30 00 01	Remit-Bldg Surcharges	344.50
389 30 12 00	Remit-Crime Victims	139.27
389 30 83 00	Remit-Trauma Care	69.15
389 30 83 31	Remit-Auto Thft Prev	138.99
389 30 83 32	Remit-Traum Brain Inj	52.09
389 30 88 00	Remit-State PSEA 3-ST 54	188.20
389 30 89 09	Remit-WSP Hwy Acct	116.79
389 30 89 14	Remit-Hwy Safety Acct	98.01
389 30 89 15	Remit-Death Inv Acct	20.56
389 30 91 00	Remit-State PSEA 1-ST 40	2,191.43
389 30 92 00	Remit-State PSEA 2-ST 50	1,223.71
389 30 97 00	Remit-JIS Account	339.27
		<hr/>
389.00	TOTAL OTHER NONREVENUES	4,921.97
		<hr/>
380.00	TOTAL	4,921.97
		<hr/>
300.00	TOTAL RESOURCES	4,921.97

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2021

630 Court Remittances

BAS EL

589.30	Agency Type Remittances	
	00	4,921.97
	589.00 TOTAL OTHER NON-EXPENDITURES	4,921.97
		<hr/>
	580.00	4,921.97
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	4,921.97
	508.21	0.00
	508.31	0.00
	508.41	0.00
	508.51	0.00
	508.91	0.00
		<hr/>
		0.00

CITY OF WHITE SALMON

NOT FOR FILING

For Year Ending: December 31, 2021

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out (6f)	Ending Bank Balance (7g)
1-Checking Account	3,873,011.40	10,200,405.70	150.00	9,381,561.97	2,143,000.00	2,549,005.13
2-State Pool	1,360,407.25	-72,894.91	2,218,000.00	-75,000.00	75,000.00	3,505,512.34
3-Petty Cash	25.00	0.00	0.00	0.00	0.00	25.00
4-Cash Drawer 1	150.00	0.00	0.00	0.00	0.00	150.00
5-Cash Drawer 2	150.00	0.00	0.00	0.00	0.00	150.00
6-Cash Drawer 3	150.00	0.00	0.00	0.00	150.00	0.00
Bank Totals	5,233,893.65	10,127,510.79	2,218,150.00	9,306,561.97	2,218,150.00	6,054,842.47
Beginning DIT (8)	2,808.48	-2,808.48				
Ending DIT (9)		14,204.56				14,204.56
Beginning Open (10)	-262,050.70			-262,050.70		
Ending Open (11)				427,236.56		-427,236.56
NSF Checks (12)		0.00		0.00		
Cancelled (13)		0.00				
Interfund trans (14)		120,325.48		120,325.48		
Netted (15)		-34,842.14		-34,842.14		
Other Funds (16)	0.00					0.00
Other (17)	0.00	23,931.13		23,931.13		0.00
Reconciling Items Totals	-259,242.22	120,810.55		274,600.33		-413,032.00
GL Totals (18)	4,974,651.43	10,318,255.55		9,651,096.51		5,641,810.47
Unreconciled Variance	0.00	-69,934.21		-69,934.21		0.00

Month	Year	Bank Credits	SBX Credits	Credit Diff	Bank Debits	SBX Debits	Debit Diff	Stop Pymts
1	2021	405,296.96	10,219,421.04	-9,814,124.08	655,211.90	11,543,427.31	-10,888,215.41	0.00
5	2021	764,863.38	765,298.76	-435.38	583,842.00	582,830.50	1,011.50	-435.38
6	2021	898,669.56	898,669.56	0.00	495,373.07	496,819.95	-1,446.88	0.00
7	2021	479,051.55	477,953.18	1,098.37	565,437.94	564,339.57	1,098.37	0.00
12	2021	609,267.21	610,159.69	-892.48	483,887.39	484,779.87	-892.48	-1,100.00
1 Checking Account				-9,814,353.57			-10,888,444.90	

Month	Year	Bank Credits	SBX Credits	Credit Diff	Bank Debits	SBX Debits	Debit Diff	Stop Pymts
1	2021	161.15	2,220,105.09	-2,219,943.94	0.00	75,000.00	-75,000.00	0.00
5	2021	88.33	60,088.33	-60,000.00	0.00	60,000.00	-60,000.00	0.00
8	2021	2,143,130.93	2,158,130.93	-15,000.00	0.00	15,000.00	-15,000.00	0.00
2 State Pool				-2,294,943.94			-150,000.00	

CITY OF WHITE SALMON

NOT FOR FILING

For Year Ending: December 31, 2021

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out (6f)	Ending Bank Balance (7g)
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Month	Year	Bank Credits	SBX Credits	Credit Diff	Bank Debits	SBX Debits	Debit Diff	Stop Pymts
				-12,109,297.51			-11,038,444.90	

CITY OF WHITE SALMON
SCHEDULE OF LIABILITIES
For Year Ending December 31, 2021

Debt Type	ID. No.	Description	Due Date	Beginning Balance 01/01/2021	Additions	Reduction	Ending Balance 12/31/2021
Revenue Obligations							
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	29,199.00	0.00	29,199.00	0.00
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	14,601.00	0.00	14,601.00	0.00
	263.82	2013 DWSRF Simmons Road Loan	10/1/2036	425,307.00	0.00	28,354.00	396,953.00
	263.62	2014 White Salmon Irrigation District	12/31/2034	1,402,208.00	0.00	82,521.00	1,319,687.00
	252.11	2015 USDA Tohomish Bond	12/31/2056	352,801.00	0.00	7,215.00	345,586.00
	252.11	2019 USDA Jewett Bond	3/10/2061	0.00	2,731,000.00	35,479.00	2,695,521.00
	263.84	2017 DNR Easement Purchase	12/31/2022	26,555.00	0.00	13,278.00	13,277.00
	263.88	PWTF Loan - 14-Inch Water Main	6/1/2025	84,241.00	307,045.00	13,408.00	377,878.00
	252.11	2019 BAN - Jewett Water Line	3/11/2021	2,346,599.00	220,213.00	2,566,812.00	0.00
	259.12	Compensated Absences		81,220.00	49.00	0.00	81,269.00
	264.30	Pension Liabilities		308,714.00	0.00	231,031.00	77,683.00
	264.40	OPEB Liabilities		1,156,197.00	0.00	16,570.00	1,139,627.00
	263.93	ARO Liability		73,000.00	0.00	73,000.00	0.00
		Total Revenue Obligations		6,300,642.00	3,258,307.00	3,111,468.00	6,447,481.00
		Total Liabilities		6,300,642.00	3,258,307.00	3,111,468.00	6,447,481.00

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2021

1	2	3	4
Grantor	Program Title	Identification Number	Amount
WA Department of Transportation	2020 Garfield Street (FY2021) - TIB	6-E-936(008)-1	\$17,375.00
	Total Washington Department of Transportattion		\$17,375.00
WA Department of Health	Prehospital Participation Grant		\$1,260.00
	Total Washington Department of Health		\$1,260.00
WA Department of Ecology	Water Resources of Columbia River Basin	WROCR-1921-WhiSal-00014	\$121,966.29
	Total Washington Department of Ecology		\$121,966.29
		Grand Total	\$140,601.29

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2021

Federal Agency Name/ Pass-Through Agency Name	Federal Program	CFDA #	Other Award #	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
US Department of Agriculture								
Rural Development	2019 USDA Loan-Jewett Water Improvement Project	10.760		0.00	384,401.19	384,401.19	0.00	1, 2, 3, 4
Total US Department of Agriculture				0.00	384,401.19	384,401.19	0.00	
US Department of Justice								
Through WA Dept. of Commerce	Stop Formula Grant Program	16.588	F19-31103-080	3,655.27	0.00	3,655.27	0.00	1, 2, 4
	Bulletproof Vest Partnership Prog.	16.607	200218154	0.00	367.00	367.00	0.00	1, 2, 4
Total US Department of Justice				3,655.27	367.00	4,022.27	0.00	
Total Federal Awards Expended				3,655.27	384,768.19	388,423.46	0.00	

City of White Salmon
MCAG #0481
Notes to the Expenditures of Federal Awards
For the year ending December 31, 2021

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the city’s financial statements. The city uses the cash basis of accounting. Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law, the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Note 2 – Federal De Minimis Indirect Cost Rate

The city has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Loans

The city was approved by the USDA Rural Utilities Service to receive a loan totaling \$3,193,000.00 to make improvements to the Jewett Water Line. Interim loan financing was received for the construction period. The amount listed for this loan includes the beginning of the period loan balance plus proceeds used during the year. The Bond Anticipation Note was paid off by USDA Rural Development. The BAN shows a balance of \$0.00 and the balance for the USDA Rural Development Loan is now \$2,731,000.00.

Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the city portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

CITY OF WHITE SALMON
LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2021

Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

<p>Name of Firm</p> <p>Menke Jackson Beyer, LLP</p>
<p>Name of Consultant</p> <p>Anthony F. Menke</p>
<p>Business Address</p> <p>807 North 39th Avenue, Yakima WA 98902</p>
<p>Amount Paid to Consultant During Fiscal Year</p> <p>\$3,312.40</p>
<p>Terms and Conditions, As Applicable, Including:</p> <p>Rates (E.g., Hourly, Etc.)</p> <p>\$180.00 per hour (Anthony Menke) Other attorneys - \$175.00 to \$225.00 Paralegals \$75.00 to \$100.00</p> <p>Maximum Compensation Allowed</p> <p>N/A</p> <p>Duration of Services</p> <p>Open Ended</p> <p>Services Provided</p> <p>Represent the city in union related issues.</p>

CITY OF WHITE SALMON

LOCAL GOVERNMENT RISK-ASSUMPTION

For the Year Ended December 31, 2021

1. Program Manager: Jan Brending, Clerk Treasurer
2. Manager Phone: 509-493-1133, Extension 205
3. Manager Email: janb@ci.white-salmon.wa.us
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program/activity for some or all perils/risks
 - b. Belong to public entity risk pool
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to public entity risk pool
 - c. Pay taxes to the Employment Security Department (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. Pay premiums to the State’s program for both benefits
 - c. Not applicable – No Employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule. .

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Programs/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?					
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?					
Does a Third-Party Administer manage claims?					
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation).					
Has program had a claims audit in last three years?					
Are program resources sufficient to cover expenses?					
Does an actuary estimate program liability?					
Number of claims paid during the period?					
Total amount of paid claims during the period?					
Total amount of recoveries during the period?					

**City of White Salmon
2021 Annual Report
Schedule 6 Bank Reconciliation
Item 1 and 2 - Checks and Balances**

Ending Bank Balance (7g) - Schedule 6	6,054,842.47
Treasurer's Report - Adjusted Ending Balance	6,054,842.47
Difference	0.00
Columbia State Bank (Cash)	2,549,005.13
US Bank (Time Value - Investment)	0.00
WA State Treasurer (State Pool - Investment)	3,505,512.34
Petty Cash	25.00
Drawer 1	150.00
Drawer 2	150.00
Drawer 3	0.00
Total Cash and Investments	6,054,842.47
Less Outstanding Checks (Page 10 of Treasurer's Report)	-427,236.56
Plus Outstanding Deposits (Page 1 of Treasurer's Report)	14,204.56
Adjusted Ending Balance	5,641,810.47
Treasurer's Report - Ending Balance	5,641,810.47
Difference	0.00

TREASURER'S REPORT

Fund Totals

City Of White Salmon
 01/01/2021 To: 12/31/2021
 Time: 09:11:46 Date: 05/13/2022
 Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 Current Expense	868,655.77	2,983,412.59	2,531,353.20	1,320,715.16	93,073.72	7,633.99	-11,097.45	1,410,325.42
101 Street Fund	193,268.23	486,231.44	387,021.03	292,478.64	13,599.60	651.57	0.00	306,729.81
107 Pool Fund	0.00	0.00		0.00	0.00	77.69	0.00	77.69
108 Municipal Capital Imp Fund	294,912.04	132,949.40		427,861.44	0.00	0.00	0.00	427,861.44
110 Fire Reserve Fund	285,682.31	48,363.76		334,046.07	0.00	0.00	0.00	334,046.07
112 General Fund Reserve	339,154.41	153.62		339,308.03	0.00	0.00	0.00	339,308.03
121 Police Vehicle Reserve Fund	119,973.71	30,080.20	58,186.04	91,867.87	0.00	0.00	0.00	91,867.87
303 Hotel/Motel Taxes	39,696.91	77,750.23		117,447.14	0.00	0.00	0.00	117,447.14
307 New Pool Construction Fund	2,563.96	0.00		2,563.96	0.00	0.00	0.00	2,563.96
401 Water Fund	138,235.10	2,476,540.31	2,495,698.34	119,077.07	209,056.15	1,426.56	-1,853.70	327,706.08
402 Wastewater Collection Fund	347,025.44	1,038,193.44	1,054,851.02	330,367.86	88,255.39	342.61	-1,055.77	417,910.09
408 Water Reserve Fund	423,578.82	48,497.53	243,679.58	228,396.77	12,942.50	0.00	0.00	241,339.27
409 Wastewater Reserve Fund	679,098.68	435.03		679,533.71	0.00	0.00	0.00	679,533.71
412 Water Rights Acquisition Fund	295,325.81	161,211.45	123,984.24	332,553.02	2.30	0.00	-197.64	332,357.68
413 Water Bond Redemption Fund	64,152.75	118,121.14	118,098.51	64,175.38	0.00	0.00	0.00	64,175.38
414 Wastewater Bond Redemption Fund	11,448.23	15,172.00	15,172.49	11,447.74	0.00	0.00	0.00	11,447.74
415 Water Bond Reserve Fund	69,740.33	16,417.90		86,158.23	0.00	0.00	0.00	86,158.23
416 Wastewater Bond Reserve Fund	74,543.47	40.14		74,583.61	0.00	0.00	0.00	74,583.61
417 Treatment Plant Reserve Fund	573,932.29	30,359.76		604,292.05	0.00	0.00	0.00	604,292.05
418 Water Short Lived Asset Reserve Fund	153,663.17	115,929.87	84,656.32	184,936.72	0.00	0.00	0.00	184,936.72
420 USDA Rural Development - Jewett Water Main Improvements	0.00	2,951,643.70	2,951,643.70	0.00	0.00	0.00	0.00	0.00
601 Remittances	0.00	4,921.97	4,921.97	0.00	174.48	0.00	0.00	174.48
TOTALS	4,974,651.43	10,736,425.48	10,069,266.44	5,641,810.47	417,104.14	10,132.42	-14,204.56	6,054,842.47

TREASURER'S REPORT

Account Totals

City Of White Salmon

01/01/2021 To: 12/31/2021

Time: 09:11:46 Date: 05/13/2022
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Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 Checking Account	3,613,769.18	10,230,817.12	11,708,613.17	2,135,973.13	-14,204.56	427,236.56	2,549,005.13
3 Petty Cash	25.00	0.00	0.00	25.00	0.00	0.00	25.00
4 Cash Drawer 1	150.00	0.00	0.00	150.00	0.00	0.00	150.00
5 Cash Drawer 2	150.00	0.00	0.00	150.00	0.00	0.00	150.00
6 Cash Drawer 3	150.00	0.00	150.00	0.00	0.00	0.00	0.00
Total Cash:	3,614,244.18	10,230,817.12	11,708,763.17	2,136,298.13	-14,204.56	427,236.56	2,549,330.13
Investment Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
2 State Pool	1,360,407.25	2,220,105.09	75,000.00	3,505,512.34	0.00	0.00	3,505,512.34
Total Investments:	1,360,407.25	2,220,105.09	75,000.00	3,505,512.34	0.00	0.00	3,505,512.34
	4,974,651.43	12,450,922.21	11,783,763.17	5,641,810.47	-14,204.56	427,236.56	6,054,842.47

TREASURER'S REPORT

Fund Investments By Account

City Of White Salmon

01/01/2021 To: 12/31/2021

Time: 09:11:46 Date: 05/13/2022
Page: 3

Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
001 000 Current Expense	207,204.97	675,000.00	424.86	675,424.86		882,629.83
108 000 Municipal Capital Imp Fund	49,657.03	335,000.00	153.62	335,153.62		384,810.65
110 000 Fire Reserve Fund	107,898.64	176,000.00	168.76	176,168.76		284,067.40
112 000 General Govt Reserve Fund	67,701.24	270,000.00	153.62	270,153.62		337,854.86
121 000 Police Vehicle Reserve Fund	102,349.06	50,000.00	80.20	50,080.20	75,000.00	77,429.26
303 000 Hotel/Motel Taxes		30,000.00	8.97	30,008.97		30,008.97
408 000 Water Reserve Fund	34,873.41		37.53	37.53		34,910.94
409 000 Wastewater Reserve Fund	404,182.84		435.03	435.03		404,617.87
412 000 Water Rights Acquisition Fund	93,725.01	200,000.00	160.69	200,160.69		293,885.70
413 000 Water Bond Redemption Fund		64,000.00	19.14	64,019.14		64,019.14
415 000 Water Bond Reserve Fund	13,890.59	60,000.00	32.90	60,032.90		73,923.49
416 000 Wastewater Bond Reserve Fund	23,395.04	50,000.00	40.14	50,040.14		73,435.18
417 000 Treatment Plant Reserve Fund	255,529.42	208,000.00	359.76	208,359.76		463,889.18
418 000 Water Short Lived Asset Reserve Fund		100,000.00	29.87	100,029.87		100,029.87
2 - State Pool	1,360,407.25	2,218,000.00	2,105.09	2,220,105.09	75,000.00	3,505,512.34
	1,360,407.25	2,218,000.00	2,105.09	2,220,105.09	75,000.00	3,505,512.34

TREASURER'S REPORT
Fund Investment Totals

Time: 09:11:46 Date: 05/13/2022
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01/01/2021 To: 12/31/2021

City Of White Salmon

Fund Totals:	Previous Balance	Purchases	Interest	Ttl Investments	Liquidated	Investment Bal	Available Cash
001 Current Expense	207,204.97	675,000.00	424.86	675,424.86		882,629.83	438,085.33
101 Street Fund						0.00	292,478.64
108 Municipal Capital Imp Fund	49,657.03	335,000.00	153.62	335,153.62		384,810.65	43,050.79
110 Fire Reserve Fund	107,898.64	176,000.00	168.76	176,168.76		284,067.40	49,978.67
112 General Fund Reserve	67,701.24	270,000.00	153.62	270,153.62		337,854.86	1,453.17
121 Police Vehicle Reserve Fund	102,349.06	50,000.00	80.20	50,080.20	75,000.00	77,429.26	14,438.61
303 Hotel/Motel Taxes		30,000.00	8.97	30,008.97		30,008.97	87,438.17
307 New Pool Construction Fund						0.00	2,563.96
401 Water Fund						0.00	119,077.07
402 Wastewater Collection Fund						0.00	330,367.86
408 Water Reserve Fund	34,873.41		37.53	37.53		34,910.94	193,485.83
409 Wastewater Reserve Fund	404,182.84		435.03	435.03		404,617.87	274,915.84
412 Water Rights Acquisition Fund	93,725.01	200,000.00	160.69	200,160.69		293,885.70	38,667.32
413 Water Bond Redemption Fund		64,000.00	19.14	64,019.14		64,019.14	156.24
414 Wastewater Bond Redemption Fund						0.00	11,447.74
415 Water Bond Reserve Fund	13,890.59	60,000.00	32.90	60,032.90		73,923.49	12,234.74
416 Wastewater Bond Reserve Fund	23,395.04	50,000.00	40.14	50,040.14		73,435.18	1,148.43
417 Treatment Plant Reserve Fund	255,529.42	208,000.00	359.76	208,359.76		463,889.18	140,402.87
418 Water Short Lived Asset Reserve Fund		100,000.00	29.87	100,029.87		100,029.87	84,906.85
	1,360,407.25	2,218,000.00	2,105.09	2,220,105.09	75,000.00	3,505,512.34	2,136,298.13

Ending fund balance (Page 1) - Investment balance = Available cash.

5,641,810.47

TREASURER'S REPORT

Outstanding Vouchers

City Of White Salmon
 As Of: 12/31/2021 Date: 05/13/2022
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2021	4495	12/28/2021	Util Pay	1		Xpress Bill Pay	130.00	Xpress Import - iPay - 12-28-2021_daily_batch (1).cs
2021	4496	12/28/2021	Util Pay	1		Xpress Bill Pay	179.90	Xpress Import - CheckFree - 12-28-2021_daily_batch
2021	4505	12/30/2021	Util Pay	1		Xpress Bill Pay	333.63	Xpress Import - EFT - 12-29-2021_daily_batch.csv
2021	4506	12/30/2021	Util Pay	1		Xpress Bill Pay	100.00	Xpress Import - Metavante - 12-29-2021_daily_batch
2021	4508	12/30/2021	Util Pay	1		Batch Customer	277.39	
2021	4509	12/30/2021	Tr Rec	1		Neuhaus Properties LLC	75.00	2022 Short-term Rental Permit
2021	4510	12/30/2021	Tr Rec	1		PUD No 1 Of Klickitat County	10,779.69	Electric Utility Tax - November 2021
2021	4511	12/30/2021	Tr Rec	1		Permitting Customer	242.76	
2021	4512	12/30/2021	Util Pay	1		Xpress Bill Pay	1,180.63	Xpress Import - CC - 12-30-2021_daily_batch.csv
2021	4513	12/30/2021	Util Pay	1		Xpress Bill Pay	174.56	Xpress Import - EFT - 12-30-2021_daily_batch.csv
2021	4514	12/30/2021	Util Pay	1		Xpress Bill Pay	189.00	Xpress Import - CheckFree - 12-30-2021_daily_batch
2021	4515	12/31/2021	Util Pay	1		Xpress Bill Pay	399.00	Xpress Import - CC - 12-31-2021_daily_batch.csv
2021	4516	12/31/2021	Util Pay	1		Xpress Bill Pay	60.00	Xpress Import - Metavante - 12-31-2021_daily_batch
2021	4517	12/31/2021	Util Pay	1		Xpress Bill Pay	83.00	Xpress Import - CheckFree - 12-31-2021_daily_batch
							14,204.56	
Receipts Outstanding:								
2021	4521	12/31/2021	Claims	1	EFT	Kenneth B. Woodrich PC	5,802.00	Legal Services - December 2021
2021	4520	12/31/2021	Claims	1	EFT	Xpress Bill Pay	626.89	December Services
2021	4519	12/31/2021	Claims	1	EFT	Chase Paymentech	1,751.21	December 2021 Services
2021	4564	12/31/2021	Payroll	1	EFT	Department Of Labor & Industries	7,505.68	4TH Quarter L&I: 10/01/2021 - 12/31/2021
2021	4563	12/31/2021	Payroll	1	EFT	Employment Security Department	713.60	4th Quarter Unemployment: 10/01/2021 - 12/31/2021
2021	4565	12/31/2021	Payroll	1	EFT	Employment Security Department - PFMLA	956.59	Pay Cycle(s) 10/01/2021 To 12/31/2021 - PFMLA
2021	4562	12/31/2021	Payroll	1	EFT	Oregon Dept. of Revenue - Transit Tax	18.69	Pay Cycle(s) 10/01/2021 To 12/31/2021 - OR Transit Tax
2016	1220	03/16/2016	Claims	1	31118	Cecelia Joan Huard C/O Brad Huard	6.20	Refund inactive customer credit balance
2017	8301	11/01/2017	Claims	1	33126	David & Angela Hill	87.43	041725.1 - 393 NECHERRY ST
2018	768	02/07/2018	Claims	1	33497	Renee Wuollet	11.38	020675.0 - 560 NECENTER PL
2018	1201	03/07/2018	Claims	1	33577	Chris Parker	3.17	040127.2 - 705 NECHURCH PLACE # E
2018	3179	06/20/2018	Claims	1	33915	Lourens and Monette Pretorius	16.96	053189.0 - 17 ANNIE LANE
2018	7272	09/05/2018	Payroll	1	34156	Savannah Vargas	49.10	Aug Payroll #2
2018	7524	09/20/2018	Payroll	1	34222	Savannah Vargas	20.68	Sept Payroll #1
2018	8618	12/05/2018	Payroll	1	34449	Angelina Herecia	27.70	Nov Payroll #2
2019	2627	06/05/2019	Claims	1	35066	Christopher Stiffler	168.00	Reimburse - Wildland Firefighter Exam Fee
	3568	08/07/2019	Claims	1	35245	Mark Long	179.21	071525.2 - 1196 WJEWETT BLVD 1198 - Refund Credit Balance On Utility Acct #4750

TREASURER'S REPORT Outstanding Vouchers

City Of White Salmon
As Of: 12/31/2021 Date: 05/13/2022
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2020	1811	05/06/2020	Claims	1	36098	James B Roberson Trust Lisa Doslu, Trustee	10.38	062750.0 - 625 SWWAUBISH ST - Credit Balance Refund
2021	218	01/20/2021	Claims	1	36799	Thomas Hood	4.71	073225.0 - 1180 SWTHORNTON DR - Utility Account 5592 Credit Balance Refund
2021	228	01/20/2021	Claims	1	36809	Jennifer Schwab	49.19	064200.1 - 366 SWEYRIE RD - Utility Account 5929 Credit Balance Refund
2021	232	01/20/2021	Claims	1	36813	Garret Zallen	0.05	022650.3 - 645 NEGRANDVIEW BLVD - Utility Account 1204 Credit Balance Refund
2021	1733	05/19/2021	Claims	1	37101	Nora B. Kyte	3.34	011450.0 - 552 SEOAK ST - Credit Balance Refund
2021	3458	10/06/2021	Claims	1	37455	Ernie's Locks & Keys LLC	325.00	Park - Locksmithing
2021	3984	11/17/2021	Claims	1	37589	Chris Taylor	75.00	2021 Short-Term Rental Application - Refund
2021	4130	12/01/2021	Claims	1	37605	Masonic Lodge # 163	175.00	Parking Lot Lease - December 2021
2021	4313	12/15/2021	Claims	1	37628	George Anderson	80.43	054700.0 - 865 NWKENNEDY LN
2021	4316	12/15/2021	Claims	1	37631	Bell Design Company	200.00	Fire Hydrant Meter Permit - Refundable Deposit
2021	4319	12/15/2021	Claims	1	37634	Cameron McCarthy Landscape Architecture	1,961.25	Comprehensive Park Open Space Recreation Plan
2021	4321	12/15/2021	Claims	1	37636	Columbia Gorge News, LLC	364.00	Legal Advertising - #350; Legal Advertising - #351; Legal Advertising - #355; Legal Advertising - #356; Legal Advertising - #360; Legal Advertising - #359
2021	4343	12/15/2021	Claims	1	37658	Harry & Lorinda Schultz	13.48	071850.0 - 133 SWPECK RD - Utility Billing Account Credit Balance Refund
2021	4344	12/15/2021	Claims	1	37659	SeaWestern Fire Fighting Equipment	6,709.51	Fire - Uniform and Safety Gear
2021	4348	12/15/2021	Claims	1	37663	Larry Spencer	52.50	Rx Reimbursement - 01/01-12/01/2021
2021	4350	12/15/2021	Claims	1	37665	Verizon Wireless	1,201.33	Verizon Wireless - December 2021
2021	4391	12/20/2021	Payroll	1	37675	Scott Perala	535.63	Dec Payroll #2
2021	4396	12/20/2021	Payroll	1	37678	Christopher Stiffler	27.70	Dec Payroll #2
2021	4397	12/20/2021	Payroll	1	37679	David S Swann	277.05	Dec Payroll #2
2021	4446	12/22/2021	Claims	1	37682	CenturyLink	1,348.12	CenturyLink - Shop - 2021 December ; CenturyLink - Breathalyzer - 2021 December ; CenturyLink - Shop Emergency Dialer - 2021 December ; CenturyLink - City Shop Broadband - 2021 December ; Century
	4448	12/22/2021	Claims	1	37684	Shred-it USA LLC	185.74	City Hall/Police - Shredding Service
	4483	12/28/2021	Claims	1	37686	Department of Health	816.00	Sanitary Survey Inspector

TREASURER'S REPORT Outstanding Vouchers

City Of White Salmon
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2021	4484	12/28/2021	Claims	1	37687	Klickitat County Emergency Mgmt.	1,373.41	2021 Emergency Management Services
2021	4487	12/28/2021	Claims	1	37690	Xerox Financial Services, LLC	482.68	City Hall - Xerox Lease
2021	4522	12/30/2021	Claims	1	37693	Apparatus Repair LLC AA&L Emergency Fire	500.00	Fire - Pump Test
2021	4523	12/30/2021	Claims	1	37694	Ace Hardware	89.07	PW - Construction Supplies; PW - Construction Supplies; PW - Street Veh Supplies; PW - Building Service
2021	4524	12/30/2021	Claims	1	37695	Anderson Perry & Associates, Inc.	81,228.25	Design Engineering - Project #250-11; Construction Administration - Project #250-14; Planning/Studies - Project #250-12
2021	4525	12/30/2021	Claims	1	37696	Aspect Consulting	7,911.83	Water Study - Project 090094; Water Study - Project 090094
2021	4526	12/30/2021	Claims	1	37697	BSK Associates	525.00	Water Sampling Testing
2021	4527	12/30/2021	Claims	1	37698	Bell Design Company	5,702.50	On-Call Surveying Services - Job #208074; On-Call Engineering Services - Job #208073
2021	4528	12/30/2021	Claims	1	37699	Bethel Congregational Church	150.00	Park Refundable Deposit
2021	4529	12/30/2021	Claims	1	37700	Bingen, City Of	61,095.00	November 2021 ERUs; December 2021 ERUs
2021	4530	12/30/2021	Claims	1	37701	C.M. & W.O. Sheppard Inc	45.45	PW - Veh Maint Supplies
2021	4531	12/30/2021	Claims	1	37702	Columbia Gorge News, LLC	212.00	Leagal Advertising - #365; Leagal Advertising - #367; Leagal Advertising - #366; Leagal Advertising - #370; Leagal Advertising - #369; Leagal Advertising - #368
2021	4532	12/30/2021	Claims	1	37703	Brendan Conboy	37.25	Reimbursement - Paperback Book
2021	4533	12/30/2021	Claims	1	37704	Databar	1,522.78	Monthly Utility Billing - October 2021
2021	4534	12/30/2021	Claims	1	37705	Galls, LLC	47.35	Police - Police Equipment
2021	4535	12/30/2021	Claims	1	37706	Granicus	9,597.90	Software - Rental Activity Monitoring Lite
2021	4536	12/30/2021	Claims	1	37707	Hach Company	2,169.52	PW - Water Chemical Supplies
2021	4537	12/30/2021	Claims	1	37708	Jaques Sharp	367.50	M&O Allowing Attorney's Fees; M&O Allowing Attorney's Fees
2021	4538	12/30/2021	Claims	1	37709	Keith's Sporting Goods	612.75	Police - Firearm Supplies
2021	4539	12/30/2021	Claims	1	37710	Klickitat County Health Dept	35.00	Water Samples - 12/14/2021
2021	4540	12/30/2021	Claims	1	37711	Klickitat County Sheriff Office	13,000.00	Police - Incarceration Services; Police - Incarceration Services; Police - Incarceration Services; Police - Incarceration Services
2021	4541	12/30/2021	Claims	1	37712	Klickitat County	964.00	Emergency Operations Center - COVID-19 Response

TREASURER'S REPORT

Outstanding Vouchers

City Of White Salmon

As Of: 12/31/2021 Date: 05/13/2022
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2021	4542	12/30/2021	Claims	1	37713	NAPA Auto Parts dba Gorge Auto Parts	1,710.98	PW - Oil Filters; PW - Air Filter; PW - Oil Filter; PW - Fuel and Oil Filter; PW - Oil Filter; PW - Air Filter; PW - Alternator; PW - Veh Maint Supplies (Credit); PW - Veh Maint Supplies; PW - Safety G
2021	4543	12/30/2021	Claims	1	37714	NW Natural	585.97	Natural Gas - City Shop; Natural Gas - Lift Station; Natural Gas - City Hall
2021	4544	12/30/2021	Claims	1	37715	One Call Concepts Inc	20.33	Excavation Notification - Month 19
2021	4545	12/30/2021	Claims	1	37716	Owen Equipment Company	111.62	PW - Street Veh Supplies
2021	4547	12/30/2021	Claims	1	37718	Pioneer Surveying Engineering Inc	2,640.00	Project: 20-704 Jewett Blvd Roundabout
2021	4548	12/30/2021	Claims	1	37719	Platt Electrical, dba of Rexel USA, INC	235.11	Fire - Shop Equipment; City Hall - Building Services
2021	4549	12/30/2021	Claims	1	37720	Public Safety Testing	134.00	Civil Service - Subscription Fee
2021	4550	12/30/2021	Claims	1	37721	Quill	253.55	Police - Office Supplies
2021	4551	12/30/2021	Claims	1	37722	Same Day Stage	118.00	Water - Sample Shipping Service; Water - Sample Shipping Service
2021	4552	12/30/2021	Claims	1	37723	The Verdin Company	11,643.33	Bell and Clock - Evaluation
2021	4553	12/30/2021	Claims	1	37724	TransUnion Risk & Alternative	80.63	Police - Investigation Tool
2021	4554	12/30/2021	Claims	1	37725	WA State Criminal Justice Training Com	95.00	Police - Travel and Training
2021	4555	12/30/2021	Claims	1	37726	WSU Professional Education	1,350.00	2022 Northwest Clerks Institute - Professional Development Overnight Package
2021	4556	12/30/2021	Claims	1	37727	White Salmon, City Of	54,881.04	Water - Heritage Building ; Water - City Hall ; Water - Fireman's Park ; Water - Police Department Office ; Water - City Shop / Fire Hall ; Water - Pioneer Park ; Water - Rhingarten Park Irrigat
2021	4557	12/30/2021	Claims	1	37728	Wilcox & Flegel	4,283.33	PW/Police - Fuel; PW/Police - Fuel; PW - Oil
2021	4558	12/30/2021	Claims	1	37729	XTC Truck & Toy	79.96	PW - Plow Oil
2021	4559	12/30/2021	Claims	1	37730	Zaya LLC	5,891.00	Graphic Design - Strategy & Execution; Graphic Design - Strategy & Execution
2021	4560	12/31/2021	Claims	1	37743	Bent Nail Construction :C	6,852.20	Fire Hall Roof Retainage
2021	4561	12/31/2021	Claims	1	37745	US Bank	15,755.52	

TREASURER'S REPORT Outstanding Vouchers

City Of White Salmon

As Of: 12/31/2021 Date: 05/13/2022
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2021	4566	12/31/2021	Claims	1	37746	ALS Group USA, Corp.	9,138.25	Water - WS River Study Water Samples; Water - WS River Study Water Samples; Water - WS River Study Water Samples; Water - WS River Study Water Samples; Water - WS River Study Water Samples; Water - WS
2021	4567	12/31/2021	Claims	1	37747	Anderson Perry & Associates, Inc.	63,481.91	Pre-Design Report - Project: 250-20; Planning/Studies - Project: 250-12; Design Engineering - Project: 250-11
2021	4568	12/31/2021	Claims	1	37748	Aramark Uniform Services	363.83	Police - Laundry Service; City Hall/PW - Laundry Service; PW - Laundry Service; PW - Janitorial Supplies; Police - Laundry Service; City Hall/PW - Laundry Service; PW - Laundry Service; PW - Janitoria
2021	4569	12/31/2021	Claims	1	37749	Artistic Excavation, LLC	3,727.03	Water - Emergency Water Tower Repair
2021	4570	12/31/2021	Claims	1	37750	Brenntag Pacific, Inc	654.83	Water - Chemical Supplies, Credit; Water - Chemical Supplies
2021	4571	12/31/2021	Claims	1	37751	Cameron McCarthy Landscape Architecture	4,560.00	Comprehensive Park Open Space Recreation Plan
2021	4572	12/31/2021	Claims	1	37752	Columbia Gorge News, LLC	104.00	Legal Advertising - #386; Legal Advertising - #387
2021	4573	12/31/2021	Claims	1	37753	DataPro Solutions, Inc	167.06	NovaTime Payroll - December 2021
2021	4574	12/31/2021	Claims	1	37754	Fastenal	42.70	PW - Uniform and Safety Gear
2021	4575	12/31/2021	Claims	1	37755	Glacier Electric LLC	979.76	PW - Shop Building Maintenance Services
2021	4576	12/31/2021	Claims	1	37756	H.D. Fowler Company	353.76	PW - Pipe, Valves, Fittings Inventory
2021	4577	12/31/2021	Claims	1	37757	Hunsaker Oil Company Inc	1,724.02	Fire/PW - Fuel
2021	4578	12/31/2021	Claims	1	37758	Marla Keethler	193.44	Reimbursement - Supplies
2021	4579	12/31/2021	Claims	1	37759	Ned Kindler	19.26	Rx Reimbursement - 12/23/2020-12/27/2021
2021	4580	12/31/2021	Claims	1	37760	Klickitat County Prosecutor	8.26	December 2021 Court Remittance
2021	4581	12/31/2021	Claims	1	37761	Les Schwab Tire Center	533.20	Police - Vehicle Supplies; Police - Vehicle Supplies; PW - Street Vehicle Supplies; PW - Vehicle Supplies; PW - Vehicle Supplies
2021	4582	12/31/2021	Claims	1	37762	Menke Jackson Law Firm	846.00	PW Union Negotiation - December 2021
2021	4583	12/31/2021	Claims	1	37763	Mitchell K. Wilson, Interpreter	62.74	Court Interpreter - December 2021
2021	4584	12/31/2021	Claims	1	37764	Office Depot	96.66	City Hall - Office Supplies; City Hall - Office Supplies

TREASURER'S REPORT

Outstanding Vouchers

City Of White Salmon

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo	
2021	4585	12/31/2021	Claims	1	37765	PUD No 1 Of Klickitat County	9,649.39	Electricity - Mt Adams Chamber of Commerce; Electricity - Los Altos Reservoir ; Electricity - Pump On Los Altos Reservoir ; Electricity - Strawberry Mtn Reservoir ; Electricity - Jewett St Fireman'	
2021	4586	12/31/2021	Claims	1	37766	Pacer Propane LLC	118.78	Water - Propane Tank Rent; Water - Propane Tank Rent	
2021	4587	12/31/2021	Claims	1	37767	Peterson Trucks, Inc	557.92	PW - Veh Maint Supplies; PW - Statement Credit dated 05/10/2021	
2021	4588	12/31/2021	Claims	1	37768	Providence Health Services Oregon	789.00	Police - Police Equipment	
2021	4589	12/31/2021	Claims	1	37769	Republic Services #487	461.34	Garbage Service - December 2021	
2021	4590	12/31/2021	Claims	1	37770	Shred-it USA LLC	94.03	Police - Shredding Service	
2021	4591	12/31/2021	Claims	1	37771	USA Blue Book	88.81	PW - Chemical/Lab Supplies	
2021	4592	12/31/2021	Claims	1	37772	Vacasa	75.00	2021 Short-term Rental Permit Refund	
2021	4593	12/31/2021	Claims	1	37773	Verizon Wireless	1,138.40	Verizon Wireless - December 2021	
2021	4594	12/31/2021	Claims	1	37774	WA State Treas. Cash Mgmt Dept	166.22	December 2021 Court Remittance	
2021	4595	12/31/2021	Claims	1	37775	Xerox Financial Services, LLC	290.25	Police - Xerox Lease	
							427,236.56		
Fund							Claims	Payroll	Total
001 Current Expense							93,073.72	7,633.99	100,707.71
101 Street Fund							13,599.60	651.57	14,251.17
107 Pool Fund							0.00	77.69	77.69
401 Water Fund							209,056.15	1,426.56	210,482.71
402 Wastewater Collection Fund							88,255.39	342.61	88,598.00
408 Water Reserve Fund							12,942.50	0.00	12,942.50
412 Water Rights Acquisition Fund							2.30	0.00	2.30
601 Remittances							174.48	0.00	174.48
							417,104.14	10,132.42	427,236.56

TREASURER'S REPORT
Signature Page

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01/01/2021 To: 12/31/2021

City Of White Salmon

We the undersigned officers for the City of White Salmon have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed:  Signed: _____
Clerk/Treasurer / Date Chairman Budget Committee / Date



Direct Inquiries to:
 White Salmon (509) 493-2500
 P O Box 279 White Salmon WA 98672

STATEMENT OF ACCOUNT

Statement Date: 12/31/21
 Last Statement Date: 11/30/21
 Account: XXXXXX2469

CITY OF WHITE SALMON
 PO BOX 2139
 WHITE SALMON WA 98672-2139

SUMMARY OF ACCOUNT BALANCES

Account Name	Account Number	Ending Balance
Public Checking	XXXXXX2469	\$2,549,005.13

Public Checking

Account Number	XXXXXX2469	Beginning Balance	\$2,423,625.31
		Credits	
		Deposits	\$218,947.74
		ACH Credits	\$390,319.47
		Other Credits	\$0.00
		Total Credits	\$609,267.21
		Total Account Fees	\$0.00
		Debits	
		ACH Debits	\$268,382.93
		Other Debits	\$273.09
		Electronic Checks	\$0.00
		Checks	\$215,231.37
		Total Debits	\$483,887.39
		Ending Balance	\$2,549,005.13

DEPOSITS

Date	Description	Amount
12-01	Deposit	\$2,620.66
12-02	Deposit	\$6,658.07
12-03	Deposit	\$5,945.49
12-06	Deposit	\$3,380.98
12-07	Deposit	\$9,620.13
12-08	Deposit	\$2,528.68
12-09	Deposit	\$5,715.61
12-10	Deposit	\$1,113.53
12-14	Deposit	\$25.00
12-14	Deposit	\$5,844.35
12-14	Deposit	\$28,767.9

Local Government Investment Pool
Statement of Account for No: 02530
Primary Account
December 2021

CITY OF WHITE SALMON
PO BOX 2139
WHITE SALMON, WA 98672-8672

Date	Description	Comment	Deposits	Withdrawals	Balance
12/01/2021	Beginning Balance				3,505,242.18
12/31/2021	Month End Balance				3,505,242.18
	December Earnings	Daily Factor Earnings	270.16		
	Net Ending Balance				3,505,512.34

Account Summary

Beginning Balance:	3,505,242.18	Gross Earnings:	287.53
Deposits:	0.00	Administrative Fee:	17.37
Withdrawals:	0.00	Net Earnings:	270.16
Month End Balance:	3,505,242.18		
Administrative Fee Rate:	0.0058 %	Net Ending Balance:	3,505,512.34
Gross Earnings Rate:	0.0966 %		
Net Earnings Rate:	0.0907 %	Average Daily Balance:	3,505,242.18

City of White Salmon

2021 Annual Report

Treasurer's Report Compared to Statement C-4/C-5 and Schedule 1 Beginning Balances)

Item 3, 4 and 5 - Checks and Balances

	Treasurer's Report Page 1 Previous Balance	C-4/C-5 308.31 Restricted	C-4/C-5 380.41 Committed	C-4/C-6 308.51 Assigned	C-4/C-7 308.91 Unassigned	C-4/C-5 Total	Schedule 1 308.31 Restricted	Schedule 1 308.41 Committed	Schedule 1 308.51 Assigned	Schedule 2 308.91 Unassigned	Schedule 1 Total
001 Current Expense											
001 Current Expense	868,655.77										
107 Pool Fund	0.00										
110 Fire Reserve Fund	285,682.31										
112 General Fund Reserve	339,154.41										
121 Police Vehicle Reserve Fund	119,973.71										
307 New Pool Construction Fund	2,563.96										
Total 001 General Fund	1,616,030.16	2,563.96	0.00	405,656.02	1,207,810.18	1,616,030.16	2,563.96	0.00	405,656.02	1,207,810.18	1,616,030.16
101 Street Fund	193,268.23	0.00	0.00	193,268.23	0.00	193,268.23	0.00	0.00	193,268.23	0.00	193,268.23
200 Unlimited Go Bond Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
108 Municipal Capital Imp Fund (301)	294,912.04	283,386.64	0.00	11,525.40	0.00	294,912.04	283,386.64	0.00	11,525.40	0.00	294,912.04
303 Hotel/Motel Tax	39,696.91	39,696.91	0.00	0.00	0.00	39,696.91	39,696.91	0.00	0.00	0.00	39,696.91
401 Water Fund											
401 Water Fund	138,235.10										
408 Water Reserve Fund	423,578.82										
412 Water Rights Acquisition Fund	295,325.81										
413 Water Bond Redemption Fund	64,152.75										
415 Water Bond Reserve Fund	69,740.33										
418 Water Short Lived Asset Reserve Fund	153,663.17										
420 USDA Rural Development Jewett	0.00										
Total 401 Water	1,144,695.98	223,403.50	359,478.56	561,813.92	0.00	1,144,695.98	223,403.50	359,478.56	561,813.92	0.00	1,144,695.98
402 Wastewater Collection Fund											
402 Wastewater Collection Fund	347,025.44										
409 Wastewater Reserve Fund	679,098.68										
414 Wastewater Bond Redemption Fund	11,448.23										
416 Wastewater Bond Reserve Fund	74,543.47										
417 Treatment Plant Reserve Fund	573,932.29										
Total 402 Wastewater Collection Fund	1,686,048.11	648,475.76	11,448.23	1,026,124.12	0.00	1,686,048.11	648,475.76	11,448.23	1,026,124.12	0.00	1,686,048.11
601 Remittances (630)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	4,974,651.43	1,197,526.77	370,926.79	2,198,387.69	1,207,810.18	4,974,651.43	1,197,526.77	370,926.79	2,198,387.69	1,207,810.18	4,974,651.43

City of White Salmon

2021 Annual Report

Treasurer's Report Compared to Statement C-4/C-5 and Schedule 1 (Ending Balances)

Item 6, 7 and 8 - Checks and Balances

	Treasurer's Report Page 1 Ending Balance	C-4/C-5 508.31 Restricted	C-4/C-5 508.41 Committed	C-4/C-5 508.51 Assigned	C-4/C-6 508.91 Unassigned	C-4/C-5 Total	Schedule 1 508.31 Restricted	Schedule 1 508.41 Committed	Schedule 1 508.51 Assigned	Schedule 1 508.91 Unassigned	Schedule 1 Total
001 Current Expense											
001 Current Expense	1,320,715.16										
107 Pool Fund	0.00										
110 Fire Reserve Fund	334,046.07										
112 General Fund Reserve	339,308.03										
121 Police Vehicle Reserve Fund	91,867.87										
307 New Pool Construction Fund	2,563.96										
Total 001 General Fund	2,088,501.09	378,524.96	0.00	425,913.94	1,284,062.19	2,088,501.09	378,524.96	0.00	425,913.94	1,284,062.19	2,088,501.09
101 Street Fund	292,478.64	0.00	0.00	292,478.64	0.00	292,478.64	0.00	0.00	292,478.64	0.00	292,478.64
200 Unlimited Go Bond Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108 Municipal Capital Imp Fund (301)	427,861.44	416,336.04	0.00	11,525.40	0.00	427,861.44	416,336.04	0.00	11,525.40	0.00	427,861.44
303 Hotel/Motel Tax	117,447.14	117,447.14	0.00	0.00	0.00	117,447.14	117,447.14	0.00	0.00	0.00	117,447.14
401 Water Fund											
401 Water Fund	119,077.07										
408 Water Reserve Fund	228,396.77										
412 Water Rights Acquisition Fund	332,553.02										
413 Water Bond Redemption Fund	64,175.38										
415 Water Bond Reserve Fund	86,158.23										
418 Water Short Lived Asset Reserve Fund	184,936.72										
420 USDA Jewett Water Main	0.00										
Total 401 Water Fund	1,015,297.19	271,094.95	396,728.40	347,473.84	0.00	1,015,297.19	271,094.95	396,728.40	347,473.84	0.00	1,015,297.19
402 Wastewater Collection Fund											
402 Wastewater Collection Fund	330,367.86										
409 Wastewater Reserve Fund	679,533.71										
414 Wastewater Bond Redemption Fund	11,447.74										
416 Wastewater Bond Reserve Fund	74,583.61										
417 Treatment Plan Reserve Fund	604,292.05										
Total 402 Wastewater Collection Fund	1,700,224.97	678,875.66	11,447.74	1,009,901.57	0.00	1,700,224.97	678,875.66	11,447.74	1,009,901.57	0.00	1,700,224.97
601 Remittances (630)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,641,810.47	1,862,278.75	408,176.14	2,087,293.39	1,284,062.19	5,641,810.47	1,862,278.75	408,176.14	2,087,293.39	1,284,062.19	5,641,810.47

**CITY OF WHITE SALMON
SCHEDULE OF LIABILITIES
For Year Ending December 31, 2020**

Debt Type	ID. No.	Description	Due Date	Beginning Balance 01/01/2020	Additions	Reduction	Ending Balance 12/31/2020
Revenue Obligations							
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	53,199.00	0.00	24,000.00	29,199.00
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	26,601.00	0.00	12,000.00	14,601.00
	263.82	DOH State Revolving Fund Loan	10/1/2020	179,175.00	0.00	179,175.00	0.00
	263.82	2013 DWSRF Simmons Road Loan	10/1/2036	453,661.00	0.00	28,354.00	425,307.00
	263.62	2014 White Salmon Irrigation District	12/31/2034	1,482,308.00	0.00	80,100.00	1,402,208.00
	252.11	2015 USDA Tohomish Bond	12/31/2056	359,806.00	0.00	7,005.00	352,801.00
	263.84	2017 DNR Easement Purchase	12/31/2022	39,833.00	0.00	13,278.00	26,555.00
	263.52	Backhoe Street	5/30/2020	1,702.00	0.00	1,702.00	0.00
	263.52	Backhoe Water/Sewer	5/30/2020	6,810.00	0.00	6,810.00	0.00
	263.88	PWTF Loan - 14-Inch Water Main	6/1/2025	0.00	84,241.00	0.00	84,241.00
	252.11	2019 BAN - Jewett Water Line	3/11/2021	0.00	2,346,599.00	0.00	2,346,599.00
	259.12	Compensated Absences		72,913.00	8,307.00	0.00	81,220.00
	264.30	Pension Liabilities		315,146.00	0.00	6,432.00	308,714.00
	264.40	OPEB Liabilities		1,024,083.00	132,114.00	0.00	1,156,197.00
	263.93	ARO Liability	12/31/2021	73,000.00			73,000.00
		Total Revenue Obligations		4,088,237.00	2,571,261.00	358,856.00	6,300,642.00
		Total Liabilities		4,088,237.00	2,571,261.00	358,856.00	6,300,642.00